



## ORDINARY COUNCIL MEETING

23 February 2021

Attachment Booklet – February 2021

**ATTACHMENT: CC01**

**Accounts for Payment – December 2020 and January 2021**

*Attachment 1*

Accounts for Payment – December 2020 and January 2021

# Shire of Irwin

List of Accounts paid December 2020 and January 2021 for presentation to the  
Council Meeting 23 February 2021

## MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT26724	02/12/2020	RJ & JR PECK - CARRIBEAN HARDWARE	TRUCK TRAINING & MENTORING
EFT26725	02/12/2020	DELTA CLEANING SERVICES	CLEANING CONTRACT
EFT26726	02/12/2020	HLS LEGAL	PROFESSIONAL LEGAL ADVICE
EFT26727	02/12/2020	INCITE SECURITY	INSTALLATION AND INTEGRATION OF CCTV AT TRANSFER STATION AND QUARTERLY MONITORING SERVICES - ADMIN & REC CENTRE
EFT26728	02/12/2020	JODEY EDWARDS	CONTRACT LANDSCAPING - THE VILLAGE
EFT26729	02/12/2020	KIRKLAND ELECTRICAL SERVICES	UPGRADE LIGHTING IN DEPOT SHED
EFT26730	02/12/2020	BRYAN HENDRICK KLEINSMAN	COASTAL EROSION WORKS ON FORESHORE
EFT26731	02/12/2020	GEOFFREY IAN LITTLEFAIR	ASBESTOS SAMPLING AND INSPECTION - BLENHEIM RD
EFT26732	02/12/2020	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE
EFT26733	02/12/2020	MAGIC MIRROR PHOTO BOOTH WA	DEPOSIT
EFT26734	02/12/2020	MARKET CREATIONS	VOIP CHARGES - MEDICAL CENTRE, MONTHLY WEBEX FEE AND SUPPORT AGREEMENT - OCTOBER FOR ADMIN
EFT26735	02/12/2020	MARKETFORCE PTY LTD	ADVERTISING
EFT26736	02/12/2020	MCDONALDS WHOLESALERS	REC CENTRE KIOSK SUPPLIES
EFT26737	02/12/2020	MCLEODS BARRISTERS & SOLICITORS	LEGAL REPRESENTATION
EFT26738	02/12/2020	MEDELECT BIOMEDICAL SERVICES	PROGRAMMED PREVENTATIVE MAINTENANCE OF MEDICAL GAS AND STERILISER EQUIPMENT AT MEDICAL CENTRE
EFT26739	02/12/2020	MIDWEST MOWERS & SMALL ENGINES	INSPECT AND REPAIR STIHL BLOWER
EFT26740	02/12/2020	MIDWEST FIRE PROTECTION & SAFETY SERVICES	BI ANNUAL FIRE EXTINGUISHER AND EQUIPMENT SERVICING AT VARIOUS SHIRE FACILITIES AND MONTHLY SERVICE OF FIRE ALARM SYSTEM AT REC CENTRE
EFT26741	02/12/2020	ML COMMUNICATIONS	PARTS FOR CSM VEHICLE ANTENNA
EFT26742	02/12/2020	MIDWEST SOLAR AND WATER	SUPPLY AND INSTALL REPLACEMENT ZIP TAP AT ADMIN CENTRE, CONNECTION OF WATER AND REPLACE SEPTIC TANK LIDS AT RICHARDSON RD RESIDENCE AND GENERAL PLUMBING MAINTENANCE AT THE VILLAGE AND OTHER SHIRE FACILITIES
EFT26743	02/12/2020	NATALIE ANNE M'LEANE	REIMBURSEMENT OF GOODS PURCHASED
EFT26744	02/12/2020	ONSHORE CABINETS AND FURNITURE	REPLACE KITCHEN DRAWS IN UNIT 1 THE VILLAGE
EFT26745	02/12/2020	OZTROLOGY	VISITOR CENTRE STOCK
EFT26746	02/12/2020	POSITION PARTNERS PTY LTD	MAGNET ANNUAL LICENCE
EFT26747	02/12/2020	SEASIDE SIGNS	STICKERS FOR SWEEPER AND OUT OF ORDER CORFLUTE SIGNS
EFT26748	02/12/2020	SMYTH AGRI SERVICES	PARTS FOR IRWIN BUSHFIRE BRIGADE VEHICLES
EFT26749	02/12/2020	SPARKIE BLUE	RELOCATION AND UPGRADE OF ELECTRICAL WIRING AT SOUTH BEACH
EFT26750	02/12/2020	TERRA FORM CONTRACTING	VEGETATION WORKS ON BURMA ROAD, ALLANOOKA SPRINGS ROAD, TABLETOP ROAD AND KAILIS DRIVE/SPRINGFIELD DRIVE INTERSECTION
EFT26751	02/12/2020	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET BINS COLLECTION, FRONT LIFT COLLECTION, TRANSFER STATION MTCE AND LANDFILL MTCE
EFT26752	02/12/2020	TYREPOWER LIMITED	TYRES FOR HOLDEN COLORADO - PARKS & GARDENS SUPERVISOR
EFT26753	02/12/2020	WA LOCAL GOVERNMENT ASSOCIATION	ELEARNING TRAINING - COUNCILLORS
EFT26754	02/12/2020	SYNERGY	ELECTRICITY CHARGE
EFT26755	02/12/2020	WESTRAC EQUIPMENT	SERVICE AND REPAIRS TO DOZER INCLUDING PARTS AND PARTS FOR CAT GRADER
EFT26756	02/12/2020	ON HOLD ON LINE	MONTHLY ON HOLD MESSAGE
EFT26757	02/12/2020	WINC AUSTRALIA PTY LTD	PRINTER CHARGES - DEPOT
EFT26758	09/12/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTION
EFT26759	09/12/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTION
EFT26760	09/12/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTION
EFT26761	11/12/2020	CANINE CONTROL	CONTRACT RANGER SERVICES
EFT26762	11/12/2020	DALLYWATER CONSULTING	CONSULTANT EHO SERVICES
EFT26763	11/12/2020	DONGARA BOBCAT & CONTRACTING SERVICES	EARTHWORKS AT DRIVE IN, INCLUDING MATERIALS FOR TOP DRESSING
EFT26764	11/12/2020	FARAH BOKSMATI	REIMBURSEMENT - CHRISTMAS DECORATIONS
EFT26765	11/12/2020	GRIFFIN VALUATION ADVISORY	ADDITIONAL MARKET RENTAL VALUE VALUATION
EFT26766	11/12/2020	GYMNASTICS WA	GYMNASTICS AUSTRALIA FEE, INSURANCE AND GYMNASTICS WA FEE
EFT26767	11/12/2020	JOSH BYRNE & ASSOCIATES	PROGRESS CLAIM - CONCEPT DESIGN - MORETON TCE ENTRY STATEMENT
EFT26768	11/12/2020	LOCALISE PTY LTD	CORPORATE BUSINESS PLAN
EFT26769	11/12/2020	MAGIC MIRROR PHOTO BOOTH WA	REMAINING BALANCE - PHOTO BOOTH
EFT26770	11/12/2020	SHANNON POTTS	REIMBURSEMENT
EFT26771	11/12/2020	SYNERGY	ELECTRICITY CHARGES
EFT26772	16/12/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS
EFT26773	16/12/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS
EFT26774	16/12/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS
EFT26775	17/12/2020	ACROMAT	FLOOR STRIPS INCLUDING TROLLEY
EFT26776	17/12/2020	CANCELLED	
EFT26777	17/12/2020	ANDREW JOHN GILLAM	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2020
EFT26778	17/12/2020	ATC WORK SMART	SCHOOL BASED TRAINEESHIP
EFT26779	17/12/2020	ATOM	WORKSHOP SUPPLIES, MATERIALS FOR CONTAINER DEPOSIT SCHEME SETUP AND PARTS FOR PRESSURE CLEANER
EFT26780	17/12/2020	AUSTRALIA POST	POSTAGE CHARGES
EFT26781	17/12/2020	AUSTRALIA DAY COUNCIL OF WA INC.	GOLD ASSOCIATE MEMBERSHIP
EFT26782	17/12/2020	AVELING	ORGANISATIONAL TRAINING
EFT26783	17/12/2020	DONGARA BAKERY	CATERING
EFT26784	17/12/2020	BATTERYMART	BATTERIES FOR FLOOR CLEANER AT REC CENTRE
EFT26785	17/12/2020	BARRY WYSE	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2020
EFT26786	17/12/2020	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION

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MUNICIPAL/(TRUST) PAYMENTS			
EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT26787	17/12/2020	BATAVIA COAST REFRIGERATION SERVICE	REPAIRS TO ENGLE FRIDGE FOR IRWIN BUSHFIRE BRIGADE
EFT26788	17/12/2020	BEAUREPAIRES GERALDTON	SUPPLY AND FIT TYRES TO PRIME MOVER
EFT26789	17/12/2020	BLACKWOODS	SHARPS BIN AND GLOVES FOR CONTAINER DEPOSIT SCHEME
EFT26790	17/12/2020	BOC LIMITED	OXYGEN CYLINDER RENTAL - MEDICAL CENTRE
EFT26791	17/12/2020	BORAL CONSTRUCTION MATERIALS GROUP LTD	AGGREGATE FOR RURAL ROAD MAINTENANCE
EFT26792	17/12/2020	DEPARTMENT OF MINES INDUSTRY REGULATION	BUILDING SERVICES LEVY RECONCILIATION
EFT26793	17/12/2020	BOB WADDELL CONSULTANT	ASSISTANCE WITH ANNUAL FINANCIAL STATEMENT
EFT26794	17/12/2020	CANINE CONTROL	CONTRACT RANGER SERVICES
EFT26795	17/12/2020	CLEANAWAY DANIELS PTY LTD	CLINICAL WASTE SERVICE - MEDICAL CENTRE
EFT26796	17/12/2020	IRWIN RURAL SUPPLIES & STOCKFEEDS	GLYPHOSATE FOR WEED SPRAYING AND LAYER CRUMBLES FOR CHICKENS
EFT26797	17/12/2020	TOLL	FREIGHT CHARGES
EFT26798	17/12/2020	COUNTRY COMFORT HOTEL	ACCOMMODATION
EFT26799	17/12/2020	CRAMER AND NEILL REFRIGERATION	ANNUAL MAINTENANCE AND SERVICE OF AIR-CONDITIONERS AT SHIRE FACILITIES
EFT26800	17/12/2020	CIVIC WORKFORCE MANAGEMENT	PROFESSIONAL HR ADVICE & SUPPORT
EFT26801	17/12/2020	DALLYWATER CONSULTING	CONSULTANT EHO SERVICES
EFT26802	17/12/2020	DALGLEISH CATERING	CATERING
EFT26803	17/12/2020	DC TWO PTY LTD	VOIP PHONE CHARGES
EFT26804	17/12/2020	DONGARA FREIGHT	FREIGHT CHARGES
EFT26805	17/12/2020	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	GROSS RENTAL VALUATIONS AND RURAL UV'S CHARGEABLE
EFT26806	17/12/2020	DONGARA HANDYMAN SERVICE	BUILDING MAINTENANCE REPAIRS AT SHIRE FACILITIES AND THE VILLAGE
EFT26807	17/12/2020	DEBORAH JACQUELINE MOLGAARD	REIMBURSEMENT
EFT26808	17/12/2020	DONGARA BODY BUILDERS	FABRICATE TOLL BOX FOR PAID CAMPING IMPLEMENTATION, SERVICE AND REPAIRS TO HEAVY PLANT TRAILERS AND WATER TANKER, REPLACE JOCKEY WHEEL ON GENERATOR TRAILER AND CRANE HIRE TO OFFLOAD CONCRETE
EFT26809	17/12/2020	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDEN, BUILDING, ROAD AND BUILDING MAINTENANCE SUPPLIES
EFT26810	17/12/2020	DONGARA DRILLING & ELECTRICAL	PLUMBING AND RETIC CONSUMABLES AND REPAIRS NOVEMBER 2020
EFT26811	17/12/2020	DONGARA TREE SERVICES	REMOVE TREE AND GRIND TO FLOOR AT RICHARDSON RD RESIDENCE AND FRANCIS ROAD
EFT26812	17/12/2020	DONGARA VETERINARY HOSPITAL	SENTINEL CHICKEN BLEEDING
EFT26813	17/12/2020	DONGARA LOCAL RAG	ADVERTISING
EFT26814	17/12/2020	DONGARA HOTEL MOTEL	CATERING
EFT26815	17/12/2020	DONGARA PAINTING SERVICES	PROGRESS PAYMENT - EXTERNAL PAINTING AT THE VILLAGE
EFT26816	17/12/2020	DONGARA TAXI	TAXI SERVICE
EFT26817	17/12/2020	EASY AUTO CARE	SERVICE OF FORD RANGER - DEPOT SPARE UTE
EFT26818	17/12/2020	EASTMAN POLETTI SHERWOOD ARCHITECTS	SITE INSPECTION AND PREPARATION OF ACCESS REPORT AT DENISON BOWLING CLUB
EFT26819	17/12/2020	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	EMERGENCY SERVICES LEVY - QUARTER 2
EFT26820	17/12/2020	FIRST HEALTH SERVICES	PRACTICE ADMINISTRATION - DONGARA MEDICAL CENTRE
EFT26821	17/12/2020	DONGARA TOWN BUSHFIRE BRIGADE	REIMBURSEMENT OF UNLEADED FUEL COSTS FOR BUSHFIRE BRIGADE
EFT26822	17/12/2020	FIRE & SAFETY WA	BUSHFIRE BRIGADE - PPE
EFT26823	17/12/2020	FIVEGUMS FAMILY MEDICAL PRACTICE	PRE PLACEMENT MEDICAL
EFT26824	17/12/2020	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL AND BUILDING CERTIFICATION SERVICES
EFT26825	17/12/2020	REFUEL AUSTRALIA	BULK FUEL PURCHASES AND FUEL CARD PURCHASES
EFT26826	17/12/2020	GLASS CO WA	MAINTENANCE SECURITY REPAIRS AT THE VILLAGE
EFT26827	17/12/2020	GNC	TRANSPORT OF MORETON TERRACE DRAINAGE GOODS TO DEPOT
EFT26828	17/12/2020	GREAT NORTHERN RURAL SERVICES	RETICULATION SUPPLIES FOR PARKS & GARDEN USE
EFT26829	17/12/2020	GRANT STEVEN EVA	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2020
EFT26830	17/12/2020	GYMNASTICS WA	ATHLETE INSURANCE FEE - TERM 4
EFT26831	17/12/2020	HART SPORT	JOINING TAPE FOR CARPETED FLOOR ROLLS
EFT26832	17/12/2020	HAYLEY WELLS	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2020
EFT26833	17/12/2020	ISABELLA MARY SCOTT	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2020
EFT26834	17/12/2020	MARK LEONARD	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2020
EFT26835	17/12/2020	MICHAEL SMITH	PRESIDENT ATTENDANCE FEES OCTOBER TO DECEMBER 2020
EFT26836	17/12/2020	IAN FRANCIS WEST	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2020
EFT26837	18/12/2020	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION NOVEMBER 2020
EFT26838	18/12/2020	ATOM	PALLET JACK FOR CONTAINER DEPOSIT SCHEME
EFT26839	18/12/2020	BABA MARDIA ROAD SERVICES	TRAFFIC CONTROL FOR SHOULDER WORK ON ALLANOOKA SPRINGS ROAD, AND KAILIS DRIVE/SPRINGFIELD DR INTERSECTION
EFT26840	18/12/2020	BRIDGESTONE SERVICE CENTRE GERALDTON	TYRES FOR PRIME MOVER AND FUSO TIP BODY TRUCK
EFT26841	18/12/2020	DELTA CLEANING SERVICES	CLEANING CONTRACT
EFT26842	18/12/2020	DONGARA BODY BUILDERS	PARTS & REPAIRS TO PRIME MOVER AND WATER TANK
EFT26843	18/12/2020	DONGARA DENISON SMASH REPAIRS	REPAIRS TO HINO PRIME MOVER
EFT26844	18/12/2020	TYREPOWER DONGARA	BATTERY FOR GENERATOR TRAILER
EFT26845	18/12/2020	RIVERBEND FOODWORKS DONGARA	MONTHLY CONSUMABLES
EFT26846	18/12/2020	FUELFIX	SMART FILL FUEL SYSTEM FOR DEPOT
EFT26847	18/12/2020	REFUEL AUSTRALIA	FUEL CARD PURCHASES
EFT26848	18/12/2020	GHD PTY LTD	PROGRESS CLAIM - DETAILED DESIGN MORETON TCE, CAR PARKS & ENTRANCE
EFT26849	18/12/2020	INCITE SECURITY	SECURITY SOFTWARE UPDATES
EFT26850	18/12/2020	INTEGRITY COACH LINES (AUST) PTY LTD	BUS TICKET SALES
EFT26851	18/12/2020	INSTANT RACKING & STEEL SHELVING	RACKING INCLUDING BOARDS FOR STORES AT DEPOT
EFT26852	18/12/2020	RICHARD ANDREW IRVING	REFUND

