



ORDINARY COUNCIL MEETING

28 March 2023

Attachment Booklet – March 2023

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ATTACHMENT: CC01
Accounts for Payment

Attachment 1
Accounts for Payment – February
2023

Shire of Irwin

List of Accounts paid February 2023 for presentation to the
Council Meeting 28 March 2023

MUNICIPAL/(TRUST) PAYMENTS				
EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS	
EFT29919	08/02/2023	6 STAR GROUP YARNDIA GANA	DEPOSIT - SUPPLY AND INSTALL ILOCS	-14,313.66
EFT29920	08/02/2023	65THIRTY EVENTS & ENTERTAINMENT	PROVIDE STAGE FOR AUSTRALIA DAY EVENT	-770.00
EFT29921	08/02/2023	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES	-835.15
EFT29922	08/02/2023	BLACKWOODS	PROTECTIVE EQUIPMENT	-320.18
EFT29923	08/02/2023	TARTS & CO	BUSTY BLOOMS FOR AUSTRALIA DAY AWARDS	-260.00
EFT29924	08/02/2023	BULBECK ENVIRO	DEPOSIT - WASHDOWN BAY DESIGN (PHASE 1)	-15,895.00
EFT29925	08/02/2023	BOB WADDELL & ASSOCIATES	ASSISTANCE WITH THE 2022/23 BUDGET REVIEW	-618.75
EFT29926	08/02/2023	CIRCUITWEST INC	DELIVERY OF A. B. FACEY'S A FORTUNATE LIFE PRODUCTION	-2,750.00
EFT29927	08/02/2023	CRUSADER NATIONAL	RECRUITMENT - RELOCATION EXPENSES	-8,775.00
EFT29928	08/02/2023	DATA#3 LIMITED	MICROSOFT 365 LICENSES	-825.31
EFT29929	08/02/2023	DC TWO PTY LTD	MONTHLY VOIP CHARGES AND BACKUP SERVICES	-2,891.90
EFT29930	08/02/2023	DONGARA FREIGHT	FREIGHT CHARGES	-217.80
EFT29931	08/02/2023	DELL AUSTRALIA PTY LTD	IT EQUIPMENT AND CONSUMABLES	-5,790.40
EFT29932	08/02/2023	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	GROSS RENTAL VALUATION SCHEDULE	-71.80
EFT29933	08/02/2023	DONGARA BOBCAT & CONTRACTING SERVICES	REMOVAL OF SAND AND DEBRIS FROM MILO CROSSING	-572.00
EFT29934	08/02/2023	DONGARA BODY BUILDERS	SERVICE OF HEAVY PLANT AND TRAILERS	-3,938.00
EFT29935	08/02/2023	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS AT SHIRE FACILITIES, ABLUTIONS AND INFRASTRUCTURE	-2,720.41
EFT29936	08/02/2023	DONGARA TREE SERVICES	TREE REMOVAL AND TRIMMING AT VARIOUS LOCATIONS	-2,255.00
EFT29937	08/02/2023	DONGARA LOCAL RAG	VISITOR CENTRE STOCK	-18.00
EFT29938	08/02/2023	RIVERBEND FOODWORKS DONGARA	MONTHLY CONSUMABLES	-739.64
EFT29939	08/02/2023	DONGARA MIDWEST WASTE	EMPTYING OF TRANSFER STATION SEPTIC TANK	-450.00
EFT29940	08/02/2023	DONGARA HOTEL MOTEL	ACCOMMODATION FOR ENTERTAINERS FOR AUSTRALIA DAY EVENT	-527.40
EFT29941	08/02/2023	FIRST HEALTH SERVICES	MEDICAL PRACTISE MANAGEMENT SUPPORT SERVICES	-13,154.16
EFT29942	08/02/2023	FIVESTAR BUSINESS SOLUTIONS & INNOVATION	PRINTER CHARGES - ADMIN, LIBRARY & REC CENTRE	-3,192.21
EFT29943	08/02/2023	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL	-4,803.60
EFT29944	08/02/2023	GERALDTON PARTY HIRE	MARQUEES FOR AUSTRALIA DAY EVENT	-2,500.00
EFT29945	08/02/2023	REFUEL AUSTRALIA	BULK DIESEL FUEL DELIVERY AND FUEL CARD PURCHASES	-23,782.53
EFT29946	08/02/2023	INTEGRATED ICT	MICROSOFT 365 LICENSES FOR ADMIN & MEDICAL CENTRE	-2,803.23
EFT29947	08/02/2023	INCITE SECURITY	INVESTIGATE FAULTS AND REPLACE SMOKE ALARM AT ADMIN	-841.12
EFT29948	08/02/2023	INTEGRITY COACH LINES (AUST) PTY LTD	BUS TICKET SALES	-281.28
EFT29949	08/02/2023	IRWIN DISTRICT HISTORICAL SOCIETY INC.	LOCAL HISTORY BOOKS FOR THE LIBRARY	-415.00
EFT29950	08/02/2023	IT VISION AUSTRALIA PTY LTD	ASSISTANCE WITH TRANSITION INTO NEW SYSTEM	-825.00
EFT29951	08/02/2023	JASON SIGNMAKERS	BEN BEACH SIGNAGE	-299.81
EFT29952	08/02/2023	DONGARA DENISON LIONS CLUB INC	CONTRIBUTION FOR AUSTRALIA DAY EVENT	-504.52
EFT29953	08/02/2023	MCDONALD WHOLESALERS	REC CENTRE KIOSK SUPPLIES	-133.45
EFT29954	08/02/2023	MITCHELL AND BROWN COMMUNICATIONS	REPLACEMENT SERVICE CARDS FOR THE TV RECEIVER STATION	-3,204.08
EFT29955	08/02/2023	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS AT THE VILLAGE, SHIRE FACILITIES, & ABLUTIONS	-3,583.40
EFT29956	08/02/2023	COMMAND-A-COM	IT EQUIPMENT	-2,101.00
EFT29957	08/02/2023	OFFICEWORKS	STATIONERY CONSUMABLES	-233.00
EFT29958	08/02/2023	OFFICE NATIONAL	STATIONERY CONSUMABLES	-1,100.41
EFT29959	08/02/2023	PIXIES SCREEN PRINTS	STAFF NAME BADGES	-56.00
EFT29960	08/02/2023	SARA LOUISE SHARMAN	FACE PAINTING AT AUSTRALIA DAY EVENT	-140.00
EFT29961	08/02/2023	STACEY TUGBY	CLEANING SERVICES FOR RENTALS	-550.00
EFT29962	08/02/2023	DONGARA IGA	MONTHLY CONSUMABLES	-1,034.14
EFT29963	08/02/2023	T-QUIP	REBUILD GROUNDMASTER DECK INCLUDING PARTS	-3,319.39
EFT29964	08/02/2023	TUTT BRYANT EQUIPMENT	SERVICE AND PARTS FOR BOMAG ROLLER	-1,679.71
EFT29965	08/02/2023	ULTIMATE WATER SPORTS	HIRE OF WATER ACTIVITIES FOR AUSTRALIA DAY EVENT	-3,000.00
EFT29966	08/02/2023	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES	-1,533.06
EFT29967	08/02/2023	WA LOCAL GOVERNMENT ASSOCIATION	REGISTRATION FEE - COUNCILLOR TRAINING & HEADS OF AGENCIES BREAKFAST	-653.00
EFT29968	08/02/2023	WILDFLOWER COUNTRY INCORPORATED	CONTRIBUTION TO REGIONAL NORTH MIDLANDS TRAILS MASTERPLAN	-2,200.00
EFT29969	08/02/2023	WESTRAC EQUIPMENT	PARTS FOR POSI-TRACK MULCHER	-1,176.93
EFT29970	08/02/2023	ON HOLD ON LINE	MESSAGE ON HOLD MONTHLY FEE	-231.00
EFT29971	08/02/2023	YOUNG MOTORS PTY LTD	SERVICE AND REPAIRS TO HOLDEN TRAILBLAZER	-1,263.50
EFT29972	08/02/2023	WINC AUSTRALIA PTY LTD	PRINTER CHARGES - DEPOT	-333.85
EFT29973	13/02/2023	AARON HILL	REIMBURSEMENT	-44.50
EFT29974	13/02/2023	AMY CHADBOURNE	COMMUNICATIONS AND MEDIA CONSULTANCY SERVICES	-5,825.00
EFT29975	13/02/2023	ATOM	TOOLS FOR POSI TRACK MULCHER, PROTECTIVE EQUIPMENT AND WORKSHOP SUPPLIES	-1,928.89
EFT29976	13/02/2023	BEAUREPAINES GERALDTON	SUPPLY AND FIT TYRES TO SIDE TIPPING TRAILER	-2,724.84
EFT29977	13/02/2023	BOB WADDELL & ASSOCIATES	ASSISTANCE WITH 2021/22 FINANCIAL REPORT	-41.25
EFT29978	13/02/2023	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS AT SHIRE FACILITIES, ABLUTIONS AND INFRASTRUCTURE	-2,103.27
EFT29979	13/02/2023	TYREPOWER DONGARA	BATTERIES FOR HOLDEN TRAILBLAZER AND HOLDEN COLORADO	-688.00
EFT29980	13/02/2023	EASY AUTO CARE	SERVICE TO FORD RANGER, PRADO, HOLDEN TRAILBLAZER AND HOLDEN COLORADO'S	-4,427.40
EFT29981	13/02/2023	ELEMENT ADVISORY PTY LTD	LOCAL PLANNING STRATEGY REVIEW	-2,824.25
EFT29982	13/02/2023	GAVIN JONES	REIMBURSEMENT	-58.70
EFT29983	13/02/2023	GRA PARTNERS PTY LTD	INDUSTRY FORUM 2023	-3,300.00
EFT29984	13/02/2023	GREENFIELD TECHNICAL SERVICES	LEVEL 1 MRD BRIDGE INSPECTION ON THE IRWIN RIVER BRIDGE	-3,300.00
EFT29985	13/02/2023	HERSEY'S SAFETY	PROTECTIVE EQUIPMENT	-198.00
EFT29986	13/02/2023	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEES	-347.95
EFT29987	13/02/2023	MILLS RECRUITMENT	EXECUTIVE ASSISTANT COVERAGE	-8,370.48
EFT29988	13/02/2023	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS AT THE VILLAGE, SHIRE FACILITIES, & ABLUTIONS	-733.40
EFT29989	13/02/2023	PIXIES SCREEN PRINTS	PROTECTIVE CLOTHING	-418.00
EFT29990	13/02/2023	MP ROGERS & ASSOCIATES PTY LTD	UNDERTAKE ASSESSMENT AND PROVIDE A REPORT FOR HISTORICAL JETTY PYLON	-5,874.00
EFT29991	13/02/2023	SCAVENGER SUPPLIES PTY LTD	BUSHFIRE SUPPLIES AND EQUIPMENT	-919.74

Shire of Irwin

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Council Meeting 28 March 2023

