



ORDINARY COUNCIL MEETING

28 September 2021

Attachment Booklet – September 2021

ATTACHMENT: CC01
Accounts for Payment – August 2021

Attachment 1
Accounts for Payment – August 2021

Shire of Irwin

List of Accounts paid August 2021 for presentation to the
Council Meeting 28 September 2021

MUNICIPAL/(TRUST) PAYMENTS			
EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT27718	03/08/2021	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS -850.00
EFT27719	03/08/2021	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS -70.00
EFT27720	11/08/2021	AUSTRALIA DAY COUNCIL OF WA INC.	ANNUAL MEMBERSHIP 2021/22 -650.00
EFT27721	11/08/2021	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION -1,362.65
EFT27722	11/08/2021	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION -1,730.46
EFT27723	11/08/2021	BOB WADDELL CONSULTANT	ASSISTANCE WITH 2021-22 ANNUAL BUDGET AND MONTHLY FINANCIAL STATEMENTS -3,234.00
EFT27724	11/08/2021	CANINE CONTROL	CONTRACT RANGER SERVICES -9,000.00
EFT27725	11/08/2021	DONGARA HANDYMAN SERVICE/NOACK CARPENTRY & BUILDING SERVICES	URGENT REPAIRS TO BOWLING CLUB ROOF, INSTALL NEW ROOF SHEETS AT GOLF CLUB, GUTTER CLEANING AT THE VILLAGE, REPAIRS TO VERANDA AT SEASPRAY ABLUTION BLOCK AND BUILDING MAINTENANCE REPAIRS AT THE VILLAGE AND SHIRE FACILITIES -14,406.70
EFT27726	11/08/2021	DONGARA BODY BUILDERS	INSPECTION OF COMMUNITY BUS, SERVICING AND REPAIRS TO HEAVY PLANT AND TRAILERS, REPAIRS TO ROLLER, FROM END LOADER AND TORO MOWER -2,698.30
EFT27727	11/08/2021	DONGARA PAINTING SERVICES	PAINTING MAINTENANCE WORK TO UNITS 6 & 21 THE VILLAGE -1,155.00
EFT27728	11/08/2021	FRSA - FIRE RESCUE SAFETY AUSTRALIA	TYRE DEFLATION KITS -252.25
EFT27729	11/08/2021	GRANT READY PTY LTD ATF THE SPENCER FAMILY	12 MONTH SUBSCRIPTION - GRANT GURU -1,100.00
EFT27730	11/08/2021	JOSH BYRNE & ASSOCIATES	REDESIGN OF GRANNIES BEACH AREA -2,640.00
EFT27731	11/08/2021	BRYAN HENDRICK KLEINSMAN	REMOVAL OF RUBBISH AND BACK FILLING OF GARDEN AREAS ON MORETON TCE -4,653.00
EFT27732	11/08/2021	MITCHELL AND BROWN COMMUNICATIONS	ANNUAL SECURITY MONITORING 2021/22 - TV RECEIVER STATION -468.00
EFT27733	11/08/2021	MIDWEST SOLAR AND WATER	REPLACE HOT WATER SYSTEM IN UNIT 4 THE VILLAGE AND PLUMBING REPAIRS AT THE VILLAGE AND SHIRE FACILITIES AND ABLUTIONS -2,783.45
EFT27734	11/08/2021	NEW LEAF CONNECT	SCHOOL HOLIDAY PROGRAM JULY 2021 -165.00
EFT27735	13/08/2021	MAJOR MOTORS PTY LTD	PURCHASE OF 2021 ISUZU TIPPER TRUCK FOR PARKS AND GARDEN USE -85,296.62
EFT27736	17/08/2021	AMY CHADBOURNE	COMMUNICATIONS/MEDIA CONSULTANCY -2,250.00
EFT27737	17/08/2021	DANIEL VINCENT TILBROOK	CONSTRUCT WALL IN FRONT OF WESTPAC BANK ON MORETON TERRACE CORNER -1,650.00
EFT27738	17/08/2021	NORDIC BUILDERS	PROGRESS PAYMENT - HENRY ROAD UNITS -210,301.63
EFT27739	17/08/2021	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS -885.00
EFT27740	17/08/2021	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS -75.00
EFT27741	23/08/2021	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION JULY 2021 -61,446.00
EFT27742	23/08/2021	AAA-ASPHALT SURFACES	BULKA BAGS OF COLD MIX FOR REPAIRING ROADS -2,809.18
EFT27743	23/08/2021	AUSSIE NATURAL	COOL & COLD COOLER ANNUAL RENTAL AND BOTTLE RACK RENTAL - ADMIN -157.50
EFT27744	23/08/2021	A D COOTE & CO	SUPPLY OF LIGHT POLES FOR MORETON TERRACE PROJECT -53,651.40
EFT27745	23/08/2021	ATC WORK SMART	SCHOOL BASED TRAINEESHIP -970.45
EFT27746	23/08/2021	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES -395.27
EFT27747	23/08/2021	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION - ONEMUSIC AUSTRALIA	LICENCE - DRIVE IN THEATRE -164.65
EFT27748	23/08/2021	BABA MARDIA ROAD SERVICES	TRAFFIC CONTROL ON MORETON TERRACE PROJECT -9,666.12
EFT27749	23/08/2021	BEAUREPAIRES GERALDTON	SUPPLY AND FIT TYRES ON CAT GRADER -11,857.61
EFT27750	23/08/2021	BLACKWOODS	PROTECTIVE MATERIALS FOR DEPOT AND TRANSFER STATION -340.40
EFT27751	23/08/2021	BLUESTEEL ENTERPRISES PTY LTD	PROTECTIVE CLOTHING AND GEAR FOR BUSH FIRE BRIGADE MEMBERS -1,524.50
EFT27752	23/08/2021	BOS CIVIL PTY LTD	PROGRESS PAYMENT - MORETON TERRACE UPGRADE -262,540.00
EFT27753	23/08/2021	BOB WADDELL CONSULTANT	ASSISTANCE WITH 2021/22 ANNUAL BUDGET -891.00
EFT27754	23/08/2021	CANINE CONTROL	CONTRACT RANGER SERVICES -3,500.00
EFT27755	23/08/2021	CEMETERIES & CREMATORIA ASSOC. OF WA	ORDINARY MEMBERSHIP 2021/22 -125.00
EFT27756	23/08/2021	CHAMPION BAY TROPHIES	COUNCIL MEETING NAME PLATES -40.00
EFT27757	23/08/2021	MID WEST CHAMBER OF COMMERCE AND	ANNUAL MEMBERSHIP RENEWAL 2021/22 -770.00
EFT27758	23/08/2021	IRWIN RURAL SUPPLIES & STOCKFEEDS	LAYER CRUMBLES FOR CHICKENS AT DEPOT- MOSQUITO CONTROL -110.00
EFT27759	23/08/2021	COPYRIGHT AGENCY	COPYRIGHT LICENSING 2021/22 -2,075.92
EFT27760	23/08/2021	TOLL	FREIGHT CHARGES -220.10
EFT27761	23/08/2021	DC TWO PTY LTD	VOIP CHARGES - JULY & AUGUST 2021 -3,419.10
EFT27762	23/08/2021	DONGARA FREIGHT	FREIGHT CHARGES -143.00
EFT27763	23/08/2021	DELTA CLEANING SERVICES	CLEANING CONTRACT JULY & AUGUST 2021 INCLUDING REC CENTRE -33,078.43
EFT27764	23/08/2021	DONGARA BOBCAT & CONTRACTING SERVICES	SAND AND METAL DUST FOR MORETON TCE PROJECT, DRY HIRE OF EXCAVATOR AND GRAVE DIG -3,278.00
EFT27765	23/08/2021	DONGARA BODY BUILDERS	BASE PLATES FOR LIGHT POLES ON MORETON TCE -7,407.95
EFT27766	23/08/2021	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDEN, BUILDING & ROAD MAINTENANCE SUPPLIES JULY 2021 -566.26
EFT27767	23/08/2021	DONGARA CONCRETE SERVICES	HAUNCHING ON BRICK PAVERS AT CROSSOVERS ON MORETON TCE -2,583.35
EFT27768	23/08/2021	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS AT THE VILLAGE, SHIRE FACILITIES AND ABLUTIONS INCLUDING REPLACE LIGHTS AT TRANSFER STATION WITH LED AND INSTALL FLOOD LIGHTS OUTSIDE SHIRE HALL -3,623.12
EFT27769	23/08/2021	DONGARA NEWSAGENCY	PUBLICATIONS & STATIONERY -366.85
EFT27770	23/08/2021	RIVERBEND FOODWORKS DONGARA	MONTHLY CONSUMABLES -101.15
EFT27771	23/08/2021	DONGARA HOTEL MOTEL	CATERING -363.00
EFT27772	23/08/2021	DONGARA PAINTING SERVICES	REPAIR AND REPAINT WALLS AT UNIT 5 THE VILLAGE -825.00
EFT27773	23/08/2021	EASY AUTO CARE	SERVICE OF FORD RANGER - PATROL VEHICLE -762.05
EFT27774	23/08/2021	EJ DIESEL	INVESTIGATE FAULT ON FORD RANGER -425.35
EFT27775	23/08/2021	FENCE IT WA	HIRE OF LIGHT TOWERS, CRASH BARRIERS AND COLLECTION OF TEMPORARY FENCING FOR MORETON TERRACE PROJECT -8,731.31
EFT27776	23/08/2021	FIRST HEALTH SERVICES	PRACTICE MANAGEMENT SUPPORT SERVICES - DONGARA MEDICAL CENTRE -25,666.66
EFT27777	23/08/2021	FIVESTAR BUSINESS SOLUTIONS & INNOVATION	PRINTER CHARGES - ADMIN, LIBRARY AND REC CENTRE -594.52
EFT27778	23/08/2021	ALL DECOR	SUPPLY AND INSTALL FLOORING IN UNIT 6 AND 7 THE VILLAGE -6,072.00
EFT27779	23/08/2021	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL -16,497.05