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## MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT26853	18/12/2020	JASON SIGNMAKERS	CHEVRON ALIGNMENT MARKERS
EFT26854	18/12/2020	JOSH BYRNE & ASSOCIATES	PROGRESS CLAIM - AMENDMENTS TO FORESHORE MASTERPLAN AND ASSOCIATED REPORTS AND MORETON TCE ENTRY STATEMENT
EFT26855	18/12/2020	JB HI-FI GROUP PTY LTD	PURCHASE OF 2 IN 1 LAPTOPS INCLUDING CASES, COVERS AND CABLES
EFT26856	18/12/2020	KEYLOG PTY LTD	KEY REGISTER SOFTWARE, SET UP, SCANNER AND PLASTIC KEY TAGS
EFT26857	18/12/2020	BRYAN HENDRICK KLEINSMAN	SUPPLY AND FILL PLAYGROUNDS WITH SOFT FALL
EFT26858	18/12/2020	KOMATSU AUSTRALIA PTY LTD	SERVICE AND REPAIRS TO KOMATSU LOADER
EFT26859	18/12/2020	LOCK, STOCK & FARRELL	KEYS AND LOCKS FOR FACILITIES
EFT26860	18/12/2020	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE
EFT26861	18/12/2020	MARSH PTY LTD	INCIDENT INVESTIGATION MASTERCLASS
EFT26862	18/12/2020	MARKS WATERTRUCK	WATER TRUCK FOR WORKS ON CASUARINAS ROAD RE-SHEETING AND RURAL ROAD MAINTENANCE WORKS
EFT26863	18/12/2020	MCDONALDS WHOLESALERS	REC CENTRE KIOSK SUPPLIES
EFT26864	18/12/2020	MCLEODS BARRISTERS & SOLICITORS	LEGAL REPRESENTATION AT SAT
EFT26865	18/12/2020	MIDWEST AUDIO AND ELECTRONICS	REPAIRS TO TV RECEPTION ISSUE AT THE VILLAGE
EFT26866	18/12/2020	MIDWEST FIRE PROTECTION & SAFETY SERVICES	6 MONTHLY SERVICE OF FIRE ALARM SYSTEM AT THE REC CENTRE INCLUDING MONTHLY SERVICE CHECK
EFT26867	18/12/2020	MITCHELL & BROWN	ELEVATED COOKTOP FOR UNIT 19 THE VILLAGE
EFT26868	18/12/2020	MIDWEST SOLAR AND WATER	INSTALL PUMP PRESSURE VESSELS IN THE CEILING OF UNITS 11 & 12 THE VILLAGE AND GENERAL PLUMBING MAINTENANCE AND REPAIRS AT THE VILLAGE AND SHIRE FACILITIES
EFT26869	18/12/2020	NESTLE AUSTRALIA LIMITED TRADING AS NESPRESSO AUSTRALIA	COFFEE PODS FOR ADMIN, DEPOT AND MEDICAL CENTRE
EFT26870	18/12/2020	CLEANPAK TOTAL SOLUTIONS	CLEANING PRODUCTS FOR CONTAINER DEPOSIT SCHEME
EFT26871	18/12/2020	OFFICE NATIONAL	STATIONERY CONSUMABLES
EFT26872	18/12/2020	PEMCO DIESEL	SERVICE AND REPAIRS TO JCB TELEHANDLER, JOHN DEERE TRACTOR, ISUZU TIPPER TRUCK AND FUSO TIP TRUCK
EFT26873	18/12/2020	PHIL FRENCH	REIMBURSEMENT
EFT26874	18/12/2020	PERTH IRRIGATION CENTRE	RETICULATION PARTS FOR PARKS & GARDENS USE
EFT26875	18/12/2020	PIXIES SCREEN PRINTS	POLO SHIRTS FOR VOLUNTEER GYMNASSTICS COACHES AND STAFF NAME BADGES
EFT26876	18/12/2020	POSITION PARTNERS PTY LTD	MAGNET SURVEY TRAINING
EFT26877	18/12/2020	SEASPRAY BEACH HOLIDAY PARK	ACCOMMODATION - CORPORATE BUSINESS PLAN WORKSHOP
EFT26878	18/12/2020	SEASIDE SIGNS	PUMP TRACK - OFFICIAL SIGNAGE AND SPEED SIGNS FOR SWEEPER
EFT26879	18/12/2020	SNAKESKIN UPHOLSTERY	COVERS FOR IT EQUIPMENT AT TRANSFER STATION
EFT26880	18/12/2020	ST JOHN AMBULANCE - WESTERN AUSTRALIA - MIDWEST	FIRST AID KIT FOR CONTAINER DEPOSIT SCHEME
EFT26881	18/12/2020	DONGARA IGA	MONTHLY CONSUMABLES
EFT26882	18/12/2020	TERRA FORM CONTRACTING	VEGETATION MANAGEMENT - TABLETOP & PINCHERS ROAD INTERSECTION
EFT26883	18/12/2020	TOTALLY WORKWEAR GERALDTON	PROTECTIVE UNIFORM
EFT26884	18/12/2020	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET BINS COLLECTION, FRONT LIFT COLLECTION, TRANSFER STATION MTCE AND LANDFILL MTCE
EFT26885	18/12/2020	T-QUIP	SERVICE OF HAKO SWEEPER INCLUDING PARTS AND PARTS FOR TORO MOWER
EFT26886	18/12/2020	TYFORD & CO	GIFT VOUCHER - GRATUITY PAYMENT
EFT26887	18/12/2020	TYREPOWER LIMITED	TYRES FOR HOLDEN COLORADO UTES, TORO MOWER TRAILER AND ZERO TURN MOWER TRAILER
EFT26888	18/12/2020	VANGUARD PRESS	MONTHLY TRANSPORT, WAREHOUSING AND BROCHURE DISPLAY FEE
EFT26889	18/12/2020	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES
EFT26890	18/12/2020	WA RANGERS ASSOCIATION	RECRUITMENT ADVERTISING
EFT26891	18/12/2020	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES
EFT26892	18/12/2020	SYNERGY	ELECTRICITY CHARGES
EFT26893	18/12/2020	WESTRAC EQUIPMENT	REPAIRS TO CAT GRADER AND PARTS FOR CAT DOZER
EFT26894	18/12/2020	ON HOLD ON LINE	MONTHLY MESSAGE ON HOLD
EFT26895	18/12/2020	WORK HEALTH PROFESSIONALS	AUDIOLOGY TEST
EFT26896	18/12/2020	YOUNG MOTORS PTY LTD	SERVICE OF HOLDEN TRAILBLAZER AND HOLDEN COLORADO'S
EFT26897	18/12/2020	PORT DENISON BUILDERS	REFUND
EFT26898	05/01/2021	IRWIN SHIRE - RATES	PAYROLL CREDITORS
EFT26899	05/01/2021	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL CREDITORS
EFT26900	05/01/2021	SHIRE OF IRWIN - LOTTO FUND	PAYROLL CREDITORS
EFT26901	11/01/2021	DENISON BOWLING & RECREATION CLUB INC	REFUND
EFT26902	13/01/2021	SYNERGY	ELECTRICITY CHARGES
EFT26903	20/01/2021	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION DECEMBER 2020
EFT26904	20/01/2021	IRWIN SHIRE - RATES	PAYROLL CREDITORS
EFT26905	20/01/2021	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL CREDITORS
EFT26906	20/01/2021	SHIRE OF IRWIN - LOTTO FUND	PAYROLL CREDITORS
EFT26907	22/01/2021	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY	BROADCASTING/RETRANSMISSION LICENCE RENEWAL
EFT26908	22/01/2021	BEST PRACTICE SOFTWARE PTY LTD	BEST PRACTICE LICENCE AGREEMENT - MEDICAL CENTRE
EFT26909	22/01/2021	DONGARA PAINTING SERVICES	PROGRESS PAYMENT - EXTERNAL PAINTING AT THE VILLAGE AND STEEL FABRICATION AND REPAIRS
EFT26910	22/01/2021	MARK TEALE	REIMBURSEMENT
EFT26911	28/01/2021	AD ENGINEERING INTERNATIONAL PTY LTD	ANNUAL SUBSCRIPTION FOR SAM TRAILER PROGRAM
EFT26912	28/01/2021	BENARA NURSERIES	NORFOLK PINE FOR CHRISTMAS DECORATIONS