MUNICIPAL/(TRUST) PAYMENTS			
EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT29992	13/02/2023	SUBTERRANEAN SERVICE LOCATIONS WA	SERVICE LOCATIONS ON BRIDGE, MILO CROSSING AND IRWIN CRESCENT
EFT29993	13/02/2023	WA PLANNING & LOGISTICS PTY LTD	CONTRACT PLANNING SERVICES
EFT29994	22/02/2023	AUSSIE NATURAL	COOLER & 6 BOTTLE RACK ANNUAL RENTAL FOR LIBRARY
EFT29995	22/02/2023	ADVANS EXHIBITION SERVICES	DEPOSIT - EXHIBITIONS BOOTHS FOR COMMUNITY ENGAGEMENT SESSION
EFT29996	22/02/2023	ALYKA	FIXING TEMPLATES FOR WEBSITE AND INTRANET
EFT29997	22/02/2023	AMY CHADBOURNE	COMMUNICATIONS AND MEDIA CONSULTANCY SERVICES
EFT29998	22/02/2023	AMANDA SUSAN REIDY	REFUND
EFT29999	22/02/2023	AVDATA AUSTRALIA	REPLACEMENT MODEM FOR STANDPIPE SYSTEM
EFT30000	22/02/2023	BABA MARDIA ROAD SERVICES	TRAFFIC MANAGEMENT FOR CONCRETE REPLACEMENT WORKS AT IGA
			ENTRANCE OFF SMITH STREET
EFT30001	22/02/2023	BEAUREPAIRES GERALDTON	SUPPLY AND FIT TYRES ON NISSAN AND HINO PRIME MOVERS
EFT30002	22/02/2023	BLACKWOODS	WORKSHOP SUPPLIES
EFT30003	22/02/2023	BRENDAN PETER JEANS	REIMBURSEMENT
EFT30004	22/02/2023	BOB WADDELL & ASSOCIATES	ASSISTANCE WITH 2022/23 ANNUAL BUDGET REVIEW
EFT30005	22/02/2023	CHARLOTTE'S COTTAGE - WELLNESS CENTRE	ACCOMMODATION - FORESHORE SPRINT
EFT30006	22/02/2023	CENTRAL WEST CONCRETE PTY LTD	METAL DUST FOR CEMETERY
EFT30007	22/02/2023	IRWIN RURAL SUPPLIES & STOCKFEEDS	CHEMICALS FOR WEED SPRAYING
EFT30008	22/02/2023	TOLL	FREIGHT CHARGES
EFT30009	22/02/2023	CRAMER AND NEILL REFRIGERATION	REPAIRS TO ADMIN AIR CONDITIONER
EFT30010	22/02/2023	CIVIC WORKFORCE MANAGEMENT	HR CONSULTANT
EFT30011	22/02/2023	DATA#3 LIMITED	MICROSOFT 365 LICENSES
EFT30012	22/02/2023	DAZFAB ENGINEERING	REPAIRS TO FRAME OF WINDSOCK AT AIRSTRIP AND REPAIR TO RECREATIONAL
			FISHING PLATFORM
EFT30013	22/02/2023	DONGARA BASKETBALL ASSOCIATION	REIMBURSEMENT AND DONATION FOR MAGIC ON MORETON EVENT
			FUNDRAISING
EFT30014	22/02/2023	DELTA CLEANING SERVICES	CONTRACT CLEANING
EFT30015	22/02/2023	DONGARA HOLIDAY HOMES	ACCOMMODATION
EFT30016	22/02/2023	DONGARA BODY BUILDERS	MODIFICATIONS TO FORD RANGER AND SERVICE OF TRAILERS AND REPAIRS TO
			POSI-TRACK
EFT30017	22/02/2023	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDENS, BUILDING, ROAD MAINTENANCE SUPPLIES
EFT30018	22/02/2023	DONGARA DRILLING & ELECTRICAL	REPLACE LIGHTS IN SHELTER SHED TOILETS
EFT30019	22/02/2023	TYREPOWER DONGARA	PUNCTURE REPAIR FOR SWEEPER TYRE
EFT30020	22/02/2023	DONGARA TREE SERVICES	PRUNE BACK THE VEGETATION ON BLENHEIM ROAD
EFT30021	22/02/2023	DONGARA GOLF CLUB INC	SUNDRY DONATION
EFT30022	22/02/2023	EASY AUTO CARE	SERVICE OF HOLDEN TRAILBLAZER
EFT30023	22/02/2023	EVENT ENTERTAINMENT WA PTY LTD	PHOTO BOOTH ENTERTAINMENT AT MAGIC ON MORETON EVENT
EFT30024	22/02/2023	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	EMERGENCY SERVICES LEVY QUARTER 3 2022/23
EFT30025	22/02/2023	FIVE GUMS FAMILY MEDICAL PRACTICE	RENTAL ALLOWANCE
EFT30026	22/02/2023	FLOURISH RETICULATION	SUPPLY AND INSTALL RETICULATION SYSTEM AT RUSS COTTAGE
EFT30027	22/02/2023	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL
EFT30028	22/02/2023	REFUEL AUSTRALIA	BULK DIESEL FUEL PURCHASE
EFT30029	22/02/2023	GLASS CO WA	REPAIRS TO UNIT 39 THE VILLAGE AND TOWN PARK TOILETS
EFT30030	22/02/2023	GRATITUDE CONSULTING PTY LTD	FINANCIAL ASSISTANCE
EFT30031	22/02/2023	HUGGABLE TOYS	VISITOR CENTRE STOCK
EFT30032	22/02/2023	INTEGRATED ICT	MICROSOFT 365 LICENSES FOR ADMIN & MEDICAL CENTRE
EFT30033	22/02/2023	INCITE SECURITY	REPLACEMENT OF AUTOMATIC DOOR CONTROLLER IN COUNCIL CHAMBERS
			BUILDING INCLUDING INITIAL AND FOLLOW UP VISITS
EFT30034	22/02/2023	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS
EFT30035	22/02/2023	INTERSTAFF INTERNATIONAL	VISA APPLICATION FOR CURRENT EMPLOYEE
EFT30036	22/02/2023	IT VISION AUSTRALIA PTY LTD	ON DEMAND RECORDING SUBSCRIPTION
EFT30037	22/02/2023	KLEENHEAT GAS	REFILL OF GAS CYLINDER AT REC CENTRE AND YEARLY CYLINDER RENTAL FOR
			UNIT 1-6 HENRY ROAD
EFT30038	22/02/2023	LG BEST PRACTICES	OUTSOURCED PAYROLL SERVICES
EFT30039	22/02/2023	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS
EFT30040	22/02/2023	MARKETFORCE PTY LTD	ADVERTISING
EFT30041	22/02/2023	MCDONALD WHOLESALERS	REC CENTRE KIOSK SUPPLIES
EFT30042	22/02/2023	MIDWEST MOWERS & SMALL ENGINES	CONSUMABLES FOR SUNDRY PLANT
EFT30043	22/02/2023	MILLS RECRUITMENT	EXECUTIVE ASSISTANT COVERAGE
EFT30044	22/02/2023	MITCHELL & BROWN	URN FOR FUNCTION ROOM AT REC CENTRE
EFT30045	22/02/2023	ML COMMUNICATIONS	AIR FIBRE REPLACEMENT DUE TO FAULTY
EFT30046	22/02/2023	MIDWEST POWER SOLUTIONS	REPAIRS TO TV RECEPTION AT THE VILLAGE
EFT30047	22/02/2023	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS AT THE VILLAGE, SHIRE FACILITIES, & ABLUTIONS
EFT30048	22/02/2023	NAJA BUSINESS CONSULTING SERVICES	PROPERTY EVALUATION & OPTIMISATION MATRIX
EFT30049	22/02/2023	NESTLE AUSTRALIA LIMITED TRADING AS NESPRESSO	COFFEE PODS FOR ADMIN AND DEPOT
EFT30050	22/02/2023	OFFICEWORKS	STATIONERY CONSUMABLES
EFT30051	22/02/2023	OFFICE NATIONAL	STATIONARY CONSUMABLES
EFT30052	22/02/2023	PATIENCE BULK HAULAGE	TRUCK HIRE FOR GRAVEL CARTAGE ON WYE FARM ROAD
EFT30053	22/02/2023	PATIENCE MACHAKA	REIMBURSEMENT
EFT30054	22/02/2023	R & J TRUST - PEARCE PAINTING & DECORATING	PAINTING OF INTERIOR OF UNIT 24 THE VILLAGE AFTER VACANCY
EFT30055	22/02/2023	SEASIDE SIGNS	WORKPLACE HEALTH AND SAFETY SIGNS
EFT30056	22/02/2023	SYLEX DISTRIBUTORS PTY LTD	ERGONOMIC CHAIRS AND STAND UP DESKS
EFT30057	22/02/2023	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET 240LT AND FRONT LIFT COLLECTION
			INCLUDING TRANSFER STATION
EFT30058	22/02/2023	T-QUIP	PARTS FOR GROUNDMASTER MOWER
EFT30059	22/02/2023	WA WILDLIFE DISPLAY	WA WILDLIFE DISPLAY AT AUSTRALIA DAY EVENT
EFT30060	22/02/2023	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES

Shire of Irwin

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MUNICIPAL/(TRUST) PAYMENTS				
EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS	
EFT30061	22/02/2023	SYNERGY	VARIOUS ELECTRICITY CHARGES	-10,573.30
EFT30062	22/02/2023	WESTRAC EQUIPMENT	SUPPLY AND DELIVERY OF 2022 CATERPILLAR GRADER AND LOADER, SERVICE OF POSI-TRACK MULCHERS AND REPLACEMENT FUEL PUMP TO DOZER	-891,987.93
EFT30063	22/02/2023	WESTLINE CONTRACTING	REPAIR AND REPLACE THE TOURISM SIGN ON BRAND HWY	-3,564.00
EFT30064	23/02/2023	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION	-34,562.00
32136	02/02/2023	GRANDSTAND AGENCY	ENTERTAINMENT FOR AUSTRALIA DAY EVENT	-8,140.00
32137	03/02/2023	DEPARTMENT OF TRANSPORT	SHIRE OF IRWIN NUMBER PLATES	-600.00
32138	03/02/2023	SHIRE OF IRWIN	CONTAINER DEPOSIT SCHEME	-7,499.70
32139	03/02/2023	SHIRE OF IRWIN	PETTY CASH RECONCILIATION INCLUDING FUEL REIMBURSEMENTS, POLICE CLEARANCE CHECKS, GRATUITY AND STATIONERY	-904.45
32140	15/02/2023	WATER CORPORATION	VARIOUS WATER CHARGES	-65,035.86
32141	23/02/2023	DEPARTMENT OF TRANSPORT	SHIRE OF IRWIN NUMBER PLATES	-200.00
DD22041.1	02/02/2023	TELSTRA AUSTRALIA	SATELLITE PHONE CHARGES	-252.08
DD22043.1	02/02/2023	TELSTRA AUSTRALIA	FAIL OVER SIM DATA CHARGES	-93.25
DD22058.1	10/02/2023	TELSTRA AUSTRALIA	TELSTRA INTEGRATED MESSAGING	-765.63
DD22079.1	27/02/2023	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES	-80.00
DD22050.1	07/02/2023	WA TREASURY CORPORATION	LOAN 93 - RECREATION CENTRE	-20,727.35
SOL 02/23	16/02/2023	SHINE TECH SOLAR	SOLAR REPAYMENT FEBRUARY 2023	-1,947.66
CR 010223	01/02/2023	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING EVENTS CONSUMABLES, CAR HIRE, IT SUBSCRIPTION AND EQUIPMENT, PARKING, ACCOMMODATION FOR ACTING EA, FUEL, LUGGAGE AND MEAL FOR CESM OFFICER FOR DFES INCIDENT AND REC CENTRE EXPENSES	-7,308.74
DD22060.1	13/02/2023	SIMON TIMOTHY CAMPBELL	RENTAL CHARGES	-1,300.00
DD22081.1	28/02/2023	CLEARMATCH ORIGINATE PTY LTD	INSURANCE PREMIUM REPAYMENT - NINTH INSTALMENT	-36,814.83
DD22064.1	15/02/2023	N-ABLE PTY LTD	N-ABLE MONTHLY IT CHARGES	-720.00
DD22046.1	06/02/2023	AUSTRALIAN PHONE COMPANY PTY LTD	VOIP PHONE CHARGES - MEDICAL CENTRE	-225.23
DD22048.1	02/02/2023	AUSTRALIAN PHONE COMPANY PTY LTD	VOIP PHONE CHARGES - ADMIN	-1,279.63
DD22084.1	14/02/2023	AMP INVESTMENT LINKED PERSONAL	SUPERANNUATION	-348.99
DD22084.2	14/02/2023	MLC SUPER FUND	SUPERANNUATION	-283.24
DD22084.3	14/02/2023	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-171.10
DD22084.4	14/02/2023	ASGARD SUPERANNUATION	SUPERANNUATION	-1,215.26
DD22084.5	14/02/2023	AUSTRALIAN SUPER	SUPERANNUATION	-4,466.22
DD22084.6	14/02/2023	AWARE SUPER PTY LTD	SUPERANNUATION	-14,254.11
DD22084.7	14/02/2023	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION	-171.10
DD22084.8	14/02/2023	HOSTPLUS	SUPERANNUATION	-667.74
DD22084.9	14/02/2023	MERCER	SUPERANNUATION	-549.51
DD22084.10	14/02/2023	THE M & L OLSEN SUPERANNUATION FUND	SUPERANNUATION	-165.31
				<u>-1,634,952.68</u>

Sundry Creditors as at 28/02/2023

55,701.19

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

8 March 2023

DATE

Shane Ivers
Chief Executive Officer

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR 010223

S.Ivers Credit Card Expenses

Ampol	Fuel for Prado	\$ 192.60
SSL.COM	SSL Certificate	\$ 53.36
Links Modular	Program - Rec Centre	\$ 229.00
Ampol	Fuel for Prado	\$ 217.04
Spotify	Rec Centre Gym Music	\$ 11.99
Ampol	Fuel for Prado	\$ 217.97
Australian Phone Company	Voip Phone Charges - Admin	\$ 777.00
DNH Go Daddy	Domain Registration - Medical Centre	\$ 21.95
SSL.COM	Wildcard - SSL	\$ 81.09
Microsoft	Licence	\$ 45.54
Microsoft	Licence	\$ 31.14
Microsoft	Licence	\$ 298.58
Microsoft	Licence	\$ 183.15
Microsoft	Licence	\$ 147.27
Dongara Holiday Homes	Accommodation for Acting EA	\$ 2,090.00
Attained	IT - Virtual Machine Fees	\$ 209.00
City of Perth	Parking	\$ 5.55
CPP Convention Centre	Parking	\$ 19.69
Town of Cambridge	Parking	\$ 5.80
City of Perth	Parking	\$ 8.08
NAB	Card Fee	\$ 9.00
		<u>\$ 4,854.80</u>