Shire of Irwin

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Council Meeting 28 September 2021

MUNICIPAL/(TRUST) PAYMENTS			
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EFT27780	23/08/2021	GERALDTON TROPHY & ENGRAVING CENTRE	DOUBLE NICHE WALL PLAQUES
EFT27781	23/08/2021	REFUEL AUSTRALIA	BULK DIESEL FUEL PURCHASE
EFT27782	23/08/2021	GLASS CO WA	SECURITY DOOR MAINTENANCE AT UNIT 5, 6 & 24 THE VILLAGE
EFT27783	23/08/2021	GERALDTON LIMESTONE RETAINING WALLS	WORKS ON LIGHT POLES AND CLEARING CONCRETE ON MORETON TERRACE
EFT27784	23/08/2021	GLOBAL SPILL & SAFETY	BOLLARDS WITH BASE AND BUNTING, CUSTOM SIGNAGE AND POST MOUNTING
			BRACKETS AND BOLTS
EFT27785	23/08/2021	GYMNASTICS WA	ATHLETE MEMBERSHIP FEES
EFT27786	23/08/2021	HOCKEY'S PEST SERVICE	ANT TREATMENT AT DENISON HOUSE & SPIDER TREATMENT AT 73 RICHARDSON
			ROAD AND IRWIN FIRE SHED
EFT27787	23/08/2021	INTEGRITY MANAGEMENT SOLUTIONS PTY LTD	ATTAIN COMPLETE PACKAGE 2021/22
EFT27788	23/08/2021	INCITE SECURITY	QUARTERLY MONITORING SERVICES - REC CENTRE AND ADMIN
EFT27789	23/08/2021	RICHARD ANDREW IRVING	REFUND
EFT27790	23/08/2021	IT VISION USER GROUP	ANNUAL MEMBERSHIP 2021/22
EFT27791	23/08/2021	JB HI-FI GROUP PTY LTD	IPHONE 12 MINI AND ACCESSORIES FOR CHIEF BUSHFIRE CONTROL OFFICER
EFT27792	23/08/2021	BRYAN HENDRICK KLEINSMAN	BACK FILL GRAVEL BETWEEN FOOTPATH AND KERB ON PEARSE ROAD
EFT27793	23/08/2021	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE
EFT27794	23/08/2021	MANDALAY TECHNOLOGIES PTY LTD	ANNUAL SUBSCRIPTION 2021/22
EFT27795	23/08/2021	MARSDEN'S BECKENHAM TRANSPORT PTY LTD	FREIGHT CHARGES
EFT27796	23/08/2021	MARKS WATERTRUCK	WATER TRUCK HIRE FOR WORKS ON CASUARINAS ROAD AND BURMA ROAD
EFT27797	23/08/2021	MCDONALD WHOLESALERS	REC CENTRE KIOSK SUPPLIES
EFT27798	23/08/2021	MEX MAINTENANCE SOFTWARE	ANNUAL MAINTENANCE AGREEMENT AND HOSTING SERVICES 2021/22
EFT27799	23/08/2021	MIDWEST KERBING	SUPPLY & INSTALL OF KERBING ON MORETON TCE
EFT27800	23/08/2021	MIDWEST MOWERS & SMALL ENGINES	TRIMMER LINE AND SERVICE AND REPAIRS TO BRUSH CUTTER
EFT27801	23/08/2021	MIDWEST FIRE PROTECTION & SAFETY SERVICES	ANNUAL FIRE EQUIPMENT INSPECT AND RENEW FOR SHIRE INFRASTRUCTURE
			AND FACILITIES
EFT27802	23/08/2021	MITCHELL AND BROWN COMMUNICATIONS	SUPPLY & INSTALL UPS TO TV/ RADIO TOWER
EFT27803	23/08/2021	MIDWEST SOLAR AND WATER	REPLACE CISTERN AT SEASPRAY ABLUTIONS AND PLUMBING REPAIRS AT THE
			VILLAGE
EFT27804	23/08/2021	NESTLE AUSTRALIA LIMITED TRADING AS	COFFEE PODS FOR ADMIN & DEPOT
EFT27805	23/08/2021	NORTHERN COUNTRY ZONE WALGA	ANNUAL SUBSCRIPTION 2021/22
EFT27806	23/08/2021	NEW SENSATION HOMES	REFUND
EFT27807	23/08/2021	PEST A KILL	ANNUAL INSPECTION OF EXTERRA TERMITE SYSTEM AT MUSEUM AND
			TREATMENT OF BEES IN MORETON TERRACE
EFT27808	23/08/2021	SCOOP DIGITAL	ANNUAL WEBSITE HOSTING
EFT27809	23/08/2021	SUBTERRANEAN SERVICE LOCATIONS WA	RAISE PITS AND LOCATE SERVICES ON MORETON TCE
EFT27810	23/08/2021	DONGARA IGA	MONTHLY CONSUMABLES
EFT27811	23/08/2021	TERRA FORM CONTRACTING	VEGETATION MANAGEMENT ON HAMERSLEY ROAD
EFT27812	23/08/2021	TOTALLY WORKWEAR GERALDTON	HI VIS REFLECTIVE VESTS AND PROTECTIVE CLOTHING
EFT27813	23/08/2021	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET 240LT AND FRONT LIFT COLLECTION
			INCLUDING TRANSFER STATION
EFT27814	23/08/2021	T-QUIP	PARTS FOR STREET SWEEPER
EFT27815	23/08/2021	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES
EFT27816	23/08/2021	WA LOCAL GOVERNMENT ASSOCIATION - WALGA	WALGA MEMBERSHIP AND SUBSCRIPTIONS 2021/22
EFT27817	23/08/2021	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES
EFT27818	23/08/2021	SYNERGY	VARIOUS ELECTRICITY CHARGES
EFT27819	23/08/2021	YOUNG MOTORS PTY LTD	REPAIR TO FAULT IN FORD RANGER AND SERVICE OF HOLDEN COLORADO
EFT27820	23/08/2021	WINC AUSTRALIA PTY LTD	PRINTER CHARGES - DEPOT
32076	13/08/2021	SHIRE OF IRWIN	CONTAINER DEPOSIT SCHEME
DD21167.1	10/08/2021	TELSTRA AUSTRALIA	TELSTRA INTEGRATED MESSAGING
DD21183.1	24/08/2021	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES
DD21185.1	30/08/2021	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES
DD21199.1	30/08/2021	TELSTRA AUSTRALIA	CREDIT RECEIVED ON MOBILE AND DATA ACCOUNT
DD21187.1	31/08/2021	TELSTRA AUSTRALIA	VARIOUS MOBILE CHARGES
DD21165.1	09/08/2021	WA TREASURY CORPORATION	LOAN 93 - RECREATION CENTRE
SOL 08/21	16/08/2021	SHINE TECH SOLAR	SOLAR REPAYMENT AUGUST 2021
CR 020821	02/08/2021	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS 29.06.2021 - 28.07.2021 INCLUDING
			SURVEYMONKEY RENEWAL, FAREWELL PRESENT FOR VOLUNTEER GYMNASTICS
			COACH, WINDSOCKS FOR AIRSTRIPE AND REC CENTRE EXPENSES
DD21155.1	03/08/2021	ANZ SMART CHOICE SUPER	SUPERANNUATION
DD21155.2	03/08/2021	AMP CORPORATE SUPER - SUPERLEADER	SUPERANNUATION
DD21155.3	03/08/2021	ASGARD SUPERANNUATION	SUPERANNUATION
DD21155.4	03/08/2021	AUSTRALIAN SUPER	SUPERANNUATION
DD21155.5	03/08/2021	AWARE SUPER PTY LTD	SUPERANNUATION
DD21155.6	03/08/2021	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION
DD21155.7	03/08/2021	HOSTPLUS	SUPERANNUATION
DD21155.8	03/08/2021	MLC SUPER FUND	SUPERANNUATION
DD21155.9	03/08/2021	THE M & L OLSEN SUPERANNUATION FUND	SUPERANNUATION
DD21172.1	17/08/2021	ANZ SMART CHOICE SUPER	SUPERANNUATION
DD21172.2	17/08/2021	AMP CORPORATE SUPER - SUPERLEADER	SUPERANNUATION
DD21172.3	17/08/2021	ASGARD SUPERANNUATION	SUPERANNUATION
DD21172.4	17/08/2021	AUSTRALIAN SUPER	SUPERANNUATION
DD21172.5	17/08/2021	AWARE SUPER PTY LTD	SUPERANNUATION
DD21172.6	17/08/2021	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION
DD21172.7	17/08/2021	HOSTPLUS	SUPERANNUATION

Shire of Irwin

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Council Meeting 28 September 2021

MUNICIPAL/(TRUST) PAYMENTS			
EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
DD21172.8	17/08/2021	MLC SUPER FUND	SUPERANNUATION
DD21172.9	17/08/2021	THE M & L OLSEN SUPERANNUATION FUND	SUPERANNUATION
DD21191.1	31/08/2021	ANZ SMART CHOICE SUPER	SUPERANNUATION
DD21191.2	31/08/2021	AMP CORPORATE SUPER - SUPERLEADER	SUPERANNUATION
DD21191.3	31/08/2021	THE KDP SUPERANNUATION FUND	SUPERANNUATION
DD21191.4	31/08/2021	ASGARD SUPERANNUATION	SUPERANNUATION
DD21191.5	31/08/2021	AUSTRALIAN SUPER	SUPERANNUATION
DD21191.6	31/08/2021	AWARE SUPER PTY LTD	SUPERANNUATION
DD21191.7	31/08/2021	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION
DD21191.8	31/08/2021	HOSTPLUS	SUPERANNUATION
DD21191.9	31/08/2021	MLC SUPER FUND	SUPERANNUATION
DD21155.10	03/08/2021	REST SUPERANNUATION	SUPERANNUATION
DD21172.10	17/08/2021	REST SUPERANNUATION	SUPERANNUATION
DD21191.10	31/08/2021	THE M & L OLSEN SUPERANNUATION FUND	SUPERANNUATION
DD21191.11	31/08/2021	REST SUPERANNUATION	SUPERANNUATION
			-1,153,403.34