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EFT26913	28/01/2021	CANINE CONTROL	CONTRACT RANGER SERVICES
EFT26914	28/01/2021	DONGARA HANDYMAN SERVICE	BUILDING MAINTENANCE REPAIRS AT SHIRE FACILITIES AND THE VILLAGE
EFT26915	28/01/2021	GHD PTY LTD	PROGRESS PAYMENT - DETAILED DESIGN - MORETON TCE
EFT26916	28/01/2021	MCLEODS BARRISTERS & SOLICITORS	LEGAL REPRESENTATION AT SAT
EFT26917	28/01/2021	RESIDENTIAL AND RURAL SERVICES	INSTALL FENCING ALONG OCEAN DRIVE
EFT26918	28/01/2021	SYNERGY	ELECTRICITY CHARGES
EFT26919	29/01/2021	JB HI-FI GROUP PTY LTD	TABLET CASES
EFT26920	29/01/2021	VENDORPANEL PTY LTD	12 MONTH SUBSCRIPTION
32020	02/12/2020	WATER CORPORATION	WATER CHARGES
32021	08/12/2020	SHIRE OF IRWIN	CONTAINER DEPOSIT SCHEME
32022	15/12/2020	COMMISSIONER OF POLICE	CORPORATE FIREARM LICENCE RENEWAL
32023	18/12/2020	JANICE & WILLIAM HOPKINSON	CROSSOVER REIMBURSEMENT
32024	18/12/2020	RED INK HOMES	BOND REFUND
32025	12/01/2021	SHIRE OF IRWIN	CONTAINER DEPOSIT SCHEME
32026	22/01/2021	DEPARTMENT OF TRANSPORT	SHIRE OF IRWIN NUMBER PLATES
32027	25/01/2021	DEPARTMENT OF TRANSPORT	SHIRE OF IRWIN NUMBER PLATES
32028	25/01/2021	SHIRE OF IRWIN	CONTAINER DEPOSIT SCHEME
32029	28/01/2021	WATER CORPORATION	VARIOUS WATER CHARGES
32030	29/01/2021	DEPARTMENT OF TRANSPORT	SHIRE OF IRWIN NUMBER PLATES
DD20808.1	24/12/2020	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES
DD20814.1	30/12/2020	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES
DD20822.1	12/01/2021	TELSTRA AUSTRALIA	TELSTRA INTEGRATED MESSAGING
DD20840.1	25/01/2021	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES
DD20769.1	07/12/2020	WA TREASURY CORPORATION	LOAN NO. 93 - RECREATION CENTRE
DD20806.1	21/12/2020	WA TREASURY CORPORATION	LOAN NO. 96 - TENNIS COURT RESURFACING
DD20816.1	07/01/2021	WA TREASURY CORPORATION	LOAN NO. 93 - RECREATION CENTRE
DD20838.1	25/01/2021	WA TREASURY CORPORATION	GOVERNMENT GUARANTEE FEE
SOL 12/20	16/12/2020	SHINE TECH SOLAR	SOLAR REPAYMENT DECEMBER 2020
SOL 01/21	18/01/2021	SHINE TECH SOLAR	SOLAR REPAYMENT JANUARY 2021
DD20810.1	30/12/2020	HUNTER PREMIUM FUNDING	INSURANCE PREMIUM FUNDING REPAYMENT - SIXTH INSTALMENT
CR 021220	02/12/2020	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING COMPUTER EXPENSES, PROFESSIONAL DEVELOPMENT, WESTERN POWER APPLICATION MORETON TCE LIGHTING UPGRADE, CHRISTMAS DECORATION MATERIALS, ADVERTISING AND REC CENTRE EXPENSES
CR 040121	04/01/2021	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING COMPUTER EXPENSES, PROFESSIONAL DEVELOPMENT, AUSTRALIA DAY MERCHANDISE, ACCOMMODATION, FURNITURES AND CERTIFICATE FRAMES FOR RECOGNITION AWARDS AND REC CENTRE EXPENSES
DD20779.1	01/12/2020	ANZ SMART CHOICE SUPER	SUPERANNUATION
DD20779.2	01/12/2020	ASGARD SUPERANNUATION	SUPERANNUATION
DD20779.3	01/12/2020	AUSTRALIAN SUPER	SUPERANNUATION
DD20779.4	01/12/2020	AWARE SUPER PTY LTD	SUPERANNUATION
DD20779.5	01/12/2020	HSTPLUS	SUPERANNUATION
DD20779.6	01/12/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION
DD20779.7	01/12/2020	MLC SUPER FUND	SUPERANNUATION
DD20779.8	01/12/2020	REST SUPERANNUATION	SUPERANNUATION
DD20777.1	15/12/2020	ASGARD SUPERANNUATION	SUPERANNUATION
DD20777.2	15/12/2020	ANZ SMART CHOICE SUPER	SUPERANNUATION
DD20777.3	15/12/2020	AUSTRALIAN SUPER	SUPERANNUATION
DD20777.4	15/12/2020	AWARE SUPER PTY LTD	SUPERANNUATION
DD20777.5	15/12/2020	HSTPLUS	SUPERANNUATION
DD20777.6	15/12/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION
DD20777.7	15/12/2020	MLC SUPER FUND	SUPERANNUATION
DD20777.8	15/12/2020	REST SUPERANNUATION	SUPERANNUATION
DD20787.1	29/12/2020	ANZ SMART CHOICE SUPER	SUPERANNUATION
DD20787.2	29/12/2020	ASGARD SUPERANNUATION	SUPERANNUATION
DD20787.3	29/12/2020	AUSTRALIAN SUPER	SUPERANNUATION
DD20787.4	29/12/2020	AWARE SUPER PTY LTD	SUPERANNUATION
DD20787.5	29/12/2020	HSTPLUS	SUPERANNUATION
DD20787.6	29/12/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION
DD20787.7	29/12/2020	MLC SUPER FUND	SUPERANNUATION
DD20787.8	29/12/2020	REST SUPERANNUATION	SUPERANNUATION
DD20801.1	12/01/2021	ASGARD SUPERANNUATION	SUPERANNUATION
DD20801.2	12/01/2021	AUSTRALIAN SUPER	SUPERANNUATION
DD20801.3	12/01/2021	AWARE SUPER PTY LTD	SUPERANNUATION
DD20801.4	12/01/2021	HSTPLUS	SUPERANNUATION
DD20801.5	12/01/2021	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION
DD20801.6	12/01/2021	MLC SUPER FUND	SUPERANNUATION
DD20801.7	12/01/2021	REST SUPERANNUATION	SUPERANNUATION
DD20826.1	26/01/2021	ANZ SMART CHOICE SUPER	SUPERANNUATION
DD20826.2	26/01/2021	ASGARD SUPERANNUATION	SUPERANNUATION
DD20826.3	26/01/2021	AUSTRALIAN SUPER	SUPERANNUATION

# Shire of Irwin

List of Accounts paid December 2020 and January 2021 for presentation to the  
Council Meeting 23 February 2021

MUNICIPAL/(TRUST) PAYMENTS				
EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
DD20826.4	26/01/2021	AWARE SUPER PTY LTD	SUPERANNUATION	-11,703.63
DD20826.5	26/01/2021	HOSTPLUS	SUPERANNUATION	-323.51
DD20826.6	26/01/2021	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-223.60
DD20826.7	26/01/2021	MLC SUPER FUND	SUPERANNUATION	-1,111.49
DD20826.9	26/01/2021	REST SUPERANNUATION	SUPERANNUATION	-342.85
				-1,104,597.31

Sundry Creditors as at 31/01/2021 277,865.05

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

12/2/21  
DATE

  
Shane Ivers  
Chief Executive Officer

# Shire of Irwin

## ***Corporate Credit Card Expenditure - Payment Reference CR 021220***

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

MYOB Australia	Upgrade of MYOB at Visitor Centre Monthly Charge	70.50
Seek	Advertising	1,424.50
Spotify	Rec Centre Gym Music	11.99
Western Power	Moreton Tce Street Light Relocation Application Fee	497.92
Moore Stephens	Finanical Regulations Update Webinar	198.00
Local Government Professionals	Grant Essentials Online Workshop	95.00
Teaching Shop Pty Ltd	Calico Flags - Christmas Decorations	414.00
NAB	Card Fee	9.00
		<u>2,720.91</u>

**TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT**

**2,720.91**

## ***Corporate Credit Card Expenditure - Payment Reference CR 040121***

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

Poppies at the Park	Morning Tea - CGG Visit	53.00
Dongara Hotel Motel	Lunch - CGG Visit	122.00
Office National	Certificate Frames - Recognition Awards	107.22
Karrinup Waters	Accommodation - Training	260.00
Pensione Hotel Perth	Accommodation - SAT Hearing	250.48
MYOB Australia	Upgrade of MYOB at Visitor Centre Monthly Charge	70.50
Spotify	Rec Centre Gym Music	11.99
Karrinup Waters	Accommodation - Training	20.00
Dongara Hotel Motel	Lunch	70.60
Fifth Street Furniture	Furniture for 2 Kennedy Heights	2,770.00
Australia Day Council	Merchandandise for Australia Day 2020	119.55
Data 3 Limited	Subscription - Adobe Sign	187.71
Canva	Subscription	172.92
Office National	Refund	-40.63
NAB	Card Fee	9.00
		<u>4,184.34</u>

**TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT**

**4,184.34**



**ATTACHMENT: CC02**  
Monthly Financial Statements for the Period Ended  
31 December 2020

*Attachment 1*  
Financial Statements for the Period Ended 31 December 2020



## **SHIRE OF IRWIN**

### **MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 December 2020**

**LOCAL GOVERNMENT ACT 1995**

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

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#### Items of Significance

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

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Significant Projects</b>					
AGED APPROPRIATE HOUSING - STAGE 2	10%	2,259,327	1,129,206	228,651	900,555
R2R - FANE ROAD	2%	64,000	47,994	1,017	46,977
R2R - PIGGERY LANE	1%	129,540	97,149	818	96,331
R2R - BELAURA PLACE	0%	21,259	15,939	0	15,939
CASUARINAS ROAD - RRG	72%	357,000	267,744	255,603	12,141
MORETON TERRACE DESIGN	16%	450,000	337,500	73,597	263,903
TABLETOP ROAD - RRG	4%	422,500	316,869	15,948	300,921
BURMA ROAD - RRG	20%	251,500	188,610	51,450	137,160
MILO ROAD DESIGN	0%	38,528	28,893	0	28,893
BLENHEIM ROAD	70%	7,100	5,325	4,950	375
GENERAL FOOTPATHS	23%	5,000	3,750	1,150	2,600
CEMETERY REVITALISATION	5%	130,000	85,800	5,929	79,871
CLIFF HEAD - PAID CAMPING IMPLEMENTATION	0%	15,000	10,000	0	10,000
SKATE PARK - PUMP TRACK	111%	238,000	238,000	263,479	(25,479)
RURAL SIGNS	22%	69,000	51,750	14,951	36,799
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	26%	1,041,725	288,154	266,276	(21,878)
Non-operating Grants, Subsidies and Contributions	19%	4,102,922	2,134,454	764,512	(1,369,942)
	20%	5,144,647	2,422,608	1,030,788	(1,391,820)
Rates Levied	100%	5,394,500	5,389,492	5,370,699	(18,793)

% Compares current ytd actuals to annual budget

		Prior Year 31 December 2019	Current Year 31 December 2020
<b>Financial Position</b>			
Adjusted Net Current Assets	91%	\$ 3,828,100	\$ 3,487,479
Cash and Equivalent - Unrestricted	153%	\$ 3,069,362	\$ 4,689,362
Cash and Equivalent - Restricted	98%	\$ 1,316,594	\$ 1,296,048
Receivables - Rates	69%	\$ 1,550,849	\$ 1,068,980
Receivables - Other	58%	\$ 295,032	\$ 172,190
Payables	77%	\$ 266,137	\$ 203,619

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

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

### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 December 2020  
Prepared by: Jenny Goodbourn (Senior Finance Officer)  
Reviewed by: Shane Ivers (CEO)