M.Teale Credit Card Expenses

CJS Bagels - Perth Airport	Meal - DFES Incident	\$ 17.68
Virgin Australia	Luggage Cost - DFES Incident	\$ 110.00
Delaware North	Meal - DFES Incident	\$ 20.80
NAB	Card Fee	\$ 9.00
		<u>\$ 157.48</u>

P.Bracegirdle Credit Card Expenses

Auspire	Australia Day Certificates	\$ 8.12
Vibe	Fuel for Holden Colorado	\$ 70.01
Apple	iCloud Storage Fee	\$ 1.49
JB Hi-Fi	IT Consumables	\$ 80.84
NAB	Card Fee	\$ 9.00
		<u>\$ 169.46</u>

E.Roper Credit Card Expenses

Bayswater Car Rental	Car Hire - Manager Finance	\$ 2,118.00
NAB	Card Fee	\$ 9.00
		<u>\$ 2,127.00</u>

TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT

\$ 7,308.74

ATTACHMENT: CC02
Monthly Financial Statements for the Period Ended
28 February 2023
Attachment 2
February Monthly Financial Report



SHIRE OF IRWIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 28 February 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF IRWIN

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2023

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 28 FEBRUARY 2023

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Revised Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	1	2,256,461	2,130,801	2,130,801	2,130,801	0	0%		
Revenue from operating activities									
Rates	6	5,949,556	5,949,556	5,939,383	5,956,802	17,419	0%	▲	
Operating Grants, Subsidies and Contributions	12	822,450	822,450	559,817	484,061	(75,756)	(14%)	▼	\$
Fees and Charges		2,202,999	2,202,999	1,816,052	1,937,240	121,188	7%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		54,872	54,872	38,832	142,702	103,870	267%	▲	\$
Other Revenue		276,000	276,000	168,882	219,690	50,808	30%	▲	\$
Profit on Disposal of Assets	7	119,916	119,916	2,064	0	(2,064)	(100%)	▼	
Gain FV Valuation of Assets		0	0	0	0	0			
		9,425,793	9,425,793	8,525,030	8,740,495				
Expenditure from operating activities									
Employee Costs		(3,164,662)	(3,164,662)	(2,086,339)	(2,511,828)	(425,489)	(20%)	▼	\$
Materials and Contracts		(3,909,830)	(3,909,830)	(2,594,283)	(2,768,251)	(173,968)	(7%)	▼	
Utility Charges		(477,400)	(477,400)	(321,445)	(272,105)	49,340	15%	▲	\$
Depreciation on Non-Current Assets		(4,366,569)	(4,366,569)	(2,910,976)	0	2,910,976	100%	▲	\$
Interest Expenses		(263,044)	(263,044)	(163,225)	(158,621)	4,604	3%	▲	
Insurance Expenses		(237,367)	(237,367)	(200,229)	(215,906)	(15,677)	(8%)	▼	
Other Expenditure		(200,916)	(200,916)	(105,776)	(104,664)	1,112	1%	▲	
Loss on Disposal of Assets	7	0	0	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		(12,619,787)	(12,619,787)	(8,382,273)	(6,031,375)				
Operating activities excluded from budget									
Add back Depreciation		4,366,569	4,366,569	2,910,976	0	(2,910,976)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(119,916)	(119,916)	(2,064)	0	2,064	100%	▲	
Movement in Leave Reserve (Added Back)		790	3,949	520	4,140	3,620	696%	▲	
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			
Amount attributable to operating activities		1,053,448	1,056,607	3,052,189	2,713,260				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	5,391,447	5,391,447	2,004,019	242,490	(1,761,529)	(88%)	▼	\$
Proceeds from Disposal of Assets	7	312,000	312,000	8,000	68,072	60,072	751%	▲	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(412,874)	(412,874)	(275,208)	(187,313)	87,895	32%	▲	\$
Plant and Equipment	8	(1,683,616)	(1,683,616)	(690,656)	(949,618)	(258,962)	(37%)	▼	\$
Furniture and Equipment	8	(24,000)	(24,000)	0	(54,825)	(54,825)		▼	\$
Infrastructure Assets - Roads	8	(1,475,692)	(1,475,692)	(1,194,761)	(485,720)	709,041	59%	▲	\$
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	(4,855,966)	(4,855,966)	(3,080,928)	(51,495)	3,029,433	98%	▲	\$
Amount attributable to investing activities		(2,748,701)	(2,748,701)	(3,229,534)	(1,418,408)				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Repayment of Debentures	9	(559,935)	(559,935)	(317,750)	(300,641)	17,109	5%	▲	
Repayment of Lease Financing	9	(17,436)	(17,436)	(11,608)	(13,960)	(2,352)	(20%)	▼	
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	37,931	37,931	35,814	21,020	(14,794)	(41%)	▼	\$
Transfer to Restricted Cash - Other		(40,000)	(40,000)	0	0	0			
Transfer from Restricted Cash - Other		195,813	195,813	0	0	0			
Transfer from Reserves	10	0	0	0	0	0			
Transfer to Reserves	10	(176,868)	(176,868)	(3,328)	(26,206)	(22,878)	(687%)	▼	\$
Amount attributable to financing activities		(560,495)	(560,495)	(296,872)	(319,786)				
Closing Funding Surplus (Deficit)	1	713	(121,787)	1,656,584	3,105,868				

▲ ▼ 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 2022/23 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

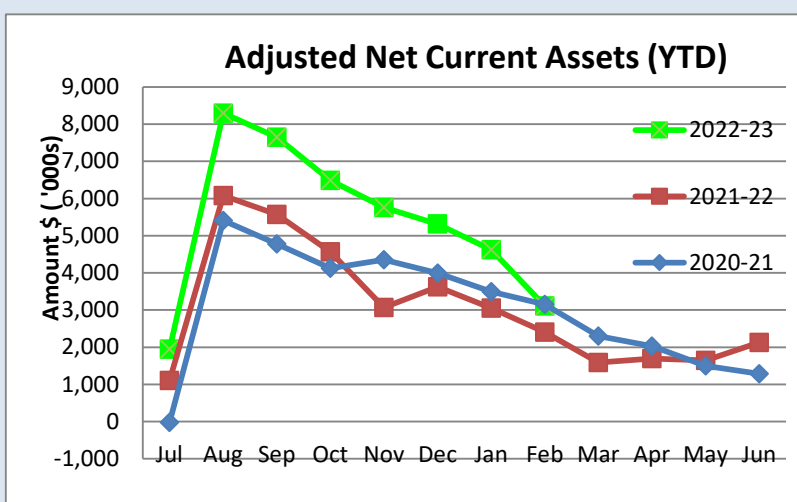
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 28/02/2022	Year to Date Actual 28/02/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	3,041,395	1,823,261	2,814,651
Cash Restricted - Reserves	2	1,392,831	1,484,491	1,419,037
Cash Restricted - General	2	373,935	362,875	373,935
Cash Restricted - Bonds & Deposits	2	202,689	213,066	238,481
Receivables - Rates	3	332,156	756,671	855,601
Receivables - Other	3	537,545	260,651	825,970
Inventories	4	21,521	28,018	21,521
		5,902,072	4,929,033	6,549,196
Less: Current Liabilities				
Payables	5	(905,385)	(209,433)	(311,286)
Contract Liabilities	11	(499,946)	(268,302)	(729,266)
Financial Liabilities	5	(31,331)	(31,331)	(31,331)
Bonds & Deposits	14	(202,689)	(213,066)	(238,481)
Loan and Lease Liability	9	(577,841)	(202,854)	(263,241)
Provisions	11	(547,240)	(415,874)	(547,240)
		(2,764,433)	(1,340,861)	(2,120,844)
Less: Cash Reserves	10	(1,392,831)	(1,484,491)	(1,419,037)
Add Back: Component of Leave Liability not Required to be funded		220,017	124,078	224,157
Add Back: Loan and Lease Liability		577,841	202,854	263,241
Less : Loan Receivable - clubs/institutions		(37,930)	(20,844)	(16,910)
Less : Restricted Cash General	15	(373,935)	0	(373,935)
Net Current Funding Position		2,130,801	2,409,769	3,105,868

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)

\$3.11 M

Last Year YTD

Surplus(Deficit)

\$2.41 M

SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES

NOTE 3

RECEIVABLES

Receivables - Rates & Rubbish	30 June 2022	28 Feb 23
	\$	\$
Opening Arrears Previous Years	444,976	365,548
Levied this year	6,445,431	6,832,321
Less Collections to date	(6,524,859)	(6,308,876)
Equals Current Outstanding	365,548	888,993
Net Rates Collectable	365,548	888,993
% Collected	94.69%	87.65%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	27,153	15,895	98,893	199,369	341,311
Percentage	8%	5%	29%	58%	
Balance per Trial Balance					
Sundry Debtors					341,311
Receivables - Other					484,660
Total Receivables General Outstanding					825,970

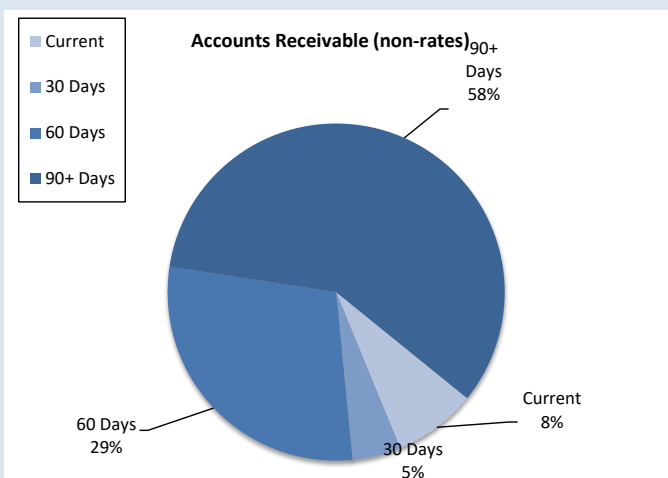
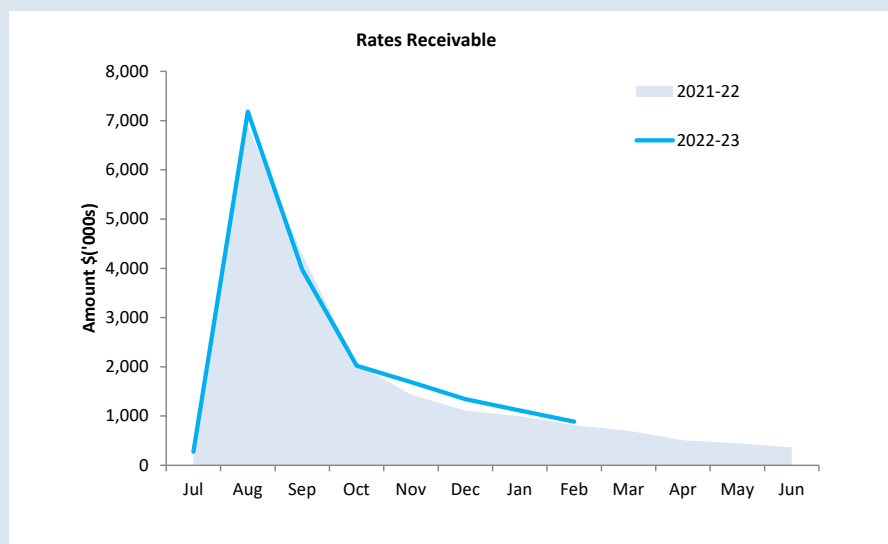
Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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.