Sundry Creditors as at 31/08/2021 401,935.46

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

14/9/21
DATE

Shane Ivers
Chief Executive Officer

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR 020821

S.Ivers Credit Card Expenses

SurveyMonkey	Annual Renewal Fee	\$ 775.31
Spotify	Rec Centre Gym Music	\$ 11.99
NAB	Card Fee	\$ 9.00
		<u>\$ 796.30</u>

D.Chandler Credit Card Expenses

Shire of Irwin	Visitor Centre Stock - Farewell Gift - Volunteer Gymnastics Coach	\$ 94.50
Windsocks Australia	Windsocks for Airstrip	\$ 984.50
NAB	Card Fee	\$ 9.00
		<u>\$ 1,088.00</u>

TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT

\$ 1,884.30

ATTACHMENT: CC02

Monthly Financial Statements for the Period Ended 31 July 2021

Attachment 1
Monthly Financial Statements for the Period Ended 31 July 2021



SHIRE OF IRWIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 July 2021

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 31 JULY 2021

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 less any 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 31 JULY 2021

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. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	1	808,457	808,463	808,463	808,463	0	0%		
Rates	6	5,645,606	5,645,606	416	0	(416)	(100%)	▼	
Operating Grants, Subsidies and Contributions	12	791,224	791,224	0	0	0			
Fees and Charges		2,063,150	2,063,150	79,061	84,980	5,919	7%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		45,478	45,478	3,160	689	(2,471)	(78%)	▼	
Other Revenue		191,000	191,000	6,662	8,654	1,992	30%	▲	
Profit on Disposal of Assets	7	100,000	100,000	4,166	0	(4,166)	(100%)	▼	
Gain FV Valuation of Assets		0	0	0	0	0			
		8,836,458	8,836,458	93,465	94,323				
Expenditure from operating activities									
Employee Costs		(2,947,371)	(2,947,371)	(235,611)	(219,042)	16,569	7%	▲	
Materials and Contracts		(2,953,769)	(2,953,769)	(234,773)	(25,742)	209,031	89%	▲	\$
Utility Charges		(356,800)	(356,800)	(19,317)	(4,194)	15,124	78%	▲	\$
Depreciation on Non-Current Assets		(4,373,611)	(4,373,611)	(364,457)	(381,485)	(17,028)	(5%)	▼	
Interest Expenses		(228,839)	(228,839)	(12,112)	9,946	22,058	182%	▲	\$
Insurance Expenses		(210,188)	(210,188)	(41,577)	0	41,577	100%	▲	\$
Other Expenditure		(206,416)	(206,416)	(5,421)	(9,120)	(3,699)	(68%)	▼	
Loss on Disposal of Assets	7	0	0	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		(11,276,994)	(11,276,994)	(913,268)	(629,637)				
Operating activities excluded from budget									
Add back Depreciation		4,373,611	4,373,611	364,457	381,485	17,028	5%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(100,000)	(100,000)	(4,166)	0	4,166	(100%)	▲	
Movement in Leave Reserve (Added Back)		190,418	190,418	34	41	7	20%	▲	
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		2,023,493	2,023,493	(459,478)	(153,788)				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,396,931	3,396,931	0	0	0			
Proceeds from Disposal of Assets	7	1,631,184	1,631,184	134,265	0	(134,265)	(100%)	▼	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(1,693,981)	(1,693,981)	(139,443)	0	139,443	100%	▲	\$
Plant and Equipment	8	(924,300)	(924,300)	51,540	0	(51,540)	100%	▼	
Furniture and Equipment	8	(114,000)	(114,000)	0	0	0			
Infrastructure Assets - Roads	8	(2,777,844)	(2,777,844)	(197,848)	(15,309)	182,539	92%	▲	\$
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	(2,418,771)	(2,418,771)	(494)	(57)	437	88%	▲	
Amount attributable to investing activities		(2,900,781)	(2,900,781)	(151,980)	(15,366)				
Financing Activities									
Proceeds from New Debentures		674,000	674,000	0	0	0			
Repayment of Debentures	9	(427,905)	(427,905)	(9,800)	(9,505)	295	3%	▲	
Repayment of Lease Financing	9	(20,474)	(20,474)	(1,704)	(1,685)	19	1%	▲	
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	41,513	41,513	0	0	0			
Transfer to Restricted Cash - Other		(150,000)	(150,000)	0	0	0			
Transfer from Restricted Cash - Other		160,081	160,081	0	0	0			
Transfer from Reserves	10	290,345	290,345	0	0	0			
Transfer to Reserves	10	(295,000)	(295,000)	(24,582)	(487)	24,095	98%	▲	\$
Amount attributable to financing activities		272,560	272,560	(36,086)	(11,676)				
Closing Funding Surplus (Deficit)	1	203,729	203,736	160,919	627,633				

▲ ▼ 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 2021/22 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

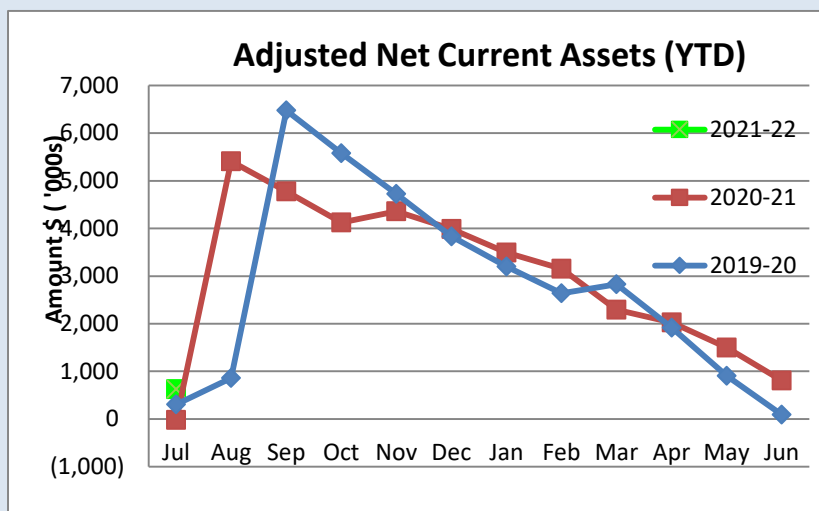
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 31/07/2020	Year to Date Actual 31/07/2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,960,321	1,347,398	1,903,661
Cash Restricted - Reserves	2	1,480,544	1,293,367	1,481,030
Cash Restricted - General	2	362,875	362,875	362,875
Cash Restricted - Bonds & Deposits	2	210,591	198,727	212,316
Receivables - Rates	3	387,388	378,357	362,111
Receivables - Other	3	653,932	21,415	438,711
Inventories	4	28,018	18,521	28,018
		6,083,668	3,620,660	4,788,722
Less: Current Liabilities				
Payables	5	(1,273,170)	(155,867)	(140,929)
Contract Liabilities	11	(1,333,371)	(1,551,992)	(1,349,325)
Financial Liabilities	5	(140,508)	(140,508)	(140,508)
Bonds & Deposits	14	(210,591)	(198,727)	(212,316)
Loan and Lease Liability	9	(448,379)	(351,087)	(437,189)
Provisions	11	(415,874)	(416,446)	(415,874)
		(3,821,893)	(2,814,627)	(2,696,141)
Less: Cash Reserves	10	(1,480,544)	(1,293,367)	(1,481,030)
Add Back: Component of Leave Liability not Required to be funded		123,748	123,242	123,789
Add Back: Loan and Lease Liability		448,379	351,087	437,189
Less : Loan Receivable - clubs/institutions		(41,513)	(8,098)	(41,513)
Less : Restricted Cash General	15	(503,383)	0	(503,383)
Net Current Funding Position		808,463	(21,103)	627,633

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)****\$.63 M****Last Year YTD****Surplus(Deficit)**

SHIRE OF IRWIN

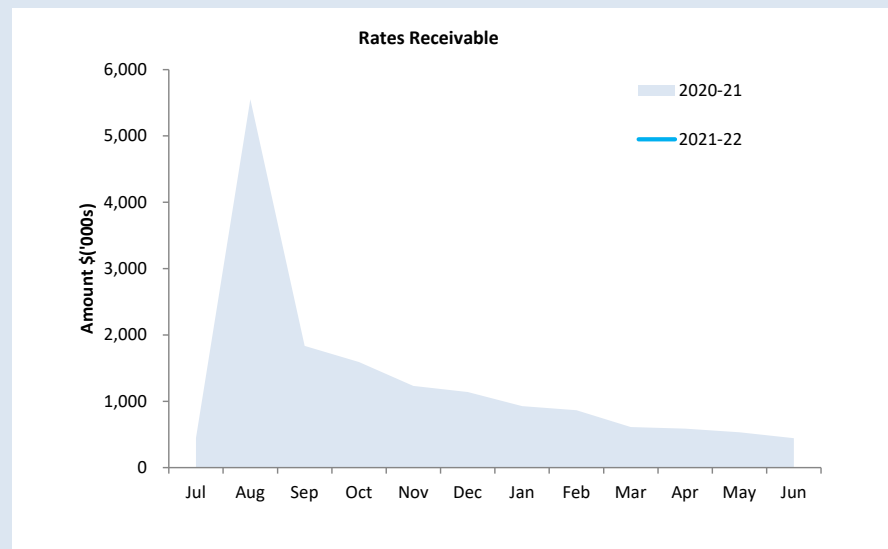
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2021

OPERATING ACTIVITIES NOTE 3 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	31 Jul 21
	\$	\$
Opening Arrears Previous Years	472,740	444,976
Levied this year	6,130,640	0
Less Collections to date	(6,158,404)	(25,277)
Equals Current Outstanding	444,976	419,699
Net Rates Collectable	444,976	419,699
% Collected	93.26%	5.68%

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.