### **BASIS OF PREPARATION**

#### **REPORT PURPOSE**

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

#### **BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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

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

### **SIGNIFICANT ACCOUNTING POLICES**

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

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

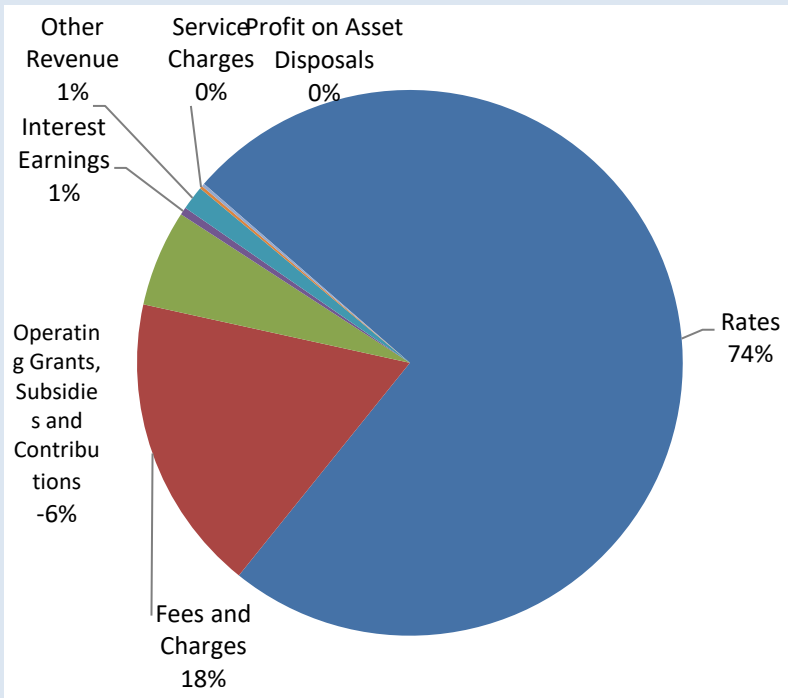
#### **CRITICAL ACCOUNTING ESTIMATES**

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

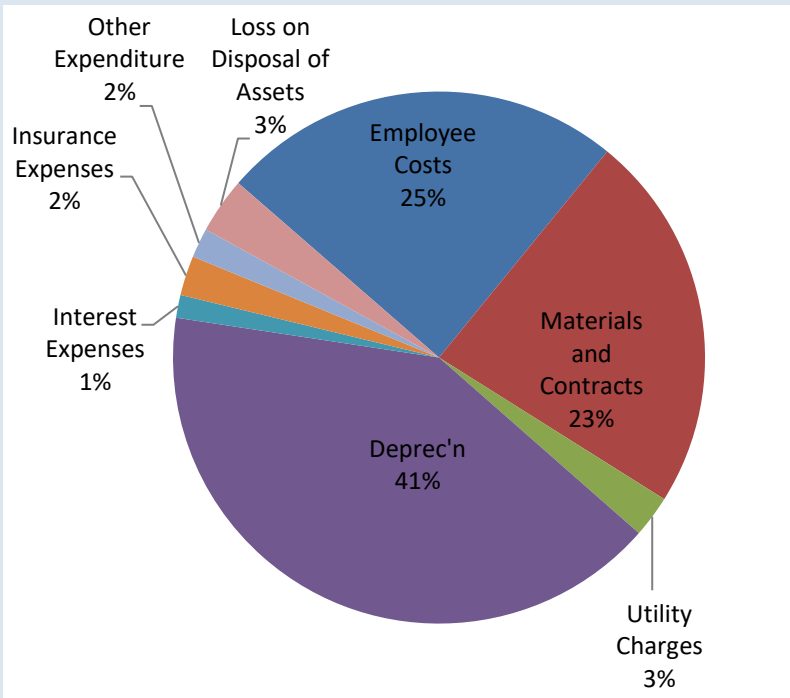
#### **ROUNDING OFF FIGURES**

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

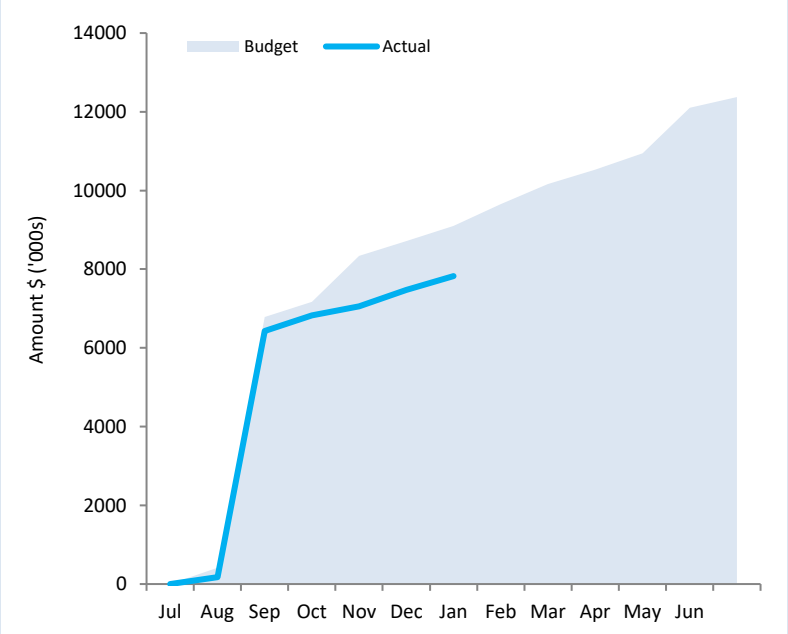
OPERATING REVENUE



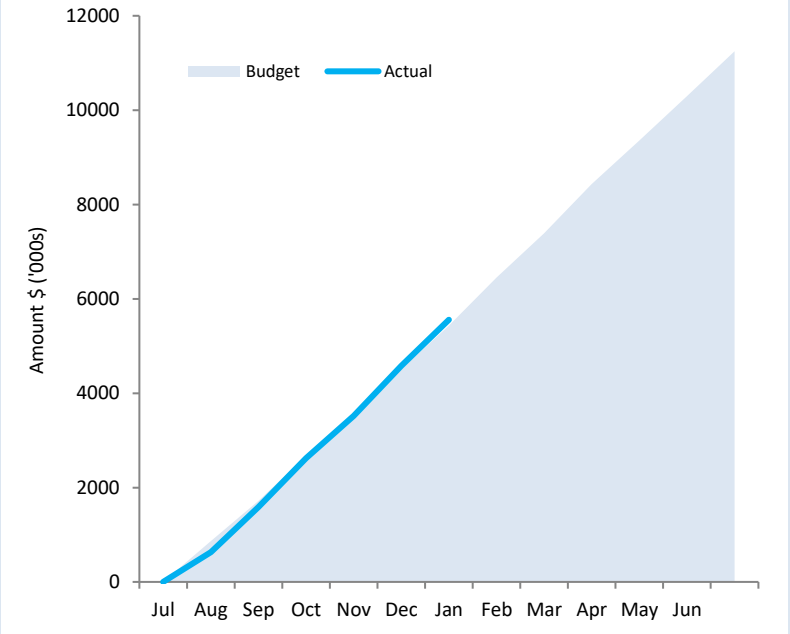
OPERATING EXPENSES



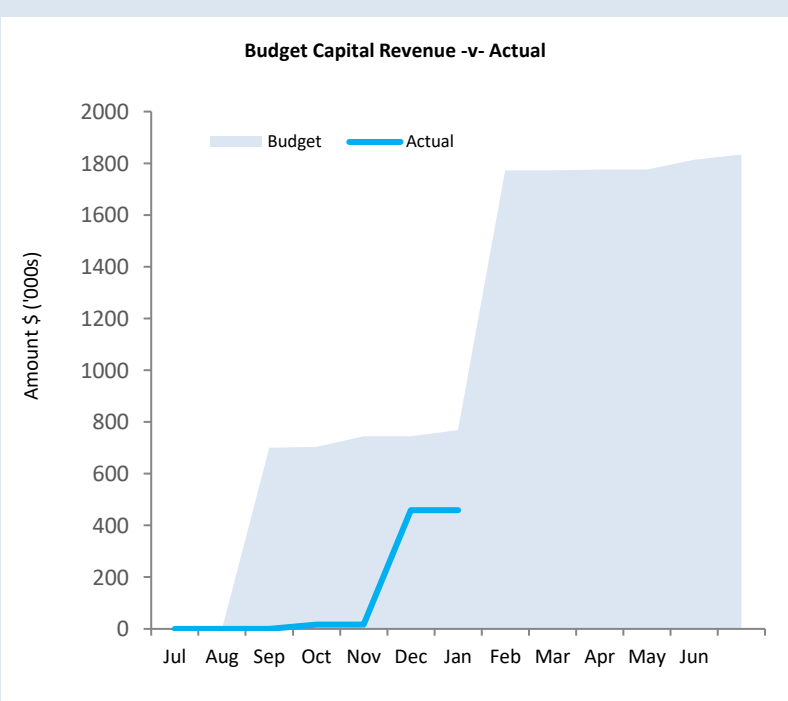
Budget Operating Revenues -v- Actual



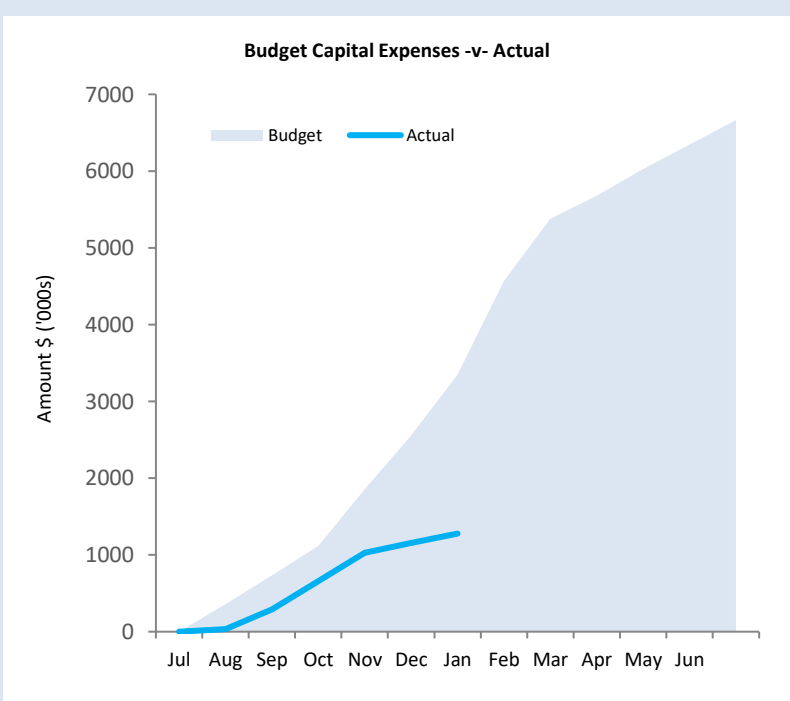
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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



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

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

SHIRE OF IRWIN  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	(168,015)	(412,904)	(412,904)	<b>(412,904)</b>	0	0%		
<b>Revenue from operating activities</b>									
Governance		0	0	0	<b>0</b>	0			
General Purpose Funding - Rates	6	5,394,500	5,394,500	5,386,692	<b>5,370,699</b>	(15,993)	(0%)	▼	
General Purpose Funding - Other		316,641	316,641	161,096	<b>171,738</b>	10,642	7%	▲	
Law, Order and Public Safety		172,994	172,994	93,486	<b>62,229</b>	(31,257)	(33%)	▼	\$
Health		60,700	60,700	46,198	<b>44,072</b>	(2,126)	(5%)	▼	
Education and Welfare		8,550	8,550	5,270	<b>1,144</b>	(4,126)	(78%)	▼	
Housing		353,000	353,000	176,496	<b>173,030</b>	(3,466)	(2%)	▼	
Community Amenities		853,855	853,855	778,335	<b>859,512</b>	81,177	10%	▲	\$
Recreation and Culture		153,817	273,817	138,062	<b>110,180</b>	(27,882)	(20%)	▼	\$
Transport		85,766	635,766	83,586	<b>95,730</b>	12,144	15%	▲	\$
Economic Services		131,657	131,657	67,809	<b>134,919</b>	67,110	99%	▲	\$
Other Property and Services		69,500	69,500	28,740	<b>37,113</b>	8,373	29%	▲	
		<b>7,600,980</b>	<b>8,270,980</b>	<b>6,965,770</b>	<b>7,060,367</b>				
<b>Expenditure from operating activities</b>									
Governance		(558,300)	(583,300)	(321,995)	<b>(251,241)</b>	70,754	22%	▲	\$
General Purpose Funding		(1,460,715)	(597,827)	(293,892)	<b>(297,326)</b>	(3,434)	(1%)	▼	
Law, Order and Public Safety		(471,125)	(467,858)	(237,243)	<b>(233,994)</b>	3,249	1%	▲	
Health		(339,547)	(339,547)	(168,354)	<b>(189,297)</b>	(20,943)	(12%)	▼	\$
Education and Welfare		(62,370)	(62,370)	(34,236)	<b>(31,013)</b>	3,223	9%	▲	
Housing		(590,171)	(591,550)	(294,504)	<b>(506,565)</b>	(212,061)	(72%)	▼	\$
Community Amenities		(1,199,904)	(1,304,592)	(645,775)	<b>(562,245)</b>	83,530	13%	▲	\$
Recreation and Culture		(2,555,055)	(2,576,129)	(1,278,386)	<b>(1,237,712)</b>	40,674	3%	▲	
Transport		(3,440,854)	(4,055,354)	(1,759,259)	<b>(1,967,763)</b>	(208,504)	(12%)	▼	\$
Economic Services		(383,644)	(388,144)	(190,555)	<b>(177,387)</b>	13,168	7%	▲	
Other Property and Services		(48,500)	(281,441)	(205,042)	<b>(102,129)</b>	102,913	50%	▲	\$
		<b>(11,110,185)</b>	<b>(11,248,112)</b>	<b>(5,429,241)</b>	<b>(5,556,671)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		4,358,601	4,358,601	2,179,242	<b>2,274,020</b>	94,778	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	9,620	10,013	10,796	<b>176,479</b>	165,683	1535%	▲	\$
Movement in Leave Reserve (Added Back)		1,334	1,334	666	<b>313</b>	(353)	(53%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	<b>0</b>	0			
Movement in Employee Benefit Provisions		0	0	0	<b>0</b>	0			
Rounding Adjustments		0	0	0	<b>0</b>	0			
Movement Due to Changes in Accounting Standards		0	0	0	<b>0</b>	0			
Loss on Asset Revaluation		0	0	0	<b>0</b>	0			
Adjustment in Fixed Assets		0	0	0	<b>0</b>	0			
<b>Amount attributable to operating activities</b>		<b>860,350</b>	<b>1,392,816</b>	<b>3,727,233</b>	<b>3,954,508</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	13	3,628,255	4,102,922	2,134,454	<b>764,512</b>	(1,369,942)	(64%)	▼	\$
Proceeds from Disposal of Assets	7	40,000	65,000	65,000	<b>454,961</b>	389,961	600%	▲	\$
Land Held for Resale	8	0	0	0	<b>0</b>	0			
Land and Buildings	8	(2,329,327)	(2,327,327)	(1,172,206)	<b>(333,436)</b>	838,770	72%	▲	\$
Plant and Equipment	8	(66,000)	(720,000)	(151,000)	<b>(31,075)</b>	119,925	79%	▲	\$
Furniture and Equipment	8	(26,100)	(51,700)	(51,700)	<b>(35,256)</b>	16,444	32%	▲	\$
Infrastructure Assets - Roads	8	(1,791,127)	(2,533,127)	(1,332,123)	<b>(411,014)</b>	921,109	69%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	<b>0</b>	0			
Infrastructure Assets - Footpaths	8	0	0	0	<b>0</b>	0			
Infrastructure Assets - Public Facilities	8	0	0	0	<b>0</b>	0			
Infrastructure Assets - Other	8	(495,000)	(608,000)	(454,800)	<b>(284,359)</b>	170,441	37%	▲	\$
<b>Amount attributable to investing activities</b>		<b>(1,039,299)</b>	<b>(2,072,232)</b>	<b>(962,375)</b>	<b>124,333</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	1,095,010	1,625,010	700,000	<b>0</b>	(700,000)	(100%)	▼	\$
Repayment of Debentures	9	(391,148)	(391,148)	(170,815)	<b>(169,297)</b>	1,518	1%	▲	
Repayment of Lease Financing	9	(19,929)	(19,929)	(9,954)	<b>(9,898)</b>	56	1%	▲	
Advances to Community Groups		(395,010)	(395,010)	(395,010)	<b>0</b>	395,010	100%	▲	\$
Proceeds from Advances		0	0	0	<b>0</b>	0			
Self-Supporting Loan Principal		25,941	25,941	4,048	<b>4,023</b>	(25)	(1%)	▼	
Transfer to Restricted Cash - Other		0	0	0	<b>0</b>	0			
Transfer from Restricted Cash - Other		0	0	0	<b>0</b>	0			
Transfer from Reserves	10	20,000	118,135	0	<b>0</b>	0			
Transfer to Reserves	10	(14,000)	(14,000)	(6,996)	<b>(3,285)</b>	3,711	53%	▲	
<b>Amount attributable to financing activities</b>		<b>320,864</b>	<b>948,999</b>	<b>121,273</b>	<b>(178,457)</b>				
<b>Closing Funding Surplus(Deficit)</b>	1	<b>(26,099)</b>	<b>(143,321)</b>	<b>2,473,227</b>	<b>3,487,479</b>				