Debtors Due
\$825,970
Over 30 Days
92%
Over 90 Days
58%

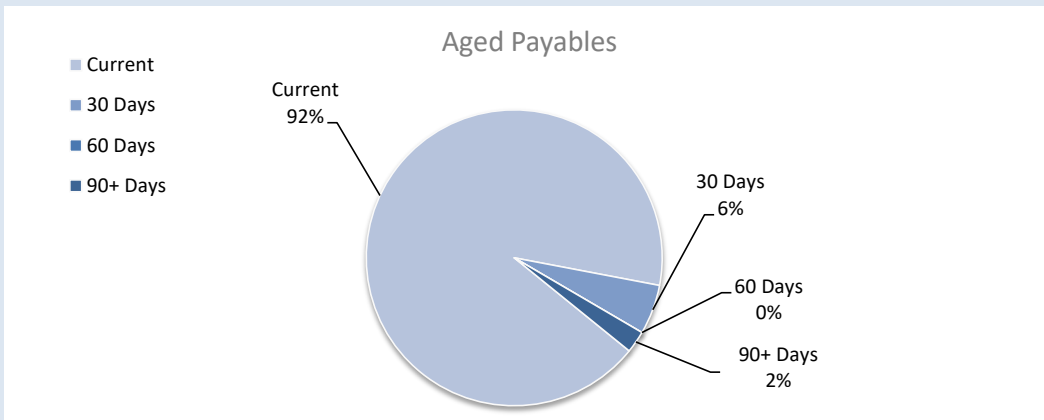
Collected	Rates Due
88%	\$888,993

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	51,336	3,025	0	1,340	55,701
Percentage	92.2%	5.4%	0%	2.4%	
Balance per Trial Balance					
Sundry creditors - General					55,701
Other creditors					126,716
ATO liabilities					91,856
Financial liabilities (Developer Contributions)					31,331
Total Payables General Outstanding					342,617

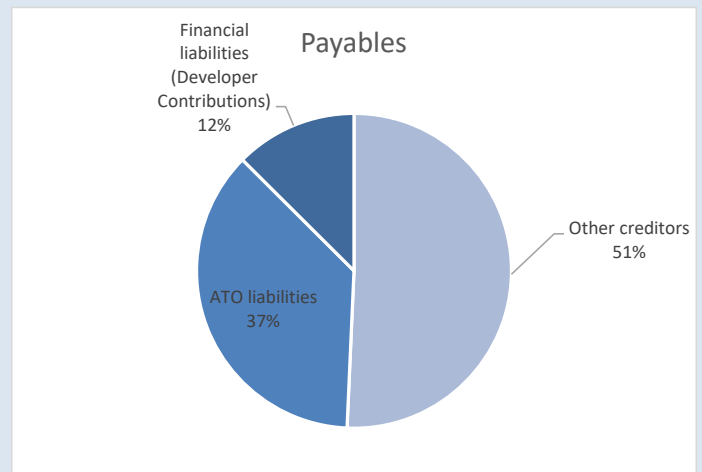
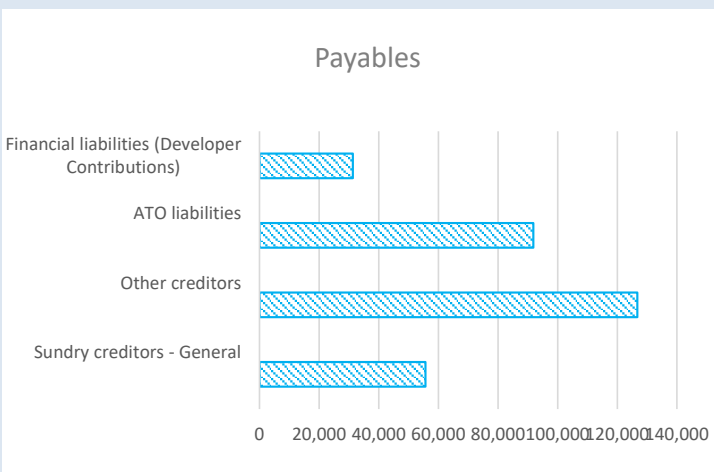
Amounts shown above include GST (where applicable)

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
\$342,617
Over 30 Days
8%
Over 90 Days
2.4%



INVESTING ACTIVITIES

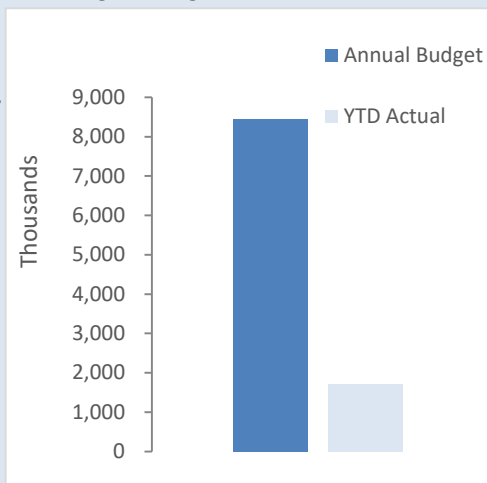
NOTE 8

CAPITAL ACQUISITIONS

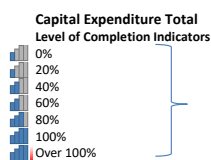
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	412,874	275,208	412,874	187,313	(87,895)
Plant and Equipment	1,683,616	690,656	1,683,616	949,618	258,962
Furniture and Equipment	24,000	0	24,000	54,825	54,825
Infrastructure Assets - Roads	1,475,692	1,194,761	1,475,692	485,720	(709,041)
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	4,855,966	3,080,928	4,855,966	51,495	(3,029,433)
Capital Expenditure Totals	8,452,148	5,241,553	8,452,148	1,728,970	(3,512,583)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	5,391,447	2,004,019	5,391,447	242,490	(1,761,529)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	312,000	8,000	312,000	68,072	60,072
Council contribution - Cash Backed Reserves					
Various Reserves		0	0	0	0
Council contribution - operations		3,229,534	2,748,701	1,418,408	(1,811,126)
Capital Funding Total		5,241,553	8,452,148	1,728,970	(3,512,583)

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
	\$8.45 M	\$1.73 M	20%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$5.39 M	\$.24 M	4%

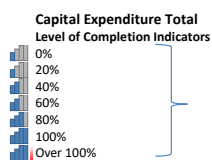


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of
Completion

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

Assets	Balance			Adopted	Amended		Total YTD	Variance (Under)/Over	
	Account Number	Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget			
				\$	\$	\$	\$	\$	
Buildings									
Housing									
0.79			CJ18	(63,674)	(63,674)	(42,432)	(50,053)	(7,621)	
0.52			CJ02	(31,000)	(31,000)	(20,664)	(16,114)	4,550	
			Total - Housing	(94,674)	(94,674)	(63,096)	(66,167)	(3,071)	
Community Amenities									
0.00			CJ104	(5,000)	(5,000)	(3,328)	0	3,328	
0.09			CJ115	(40,000)	(40,000)	(26,664)	(3,485)	23,179	
			Total - Community Amenities	(45,000)	(45,000)	(29,992)	(3,485)	26,507	
Recreation And Culture									
0.00			CJ107	(65,000)	(65,000)	(43,328)	0	43,328	
0.00			CJ121	(99,000)	(99,000)	(66,000)	0	66,000	
1.31			CJ114	(5,000)	(5,000)	(3,328)	(6,557)	(3,229)	
1.07			C910	(104,200)	(104,200)	(69,464)	(111,104)	(41,640)	
			Total - Recreation And Culture	(273,200)	(273,200)	(182,120)	(117,661)	64,459	
0.45			Total - Buildings	(412,874)	(412,874)	(275,208)	(187,313)	87,895	
Plant & Equipment									
Fire Prevention									
1.51			F014	(9,300)	(9,300)	0	(14,025)	(14,025)	
0.90			V863	(10,000)	(10,000)	0	(8,975)	(8,975)	
			Total - Fire Prevention	(19,300)	(19,300)	0	(23,000)	(23,000)	
Other Law, Order & Public Safety									
0.00			V502	(40,000)	(40,000)	0	0	0	
			Total - Other Law, Order & Public Safety	(40,000)	(40,000)	0	0	0	
Recreation & Culture									
0.00			V868	(36,000)	(36,000)	(24,000)	0	24,000	
			Total - Recreation & Culture	(36,000)	(36,000)	(24,000)	0	24,000	
Transport									
0.00			V850	(540,000)	(540,000)	0	0	0	
0.00			V857	(28,316)	(28,316)	0	(29,919)	(29,919)	
0.00			V864	(10,000)	(10,000)	(6,664)	(9,748)	(3,084)	
0.00			V874	(40,000)	(40,000)	(26,664)	(54,532)	(27,868)	
1.04			V876	(420,000)	(420,000)	(280,000)	(436,285)	(156,285)	
1.00			V859	0	0	0	(23,875)	(23,875)	
0.70			V879	(530,000)	(530,000)	(353,328)	(372,258)	(18,930)	
			Total - Transport	(1,568,316)	(1,568,316)	(666,656)	(926,618)	(259,962)	
Other Property & Services									
0.00			V880	(20,000)	(20,000)	0	0	0	
			Total - Other Property & Services	(20,000)	(20,000)	0	0	0	
0.56			Total - Plant & Equipment	(1,683,616)	(1,683,616)	(690,656)	(949,618)	(258,962)	
Furniture & Equipment									
Other Property & Services									
1.73			CJ96	(24,000)	(24,000)	0	(41,523)	(41,523)	
1.00			CJ129	0	0	0	(13,302)	(13,302)	
			Total - Other Property & Services	(24,000)	(24,000)	0	(54,825)	(54,825)	
2.28			Total - Furniture & Equipment	(24,000)	(24,000)	0	(54,825)	(54,825)	
Roads									
Housing									
0.00			CJ45	(13,000)	(13,000)	(9,750)	0	9,750	
			Total - Housing	(13,000)	(13,000)	(9,750)	0	9,750	
Transport									
0.00			CJ110	(165,009)	(165,009)	(109,984)	0	109,984	
0.48			CJ97	(86,288)	(86,288)	(57,504)	(41,153)	16,351	
1.06			CJ109	(228,504)	(228,504)	(191,930)	(242,812)	(50,882)	
1.00			CJ75	0	0	0	(1,518)	(1,518)	
1.00			CJ76	0	0	0	(4,396)	(4,396)	
0.62			CJ77	(16,261)	(16,261)	(13,658)	(10,120)	3,538	
1.08			CJ125	(52,206)	(52,206)	(43,851)	(56,404)	(12,553)	
0.00			CJ98	(157,001)	(157,001)	(131,860)	0	131,860	
0.15			CJ108	(471,423)	(471,423)	(395,984)	(71,224)	324,760	
1.00			CJ100	0	0	0	(52,467)	(52,467)	
0.02			CJ24	(286,000)	(286,000)	(240,240)	(5,627)	234,613	
			Total - Transport	(1,462,692)	(1,462,692)	(1,185,011)	(485,720)	699,291	
0.33			Total - Roads	(1,475,692)	(1,475,692)	(1,194,761)	(485,720)	709,041	



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.

		Balance		Adopted			Amended		Variance (Under)/Over
		Account Number	Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	
Assets					\$	\$	\$	\$	\$
Infrastructure - Other									
Law, Order & Public Safety									
0.00	WATER TANK, PUMP & BORE @ ALANOOKA	9733	1318	CJ126	(51,495)	(51,495)	(34,328)	0	34,328
0.00	WATER TANK, PUMP & BORE @ MT ADAMS	9733	1318	CJ127	(51,495)	(51,495)	(34,328)	0	34,328
0.00	WATER TANK, PUMP & BORE @ SPRINGFIELD	9733	1318	CJ128	(51,410)	(51,410)	(34,272)	0	34,272
	Total - Law, Order & Public Safety				(154,400)	(154,400)	(102,928)	0	102,928
Housing									
0.00	TWO HENRY ROAD - LANDSCAPING	2585	1318	CJ113	(15,000)	(15,000)	(10,000)	0	10,000
	Total - Housing				(15,000)	(15,000)	(10,000)	0	10,000
Community Amenities									
0.00	TRANSFER STATION SITE REGENERATION	1964	1318	CJ117	(11,000)	(11,000)	(11,000)	0	11,000
0.16	TRANSFER STATION CONCRETE BUND FOR OIL TANKS	1964	1318	CJ118	(30,000)	(30,000)	(30,000)	(4,750)	25,250
	Total - Community Amenities				(41,000)	(41,000)	(41,000)	(4,750)	36,250
Recreation And Culture									
0.00	SURF BEACH STABILISATION	8054	1318	CJ87	(171,414)	(171,414)	(114,256)	0	114,256
0.00	BOAT RAMP DESIGN	8054	1318	CJ120	(126,402)	(126,402)	(84,264)	0	84,264
0.00	GOLF CLUB ENTRY STATEMENT	2864	1318	CJ123	(18,000)	(18,000)	(12,000)	0	12,000
0.00	DRIVE-IN FENCE REPLACEMENT	2864	1318	CJ102	(10,000)	(10,000)	(6,664)	0	6,664
0.00	TREE PLANTING	2864	1318	CJ49	(20,000)	(20,000)	(13,328)	0	13,328
	Total - Recreation And Culture				(345,816)	(345,816)	(230,512)	0	230,512
Transport									
0.15	DRAINAGE, KERBING & FOOTPATH RENEWAL	6794	1318	CJ94	(106,750)	(106,750)	(24,496)	(15,605)	8,891
0.14	DEPOT WASHDOWN BAY	6794	1318	CJ95	(100,000)	(100,000)	0	(14,450)	(14,450)
0.67	SIGNAGE RENEWAL - TOWN & RURAL	6794	1318	CJ111	(8,000)	(8,000)	(5,328)	(5,340)	(12)
1.52	TECHNICAL STUDIES - INFRASTRUCTURE RENEWAL	6794	1318	CJ112	(5,000)	(5,000)	0	(7,600)	(7,600)
0.00	MILO CROSSING UPGRADE	6794	1318	CJ124	(4,000,000)	(4,000,000)	(2,666,664)	0	2,666,664
	Total - Transport				(4,219,750)	(4,219,750)	(2,696,488)	(42,995)	2,653,493
Economic Services									
0.05	KAILIS DRIVE ENTRY STATEMENT	3914	1318	CJ36	(80,000)	(80,000)	0	(3,750)	(3,750)
	Total - Economic Services				(80,000)	(80,000)	0	(3,750)	(3,750)
0.01	Total - Infrastructure - Other				(4,855,966)	(4,855,966)	(3,080,928)	(51,495)	3,029,433
0.20	Grand Total				(8,452,148)	(8,452,148)	(5,241,553)	(1,728,970)	3,512,583

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 2022/23 year is \$10,000 and 10%.