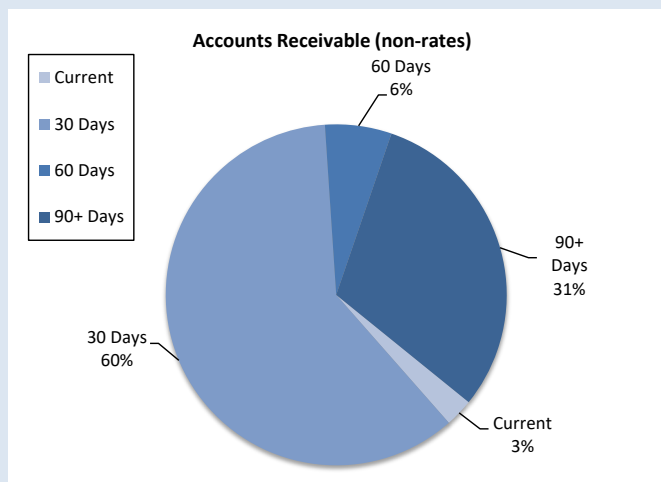


Collected	Rates Due
6%	\$419,699

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	2,521	56,947	5,950	28,816	94,234
Percentage	3%	60%	6%	31%	
Balance per Trial Balance					
Sundry Debtors					94,234
Receivables - Other					344,477
Total Receivables General Outstanding					438,711
Amounts shown above include GST (where applicable)					

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.



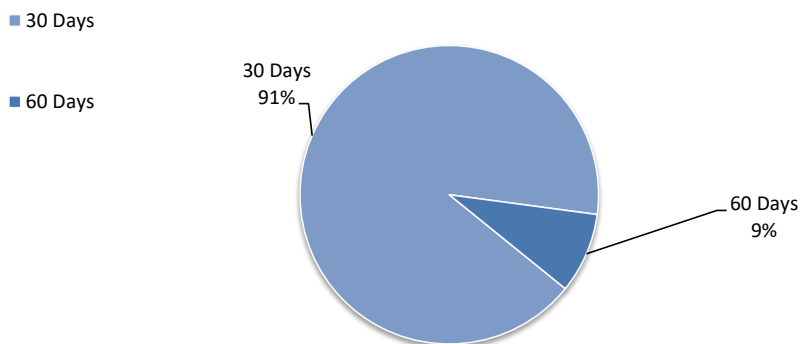
Debtors Due
\$438,711
Over 30 Days
97%
Over 90 Days
31%

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	2,640	252	0	2,892
Percentage	0%	91.3%	8.7%	0%	
Balance per Trial Balance					
Sundry creditors - General					2,892
Other creditors					77,799
Accrued salaries and wages					0
ATO liabilities					60,238
Financial liabilities (Developer Contributions)					140,508
Other accruals/payables					0
Total Payables General Outstanding					281,436
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.

Aged Payables



Creditors Due

\$281,436

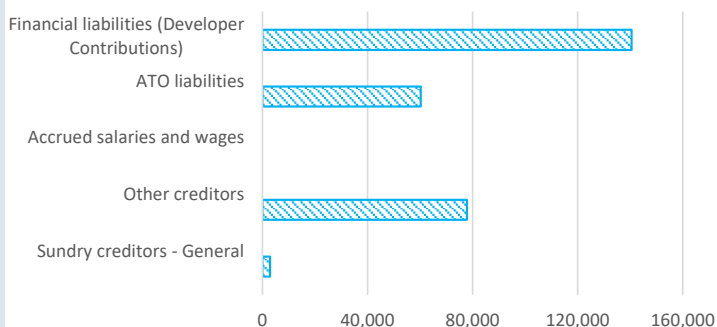
Over 30 Days

100%

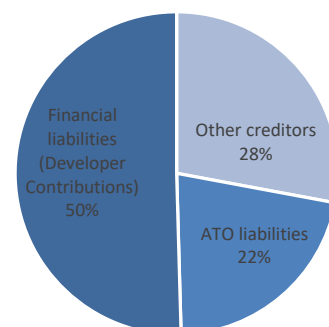
Over 90 Days

0%

Payables



Payables

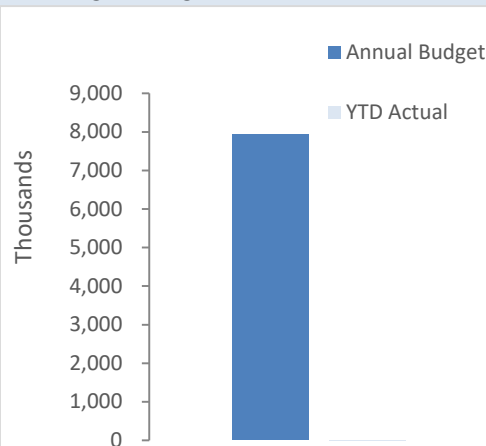


Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	1,693,981	139,443	1,693,981	0	(139,443)
Plant and Equipment	924,300	(51,540)	924,300	0	51,540
Furniture and Equipment	114,000	0	114,000	0	0
Infrastructure Assets - Roads	2,777,844	197,848	2,777,844	15,309	(182,539)
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	2,418,771	494	2,418,771	57	(437)
Capital Expenditure Totals	7,928,896	286,245	7,928,896	15,366	(270,879)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,396,931	0	3,396,931	0	0
Borrowings	674,000	0	674,000	0	0
Other (Disposals & C/Fwd)	1,631,184	134,265	1,631,184	0	(134,265)
Council contribution - Cash Backed Reserves					
Various Reserves		0	290,345	0	0
Council contribution - operations		151,980	1,936,436	15,366	(136,614)
Capital Funding Total		286,245	7,928,896	15,366	(270,879)

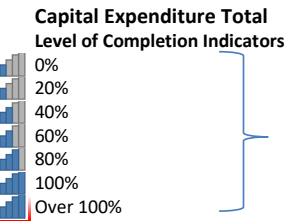
SIGNIFICANT ACCOUNTING POLICIES

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



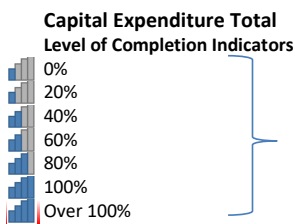
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$7.93 M	\$0.02 M	0%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.4 M	\$0 M	0%



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.

Level of completion indicator, please see table at the top of this note for further detail.					Adopted		Amended				
				Account	Balance	Job	Annual	Annual		Variance	
Assets				Number	Sheet	Number	Budget	Budget	YTD Budget	Total YTD	(Under)/Over
					Category		\$	\$	\$	\$	\$
Buildings											
Other Health											
Total - Other Health							0	0	0	0	0
Housing											
0.00		AGED APPROPRIATE HOUSING - STAGE 2		2574	1311	CJ18	(1,647,481)	(1,647,481)	(137,235)	0	137,235
0.00		BUILDING - THE VILLAGE - RENEWAL		2584	1311	CJ02	(26,500)	(26,500)	(2,208)	0	2,208
Total - Housing							(1,673,981)	(1,673,981)	(139,443)	0	139,443
Community Amenities											
0.00		TRANSFER STATION RETAINING WALL		1944	1311	CJ67	(20,000)	(20,000)	0	0	0
Total - Community Amenities							(20,000)	(20,000)	0	0	0
0.00		Total - Buildings					(1,693,981)	(1,693,981)	(139,443)	0	139,443
Plant & Equipment											
Other Law, Order & Public Safety											
0.00		COMMUNITY RANGER VEHICLE - REG 502IR		0884	1312	V502	(35,000)	(35,000)	0	0	0
Total - Other Law, Order & Public Safety							(35,000)	(35,000)	0	0	0
Recreation & Culture											
0.00		PARKS & GARDENS - TRACTOR MOWER - REG IR420		2844	1312	V420	(48,800)	(48,800)	0	0	0
0.00		NEW TRUCK - PARKS & GARDENS		2844	1312	V852	(77,000)	(77,000)	0	0	0
Total - Recreation & Culture							(125,800)	(125,800)	0	0	0
Transport											
0.00		PRIME-MOVER		3534	1312	V850	(309,000)	(309,000)	0	0	0
0.00		SIDE TIPPING SEMI TRAILER		3534	1312	V851	(221,000)	(221,000)	0	0	0
0.00		GRADER MOUNTED RUBBER TYRE ROLLER		3534	1312	V853	(60,000)	(60,000)	0	0	0
0.00		BACK UP GENERATOR - DEPOT		3534	1312	V854	(15,000)	(15,000)	0	0	0
0.00		DROP DECK TRAILER MODIFY HYDRAULICS		3534	1312	V855	(8,000)	(8,000)	0	0	0
0.00		MOSQUITO FOGGER		3534	1312	V856	(5,500)	(5,500)	0	0	0
Total - Transport							(618,500)	(618,500)	0	0	0
Other Property & Services											
0.00		CEO VEHICLE - REG 510IR		0554	1312	V510	(61,000)	(61,000)	0	0	0
0.00		HOLDEN TRAILBLAZER WAGON		0554	1312	V527	(34,000)	(34,000)	0	0	0
0.00		SURVEY VEHICLE		0554	1312	V528	(35,000)	(35,000)	0	0	0
0.00		DEPOT POOL VEHICLE		0554	1312	V529	(15,000)	(15,000)	0	0	0
Total - Other Property & Services							(145,000)	(145,000)	0	0	0
0.00		Total - Plant & Equipment					(924,300)	(924,300)	0	0	0
Furniture & Equipment											
Recreation & Culture											
0.00		GYM EQUIPMENT		2824	1314	CJ90	(50,000)	(50,000)	0	0	0
Total - Recreation & Culture							(50,000)	(50,000)	0	0	0
Other Property & Services											
0.00		IT - HARDWARE SERVER UPGRADE		0264	1314	CJ33	(50,000)	(50,000)	0	0	0
0.00		OFFICE / CHAMBERS FURNITURE & EQUIPMENT		0264	1314	CJ96	(14,000)	(14,000)	0	0	0
Total - Other Property & Services							(64,000)	(64,000)	0	0	0
0.00		Total - Furniture & Equipment					(114,000)	(114,000)	0	0	0
Roads											
Housing											
0.00		THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS		2586	1317	CJ45	(44,700)	(44,700)	0	0	0
Total - Housing							(44,700)	(44,700)	0	0	0
Transport											
0.00		RURAL ROAD RESHEETING		6614	1317	CJ97	(270,000)	(270,000)	(22,498)	0	22,498
0.00		R2R - FANE ROAD		6644	1317	CJ75	(64,000)	(64,000)	(3,198)	0	3,198
0.00		R2R - PIGGERY LANE		6644	1317	CJ76	(129,540)	(129,540)	(6,475)	0	6,475
0.00		R2R - BELAURA PLACE		6644	1317	CJ77	(21,259)	(21,259)	(1,061)	0	1,061
0.06		MORETON TERRACE		6664	1317	CJ22	(244,496)	(244,496)	(12,224)	(15,300)	(3,076)
0.00		TABLETOP ROAD - SEAL - RRG		6674	1317	CJ78	(126,388)	(126,388)	(10,532)	0	10,532
0.00		ALLANOOKA SPRINGS ROAD - SEAL - RRG		6674	1317	CJ79	(115,715)	(115,715)	(9,642)	0	9,642
0.00		BURMA ROAD - RRG		6674	1317	CJ74	(127,550)	(127,550)	(6,376)	0	6,376
0.00		RRG GRANT - ALLANOOKA SPRINGS RD 2021/22		6674	1317	CJ98	(215,501)	(215,501)	(17,956)	0	17,956
0.00		RRG GRANT - CASUARINA RD 2021/22		6674	1317	CJ99	(253,000)	(253,000)	(21,081)	0	21,081
0.00		RRG GRANT - BOOKARA EAST RD 2021/22		6674	1317	CJ100	(42,695)	(42,695)	(3,555)	0	3,555
0.00		MORETON TERRACE		6684	1317	CJ88	(813,000)	(813,000)	(67,750)	0	67,750
0.00		BLENHEIM ROAD		6694	1317	CJ24	(310,000)	(310,000)	(15,500)	0	15,500
Total - Transport							(2,733,144)	(2,733,144)	(197,848)	(15,300)	182,548
0.01		Total - Roads					(2,777,844)	(2,777,844)	(197,848)	(15,300)	182,548