KEY INFORMATION

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

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

**SHIRE OF IRWIN**

**KEY TERMS AND DESCRIPTIONS**

**FOR THE PERIOD ENDED 31 DECEMBER 2020**

**NATURE OR TYPE DESCRIPTIONS**

**REVENUE**

**RATES**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

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

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

**PROFIT ON ASSET DISPOSAL**

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

**FEES AND CHARGEES**

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 DECEMBER 2020**

**BY NATURE OR TYPE**

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
<b>Opening Funding Surplus (Deficit)</b>	1	\$ (168,015)	\$ (412,904)	\$ (412,904)	\$ (412,904)	\$ 0	0%		
<b>Revenue from operating activities</b>									
Rates	6	5,394,500	5,394,500	5,389,492	5,370,699	(18,793)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	491,725	1,041,725	288,154	266,276	(21,878)	(8%)	▼	
Fees and Charges		1,391,062	1,589,062	1,163,504	1,274,883	111,379	10%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		53,167	53,167	24,486	32,965	8,479	35%	▲	
Other Revenue		269,350	191,350	100,134	103,019	2,885	3%	▲	
Profit on Disposal of Assets	7	1,176	1,176	0	12,524	12,524		▲	S
Gain FV Valuation of Assets		0	0	0	0	0			
		<b>7,600,980</b>	<b>8,270,980</b>	<b>6,965,770</b>	<b>7,060,367</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(2,403,645)	(2,543,983)	(1,285,305)	(1,362,036)	(76,731)	(6%)	▼	
Materials and Contracts		(2,541,343)	(3,401,428)	(1,473,405)	(1,279,711)	193,695	13%	▲	S
Utility Charges		(346,700)	(346,700)	(159,464)	(141,183)	18,281	11%	▲	S
Depreciation on Non-Current Assets		(4,358,601)	(4,358,601)	(2,179,242)	(2,274,020)	(94,778)	(4%)	▼	
Interest Expenses		(222,963)	(222,963)	(104,306)	(77,127)	27,179	26%	▲	S
Insurance Expenses		(188,849)	(188,849)	(132,053)	(133,935)	(1,882)	(1%)	▼	
Other Expenditure		(1,037,288)	(174,400)	(84,670)	(99,656)	(14,986)	(18%)	▼	S
Loss on Disposal of Assets	7	(10,796)	(11,189)	(10,796)	(189,003)	(178,207)	(1651%)	▼	S
Loss FV Valuation of Assets		0	0	0	0	0			
		<b>(11,110,185)</b>	<b>(11,248,112)</b>	<b>(5,429,241)</b>	<b>(5,556,671)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		4,358,601	4,358,601	2,179,242	2,274,020	94,778	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	9,620	10,013	10,796	176,479	165,683	1535%	▲	S
Movement in Leave Reserve (Added Back)		1,334	1,334	666	313	(353)	(53%)	▼	
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>860,350</b>	<b>1,392,816</b>	<b>3,727,233</b>	<b>3,954,508</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	13	3,628,255	4,102,922	2,134,454	764,512	(1,369,942)	(64%)	▼	S
Proceeds from Disposal of Assets	7	40,000	65,000	65,000	454,961	389,961	600%	▲	S
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,329,327)	(2,327,327)	(1,172,206)	(333,436)	838,770	72%	▲	S
Plant and Equipment	8	(66,000)	(720,000)	(151,000)	(31,075)	119,925	79%	▲	S
Furniture and Equipment	8	(26,100)	(51,700)	(51,700)	(35,256)	16,444	32%	▲	S
Infrastructure Assets - Roads	8	(1,791,127)	(2,533,127)	(1,332,123)	(411,014)	921,109	69%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Public Facilities	8	0	0	0	0	0			
Infrastructure Assets - Other	8	(495,000)	(608,000)	(454,800)	(284,359)	170,441	37%	▲	S
<b>Amount attributable to investing activities</b>		<b>(1,039,299)</b>	<b>(2,072,232)</b>	<b>(962,375)</b>	<b>124,333</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		1,095,010	1,625,010	700,000	0	(700,000)	(100%)	▼	S
Repayment of Debentures	9	(391,148)	(391,148)	(170,815)	(169,297)	1,518	1%	▲	
Repayment of Lease Financing	9	(19,929)	(19,929)	(9,954)	(9,898)	56	1%	▲	
Advances to Community Groups		(395,010)	(395,010)	(395,010)	0	395,010	100%	▲	S
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	25,941	25,941	4,048	4,023	(25)	(1%)	▼	
Transfer to Restricted Cash - Other		0	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
Transfer from Reserves	10	20,000	118,135	0	0	0			
Transfer to Reserves	10	(14,000)	(14,000)	(6,996)	(3,285)	3,711	53%	▲	
<b>Amount attributable to financing activities</b>		<b>320,864</b>	<b>948,999</b>	<b>121,273</b>	<b>(178,457)</b>				
<b>Closing Funding Surplus (Deficit)</b>	1	<b>(26,099)</b>	<b>(143,321)</b>	<b>2,473,227</b>	<b>3,487,479</b>				

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

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

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

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

OPERATING ACTIVITIES  
NOTE 1  
ADJUSTED NET CURRENT ASSETS

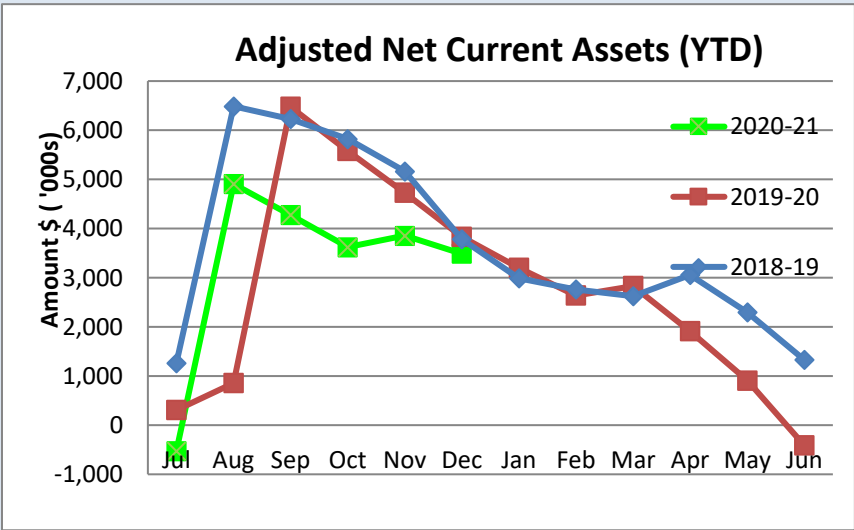
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2020	This Time Last Year 31/12/2019	Year to Date Actual 31/12/2020
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	1,651,177	3,069,362	4,689,362
Cash Restricted - Reserves	2	1,292,763	1,316,594	1,296,048
Cash Restricted - General	2	362,875	376,298	362,875
Cash Restricted - Bonds & Deposits	2	198,687	202,500	198,789
Receivables - Rates	3	403,418	1,550,849	1,068,980
Receivables - Other	3	189,988	295,032	172,190
Inventories	4	18,521	20,118	18,521
		4,117,429	6,830,754	7,806,764
<b>Less: Current Liabilities</b>				
Payables	5	(816,575)	(266,137)	(203,619)
Contract Liabilities	11	(1,277,058)	(851,007)	(1,679,915)
Financial Liabilities	5	(140,508)	(140,508)	(140,508)
Bonds & Deposits	14	(198,687)	(198,490)	(198,789)
Loan and Lease Liability	9	(361,613)	(138,437)	(182,418)
Provisions	11	(416,446)	(348,465)	(416,446)
		(3,210,887)	(1,943,043)	(2,821,694)
Less: Cash Reserves	10	(1,292,763)	(1,316,594)	(1,296,048)
Add Back: Component of Leave Liability not Required to be funded		123,184	122,515	123,497
Add Back: Loan and Lease Liability		361,613	138,437	182,418
Less : Loan Receivable - clubs/institutions		(8,098)	(3,968)	(4,075)
Less : Restricted Cash General	15	(503,383)	0	(503,383)
<b>Net Current Funding Position</b>		<b>(412,904)</b>	<b>3,828,100</b>	<b>3,487,479</b>

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

**\$3.49 M**

Last Year YTD

Surplus(Deficit)

**\$3.83 M**

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

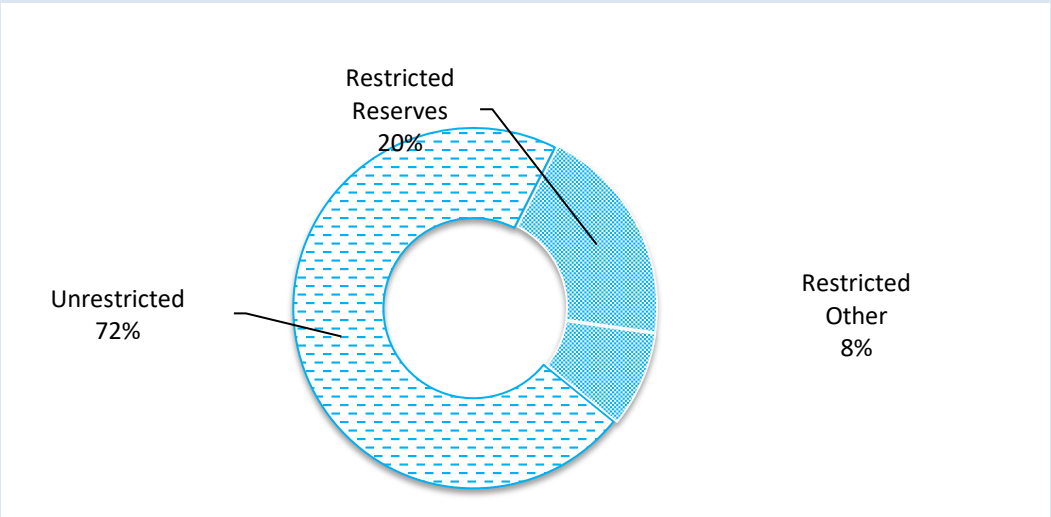
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
CASH ADVANCES	2,050			2,050	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
CASH AT BANK MUNI A/C	4,687,312			4,687,312	NAB	0.25%	At Call
RESERVE FUND BANK A/C		1,296,048		1,296,048	NAB	0.25%	At Call
RESTRICTED ASSETS BANK			362,875	362,875	NAB	0.25%	At Call
BONDS AND DEPOSITS HELD BANK (OLD TRUST FUND BANK)			198,789	198,789	NAB	0.25%	At Call
<b>Term Deposits</b>							
Nil							
<b>Total</b>	<b>4,689,362</b>	<b>1,296,048</b>	<b>561,664</b>	<b>6,547,073</b>			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



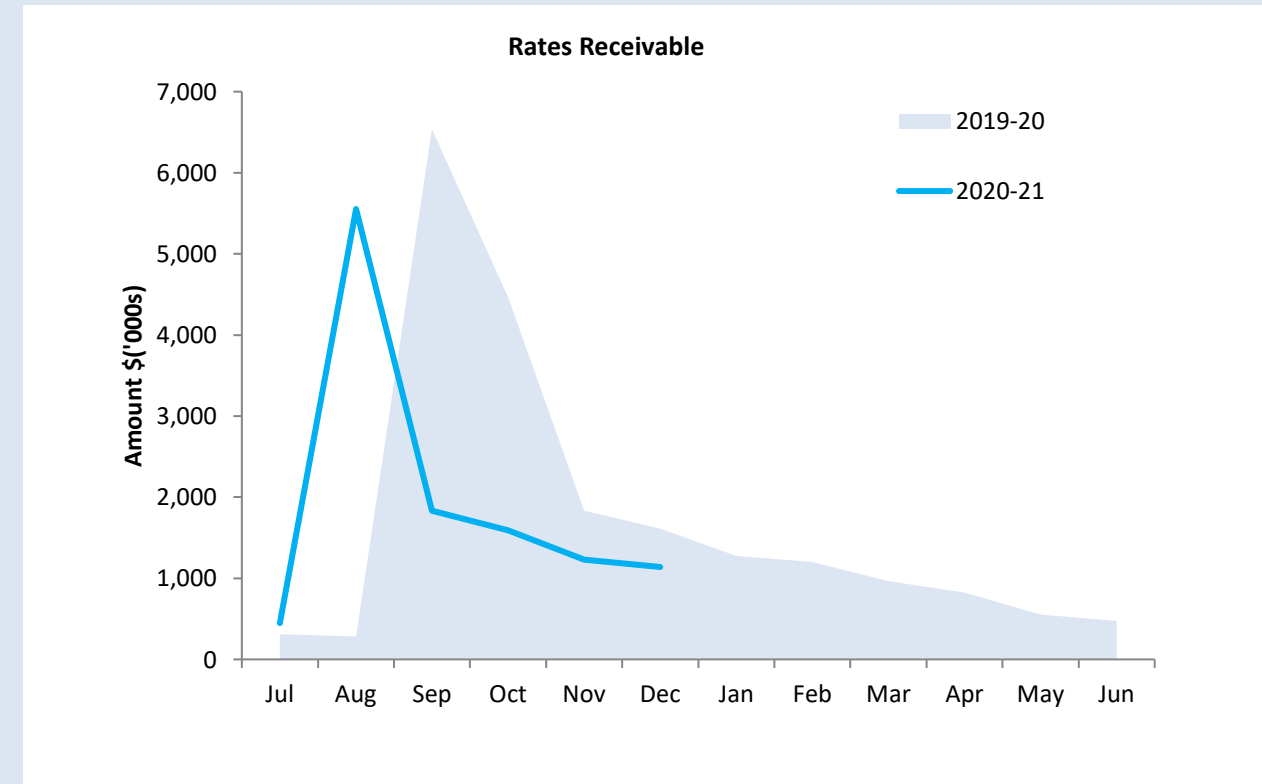
Total Cash	Unrestricted
<b>\$6.55 M</b>	<b>\$1.3 M</b>



Receivables - Rates & Rubbish	30 June 2020	31 Dec 20
	\$	\$
Opening Arrears Previous Years	350,992	472,740
Levied this year	6,085,751	6,111,796
Less Collections to date	(5,964,004)	(5,446,233)
Equals Current Outstanding	472,740	1,138,303
<b>Net Rates Collectable</b>	<b>472,740</b>	<b>1,138,303</b>
% Collected	92.66%	82.71%

KEY INFORMATION

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

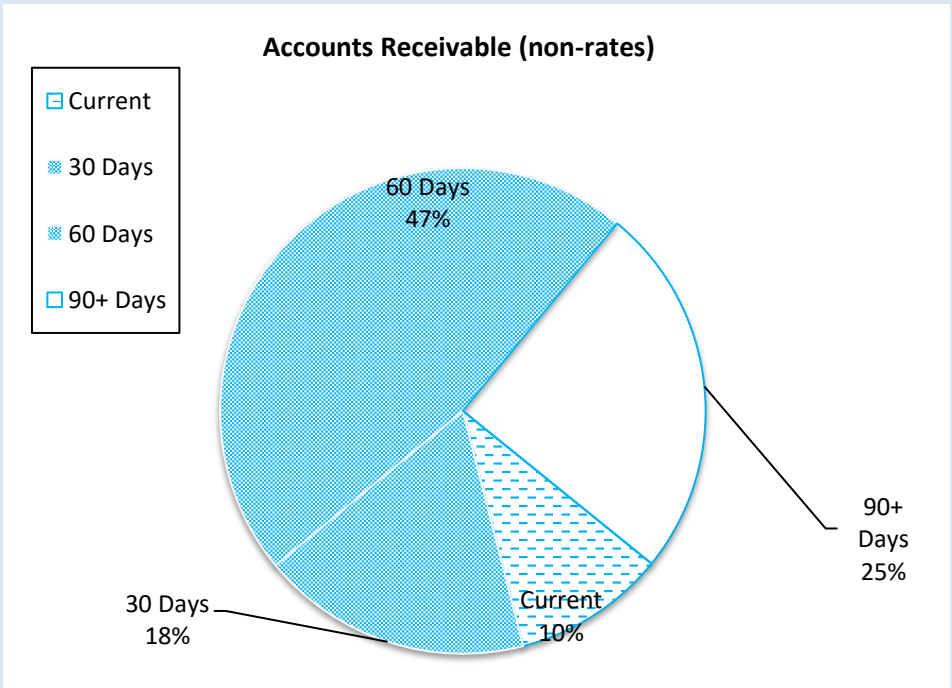


Collected	Rates Due
<b>83%</b>	<b>\$1,138,303</b>

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	10,911	19,360	50,405	26,701	107,377
Percentage	10%	18%	47%	25%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					107,377
Receivables - Other					64,813
<b>Total Receivables General Outstanding</b>					<b>172,190</b>
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.