Reporting Nature or Type	Var. \$	Var. %	Var. pq	Significant	Timing/ Permanent	Explanation of Variance
				Var. S		
Revenue from operating activities						
Operating Grants, Subsidies and Contributions	(75,756)	(14%)	▼	S	Timing	Grant funds to be received after completion of audits
Interest Earnings	103,870	267%	▲	S	Permanent	RBA cash rate increase is attributable to increase in interest earnings
Other Revenue	50,808	30%	▲	S	Timing	More revenue received than budgeted
Expenditure from operating activities						
Employee Costs	(425,489)	(20%)	▼	S	Permanent	Higher than anticipated recruitment costs and unbudgeted
Utility Charges	49,340	15%	▲	S	Timing	Timing of budget ahead of actual invoices
Depreciation on Non-Current Assets	2,910,976	100%	▲	S	Timing	Awaiting Annual Financial Statement for 2021/22 to be audited
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,761,529)	(88%)	▼	S	Timing	Road grants received will be recognised as income, in line with progress of construction works
Proceeds from Disposal of Assets	60,072	751%	▲	S	Timing	Timing of disposals
Land and Buildings	87,895	32%	▲	S	Timing	Timing of SIHI construction works
Plant and Equipment	(258,962)	(37%)	▼	S	Timing	Timing of purchases
Furniture and Equipment	(54,825)	100%	▼	S	Timing	Timing of Purchases
Infrastructure Assets - Roads	709,041	59%	▲	S	Timing	Timing of construction works
Infrastructure Assets - Other	3,029,433	98%	▲	S	Timing	Timing of construction works
Financing Activities						
Self-Supporting Loan Principal	(14,794)	(41%)	▼	S	Timing	Timing of Self Supporting Loan repayment
Transfer to Reserves	(22,878)	(687%)	▼	S	Timing	Reserve Transfer yet to be completed

ATTACHMENT: CC03

Budget Review 2022/2023

Attachment 3

2022-23 Annual Budget Review



SHIRE OF IRWIN

ANNUAL BUDGET REVIEW

Based on the figures for the Period Ended 28 February 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF IRWIN
2022/23 ANNUAL BUDGET REVIEW
STATEMENT OF FINANCIAL ACTIVITY

BY NATURE OR TYPE

	Adopted Annual Budget	Revised Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Forecast Actual (e)	Var. \$ (e)-(d)	Var. % (e)-(d)/(d)	Var. pq	Significant Var. S
	\$	\$	\$	\$	\$				
Opening Funding Surplus (Deficit)	2,256,461	2,130,801	2,130,801	2,130,801	2,130,801	0	0%		
Revenue from operating activities									
Rates	5,949,556	5,949,556	5,939,383	5,956,802	5,979,224	29,668	0%	▲	
Operating Grants, Subsidies and Contributions	822,450	822,450	559,817	484,061	774,626	(47,823)	(6%)	▼	
Fees and Charges	2,202,999	2,202,999	1,816,052	1,937,240	2,284,296	81,297	4%	▲	
Service Charges	0	0	0	0	0	0	0%		
Interest Earnings	54,872	54,872	38,832	142,702	165,872	111,000	202%	▲	S
Other Revenue	276,000	276,000	168,882	219,690	310,824	34,824	13%	▲	S
Profit on Disposal of Assets	119,916	119,916	2,064	68,072	87,916	(32,000)	(27%)	▼	S
Gain FV Valuation of Assets	0	0	0	0	0	0	0%		
	9,425,793	9,425,793	8,525,030	8,808,567	9,602,757				
Expenditure from operating activities									
Employee Costs	(3,164,662)	(3,164,662)	(2,086,339)	(2,511,828)	(3,500,525)	(335,863)	(11%)	▼	S
Materials and Contracts	(3,909,830)	(3,909,830)	(2,594,283)	(2,768,251)	(3,782,642)	127,187	3%	▲	
Utility Charges	(477,400)	(477,400)	(321,445)	(272,105)	(406,100)	71,300	15%	▲	S
Depreciation on Non-Current Assets	(4,366,569)	(4,366,569)	(2,910,976)	0	(4,366,569)	0	0%		
Interest Expenses	(263,044)	(263,044)	(163,225)	(158,621)	(263,044)	0	0%		
Insurance Expenses	(237,367)	(237,367)	(200,229)	(215,906)	(237,367)	0	0%		
Other Expenditure	(200,916)	(200,916)	(105,776)	(104,664)	(187,916)	13,000	6%	▲	
Loss on Disposal of Assets	0	0	0	0	0	0	0%		
Loss FV Valuation of Assets	0	0	0	0	0	0	0%		
	(12,619,787)	(12,619,787)	(8,382,273)	(6,031,375)	(12,744,163)				
Operating activities excluded from budget									
Add back Depreciation	4,366,569	4,366,569	2,910,976	0	4,366,569	0	0%		
Adjust (Profit)/Loss on Asset Disposal	(119,916)	(119,916)	(2,064)	(68,072)	(87,916)	32,000	27%	▲	S
Movement in Leave Reserve (Added Back)	790	(56,051)	520	4,139.61	(56,051)	0	0%		
Movement in Deferred Pensioner Rates/ESL	0	0	0	0	0	0	0%		
Movement in Employee Benefit Provisions	0	0	0	0	0	0	0%		
Rounding Adjustments	0	0	0	0	0	0	0%		
Movement Due to Changes in Accounting Standards	0	0	0	0	0	0	0%		
Loss on Asset Revaluation	0	0	0	0	0	0	0%		
Adjustment in Fixed Assets	0	0	0	0	0	0	0%		
Amount attributable to operating activities	1,053,448	996,607	3,052,189	2,713,260	1,081,196				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	5,391,447	5,391,447	2,004,019	242,490	5,611,617	220,170	4%	▲	
Proceeds from Disposal of Assets	312,000	312,000	8,000	68,072	280,000	(32,000)	(10%)	▼	S
Land Held for Resale	0	0	0	0	0	0	0%		
Land and Buildings	(412,874)	(412,874)	(275,208)	(187,313)	(424,778)	(11,904)	(3%)	▼	
Plant and Equipment	(1,683,616)	(1,683,616)	(690,656)	(949,618)	(1,606,906)	76,710	5%	▲	
Furniture and Equipment	(24,000)	(24,000)	0	(54,825)	(56,106)	(32,106)	(134%)	▼	S
Infrastructure Assets - Roads	(1,475,692)	(1,475,692)	(1,194,761)	(485,720)	(1,671,869)	(196,177)	(13%)	▼	S
Infrastructure Assets - Drainage	0	0	0	0	0	0	0%		
Infrastructure Assets - Footpaths	0	0	0	0	0	0	0%		
Infrastructure Assets - Public Facilities	0	0	0	0	0	0	0%		
Infrastructure Assets - Other	(4,855,966)	(4,855,966)	(3,080,928)	(51,495)	(4,760,948)	95,018	2%	▲	
Amount attributable to investing activities	(2,748,701)	(2,748,701)	(3,229,534)	(1,418,408)	(2,628,990)				
Financing Activities									
Proceeds from New Debentures	0	0	0	0	0	0	0%		
Repayment of Debentures	(559,935)	(559,935)	(317,750)	(300,641)	(559,935)	0	0%		
Repayment of Lease Financing	(17,436)	(17,436)	(11,608)	(13,960)	(17,436)	0	0%		
Advances to Community Groups	0	0	0	0	0	0	0%		
Proceeds from Advances	0	0	0	0	0	0	0%		
Self-Supporting Loan Principal	37,931	37,931	35,814	21,020	37,931	0	0%		
Transfer to Restricted Cash - Other	(40,000)	(40,000)	0	0	(40,000)	0	0%		
Transfer from Restricted Cash - Other	195,813	195,813	0	0	195,813	0	0%		
Transfer from Reserves	0	0	0	0	60,000	60,000	100%	▲	S
Transfer to Reserves	(176,868)	(176,868)	(3,328)	(26,206)	(251,868)	(75,000)	(42%)	▼	S
Amount attributable to financing activities	(560,495)	(560,495)	(296,872)	(319,786)	(575,495)				
Closing Funding Surplus (Deficit)	713	(181,787)	1,656,584	3,105,868	7,513				

▲ ▼ 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 2022/23 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 30/06/2022	This Time Last Year 28/02/2022	Year to Date Actual 28/02/2023	Forecast 30/06/2023	Movements In Year End Balances	Proposed Year End Balances
		\$	\$	\$	\$	\$	\$
Current Assets							
Cash Unrestricted	2	3,041,395	1,823,261	2,814,651	1,435,322		
Cash Restricted - Reserves	2	1,392,831	1,484,491	1,419,037	1,584,699		
Cash Restricted - General	2	373,935	362,875	373,935	373,935	0	373,935
Cash Restricted - Bonds & Deposits	2	202,689	213,066	238,481	238,481		
Receivables - Rates	3	332,156	756,671	855,601	450,000	(405,601)	450,000
Receivables - Other	3	537,545	260,651	825,970	200,000	(625,970)	200,000
Inventories	4	21,521	28,018	21,521	19,000	(2,521)	19,000
		5,902,072	4,929,033	6,549,196	4,301,437		
Less: Current Liabilities							
Payables	5	(905,385)	(209,433)	(311,286)	(800,000)	(488,714)	(800,000)
Contract Liabilities	11	(499,946)	(268,302)	(729,266)	(882,338)	(153,072)	(882,338)
Financial Liabilities	5	(31,331)	(31,331)	(31,331)	(140,508)	(109,177)	(140,508)
Bonds & Deposits	14	(202,689)	(213,066)	(238,481)	(238,481)	0	(238,481)
Loan and Lease Liability	9	(577,841)	(202,854)	(263,241)	(577,841)	(314,600)	(577,841)
Provisions	11	(547,240)	(415,874)	(547,240)	(400,000)	147,240	(400,000)
		(2,764,433)	(1,340,861)	(2,120,844)	(3,039,168)		
Less: Cash Reserves	10	(1,392,831)	(1,484,491)	(1,419,037)	(1,584,699)		
Add Back: Component of Leave Liability not Required to be funded		220,017	124,078	224,157	163,966	(60,191)	163,966
Add Back: Loan and Lease Liability		577,841	202,854	263,241	577,841	314,600	577,841
Less : Loan Receivable - clubs/institutions		(37,930)	(20,844)	(16,910)	(37,930)	(21,020)	(37,930)
Less : Restricted Cash General	15	(373,935)	0	(373,935)	(373,935)	0	(373,935)
Net Current Funding Position		2,130,801	2,409,769	3,105,868	7,513	(1,719,027)	

SHIRE OF IRWIN

NOTES TO THE 2022/23 ANNUAL BUDGET REVIEW

Based on the figures for the period ended 28 February 2023

OPERATING ACTIVITIES

NOTE 7

DISPOSAL OF ASSETS

Asset Number	Asset Description	Budget				YTD Actual				Forecast Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment												
3096	2019 Holden Rgk Colorado Ltz 4X4	0	32,000	32,000	0	0	0		0	0	0	0	0
2717	Toro Z Master Kubota Mower	8,900	12,000	3,100	0	0	0	0	0	8,900	12,000	3,100	0
2712	Komatsu 6 Wheel Loader	132,984	200,000	67,016	0	0	0	0	0	132,984	200,000	67,016	0
2765	2017 Fuso Rosa Deluxe 22 Seat Bus	50,200	68,000	17,800	0	0	68,072	68,072	0	50,200	68,000	17,800	0
		192,084	312,000	119,916.00	0	0	68,072	68,072	0	192,084	280,000	87,916	0