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	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
Infrastructure - Other								
Community Amenities								
0.00								
	CEMETERY REVITALISATION	2644	1318	CJ03	(103,797)	(103,797)	0	0
	Total - Community Amenities				(103,797)	(103,797)	0	0
Recreation And Culture								
1.00	SURF BEACH STABILISATION	8054	1318	CJ87	0	0	0	(10)
0.00	GOLF CLUB ENTRY/CARPARK	8054	1318	CJ91	(10,000)	(10,000)	0	0
0.00	CRICKET PITCH	8054	1318	CJ92	(8,000)	(8,000)	0	0
0.00	COUNCIL PROJECTS	8054	1318	PJ01	(2,071,052)	(2,071,052)	0	0
0.00	SHADE SAILS - PARKS	2864	1318	1429	(24,000)	(24,000)	0	0
1.00	SKATE PARK - PUMP TRACK	2864	1318	CJ37	0	0	0	(47)
	Total - Recreation And Culture				(2,113,052)	(2,113,052)	0	(57)
Transport								
0.00	RURAL SIGNS	6794	1318	CJ10	(30,422)	(30,422)	(494)	0
0.00	DRAINAGE, KERBING & FOOTPATH RENEWAL	6794	1318	CJ94	(70,000)	(70,000)	0	0
0.00	DEPOT WASHDOWN BAY	6794	1318	CJ95	(86,500)	(86,500)	0	0
	Total - Transport				(186,922)	(186,922)	(494)	0
Economic Services								
0.00	KAILIS DRIVE ENTRY STATEMENT	3914	1318	CJ36	(15,000)	(15,000)	0	0
	Total - Economic Services				(15,000)	(15,000)	0	0
0.00	Total - Infrastructure - Other				(2,418,771)	(2,418,771)	(494)	(57)
0.00	Grand Total				(7,928,896)	(7,928,896)	(337,785)	(15,358)

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 2021/22 year is \$10,000 and 10%.

	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
	\$	%				
Governance	28,443	64%	▲	\$	Timing	Timing of budget ahead of actual invoices.
General Purpose Funding	37,099	59%	▲	\$	Timing	Timing of budget ahead of actual invoices.
Other Property and Services	(12,442)	(70%)	▼	\$	Timing	Timing of budget ahead of actual invoices.
Investing Activities						
Land and Buildings	139,443	100%	▲	\$	Timing	Timing of SIHI construction works
Plant and Equipment	(51,540)	100%	▼		Timing	Timing of purchases
Infrastructure Assets - Roads	182,539	92%	▲	\$	Timing	Timing of construction works
Infrastructure Assets - Other	437	88%	▲		Timing	Timing of constructions works
Reporting Nature or Type	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
0						
Expenditure from operating activities						
Materials and Contracts	209,031	89%	▲	\$	Timing	Running below budget - timing of projects
Utility Charges	15,124	78%	▲	\$	Timing	Timing of budget ahead of actual invoices.

ATTACHMENT: CC03

Monthly Financial Statements for the Period Ended 31 August 2021

Attachment 1
Monthly Financial Statements for the Period Ended 31 August 2021



SHIRE OF IRWIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 August 2021

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 31 AUGUST 2021

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 31 AUGUST 2021

BY NATURE OR TYPE

	Note	Annual Budget \$	Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
						\$	%		
Opening Funding Surplus (Deficit)	1	808,457	808,457	808,457	808,457	0	0%		
Revenue from operating activities									
Rates	6	5,645,606	5,645,606	5,638,438	5,643,835	5,397	0%	▲	
Operating Grants, Subsidies and Contributions	12	791,224	791,224	98,406	98,407	1	0%	▲	
Fees and Charges		2,063,150	2,063,150	954,736	960,159	5,423	1%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		45,478	45,478	6,320	4,240	(2,080)	(33%)	▼	
Other Revenue		191,000	191,000	13,324	28,620	15,296	115%	▲	\$
Profit on Disposal of Assets	7	100,000	100,000	8,332	0	(8,332)	(100%)	▼	
Gain FV Valuation of Assets		0	0	0	0	0			
		8,836,458	8,836,458	6,719,556	6,735,261				
Expenditure from operating activities									
Employee Costs		(2,947,371)	(2,947,371)	(462,240)	(529,179)	(66,939)	(14%)	▼	\$
Materials and Contracts		(2,953,769)	(2,953,769)	(472,046)	(341,533)	130,513	28%	▲	\$
Utility Charges		(356,800)	(356,800)	(39,579)	(25,842)	13,737	35%	▲	\$
Depreciation on Non-Current Assets		(4,373,611)	(4,373,611)	(728,914)	(762,970)	(34,056)	(5%)	▼	
Interest Expenses		(228,839)	(228,839)	(24,224)	(1,305)	22,919	95%	▲	\$
Insurance Expenses		(210,188)	(210,188)	(62,506)	0	62,506	100%	▲	\$
Other Expenditure		(206,416)	(206,416)	(10,842)	(18,423)	(7,581)	(70%)	▼	
Loss on Disposal of Assets	7	0	0	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		(11,276,994)	(11,276,994)	(1,800,351)	(1,679,252)				
Operating activities excluded from budget									
Add back Depreciation		4,373,611	4,373,611	728,914	762,970	34,056	5%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(100,000)	(100,000)	(8,332)	0	8,332	(100%)	▲	
Movement in Leave Reserve (Added Back)		190,418	190,418	68	84	16	24%	▲	
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		2,023,493	2,023,493	5,639,855	5,819,063				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,396,931	3,396,931	0	0	0			
Proceeds from Disposal of Assets	7	1,631,184	1,631,184	5,000	0	(5,000)	(100%)	▼	
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(1,693,981)	(1,693,981)	(278,886)	(210,302)	68,584	25%	▲	\$
Plant and Equipment	8	(924,300)	(924,300)	(77,000)	(76,960)	40	0%	▲	
Furniture and Equipment	8	(114,000)	(114,000)	0	0	0			
Infrastructure Assets - Roads	8	(2,777,844)	(2,777,844)	(406,871)	(717,710)	(310,839)	(76%)	▼	\$
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	(2,418,771)	(2,418,771)	(988)	(1,308)	(320)	(32%)	▼	
Amount attributable to investing activities		(2,900,781)	(2,900,781)	(758,745)	(1,006,279)				
Financing Activities									
Proceeds from New Debentures		674,000	674,000	0	0	0			
Repayment of Debentures	9	(427,905)	(427,905)	(19,600)	(19,063)	537	3%	▲	
Repayment of Lease Financing	9	(20,474)	(20,474)	(3,408)	(3,428)	(20)	(1%)	▼	
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	41,513	41,513	0	0	0			
Transfer to Restricted Cash - Other		(150,000)	(150,000)	0	0	0			
Transfer from Restricted Cash - Other		160,081	160,081	0	0	0			
Transfer from Reserves	10	290,345	290,345	0	0	0			
Transfer to Reserves	10	(295,000)	(295,000)	(832)	(1,006)	(174)	(21%)	▼	
Amount attributable to financing activities		272,560	272,560	(23,840)	(23,497)				
Closing Funding Surplus (Deficit)	1	203,730	203,730	5,665,727	5,597,744				