<b>Debtors Due</b>
<b>\$172,190</b>
<b>Over 30 Days</b>
<b>90%</b>
<b>Over 90 Days</b>
<b>25%</b>

	Opening Balance 1 Jul 2020	Asset Increase	Asset Reduction	Closing Balance 31 Dec 2020
<b>Other Current Assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	20,638	0	(4,023)	16,615
<b>Inventory</b>				
Fuel, Visitor and Rec Centres stock on hand	18,521	0	0	18,521
<b>Accrued income and prepayments</b>				
Accrued income and prepayments	15,302	0	(15,302)	0
<b>Contract assets</b>				
Contract assets	0	0	0	0
<b>Total Other Current assets</b>				<b>35,136</b>
<b>Amounts shown above include GST (where applicable)</b>				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

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

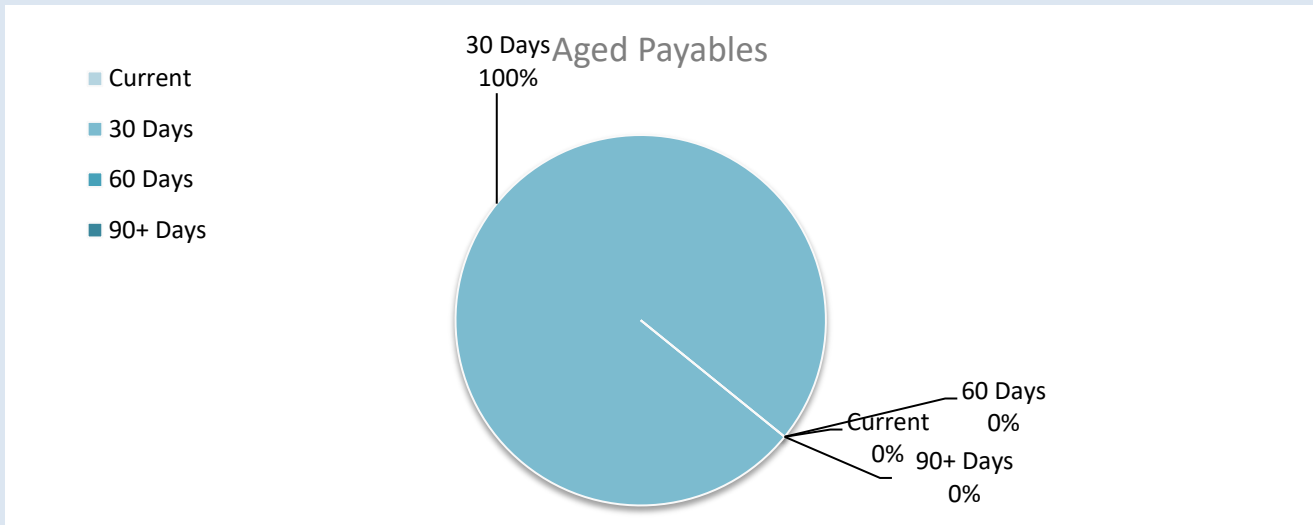
Land held for resale is classified as current except where it is held as non-current based on the Council’s intentions to release for sale.

CONTRACT ASSETS

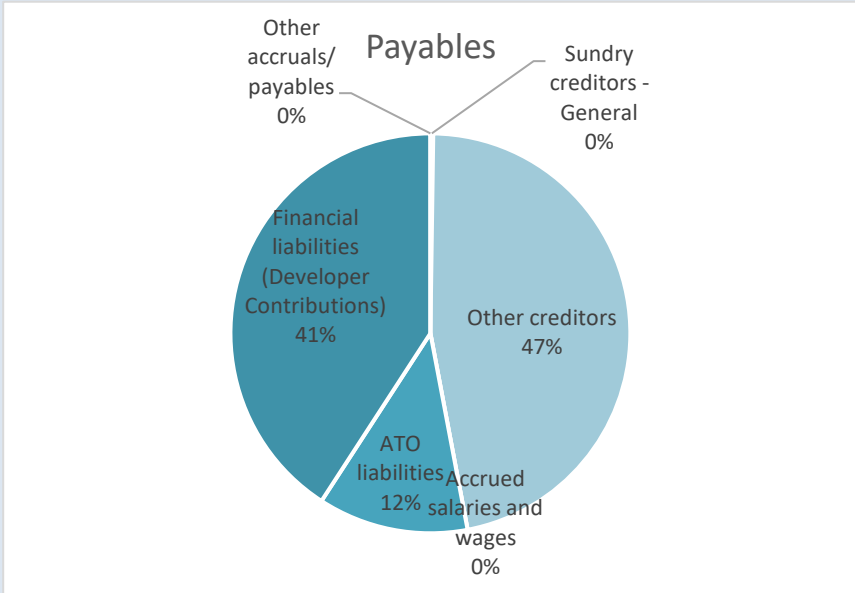
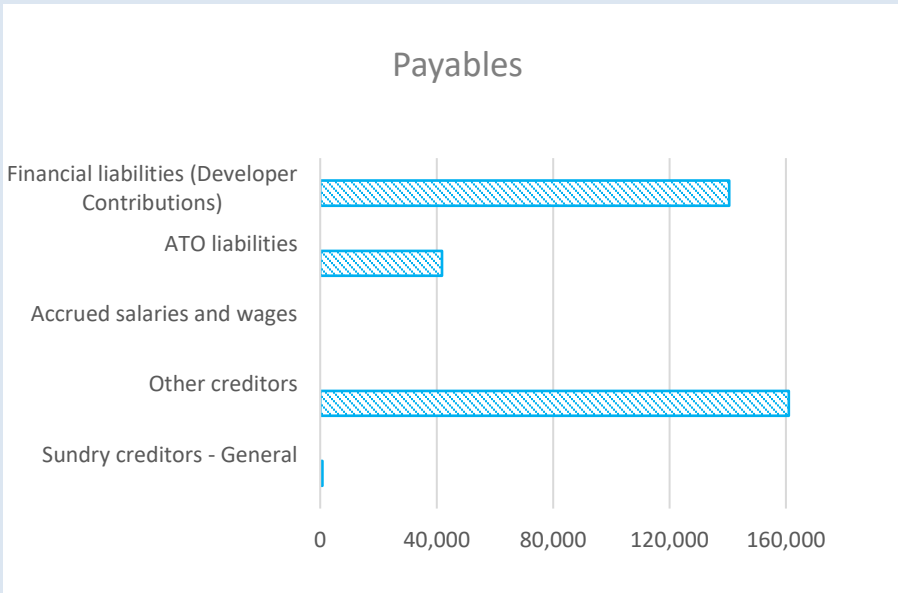
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	792	0	0	792
Percentage	0%	100%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					792
Other creditors					161,010
Accrued salaries and wages					0
ATO liabilities					41,817
Financial liabilities (Developer Contributions)					140,508
Other accruals/payables					0
<b>Total Payables General Outstanding</b>					<b>344,127</b>
Amounts shown above include GST (where applicable)					

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



Creditors Due
<b>\$344,127</b>
Over 30 Days
<b>100%</b>
Over 90 Days
<b>0%</b>



## SHIRE OF IRWIN

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2020

## OPERATING ACTIVITIES

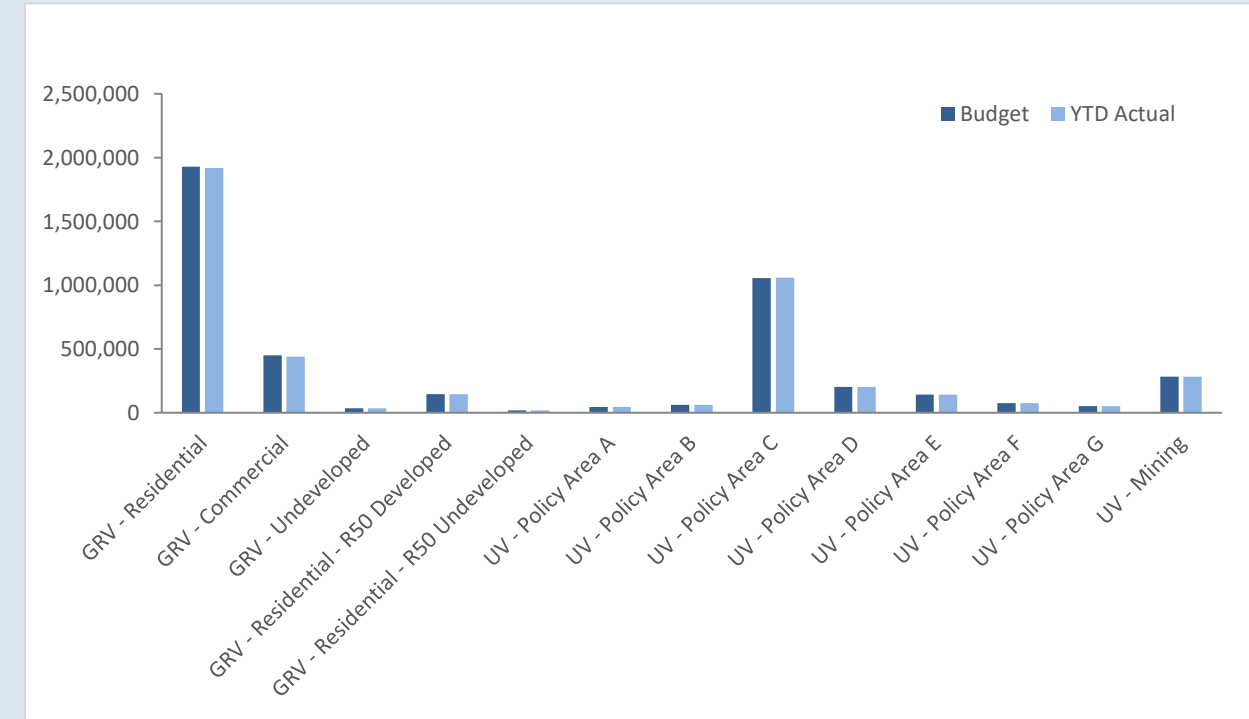
## NOTE 6

## RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV - Residential	0.111808	1,334	17,151,409	1,917,663	5,000	5,000	1,927,663	1,917,662.88	1,561	0	1,919,224
GRV - Commercial	0.111808	121	4,037,910	451,470	0	0	451,470	443,329.86	0	(2,327)	441,003
GRV - Undeveloped	0.111808	20	311,776	34,859	0	0	34,859	34,859.02	0	0	34,859
GRV - Residential - R50 Develop	0.111808	75	1,286,620	143,854	0	0	143,854	143,854.51	0	0	143,855
GRV - Residential - R50 Undevelop	0.111808	12	166,050	18,566	0	0	18,566	18,565.74	0	0	18,566
UV - Policy Area A	0.014193	5	3,160,000	44,850	0	0	44,850	44,849.88	0	0	44,850
UV - Policy Area B	0.014193	13	4,451,902	63,186	0	0	63,186	63,185.84	(412)	(866)	61,908
UV - Policy Area C	0.014193	132	74,477,529	1,057,060	0	0	1,057,060	1,057,002.80	1,105	0	1,058,108
UV - Policy Area D	0.014193	109	14,172,852	201,155	0	0	201,155	201,155.30	0	0	201,155
UV - Policy Area E	0.014193	40	9,917,800	140,763	0	0	140,763	140,763.34	0	0	140,763
UV - Policy Area F	0.014193	24	5,209,350	73,936	0	0	73,936	73,936.31	0	0	73,936
UV - Policy Area G	0.014193	27	3,704,751	52,582	0	0	52,582	52,581.53	0	0	52,582
UV - Mining	0.189882	28	1,480,782	281,174	0	0	281,174	282,811.59	(820)	379	282,371
UV - Mining Developed	0.189882	9	887,524	168,525	0	0	168,525	168,524.83	0	0	168,525
<b>Sub-Totals</b>		<b>1,949</b>	<b>140,416,255</b>	<b>4,649,643</b>	<b>5,000</b>	<b>5,000</b>	<b>4,659,643</b>	<b>4,643,083</b>	<b>1,435</b>	<b>(2,813)</b>	<b>4,641,705</b>
<b>Minimum Payment</b>											
	\$										
GRV - Residential	1,021	98	760,027	100,058	0	0	100,058	100,058	0	0	100,058
GRV - Commercial	1,021	65	295,666	66,365	0	0	66,365	66,365	0	0	66,365
GRV - Undeveloped	1,021	457	1,310,417	466,597	0	0	466,597	466,597	0	0	466,597
GRV - Residential - R50 Develop	1,021	7	58,658	7,147	0	0	7,147	7,147	0	0	7,147
GRV - Residential - R50 Undevelop	1,021	14	73,830	14,294	0	0	14,294	14,294	0	0	14,294
UV - Policy Area A	1,021	4	185,500	4,084	0	0	4,084	4,084	0	0	4,084
UV - Policy Area B	1,021	2	146,998	4,084	0	0	4,084	2,042	0	0	2,042
UV - Policy Area C	1,021	27	1,274,271	27,567	0	0	27,567	27,567	0	0	27,567
UV - Policy Area D	1,021	11	595,198	11,231	0	0	11,231	11,231	0	0	11,231
UV - Policy Area E	1,021	0	0	0	0	0	0	0	0	0	0
UV - Policy Area F	1,021	11	598,500	11,231	0	0	11,231	11,231	0	0	11,231
UV - Policy Area G	1,021	1	66,499	1,021	0	0	1,021	0	0	0	0
UV - Mining	1,021	18	46,545	18,378	0	0	18,378	18,378	0	0	18,378
UV - Mining Developed	1,021	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>715</b>	<b>5,412,109</b>	<b>732,057</b>	<b>0</b>	<b>0</b>	<b>732,057</b>	<b>728,994</b>	<b>0</b>	<b>0</b>	<b>728,994</b>
		<b>2,664</b>	<b>145,828,364</b>	<b>5,381,700</b>	<b>5,000</b>	<b>5,000</b>	<b>5,391,700</b>	<b>5,372,077</b>	<b>1,435</b>	<b>(2,813)</b>	<b>5,370,699</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>5,391,700</b>				<b>5,370,699</b>
Ex-Gratia Rates							2,800				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
<b>Total Rates</b>							<b>5,394,500</b>				<b>5,370,699</b>