Assets	Account Number	Job Number	Adopted				
			Annual Budget	Total YTD	Total Forecast	Variance (Under)/Over	
			\$	\$	\$	\$	
Buildings							
Housing							
	AGED APPROPRIATE HOUSING - STAGE 2	2574	CJ18	(63,674)	(50,053)	(63,674)	0
	BUILDING - THE VILLAGE - RENEWAL	2584	CJ02	(31,000)	(16,114)	(31,000)	0
	Total - Housing			(94,674)	(66,167)	(94,674)	0
Community Amenities							
	AIR-CONDITIONING - TRANSFER STATION	1944	CJ104	(5,000)	0	(5,000)	0
	TRANSFER STATION RAMP RENEWAL	1944	CJ115	(40,000)	(3,485)	(45,000)	5,000
	Total - Community Amenities			(45,000)	(3,485)	(50,000)	5,000
Recreation And Culture							
	BOWLING CLUB ACCESSIBLE ABLUTIONS RENOVATIONS	2834	CJ107	(65,000)	0	(65,000)	0
	IRWIN REC CENTRE ROOF UPGRADE - PARTIALLY GRANT FUNDED	2834	CJ121	(99,000)	0	(99,000)	0
	RUSS COTTAGE RETICULATION	3344	CJ114	(5,000)	(6,557)	(5,000)	0
	DENISON HOUSE - CAPITAL RENEWAL WORKS	3344	C910	(104,200)	(111,104)	(111,104)	6,904
	Total - Recreation And Culture			(273,200)	(117,661)	(280,104)	6,904
	Total - Buildings			(412,874)	(187,313)	(424,778)	11,904
Plant & Equipment							
Fire Prevention							
	BORE - IRWIN FIRE STATION	0784	F014	(9,300)	(14,025)	(14,025)	4,725
	CESM VEHICLE CANOPY (CAPITAL)	0784	V863	(10,000)	(8,975)	(10,000)	0
	Total - Fire Prevention			(19,300)	(23,000)	(24,025)	4,725
Other Law, Order & Public Safety							
	COMMUNITY RANGER VEHICLE - REG 502IR	0884	V502	(40,000)	0	(40,000)	0
	Total - Other Law, Order & Public Safety			(40,000)	0	(40,000)	0
Recreation & Culture							
	TORO Z MASTER MOWER	2844	V868	(36,000)	0	(36,000)	0
	Total - Recreation & Culture			(36,000)	0	(36,000)	0
Transport							
	PRIME-MOVER & TWO TIPPERS	3534	V850	(540,000)	0	(540,000)	0
	SPRAY RIG	3534	V857	(28,316)	(29,919)	(29,919)	1,603
	TRAFFIC ROAD PODS FOR METROCOUNT	3534	V864	(10,000)	(9,748)	(10,000)	0
	NEW RURAL ROADS SUPERVISOR CAR	3534	VXXX			(40,000)	40,000
	NEW DEPOT POOL VEHICLE	3534	V874	(40,000)	(54,532)	(54,531)	14,531
	NEW GRADER	3534	V876	(420,000)	(436,285)	(436,297)	16,297
	POSI-TRACK LOADER	3534	V859	0	(23,875)	(23,875)	23,875
	NEW WHEEL LOADER	3584	V879	(530,000)	(372,258)	(372,258)	(157,742)
	Total - Transport			(1,568,316)	(926,618)	(1,506,880)	(61,436)
Other Property & Services							
	GENERATOR - TELSTRA TOWER	0554	V880	(20,000)	0	0	(20,000)
	Total - Other Property & Services			(20,000)	0	0	(20,000)
	Total - Plant & Equipment			(1,683,616)	(949,618)	(1,606,906)	(76,710)
Furniture & Equipment							
Recreation & Culture							
	REC CENTRE FLOOR CLEANER	2824	CJ129	0	(13,302)	(13,302)	13,302
	Total - Recreation & Culture			0	(13,302)	(13,302)	13,302
Other Property & Services							
	OFFICE / CHAMBERS FURNITURE & EQUIPMENT	0264	CJ96	(24,000)	(41,523)	(42,804)	18,804
	Total - Other Property & Services			(24,000)	(41,523)	(42,804)	18,804

Assets	Account Number	Job Number	Adopted			
			Annual Budget	Total YTD	Total Forecast	Variance (Under)/Over
			\$	\$	\$	\$
Total - Furniture & Equipment			(24,000)	(54,825)	(56,106)	32,106
Roads						
Housing						
THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS	2586	CJ45	(13,000)	0	0	(13,000)
Total - Housing			(13,000)	0	0	(13,000)
Transport						
RURAL ROAD SHOULDER RECONSTRUCTION	6614	CJ110	(165,009)	0	(165,009)	0
RURAL ROAD RESHEETING	6614	CJ97	(86,288)	(41,153)	(87,995)	1,707
R2R - WYE FARM ROAD (SLK 0.00 - 5.78)	6644	CJ109	(228,504)	(242,812)	(364,734)	136,230
R2R - FANE ROAD	6644	CJ75	0	(1,518)	(1,518)	1,518
R2R - PIGGERY LANE	6644	CJ76	0	(4,396)	(4,396)	4,396
R2R - BELAURA PLACE	6644	CJ77	(16,261)	(10,120)	(10,120)	(6,141)
R2R - PIGGERY LANE: SLK 9.09 TO 10.69	6664	CJ125	(52,206)	(56,404)	(56,206)	4,000
RRG GRANT - ALLANOOKA SPRINGS RD 2021/22 - SLK 15.91 - 33.29	6674	CJ98	(157,001)	0	(157,001)	0
RRG GRANT - MOUNT ADAMS ROAD (SLK 12.0 - 22.6)	6674	CJ108	(471,423)	(71,224)	(471,423)	0
RRG GRANT - BOOKARA EAST RD 2021/22 - SLK 1.65 - 6.65	6674	CJ100	0	(52,467)	(52,467)	52,467
BLLENHEIM ROAD	6694	CJ24	(286,000)	(5,627)	(301,000)	15,000
Total - Transport			(1,462,692)	(485,720)	(1,671,869)	209,177
Total - Roads			(1,475,692)	(485,720)	(1,671,869)	196,177
Infrastructure - Other						
Law, Order & Public Safety						
WATER TANK, PUMP & BORE @ ALANOOKA	9733	CJ126	(51,495)	0	(66,502)	15,007
WATER TANK, PUMP & BORE @ MT ADAMS	9733	CJ127	(51,495)	0	(41,372)	(10,123)
WATER TANK, PUMP & BORE @ SPRINGFIELD	9733	CJ128	(51,410)	0	(50,658)	(752)
Total - Law, Order & Public Safety			(154,400)	0	(158,532)	4,132
Housing						
TWO HENRY ROAD - LANDSCAPING	2585	CJ113	(15,000)	0	(15,000)	0
Total - Housing			(15,000)	0	(15,000)	0
Community Amenities						
TRANSFER STATION SITE REGENERATION	1964	CJ117	(11,000)	0	0	(11,000)
TRANSFER STATION CONCRETE BUND FOR OIL TANKS	1964	CJ118	(30,000)	(4,750)	(5,000)	(25,000)
Total - Community Amenities			(41,000)	(4,750)	(5,000)	(36,000)
Recreation And Culture						
SURF BEACH STABILISATION	8054	CJ87	(171,414)	0	(171,414)	0
BOAT RAMP DESIGN	8054	CJ120	(126,402)	0	(126,402)	0
GOLF CLUB ENTRY STATEMENT	2864	CJ123	(18,000)	0	(28,000)	10,000
DRIVE-IN FENCE REPLACEMENT	2864	CJ102	(10,000)	0	(15,000)	5,000
TREE PLANTING	2864	CJ49	(20,000)	0	(20,000)	0
Total - Recreation And Culture			(345,816)	0	(360,816)	15,000

Assets	Account Number	Job Number	Adopted			
			Annual Budget	Total YTD	Total Forecast	Variance (Under)/Over
			\$	\$	\$	\$
Transport						
DRAINAGE, KERBING & FOOTPATH RENEWAL	6794	CJ94	(106,750)	(15,605)	(50,000)	(56,750)
DEPOT WASHDOWN BAY	6794	CJ95	(100,000)	(14,450)	(70,000)	(30,000)
SIGNAGE RENEWAL - TOWN & RURAL	6794	CJ111	(8,000)	(5,340)	(8,000)	0
TECHNICAL STUDIES - INFRASTRUCTURE RENEWAL	6794	CJ112	(5,000)	(7,600)	(13,600)	8,600
MILO CROSSING UPGRADE	6794	CJ124	(4,000,000)	0	(4,000,000)	0
Total - Transport			(4,219,750)	(42,995)	(4,141,600)	(78,150)
Economic Services						
KAILIS DRIVE ENTRY STATEMENT	3914	CJ36	(80,000)	(3,750)	(80,000)	0
Total - Economic Services			(80,000)	(3,750)	(80,000)	0
Total - Infrastructure - Other			(4,855,966)	(51,495)	(4,760,948)	(95,018)
Grand Total			(8,452,148)	(1,728,970)	(8,520,607)	68,459

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2022	New Loans				Principal Repayments				Principal Outstanding				Interest & Guarantee Fee Repayments			
		Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual
Other Health		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 99 - Medical Centre	1,330,828	0	0	0	0	30,583	61,489	61,489	61,489	1,300,245	1,269,339	1,269,339	1,269,339	18,702	37,111	37,111	37,111
Other Housing																	
Loan 100- SIHI Completion	659,649	0	0	0	0	20,484	41,176	41,176	41,176	639,165	618,473	618,473	618,473	9,003	17,832	17,832	17,832
Recreation and Culture																	
Loan 93 - Recreation Centre	1,877,514	0	0	0	0	82,950	125,842	125,842	125,842	1,794,564	1,751,672	1,751,672	1,751,672	89,406	136,034	136,034	136,034
Transport																	
Loan 98 - Plant	538,180	0	0	0	0	64,873	130,418	130,418	130,418	473,307	407,762	407,762	407,762	7,359	14,236	14,236	14,236
Loan 101 - Plant	1,290,000	0	0	0	0	80,730	163,079	163,079	163,079	1,209,270	1,126,921	1,126,921	1,126,921	30,408	50,107	50,107	50,107
	5,696,171	0	0	0	0	279,620	522,004	522,004	522,004	5,416,551	5,174,167	5,174,167	5,174,167	154,879	255,320	255,320	255,320
Self supporting loans																	
Recreation and Culture																	
Loan 97 - Golf Club	4,234	0	0	0	0	4,234	4,234	4,234	4,234	0	(0)	-0	-0	60	79	79	79
Loan 102 - Denison Bowling Club	321,804	0	0	0	0	16,787	33,697	33,697	33,697	305,017	288,107	288,107	288,107	3,477	6,872	6,872	6,872
	326,037	0	0	0	0	21,020	37,931	37,931	37,931	305,017	288,106	288,106	288,106	3,537	6,951	6,951	6,951
Total	6,022,208	0	0	0	0	300,641	559,935	559,935	559,935	5,721,568	5,462,273	5,462,273	5,462,273	158,415	262,271	262,271	262,271
Current loan borrowings	560,352									259,712							
Non-current loan borrowings	5,461,856									5,461,856							
	6,022,208									5,721,568							

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

(b) Information on Financing

Particulars/Purpose	01 Jul 2022	New Financing				Lease Financing Principal Repayments				Lease Financing Principal Outstanding				Lease Financing Interest Repayments			
		Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual
Recreation and Culture																	
Solar Panels (67.941%)	11,882	0	0	0	0	9,484	11,883	11,883	11,883	2,398	(1)	-1	-1	139	525	525	525
Other Property and Services																	
Solar Panels (32.059%)	5,607	0	0	0	0	4,475	5,553	5,553	5,553	1,131	54	54	54	66	248	248	248
	17,489	0	0	0	0	13,960	17,436	17,436	17,436	3,529	53	53	53	205	773	773	773
Total	17,489	0	0	0	0	13,960	17,436	17,436	17,436	3,529	53	53	53	205	773	773	773
Current financing borrowings	17,489									3,529							
Non-current financing borrowings	0									0							
	17,489									3,529							

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 2022/23 year is \$10,000 and 10%.