▲ ▼ 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 2021/22 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

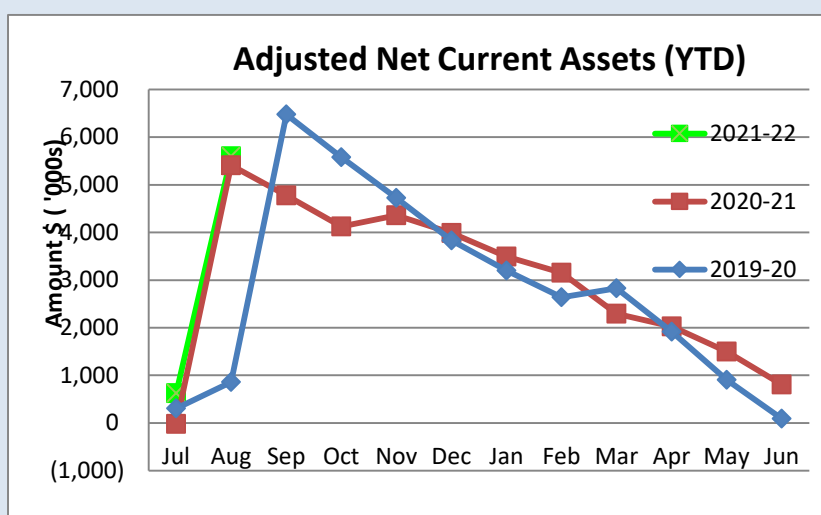
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 31/08/2020	Year to Date Actual 31/08/2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,960,321	1,930,450	1,064,684
Cash Restricted - Reserves	2	1,480,544	1,293,971	1,481,550
Cash Restricted - General	2	362,875	362,875	362,875
Cash Restricted - Bonds & Deposits	2	210,591	199,297	214,716
Receivables - Rates	3	387,388	5,483,206	6,830,856
Receivables - Other	3	653,926	212,117	532,222
Inventories	4	28,018	18,521	28,018
		6,083,662	9,500,437	10,514,921
Less: Current Liabilities				
Payables	5	(1,273,170)	(339,980)	(886,140)
Contract Liabilities	11	(1,333,371)	(1,817,074)	(1,357,325)
Financial Liabilities	5	(140,508)	(140,508)	(140,508)
Bonds & Deposits	14	(210,591)	(199,297)	(214,716)
Loan and Lease Liability	9	(448,379)	(340,507)	(425,888)
Provisions	11	(415,874)	(416,446)	(415,874)
		(3,821,893)	(3,253,812)	(3,440,452)
Less: Cash Reserves	10	(1,480,544)	(1,293,971)	(1,481,550)
Add Back: Component of Leave Liability not Required to be funded		123,748	123,299	123,832
Add Back: Loan and Lease Liability		448,379	340,507	425,888
Less : Loan Receivable - clubs/institutions		(41,513)	(8,098)	(41,513)
Less : Restricted Cash General	15	(503,383)	0	(503,383)
Net Current Funding Position		808,457	5,408,363	5,597,744

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)****\$5.6 M****Last Year YTD****Surplus(Deficit)****\$5.41 M**

SHIRE OF IRWIN

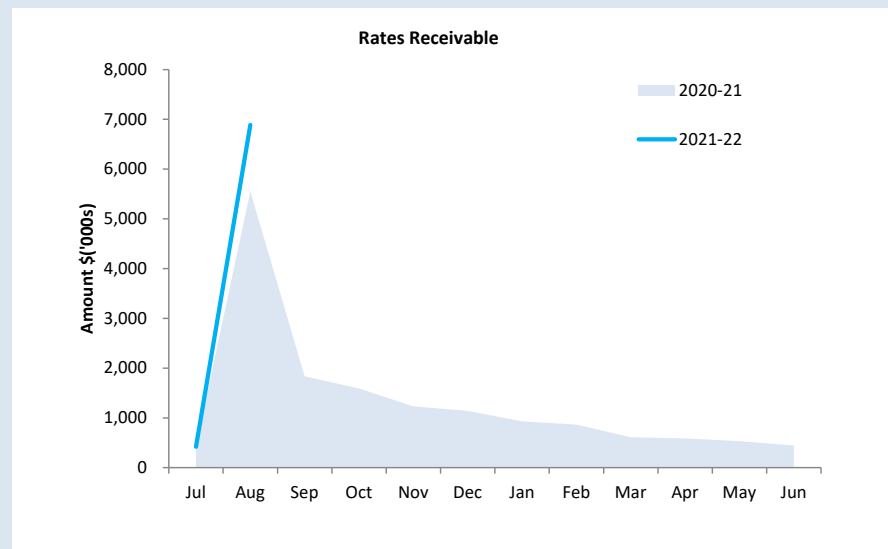
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2021

OPERATING ACTIVITIES NOTE 3 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	31 Aug 21
	\$	\$
Opening Arrears Previous Years	472,740	444,976
Levied this year	6,130,640	6,420,311
Less Collections to date	(6,158,404)	23,157
Equals Current Outstanding	444,976	6,888,444
Net Rates Collectable	444,976	6,888,444
% Collected	93.26%	-0.34%

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.

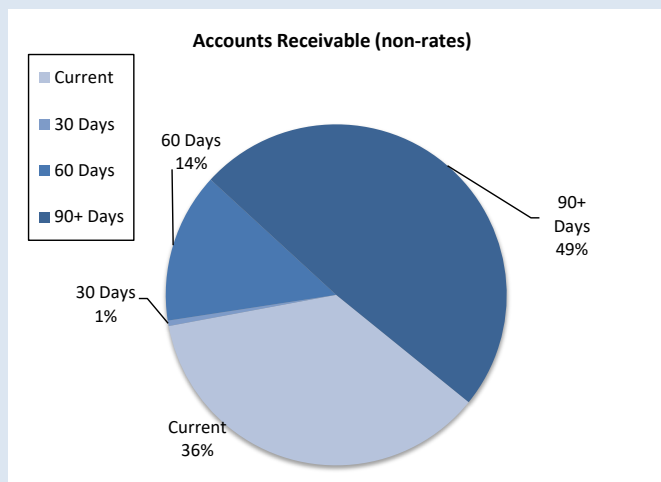


Collected	Rates Due
0%	\$6,888,444

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	20,744	297	8,148	28,063	57,252
Percentage	36%	1%	14%	49%	
Balance per Trial Balance					
Sundry Debtors					57,252
Receivables - Other					474,976
Total Receivables General Outstanding					532,228
Amounts shown above include GST (where applicable)					

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
\$532,228
Over 30 Days
64%
Over 90 Days
49%

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	226,766	143,049	32,120	0	401,935
Percentage	56.4%	35.6%	8%	0%	
Balance per Trial Balance					
Sundry creditors - General					401,935
Other creditors					424,513
Accrued salaries and wages					0
ATO liabilities					59,692
Financial liabilities (Developer Contributions)					140,508
Other accruals/payables					0
Total Payables General Outstanding					1,026,648
Amounts shown above include GST (where applicable)					

KEY INFORMATION

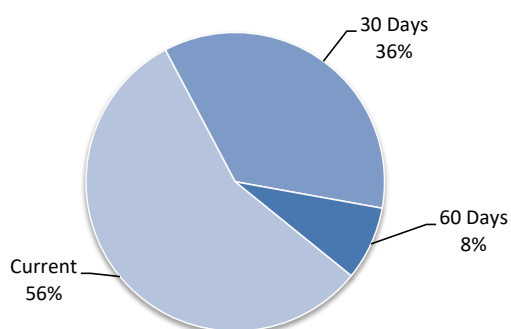
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

■ Current

■ 30 Days

■ 60 Days

Aged Payables



Creditors Due

\$1,026,648

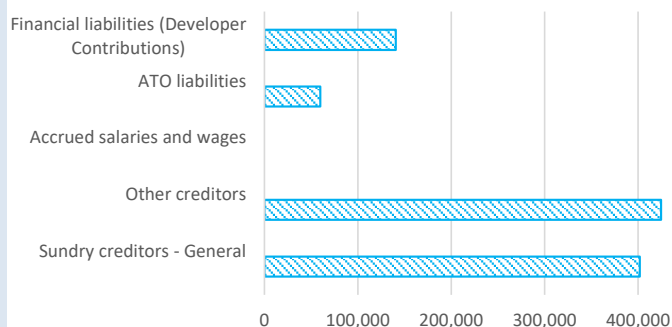
Over 30 Days

44%

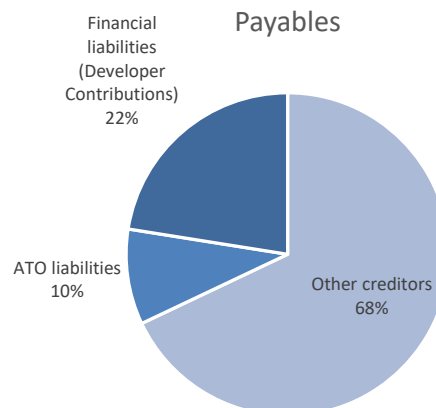
Over 90 Days

0%

Payables



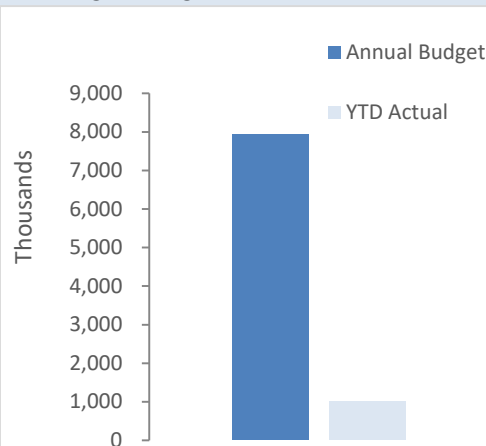
Payables



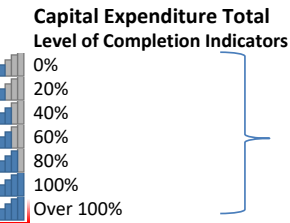
Capital Acquisitions	Adopted		Amended		YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget	YTD Actual Total	
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	1,693,981	278,886	1,693,981	210,302	(68,584)
Plant and Equipment	924,300	77,000	924,300	76,960	(40)
Furniture and Equipment	114,000	0	114,000	0	0
Infrastructure Assets - Roads	2,777,844	406,871	2,777,844	717,710	310,839
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	2,418,771	988	2,418,771	1,308	320
Capital Expenditure Totals	7,928,896	763,745	7,928,896	1,006,279	242,534
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,396,931	0	3,396,931	0	0
Borrowings	674,000	0	674,000	0	0
Other (Disposals & C/Fwd)	1,631,184	5,000	1,631,184	0	(5,000)
Council contribution - Cash Backed Reserves					
Various Reserves		0	290,345	0	0
Council contribution - operations		758,745	1,936,436	1,006,279	247,534
Capital Funding Total		763,745	7,928,896	1,006,279	242,534