KEY INFORMATION

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

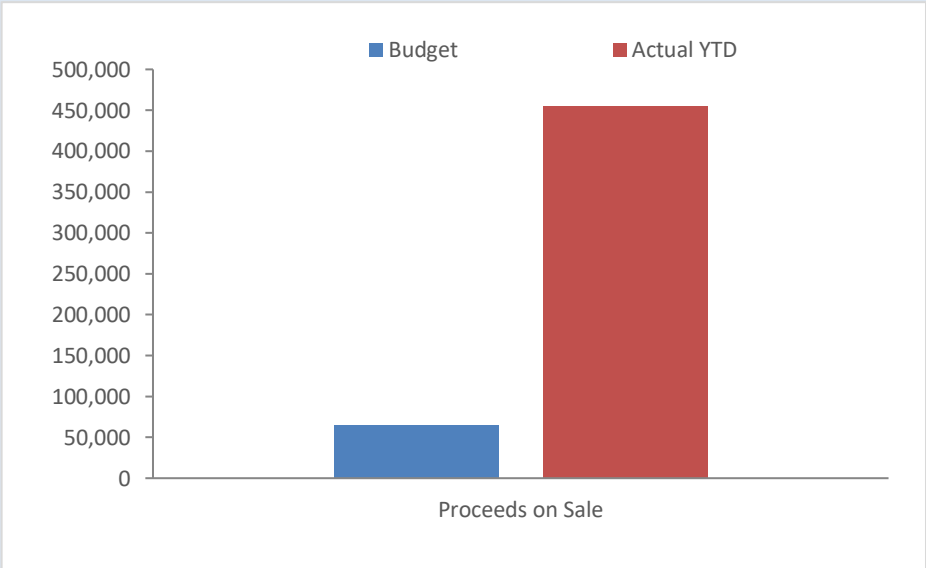


General Rates		
Budget	YTD Actual	%
\$5.39 M	\$5.37 M	100%

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land and Buildings</b>									
2646	Land - 4 Kennedy Heights	0	0			160,000	160,000		
2598	Duplex 4A Kennedy Heights	0	0			215,310	125,000		(90,310)
2599	Duplex 4B Kennedy Heights	0	0			220,657	125,000		(95,657)
<b>Plant and Equipment</b>									
634	John Deere Tractor Mower Ir420	15,796	5,000		(10,796)	0	0		
970	2010 Fuso Canter 2 Way Tip Body Ir197	25,392	25,000		(392)				
2758	Skid Steer Loader 226D	33,824	35,000	1,176.08		34,774	31,737		(3,036)
810	10 Cubic Metre Tipping Body	0	0			700	13,224	12,524	
		0	0						
		0	0						
		75,013	65,000	1,176	(11,189)	631,440	454,961	12,524	(189,003)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$65,000	\$454,961	700%

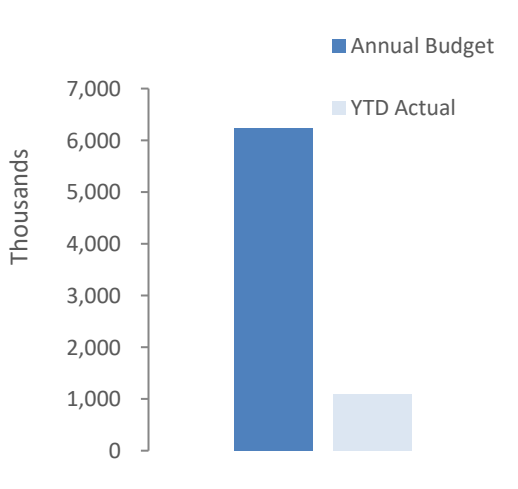


Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,329,327	1,172,206	2,327,327	333,436	-838,770
Plant and Equipment	66,000	151,000	720,000	31,075	-119,925
Furniture and Equipment	26,100	51,700	51,700	35,256	-16,444
Infrastructure Assets - Roads	1,791,127	1,332,123	2,533,127	411,014	-921,109
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Public Facilities	0	0	0	0	0
Infrastructure Assets - Other	495,000	454,800	608,000	284,359	-170,441
<b>Capital Expenditure Totals</b>	<b>4,707,554</b>	<b>3,161,829</b>	<b>6,240,154</b>	<b>1,095,140</b>	<b>-2,066,689</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,628,255	2,134,454	4,102,922	764,512	-1,369,942
Borrowings	1,095,010	700,000	1,625,010	0	-700,000
Other (Disposals & C/Fwd)	40,000	65,000	65,000	454,961	389,961
Council contribution - Cash Backed Reserves					
Various Reserves		0	118,135	0	0
Council contribution - operations		262,375	329,087	-124,333	-386,708
<b>Capital Funding Total</b>		<b>3,161,829</b>	<b>6,240,154</b>	<b>1,095,140</b>	<b>-2,066,689</b>

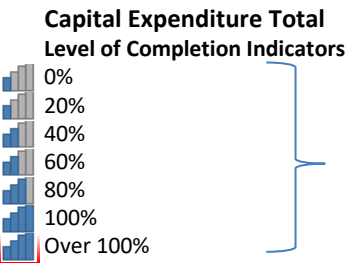
SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$6.24 M	\$1.1 M	18%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.1 M	\$0.76 M	19%

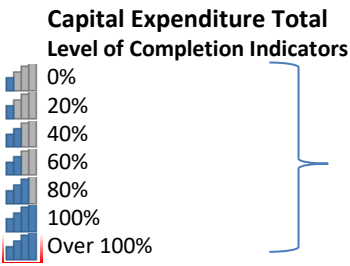


Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% 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 Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
Assets							\$	\$	\$	\$	\$
Buildings											
Other Health											
Total - Other Health							0	0	0	0	0
Housing											
1.00		AGED APPROPRIATE HOUSING - STAGE 1		2574	1311	1626	0	0	0	(19,925)	(19,925)
0.10		AGED APPROPRIATE HOUSING - STAGE 2		2574	1311	CJ18	(2,259,327)	(2,259,327)	(1,129,206)	(228,651)	900,555
1.00		AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA PLATINUM		2574	1311	CJ31	0	0	0	(44,363)	(44,363)
Total - Housing							(2,259,327)	(2,259,327)	(1,129,206)	(292,940)	836,266
Community Amenities											
2.02		CONTAINER DEPOSIT SCHEME		1944	1311	CJ70	(20,000)	(20,000)	(20,000)	(40,496)	(20,496)
Total - Community Amenities							(20,000)	(20,000)	(20,000)	(40,496)	(20,496)
Recreation And Culture											
0.00		IRWIN REC CENTRE BUILDING - RENEWAL		2834	1311	CJ05	(25,000)	(23,000)	(23,000)	0	23,000
0.00		REC JETTY		2834	1311	CJ908	(25,000)	(25,000)	0	0	0
Total - Recreation And Culture							(50,000)	(48,000)	(23,000)	0	23,000
0.14		Total - Buildings					(2,329,327)	(2,327,327)	(1,172,206)	(333,436)	838,770
Plant & Equipment											
Recreation & Culture											
0.00		PARKS & GARDENS - TRACTOR MOWER - REG IR420		2844	1312	V420	(35,000)	(35,000)	(35,000)	0	35,000
0.00		NEW TRUCK - PARKS & GARDENS		2844	1312	V852	0	(85,000)	(85,000)	0	85,000
Total - Recreation & Culture							(35,000)	(120,000)	(120,000)	0	120,000
Transport											
0.99		SIDE TIPPER		3534	1312	CJ52	(5,000)	(5,000)	(5,000)	(4,930)	70
0.00		PRIME-MOVER		3534	1312	V850	0	(309,000)	0	0	0
0.00		SIDE TIPPING SEMI TRAILER		3534	1312	V851	0	(260,000)	0	0	0
0.95		NISSAN UD PRME MOVER 540IR		3534	1312	V526	(14,000)	(14,000)	(14,000)	(13,288)	712
Total - Transport							(19,000)	(588,000)	(19,000)	(18,218)	782
Other Property & Services											
1.07		BULK FUEL STORAGE TANK & SYSTEM		5300	1312	CJ44	(12,000)	(12,000)	(12,000)	(12,857)	(857)
Total - Other Property & Services							(12,000)	(12,000)	(12,000)	(12,857)	(857)
0.04		Total - Plant & Equipment					(66,000)	(720,000)	(151,000)	(31,075)	119,925
Furniture & Equipment											
Recreation & Culture											
0.60		BASKETBALL SCOREBOARD		2824	1314	CJ81	(15,000)	(15,000)	(15,000)	(9,065)	5,935
0.55		GYMNASTICS EQUIPMENT - MATS, BOARDS, BEAM ETC		2824	1314	CJ35	0	(7,000)	(7,000)	(3,815)	3,185
Total - Recreation & Culture							(15,000)	(22,000)	(22,000)	(12,880)	9,120
Other Property & Services											
0.33		IT - HARDWARE		0264	1314	CJ33	(11,100)	(29,700)	(29,700)	(9,876)	19,824
1.00		IT - WEBSITE & INTRANET		0264	1314	CJ34	0	0	0	(12,500)	(12,500)
Total - Other Property & Services							(11,100)	(29,700)	(29,700)	(22,376)	7,324
0.68		Total - Furniture & Equipment					(26,100)	(51,700)	(51,700)	(35,256)	16,444
Roads											
Housing											
0.00		THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS		2586	1317	CJ45	(44,700)	(44,700)	(22,350)	0	22,350
Total - Housing							(44,700)	(44,700)	(22,350)	0	22,350
Transport											
0.02		R2R - FANE ROAD		6644	1317	CJ75	(64,000)	(64,000)	(47,994)	(1,017)	46,977
0.01		R2R - PIGGERY LANE		6644	1317	CJ76	(129,540)	(129,540)	(97,149)	(818)	96,331
0.00		R2R - BELAURA PLACE		6644	1317	CJ77	(21,259)	(21,259)	(15,939)	0	15,939
0.00		TABLETOP ROAD - SEAL - RRG		6644	1317	CJ78	0	(262,000)	0	0	0
0.00		ALLANOOKA SPRINGS ROAD - SEAL - RRG		6644	1317	CJ79	0	(450,000)	0	0	0
0.16		MORETON TERRACE DESIGN		6664	1317	CJ22	(450,000)	(450,000)	(337,500)	(73,597)	263,903
0.72		CASUARINAS ROAD - RRG		6674	1317	CJ72	(357,000)	(357,000)	(267,744)	(255,603)	12,141
0.04		TABLETOP ROAD - RRG		6674	1317	CJ73	(422,500)	(422,500)	(316,869)	(15,948)	300,921
0.20		BURMA ROAD - RRG		6674	1317	CJ74	(251,500)	(251,500)	(188,610)	(51,450)	137,160
0.00		MILO ROAD DESIGN		6674	1317	CJ23	(38,528)	(38,528)	(28,893)	0	28,893
0.70		BLENHEIM ROAD		6694	1317	CJ24	(7,100)	(7,100)	(5,325)	(4,950)	375
0.00		ALLANOOKA RD SHOULDERS - SAFETY CRITICAL WORKS		6754	1317	SC01	0	(30,000)	0	0	0
1.00		DRAINAGE RENEWAL - GENERAL		6754	1317	DR01	0	0	0	(6,480)	(6,480)
0.23		GENERAL FOOTPATHS		6784	1317	CJ26	(5,000)	(5,000)	(3,750)	(1,150)	2,600
Total - Transport							(1,746,427)	(2,488,427)	(1,309,773)	(411,014)	898,759
0.16		Total - Roads					(1,791,127)	(2,533,127)	(1,332,123)	(411,014)	921,109
Infrastructure - Other											



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

% of Completion	Level of completion indicator, please see table at the top of this note for further detail.				Adopted		Amended		
	Assets	Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
					\$	\$	\$	\$	\$
	Community Amenities								
0.05	<div><div></div></div> CEMETERY REVITALISATION	2644	1318	CJ03	(130,000)	(130,000)	(85,800)	(5,929)	79,871
	Total - Community Amenities				(130,000)	(130,000)	(85,800)	(5,929)	79,871
	Recreation And Culture								
0.00	<div><div></div></div> CLIFF HEAD - PAID CAMPING IMPLEMENTATION	8054	1318	CJ71	0	(15,000)	(10,000)	0	10,000
0.00	<div><div></div></div> GRANNY'S BEACH - WALL	8054	1318	CJ86	0	(55,000)	(20,000)	0	20,000
0.00	<div><div></div></div> SHADE SAILS - PARKS	2864	1318	1429	0	(9,000)	(9,000)	0	9,000
0.00	<div><div></div></div> REHABILITAION FORMER FISHERMANS HALL AREA	2864	1318	CJ80	(55,000)	(55,000)	(13,750)	0	13,750
0.00	<div><div></div></div> REPLACEMENT BBQ - FORESHORE	2864	1318	CJ84	0	(8,000)	(8,000)	0	8,000
1.11	<div><div></div></div> SKATE PARK - PUMP TRACK	2864	1318	CJ37	(220,000)	(238,000)	(238,000)	(263,479)	(25,479)
0.00	<div><div></div></div> TREE PLANTING	2864	1318	CJ49	(21,000)	(21,000)	(10,500)	0	10,500
0.00	<div><div></div></div> CRICKET PITCH UPGRADE	2904	1318	CJ85	0	(8,000)	(8,000)	0	8,000
	Total - Recreation And Culture				(296,000)	(409,000)	(317,250)	(263,479)	53,771
	Transport								
0.22	<div><div></div></div> RURAL SIGNS	6794	1318	CJ10	(69,000)	(69,000)	(51,750)	(14,951)	36,799
	Total - Transport				(69,000)	(69,000)	(51,750)	(14,951)	36,799
0.47	Total - Infrastructure - Other				(495,000)	(608,000)	(454,800)	(284,359)	170,441
0.18	Grand Total				(4,707,554)	(6,240,154)	(3,161,829)	(1,095,140)	2,066,689