Reporting Nature or Type	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities						
Interest Earnings	111,000	202%	▲	S	Permanent	Higher interest earnings due to interest rate increases
Other Revenue	34,824	13%	▲	S	Permanent	Reimbursement income is projected to be higher than original budget mostly due to the insurance reimbursement for Point Leander Bridge repairs
Profit on Disposal of Assets	(32,000)	(27%)	▼	S	Timing	Disposal of asset deferred to next financial year
Employee Costs	(335,863)	(11%)	▼	S	Permanent	Higher than anticipated recruitment costs and unbudgeted termination payments. Additionally, the recreational centre has incurred unbudgeted employee costs due to delay in outsourcing the centre. This is offset by the budgeted outsourcing contract cost.
Utility Charges	71,300	15%	▲	S	Permanent	Utility costs projected to be lower than budget, particularly water charges, due to vandalism of the Shire's reticulation system
Proceeds from Disposal of Assets	(32,000)	(10%)	▼	S	Timing	Disposal of asset deferred to next financial year
Furniture and Equipment	(32,106)	(134%)	▼	S	Permanent	Higher than budgeted Office Furniture costs and unbudgeted recreational centre floor cleaner. Office Furniture is funded by LGIS.
Infrastructure Assets - Roads	(196,177)	(13%)	▼	S	Permanent	Anticipated increase in expenditure for Roads, predominantly for Wye Road, offset by lower expenditure for the Wheel Loader.
Transfer from Reserves	60,000	100%	▲	S	Permanent	Transfer from Leave entitlements reserve to account for unbudgeted termination payments
Transfer to Reserves	(75,000)	(42%)	▼	S	Permanent	Interest earnings and adjustment of \$50k for Kalis Drive transferred twice from the Reserve in the Original Budget.

SHIRE OF IRWIN
FORECAST STATEMENT OF RESERVE MOVEMENTS FOR THE PERIOD ENDED
30 June 2023

	Reserve								Total Reserves
	Leave	Plant Replacement	Asset Management	Sanitation	Coastal Management	Tourism and Area Promotion	Recreation Centre Equipment	Port Denison Foreshore Development	
Opening Balance - 01 July 2022	220,017	9,277	861,407	1,263	31,315	24,696	2,668	242,189	1,392,831
<i>Additions To Reserves</i>									
Reserve Interest Received Allocated to Reserves	3,949	167	15,461	23	562	443	48	4,347	25,000
Transfer to Leave Reserve - General Allocation									0
Transfer to Asset Management Reserve - General Allocation			226,868						226,868
									0
									0
									0
									0
									0
Total Additions to Reserves	3,949	167	242,329	23	562	443	48	4,347	251,868
<i>Reserves Utilised</i>									
Gym equipment									0
Moreton Terrace Revitalisation									0
Leave payouts on termination	60,000								60,000
									0
									0
Total Reserves Utilised	60,000	0	0	0	0	0	0	0	60,000
Closing Balance - 30 June 2023	163,966	9,444	1,103,736	1,286	31,877	25,139	2,716	246,536	1,584,699

ATTACHMENT: CEO01
Amendments to Council to CEO Planning and
Development Delegations

Attachment 4

- CEO900 - Illegal Development
- CEO901 - Waiving or Refunding Planning Application Fee
- CEO902 - Grant a Certificate
- CEO903 - Subdivision Clearances
- CEO905 - Strata Title Applications - Certificates of Approval

Delegation of authority

Delegation	CEO900 Illegal Development
Category	Council to CEO
Head of power	Planning and Development Act 2005
Delegator	Council
Express power to delegate	Planning and Development Act 2005: s.16(3)(e) - Delegation by Commission
Express power or duty delegated	Planning and Development Act 2005: s.214(2), (3) and (5) Illegal development, responsible authority's powers as to s.215 Illegal development, responsible Authority's powers to remove
Function	<p>1. Authority to give a written direction to the owner or any other person undertaking an unauthorised development to stop, and not recommence, the development or that part of the development that is undertaken in contravention of the planning scheme, interim development order or planning control area requirements. [s.214(2)]</p> <p>2. Authority to give a written direction to the owner or any other person who undertook an unauthorised development: (a) to remove, pull down, take up, or alter the development; and (b) to restore the land as nearly as practicable to its condition immediately before the development started, to the satisfaction of the responsible authority. [s.214(3)]</p> <p>3. Authority to give a written direction to the person whose duty it is to execute work to execute that work where it appears that delay in the execution of the work to be executed under a planning scheme or interim development order would prejudice the effective operation of the planning scheme or interim development order. [s.214(5)]</p> <p>4. Authority to recover any expenses incurred by a responsible authority under subsection s.215 (1) may be recovered from the person to whom the direction was given as a debt due in a court of competent jurisdiction. [s.215] See Council conditions.</p> <p>Note - Authority to prosecute a person for an offence under Division 2 Offences irrespective of whether or not a direction has been given under section 214. [s.224] Authority to give an infringement notice can be issued under section 234.</p> <p><i>Actions under this Delegation are required to comply with procedural requirements detailed in the Planning and Development Act 2005, Planning and Development Regulations 2009 and Local Planning Scheme 05.</i></p>
Delegates	Chief Executive Officer Manager Development
Conditions	a. The authority to recover expenses is only exercisable by the Chief Executive Officer. <i>Actions under this Delegation are required to comply with any related local law and/or policies.</i>
Express power to subdelegate	s.16(6) Delegation by Commission – A delegate must not further delegate any function.

Statutory framework	Planning and Development Act 2005 Part 13
Date adopted	28 March 2023
Adoption references	CEO01-03/23
Last reviewed	28 March 2023

Delegation of authority

Delegation	CEO901 Waiving or Refunding Planning Application Fee
Category	Council to CEO
Head of power	Planning and Development Act 2005
Delegator	Council
Express power to delegate	Planning and Development Act 2005: s.16(3)(e) - Delegation by Commission
Express power or duty delegated	Planning and Development Regulations 2009 r.52 Local Government may waive or refund fee
Function	1. Authority to waive or refund, in whole or in part, payment of a fee for a planning service. [r.52] <i>Actions under this Delegation are required to comply with procedural requirements detailed in the Planning and Development Act 2005, Planning and Development Regulations 2009 and Local Planning Scheme 05.</i>
Delegates	Chief Executive Officer Manager Development
Conditions	<i>Actions under this Delegation are required to comply with any related local law and/or policies.</i>
Express power to subdelegate	s.16(6) Delegation by Commission – A delegate must not further delegate any function.
Statutory framework	Planning and Development Act 2005 Part 13
Date adopted	28 March 2023
Adoption references	CEO01-03/23
Last reviewed	28 March 2023

Delegation of authority

Delegation	CEO902 Grant a Certificate
Category	Council to CEO
Head of power	Planning and Development Act 2005
Delegator	Council
Express power to delegate	Planning and Development Act 2005: s.16(3)(e) - Delegation by Commission
Express power or duty delegated	Liquor Control Act 1988: s.40 Certificate of planning authority as to whether use of premises complies with planning laws
Function	1. Authority to grant a certificate, with or without conditions, to support an application for a licence under the Liquor Control Act 1988. [s.40(1) & (4)] <i>Actions under this Delegation are required to comply with procedural requirements detailed in the Planning and Development Act 2005, Planning and Development Regulations 2009 and Local Planning Scheme 05.</i>
Delegates	Chief Executive Officer Manager Development
Conditions	<i>Actions under this Delegation are required to comply with any related local law and/or policies.</i>
Express power to subdelegate	s.16(6) Delegation by Commission – A delegate must not further delegate any function.
Statutory framework	Planning and Development Act 2005 Part 13
Date adopted	28 March 2023
Adoption references	CEO01-03/23
Last reviewed	28 March 2023

Delegation of authority

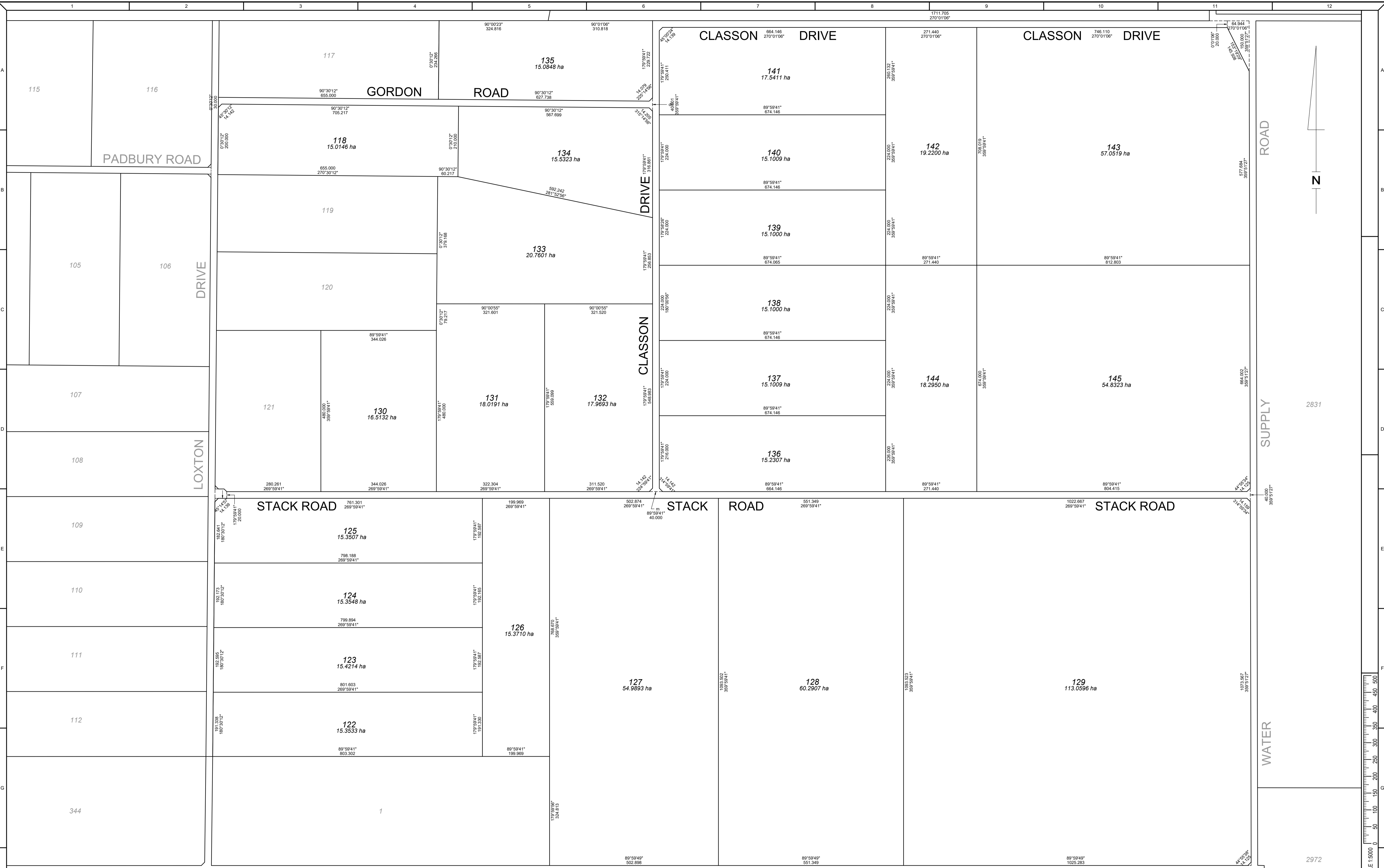
Delegation	CEO903 Subdivision Clearances
Category	Council to CEO
Head of power	Planning and Development Act 2005
Delegator	Council
Express power to delegate	Planning and Development Act 2005: s.16(3)(e) - Delegation by Commission
Express power or duty delegated	Planning and Development Act 2005: s.157(1) When approval of subdivision deemed to be approval under planning scheme
Function	<p>1. Upon subdivision approval by the Commission, authority under the planning scheme to approve the carrying out of works necessary to enable the subdivision of the land that are —</p> <p>(a) shown on the plan of subdivision; or</p> <p>(b) required by the Commission to be carried out as a condition of approval of the plan of subdivision.</p> <p><i>Actions under this Delegation are required to comply with procedural requirements detailed in the Planning and Development Act 2005, Planning and Development Regulations 2009 and Local Planning Scheme 05.</i></p>
Delegates	Chief Executive Officer Manager Development
Conditions	<i>Actions under this Delegation are required to comply with any related local law and/or policies.</i>
Express power to subdelegate	s.16(6) Delegation by Commission – A delegate must not further delegate any function.
Date adopted	28 March 2023
Adoption references	CEO01-03/23
Last reviewed	28 March 2023