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
	\$7.93 M	\$1.01 M	13%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.4 M	\$. M	0%

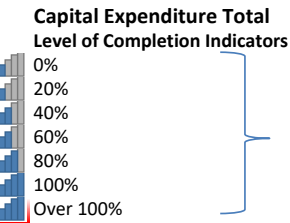


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of
Completion

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

				Balance	Adopted		Amended		Variance (Under)/Over
Assets	Account Number	Sheet Category	Job Number		Annual Budget	Annual Budget	YTD Budget	Total YTD	
					\$	\$	\$	\$	\$
Buildings									
Housing									
0.13 	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(1,647,481)	(1,647,481)	(274,470)	(210,302)	64,168
0.00 	BUILDING - THE VILLAGE - RENEWAL	2584	1311	CJ02	(26,500)	(26,500)	(4,416)	0	4,416
Total - Housing					(1,673,981)	(1,673,981)	(278,886)	(210,302)	68,584
Community Amenities									
0.00 	TRANSFER STATION RETAINING WALL	1944	1311	CJ67	(20,000)	(20,000)	0	0	0
Total - Community Amenities					(20,000)	(20,000)	0	0	0
0.12 	Total - Buildings				(1,693,981)	(1,693,981)	(278,886)	(210,302)	68,584
Plant & Equipment									
Other Law, Order & Public Safety									
0.00 	COMMUNITY RANGER VEHICLE - REG 502IR	0884	1312	V502	(35,000)	(35,000)	0	0	0
Total - Other Law, Order & Public Safety					(35,000)	(35,000)	0	0	0
Recreation & Culture									
0.00 	PARKS & GARDENS - TRACTOR MOWER - REG IR420	2844	1312	V420	(48,800)	(48,800)	0	0	0
1.00 	NEW TRUCK - PARKS & GARDENS	2844	1312	V852	(77,000)	(77,000)	(77,000)	(76,960)	40
Total - Recreation & Culture					(125,800)	(125,800)	(77,000)	(76,960)	40
Transport									
0.00 	PRIME-MOVER	3534	1312	V850	(309,000)	(309,000)	0	0	0
0.00 	SIDE TIPPING SEMI TRAILER	3534	1312	V851	(221,000)	(221,000)	0	0	0
0.00 	GRADER MOUNTED RUBBER TYRE ROLLER	3534	1312	V853	(60,000)	(60,000)	0	0	0
0.00 	BACK UP GENERATOR - DEPOT	3534	1312	V854	(15,000)	(15,000)	0	0	0
0.00 	DROP DECK TRAILER MODIFY HYDRAULICS	3534	1312	V855	(8,000)	(8,000)	0	0	0
0.00 	MOSQUITO FOGGER	3534	1312	V856	(5,500)	(5,500)	0	0	0
Total - Transport					(618,500)	(618,500)	0	0	0
Other Property & Services									
0.00 	CEO VEHICLE - REG 510IR	0554	1312	V510	(61,000)	(61,000)	0	0	0
0.00 	HOLDEN TRAILBLAZER WAGON	0554	1312	V527	(34,000)	(34,000)	0	0	0
0.00 	SURVEY VEHICLE	0554	1312	V528	(35,000)	(35,000)	0	0	0
0.00 	DEPOT POOL VEHICLE	0554	1312	V529	(15,000)	(15,000)	0	0	0
Total - Other Property & Services					(145,000)	(145,000)	0	0	0
0.08 	Total - Plant & Equipment				(924,300)	(924,300)	(77,000)	(76,960)	40
Furniture & Equipment									
Recreation & Culture									
0.00 	GYM EQUIPMENT	2824	1314	CJ90	(50,000)	(50,000)	0	0	0
Total - Recreation & Culture					(50,000)	(50,000)	0	0	0
Other Property & Services									
0.00 	IT - HARDWARE SERVER UPGRADE	0264	1314	CJ33	(50,000)	(50,000)	0	0	0
0.00 	OFFICE / CHAMBERS FURNITURE & EQUIPMENT	0264	1314	CJ96	(14,000)	(14,000)	0	0	0
Total - Other Property & Services					(64,000)	(64,000)	0	0	0
0.00 	Total - Furniture & Equipment				(114,000)	(114,000)	0	0	0
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 	RURAL ROAD RESHEETING	6614	1317	CJ97	(270,000)	(270,000)	(44,996)	0	44,996
0.00 	R2R - FANE ROAD	6644	1317	CJ75	(64,000)	(64,000)	(6,396)	0	6,396
0.00 	R2R - PIGGERY LANE	6644	1317	CJ76	(129,540)	(129,540)	(12,950)	0	12,950
0.00 	R2R - BELAURA PLACE	6644	1317	CJ77	(21,259)	(21,259)	(2,122)	0	2,122
0.37 	MORETON TERRACE	6664	1317	CJ22	(244,496)	(244,496)	(24,448)	(90,824)	(66,376)
0.00 	TABLETOP ROAD - SEAL - RRG	6674	1317	CJ78	(126,388)	(126,388)	(21,064)	0	21,064
0.00 	ALLANOOKA SPRINGS ROAD - SEAL - RRG	6674	1317	CJ79	(115,715)	(115,715)	(19,284)	0	19,284
1.00 	CASUARINAS ROAD - RRG	6674	1317	CJ72	0	0	0	(2,420)	(2,420)
0.15 	BURMA ROAD - RRG	6674	1317	CJ74	(127,550)	(127,550)	(12,752)	(19,193)	(6,441)
0.00 	RRG GRANT - ALLANOOKA SPRINGS RD 2021/22	6674	1317	CJ98	(215,501)	(215,501)	(35,912)	0	35,912
0.00 	RRG GRANT - CASUARINA RD 2021/22	6674	1317	CJ99	(253,000)	(253,000)	(42,162)	0	42,162
0.00 	RRG GRANT - BOOKARA EAST RD 2021/22	6674	1317	CJ100	(42,695)	(42,695)	(7,110)	0	7,110
0.74 	MORETON TERRACE	6684	1317	CJ88	(813,000)	(813,000)	(135,500)	(605,264)	(469,764)
0.00 	BLenheim ROAD	6694	1317	CJ24	(310,000)	(310,000)	(31,000)	0	31,000
Total - Transport					(2,733,144)	(2,733,144)	(395,696)	(717,710)	(322,014)
0.26 	Total - Roads				(2,777,844)	(2,777,844)	(406,871)	(717,710)	(310,839)



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.

Level of completion indicator, please see table at the top of this note for further detail.					Adopted		Amended				
Assets				Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
							\$	\$	\$	\$	\$
Infrastructure - Other											
Community Amenities											
0.00			CEMETERY REVITALISATION	2644	1318	CJ03	(103,797)	(103,797)	0	0	0
Total - Community Amenities							(103,797)	(103,797)	0	0	0
Recreation And Culture											
1.00			SURF BEACH STABILISATION	8054	1318	CJ87	0	0	0	(10)	(10)
0.00			GOLF CLUB ENTRY/CARPARK	8054	1318	CJ91	(10,000)	(10,000)	0	0	0
0.00			CRICKET PITCH	8054	1318	CJ92	(8,000)	(8,000)	0	0	0
0.00			COUNCIL PROJECTS	8054	1318	PJ01	(2,071,052)	(2,071,052)	0	0	0
0.00			SHADE SAILS - PARKS	2864	1318	1429	(24,000)	(24,000)	0	0	0
1.00			SKATE PARK - PUMP TRACK	2864	1318	CJ37	0	0	0	(47)	(47)
Total - Recreation And Culture							(2,113,052)	(2,113,052)	0	(57)	(57)
Transport											
0.04			RURAL SIGNS	6794	1318	CJ10	(30,422)	(30,422)	(988)	(1,250)	(262)
0.00			DRAINAGE, KERBING & FOOTPATH RENEWAL	6794	1318	CJ94	(70,000)	(70,000)	0	0	0
0.00			DEPOT WASHDOWN BAY	6794	1318	CJ95	(86,500)	(86,500)	0	0	0
Total - Transport							(186,922)	(186,922)	(988)	(1,250)	(262)
Economic Services											
0.00			KAILIS DRIVE ENTRY STATEMENT	3914	1318	CJ36	(15,000)	(15,000)	0	0	0
Total - Economic Services							(15,000)	(15,000)	0	0	0
0.00	Total - Infrastructure - Other						(2,418,771)	(2,418,771)	(988)	(1,308)	(320)
0.13	Grand Total						(7,928,896)	(7,928,896)	(763,745)	(1,006,279)	(242,534)

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 2021/22 year is \$10,000 and 10%.

	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Other Revenue	15,296	115%	▲	\$	Timing	Income received earlier than budgeted
Expenditure from operating activities						
Employee Costs	(66,939)	(14%)	▼	\$	Permanent	Pay out leave on termination of employees
Materials and Contracts	130,513	28%	▲	\$	Timing	Timing of budget ahead of actual invoices
Utility Charges	13,737	35%	▲	\$	Timing	Timing of budget ahead of actual invoices.
Interest Expenses	22,919	95%	▲	\$	Timing	Timing of budget ahead of actual invoices.
Insurance Expenses	62,506	100%	▲	\$	Timing	Instalments started in September
Investing Activities						
Land and Buildings	68,584	25%	▲	\$	Timing	Timing of SIHI construction works
Infrastructure Assets - Roads	(310,839)	(76%)	▼	\$	Timing	Timing of construction works
Financing Activities						

ATTACHMENT: ID01

Delegated and Authorised Actions for August 2021 - Development

Attachment 1
Table of Delegated Actions for August 2021

Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	2 Aug 2021	Granted	Building Permit - Holiday Accommodation	Holtro Modular Pty Ltd	8 George Street, Port Denison
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	2 Aug 2021	Granted	Building Permit - Outbuilding	Shoreline Outdoor World	Lot 218 (#5) Delmage Street, Dongara
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	5 Aug 2021	Granted	Building Permit - Dwelling & Retaining	Red Ink Homes Pty Ltd	Lot 414 (#26) Turton Heights, Dongara
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	10 Aug 2021	Granted	Building Permit - Patio	Southerly Homes Pty Ltd	Lot 567 (#109) Northshore Drive, Dongara
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	10 Aug 2021	Granted	Building Permit - Footings for Transportable and Verandah	D Johns	Lot 63 (#128) Springfield Drive, Springfield
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	11 Aug 2021	Granted	Building Permit - Solar Panels	Dongara Denison Beach Holiday Park	Lot 946 (#250) Ocean Drive, Port Denison
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	13 Aug 2021	Granted	Building Permit - Patio	Port Denison Builders	Lot 1 (#3) Golf Course Road, Port Denison

Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	20 Aug 2021	Granted	Dwelling Addition	PJ Ruffles	Lot 56 (#34) Brennand Road, Dongara
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	23 Aug 2021	Granted	Dwelling Addition	R Irving	Lot 77 (#6) Reserve Street, Dongara
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	24 Aug 2021	Granted	Retaining Wall	R Saulsman	Lot 918 (#8) George Street, Port Denison
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	27 Aug 2021	Granted	Building Permit - Outbuilding and Parapet Wall	B Hope	Lot 733 (#50) Premier Circle, Dongara
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	30 Aug 2021	Granted	Building Permit - Carport and Patio	T & A Jones	Lot 100 (#13) Hepburn Street, Dongara
EMP904	Local Planning Scheme No.5	CEO to Employees	Manager Development	2 Aug 2021	Granted	Development Approval - Residential addition	Glenlea Holdings Pty Ltd	Lot 77 (#6) Reserve Street, Dongara
EMP904	Local Planning Scheme No.5	CEO to Employees	Manager Development	2 Aug 2021	Granted	Development Approval - Outbuilding	Shoreline Outdoor World	Lot 218 (#5) Delmage Street, Dongara

Records of exercise of delegated powers or duties

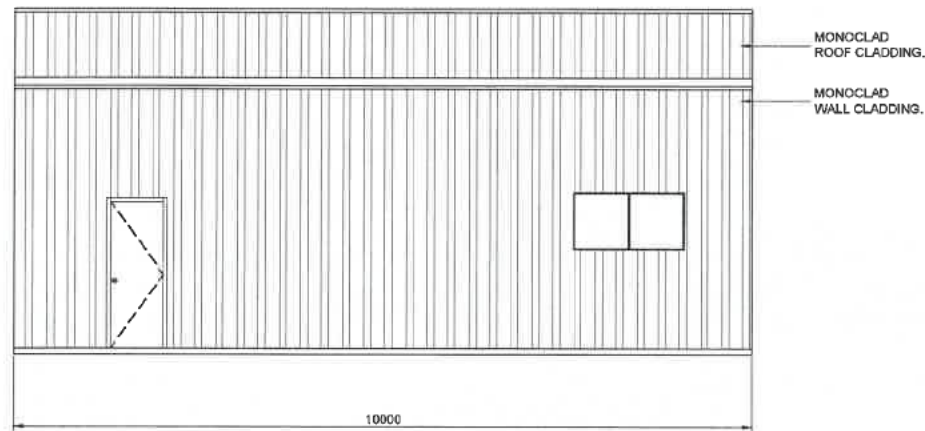
Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
EMP904	Local Planning Scheme No.5	CEO to Employees	Manager Development	12 Aug 2021	Granted	Development Approval - Patio	Port Denison Builders	Lot 1 (#3) Golf Course Road, Port Denison

ATTACHMENT: ID02

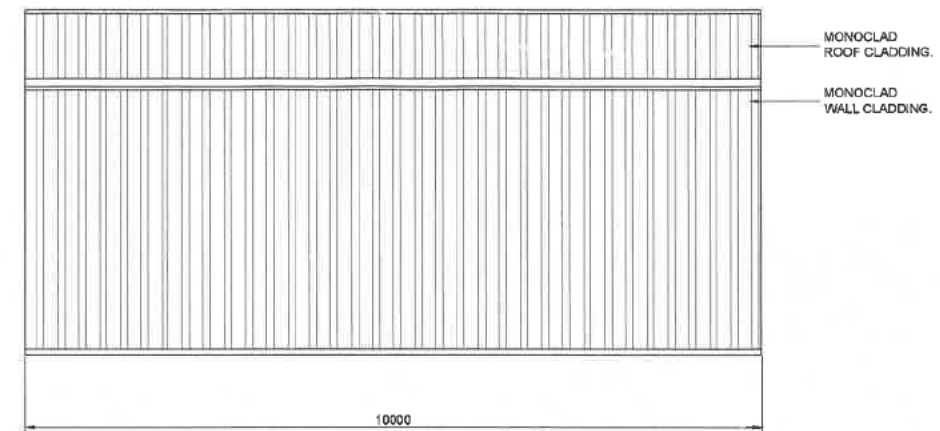
Proposed Outbuildings at Lot 567 (#109) Northshore Drive,
Dongara

Attachment 1
Development Application Plans

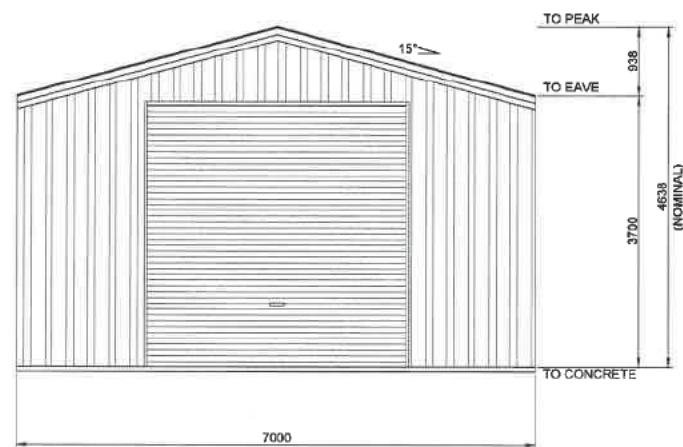
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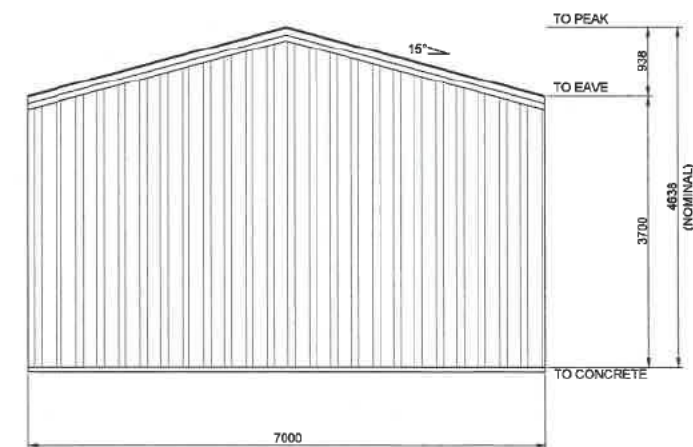
1
7 SIDEWALL EXTERIOR ELEVATION
SCALE: 1 = 100



2
7 SIDEWALL EXTERIOR ELEVATION
SCALE: 1 = 100



4
7 ENDWALL EXTERIOR ELEVATION
SCALE: 1 = 100



3
7 ENDWALL EXTERIOR ELEVATION
SCALE: 1 = 100

BUILDING COLOURS

WALL	CLASSIC CREAM
ROOF	CLASSIC CREAM
ROLLER DOOR	WOODLAND GREY
P.A. DOOR	CLASSIC CREAM
WINDOW	MONUMENT
DOWNPIPE	MONUMENT
GUTTER	MONUMENT
CORNER FLASHING	MONUMENT
BARGE FLASHING	MONUMENT
OPENING FLASHING	MONUMENT

8 OF 7 SHEET	JOB NO. GRLD49056 NCC 2019	DATE 29/6/2021	CHECKED TM	DRAWN FDS	STEEL BUILDING BY (CONTACT) AUSSIE SHEDS GROUP 1300 300 022 [REDACTED] 109 NORTHSHORE DRIVE DONGARA	FOR AT				Civil & Structural Engineers 50 Punari Street Currajong, Qld 4812 Fax: 07 4725 5850 Email: design@nceng.com.au ABN 341 008 173 56 Registered Chartered Professional Engineer Registered Professional Engineer (Civil & Structural) QLD Registered Certifying Engineer (Structural) N.T. Registered Engineer - (Civil) V/C Registered Engineer - (Civil) TAS	Mr Timothy Roy Messer BE MIEAust RPEQ Signature <i>T. Messer</i> Date 29/6/2021 Registered on the NPER in the areas of practice of Civil & Structural National Professional Engineers Register