Delegation of authority

Delegation	CEO905 Strata Title Applications - Certificates of Approval
Category	Council to CEO
Head of power	Planning and Development Act 2005
Delegator	Council
Express power to delegate	Planning and Development Act 2005: Section 16(3)(e) - Delegation by Commission
Express power or duty delegated	Strata Titles Act 1985: s.23 Requirement for local government approval
Function	<p>1 Authority to provide written subdivision approval in accordance with s.15 if the parcel is situated in the Shire of Irwin district, if the subdivision involves —</p> <p>(a) 2 or more lots being consolidated into 1 lot; or</p> <p>(b) 1 or more lots being converted into common property; or</p> <p>(c) the removal, from the parcel, of land comprised of common property. [s.23(1)]</p> <p>2 If the subdivision is approved, it is subject to any planning (scheme by-laws) condition attached to the local government approval. [s.23(2)]</p> <p><i>Actions under this Delegation are required to comply with procedural requirements detailed in the Strata Titles Act 1985 and associated legislation.</i></p>
Delegates	Chief Executive Officer Manager Development
Conditions	<i>Actions under this Delegation are required to comply with any related local law and/or policies.</i>
Express power to subdelegate	s.16(6) Delegation by Commission – A delegate must not further delegate any function.
Statutory framework	Planning and Development Act 2005 Part 13 Strata Titles Act 1985 SOI Local Planning Scheme No.5
Date adopted	28 March 2023
Adoption references	CEO01-03/23
Last reviewed	28 March 2023

ATTACHMENT: CD02
Proposed Road Names - Subdivision of Lots 118 and 9001
Loxton Drive, Bookara

Attachment 5




MELALEUCA ROAD

REV	DATE	PROPOSED ROAD NAMES ADDED	REVISION	BY	APP'D
A	25/01/2023	PROPOSED ROAD NAMES ADDED		R.HUNT	R.HUNT

CLIENT
MR M.J. LUNDY

PROJECT
MELALEUCA HEIGHTS



P (08) 9965 0077
F (08) 9965 0088
PO Box 695
Geraldton WA 6531
info@quantumsurveys.com.au
quantumsurveys.com.au

SURVEYED	DATE	TITLE
COMPUTED		
P. REDWAY	16/6/2021	LOT PRE-CALCULATION LOTS 118 & 9001 MELALEUCA ROAD, BOOKARA
DRAWN	20/6/2021	
APPROVED	20/06/2021	

DRAWING No.		SCALE		REV.
20459PC01		1:5000		A
JOB No.	20459	HORIZONTAL DATUM	VERTICAL DATUM	
		JCG 94		
FIELD BOOK		LEVEL BOOK		

ATTACHMENT: CD03
Proposed Road Widening, Indian Ocean Drive,
Arrowsmith

Attachment 6



Enquiries: René Shipp 08 9323 4082
Our Ref: 22/6353

7 February 2023

Ms Kathryn Jackson
Planning Officer
Shire of Irwin
PMB 21
DONGARA WA 6525

Dear Kathryn

PROPOSED WIDENING AND REALIGNMENT OF INDIAN OCEAN DRIVE, ARROWSMITH 251.2 – 251.8 SLK - STAGE 2

Main Roads Western Australia will be commencing much needed works on Indian Ocean Drive between Jurien Bay and Brand Highway. These works have been broken up into three stages, with Stage 2 commencing July 2023.

Road Dedication

Attached for consideration by Council are plans depicting land required for the widening and realignment of Indian Ocean Drive, Arrowsmith Stage 2, 251.2 – 251.8 Straight Line Kilometre (SLK). In order for the project to proceed, the land shown shaded on the enclosed Land Dealing Plan (LDP) 2260-098 is required for inclusion in the road reserve.

Main Roads Western Australia (MRWA) is currently working through the process with the owner of Lot 54 for the acquisition to be finalised. To enable the land to be dedicated as road reserve, it is a requirement of the *Land Administration Act 1997* that local government resolve to dedicate the road.

It would be appreciated if Council could consider the matter at its next meeting and provide the following statement in a letter to Main Roads marked to my attention. This will satisfy the requirements at the Department of Planning, Lands and Heritage (DPLH).

"Council at its ordinary meeting held on (Day Month Year), passed a resolution for the dedication of the land the subject of Main Roads Land Dealing Plan 2260-098 as a road pursuant to Section 56 of the Land Administration Act 1997".

MRWA will be responsible for any costs and claims that may arise as a result of the dedication.

If you require any further information, please contact me on 9323 4082 or e-mail rene.shipp@mainroads.wa.gov.au.

Yours faithfully

A handwritten signature in blue ink, appearing to read "René Shipp".

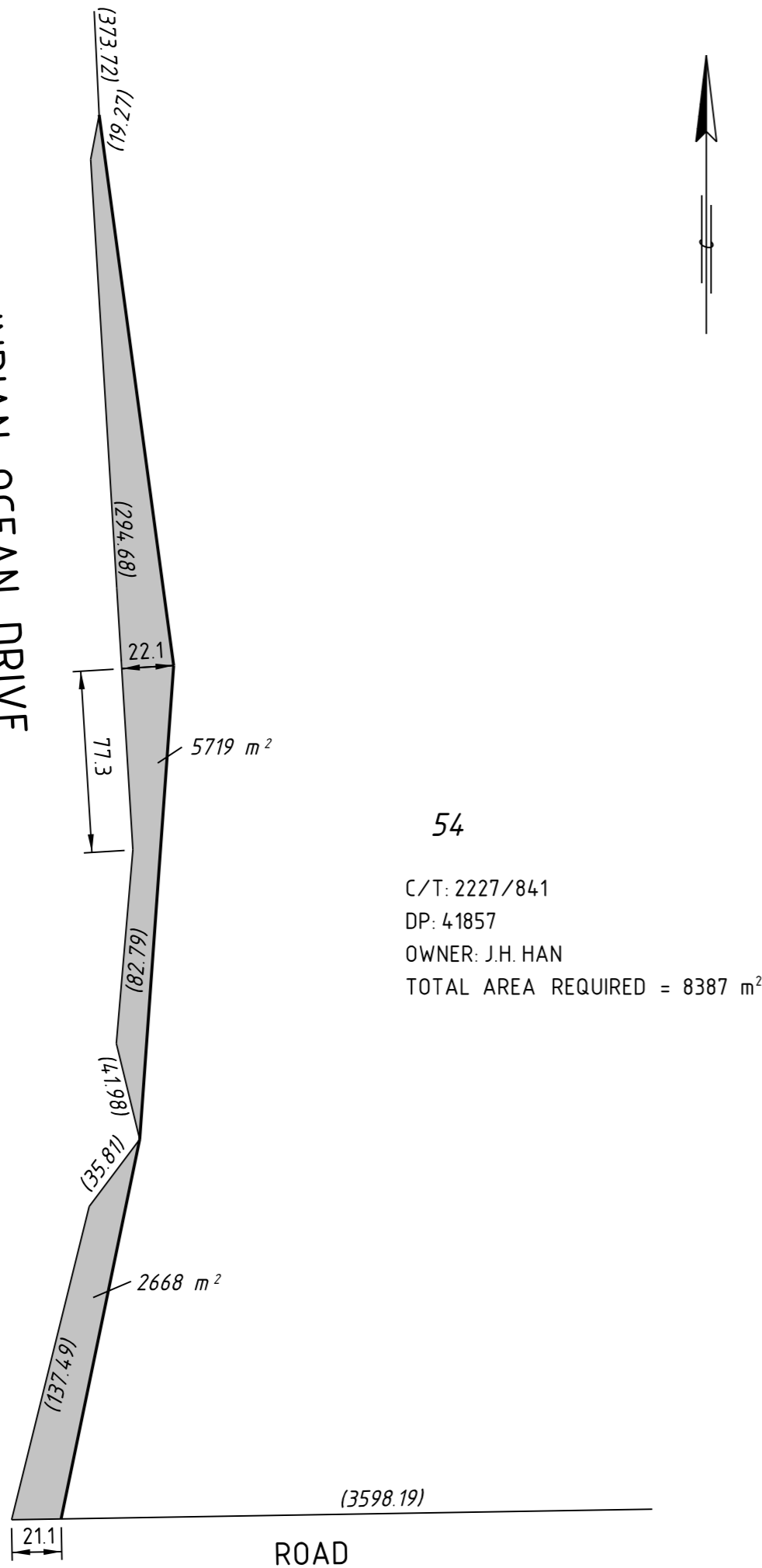
René Shipp
Land Assembly Officer
enc:
Land Dealing Plan 2260-098
Certificate of Title 2227/841

ATTACHMENT: CD03
Proposed Road Widening Map

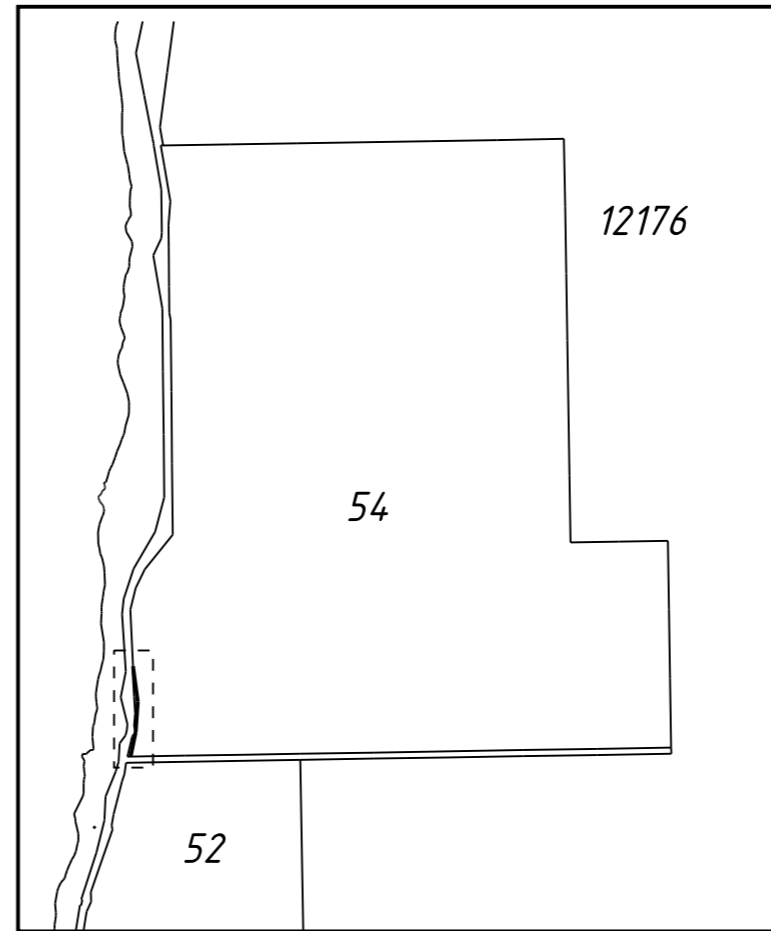
Attachment 7, part 2

Indain Ocean Drive, Arrowsmith Map

INDIAN OCEAN DRIVE





54
 C/T: 2227/841
 DP: 41857
 OWNER: J.H. HAN
 TOTAL AREA REQUIRED = 8387 m²



LOCATION PLAN

LEGEND

-  LAND REQUIRED FOR ROAD PURPOSES
-  BOUNDARY TO BE SURVEYED.

NOTES

- 1 DIMENSIONS AND AREAS ARE APPROXIMATE ONLY AND ARE SUBJECT TO SURVEY.
- 2 S.L.K. IS A M.R. STRAIGHT LINE KILOMETRE AND IS APPROXIMATE ONLY
- 3 HORIZONTAL DATUM IS MGA94.

MID WEST-GASCOYNE REGION

Telephone (08) 9956 1200 Fax (08) 9956 1240

APPROVED FOR IMPLEMENTATION

FILE NUMBER	FOLIO	DATE	APPROVAL NUMBER
22/6353			
AUTHORISED			
APPROVED			




**FINANCE AND CORPORATE SERVICES
 PORTFOLIO LAND &
 PROPERTY SERVICES**
 Telephone 9323 4580

FILE No. 22/6353
 DRAWN/DESIGNED W.M. ROLLINGS 30/9/22
 AUDITED IN ACCORDANCE WITH STANDARD 67-08-48 IN THE ROAD AND TRAFFIC ENGINEERING MANUAL

**INDIAN OCEAN DRIVE M045
 LAND DEALINGS
 LOT 54, 251.2 - 251.8 SLK**

LOCAL AUTHORITY (508) SHIRE OF IRWIN

DRAWING TYPE 7200 DRAWING NUMBER **2260-098**

SCALE 1:2500 0 100 200

SCAN DATE **A3**