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2020	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Other Health</b>													
Loan 99 - Medical Centre	1,450,000	0	0	0	29,326	58,961	58,961	1,420,674	1,391,039	1,391,039	10,475	32,786	32,786
<b>Other Housing</b>													
Loan 100- SIHI Completion	0	0	700,000	700,000	0	31,621	31,621	0	668,379	668,379	0	7,385	7,385
<b>Recreation and Culture</b>													
Loan 93 - Recreation Centre	2,105,156	0	0	0	54,070	109,992	109,992	2,051,086	1,995,164	1,995,164	60,820	152,737	152,737
Loan 96 - Tennis Courts Resurfacing	79,897	0	0	0	19,623	39,478	39,478	60,274	40,419	40,419	895	2,311	2,311
<b>Transport</b>													
Loan 98 - Plant	791,096	0	0	0	62,256	125,155	125,155	728,840	665,940	665,940	4,116	21,631	21,631
Loan 101 - Plant	0	0	530,000	0	0	0	0	0	530,000	0	0	0	0
	4,426,148	0	1,230,000	700,000	165,274	365,207	365,207	4,260,874	5,290,942	4,760,942	76,307	216,849	216,849
<b>Self supporting loans</b>													
<b>Recreation and Culture</b>													
Loan 97 - Golf Club	20,638	0	0	0	4,023	8,098	8,098	16,615	12,541	12,541	94	629	629
Loan 101 - Golf Club - Not proceeding	0	0	40,000	40,000	0	1,807	1,807	0	38,193	38,193	0	422	422
Loan 102 - Denison Bowling Club	0	0	355,010	355,010	0	16,037	16,037	0	338,973	338,973	0	3,745	3,745
	20,638	0	395,010	395,010	4,023	25,941	25,941	16,615	389,707	389,707	94	4,796	4,796
<b>Total</b>	4,446,787	0	1,625,010	1,095,010	169,297	391,148	391,148	4,277,489	5,680,649	5,150,649	76,401	221,646	221,646
Current loan borrowings	341,683							172,386					
Non-current loan borrowings	4,105,103							4,105,103					
	4,446,787							4,277,489					

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

(b) Information on Financing

Particulars/Purpose	01 Jul 2020	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>													
Solar Panels (67.941%)	39,333	0	0	0	6,725	13,540	13,540	32,608	25,793	25,793	493	895	895
<b>Other Property and Services</b>													
Solar Panels (32.059%)	18,560	0	0	0	3,173	6,389	6,389	15,387	12,171	12,171	233	422	422
	57,893	0	0	0	9,898	19,929	19,929	47,995	37,964	37,964	726	1,317	1,317
<b>Total</b>	57,893	0	0	0	9,898	19,929	19,929	47,995	37,964	37,964	726	1,317	1,317
Current financing borrowings	19,930							10,032					
Non-current financing borrowings	37,963							37,963					
	57,893							47,995					

SHIRE OF IRWIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

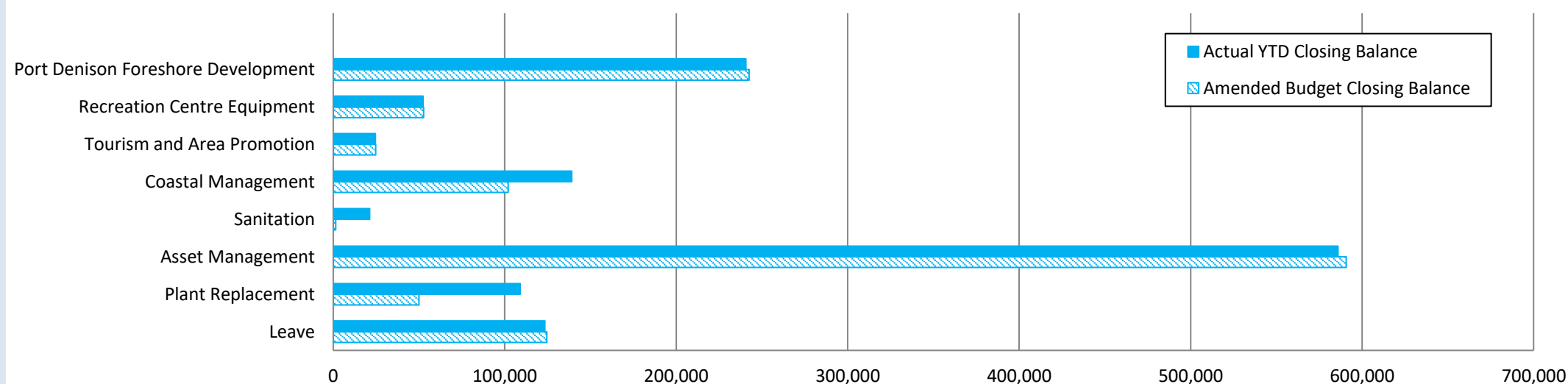
OPERATING ACTIVITIES  
NOTE 10  
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	123,184	1,334	313	0	0	0	0	124,518	123,497
Plant Replacement	108,736	1,178	276	0	0	(60,000)	0	49,914	109,012
Asset Management	584,401	6,329	1,485	0	0	0	0	590,730	585,886
Sanitation	21,161	229	54	0	0	(20,000)	0	1,390	21,214
Coastal Management	138,669	1,502	352	0	0	(38,135)	0	102,036	139,021
Tourism and Area Promotion	24,469	265	62	0	0	0	0	24,734	24,531
Recreation Centre Equipment	52,183	565	133	0	0	0	0	52,748	52,316
Port Denison Foreshore Development	239,960	2,598	610	0	0	0	0	242,558	240,570
	<b>1,292,763</b>	<b>14,000</b>	<b>3,285</b>	<b>0</b>	<b>0</b>	<b>(118,135)</b>	<b>0</b>	<b>1,188,628</b>	<b>1,296,048</b>

KEY INFORMATION

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



SHIRE OF IRWIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2020	Liability Increase	Liability Reduction	Closing Balance 31 Dec 2020
		\$	\$	\$	\$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	85,372	23,999	(33,548)	75,823
- non-operating	13	1,191,686	1,176,918	(764,512)	1,604,093
<b>Total unspent grants, contributions and reimbursements</b>		<b>1,277,058</b>	<b>1,200,917</b>	<b>(798,059)</b>	<b>1,679,915</b>
<b>Provisions</b>					
Annual leave		211,873	0	0	211,873
Long service leave		204,573	0	0	204,573
<b>Total Provisions</b>		<b>416,446</b>	<b>0</b>	<b>0</b>	<b>416,446</b>
<b>Total Other Current Liabilities</b>					<b>2,096,361</b>
Amounts shown above include GST (where applicable)					

#### KEY INFORMATION

##### PROVISIONS

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

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

##### EMPLOYEE BENEFITS

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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



## SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

## NOTE 12

## OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2020	Current Liability 31 Dec 2020	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>									
<b>General purpose funding</b>									
Grants Commission - Roads (WALGGC)	0	0	0	0	0	155,310	155,310	77,654	76,166
Grants Commission - General (WALGGC)	0	0	0	0	0	103,831	103,831	51,914	48,816
<b>Law, order, public safety</b>								0	
DFES Grant - Operating Bush Fire Brigade	15,583	11,999	(22,991)	4,590	4,590	47,994	47,994	23,996	22,991
DFES Bushfire Risk Management Project	23,923	0	0	23,923	23,923	0	0	0	0
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	2,000	2,000	2,000	0
<b>Community amenities</b>						0	0	0	0
Local Planning Scheme Review	22,283	0	0	22,283	22,283	0	0	0	0
Springfield Structure Plan Grant	9,392	0	0	9,392	9,392	0	0	0	0
<b>Recreation and culture</b>						0	0	0	0
Dept Land & Development Coastal Nodes	1,500	0	0	1,500	1,500	0	0	0	0
Coastal Management	6,600	12,000	(10,556)	8,044	8,044	0	0	0	10,556
State Library - General Excellence Award Grant	5,000	0	0	5,000	5,000	0	0	0	0
<b>Transport</b>						0	0	0	0
DRFAWA - Grant - storm damage	0	0	0	0	0	0	550,000	0	0
Direct Grant (MRWA)	0	0	0	0	0	82,590	82,590	82,590	82,590
	<b>84,281</b>	<b>23,999</b>	<b>(33,548)</b>	<b>74,732</b>	<b>74,732</b>	<b>391,725</b>	<b>941,725</b>	<b>238,154</b>	<b>241,119</b>
<b>Operating Contributions</b>									
<b>Law, order, public safety</b>									
DFES - Community Emergency Services Manager	0	0	0	0	0	100,000	100,000	50,000	25,157
Dongara Pop-up Shop - Sustainable Environment Commit	1,091	0	0	1,091	1,091	0	0	0	0
	<b>1,091</b>	<b>0</b>	<b>0</b>	<b>1,091</b>	<b>1,091</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>25,157</b>
<b>TOTALS</b>	<b>85,372</b>	<b>23,999</b>	<b>(33,548)</b>	<b>75,823</b>	<b>75,823</b>	<b>491,725</b>	<b>1,041,725</b>	<b>288,154</b>	<b>266,276</b>

## SHIRE OF IRWIN

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2020

NOTE 13

## NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2020	Current Liability 31 Dec 2020	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>									
<b>Housing</b>									
SIHI Ageing in Place (WA Country Health Service)	1,078,741	0	(228,651)	850,090	850,090	1,559,327	1,559,327	779,663	228,651
<b>Recreation and culture</b>									
Skate Park - Pump Track (Lotterywest)	0	250,000	(250,000)	0	0	250,000	250,000	250,000	250,000
Coastal Reserve Works	15,463	0	0	15,463	15,463	0	0	0	0
<b>Transport</b>									
RTR Grant - Casuarinas Rd (CJ72)	0	104,252	0	104,252	104,252	119,000	119,000	59,500	0
RTR Grant - Tabletop Rd (CJ73)	0	16,155	0	16,155	16,155	140,833	140,833	70,416	0
RTR Grant - Burma Rd (CJ74)	0	40,011	0	40,011	40,011	83,833	83,833	41,916	0
RTR Grant - Fane Rd (CJ75)	0	16,000	(1,017)	14,983	14,983	64,000	64,000	32,000	1,017
RTR Grant - Piggery Lane (CJ76)	0	32,385	(818)	31,567	31,567	129,540	129,540	64,770	818
RTR Grant - Bileaura Rd (CJ77)	0	5,314	0	5,314	5,314	21,259	21,259	10,628	0
RRG Grant - Moreton Terrace (CJ22)	73,204	0	(49,065)	24,139	24,139	300,000	300,000	150,000	49,065
RRG Grant - Milo Road Design (CJ23)	2,595	0	0	2,595	2,595	22,195	22,195	11,096	0
RRG Grant - Casuarinas RD (CJ72)	0	199,920	(169,315)	30,605	30,605	238,000	238,000	119,000	169,315
RRG Grant - Tabletop Rd (CJ73)	0	112,667	(10,465)	102,202	102,202	281,667	281,667	140,832	10,465
RRG Grant - Burma RD (CJ74)	0	67,067	(34,300)	32,767	32,767	167,667	167,667	83,832	34,300
RRG Grant - Tabletop Rd Seal (CJ78)	0	76,854	0	76,854	76,854	0	174,667	69,867	0
RRG Grant - Allanoooka Spring Rd Seal (CJ79)	0	130,826	0	130,826	130,826	0	300,000	0	0
Roadwise Funds	6,776	0	0	6,776	6,776	0	0	0	0
Bridge Grant	14,907	0	0	14,907	14,907	0	0	0	0
LRCIP Grant - Cemetery Revitalisation CJ03	0	65,000	(5,929)	59,071	59,071	130,000	130,000	130,000	5,929
LRCIP Grant - Rehabilitate Former Fisherman's Hall	0	25,967	0	25,967	25,967	51,934	51,934	51,934	0
LRCIP Grant - Rural Signage CJ10	0	34,500	(14,951)	19,549	19,549	69,000	69,000	69,000	14,951
	<b>1,191,686</b>	<b>1,176,918</b>	<b>(764,512)</b>	<b>1,604,093</b>	<b>1,604,093</b>	<b>3,628,255</b>	<b>4,102,922</b>	<b>2,134,454</b>	<b>764,512</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>1,191,686</b>	<b>1,176,918</b>	<b>(764,512)</b>	<b>1,604,093</b>	<b>1,604,093</b>	<b>3,628,255</b>	<b>4,102,922</b>	<b>2,134,454</b>	<b>764,512</b>

## SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

## NOTE 14

## BONDS &amp; DEPOSITS AND TRUST FUNDS

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

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2020	Amount Received	Amount Paid	Closing Balance 31 Dec 2020
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Nomination Deposits	0.00	0.00	0.00	0.00
DDHS Rock Esteidford Funds	0.00	0.00	0.00	0.00
Aged Persons Units - Bonds	18,689.76	601.50	0.00	19,291.26
Youth Advisory Council	17,014.33	0.00	0.00	17,014.33
Kerbing Deposits	23,900.00	3,000.00	(4,000.00)	22,900.00
Dongara Childrens Centre	0.00	0.00	0.00	0.00
Old Mill Restoration	0.00	0.00	0.00	0.00
Water Main Contributions	0.00	0.00	0.00	0.00
Performance Bonds	75,832.52	0.00	0.00	75,832.52
Key Bonds & Various	2,070.00	0.00	0.00	2,070.00
Safer WA Committee	340.52	0.00	0.00	340.52
Other Grant Funds	6,643.50	0.00	0.00	6,643.50
Various Bonds	2,654.05	1,100.00	(600.00)	3,154.05
Basketball Club Funds	0.00	0.00	0.00	0.00
Shire Of Irwin - LEMC	4,887.30	0.00	0.00	4,887.30
BROC Funds	0.00	0.00	0.00	0.00
Dongara Community Festival	0.00	0.00	0.00	0.00
Toddler Time - Rec Centre	702.97	0.00	0.00	702.97
Contributions To Roads_P.O.S.	45,912.11	0.00	0.00	45,912.11
Transport	0.00	0.00	0.00	0.00
Dongara Public Cemetery	0.00	0.00	0.00	0.00
Non Shire - Internal Activity	40.00	0.00	0.00	40.00
Interest Earned On Trust Items	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>198,687.06</b>	<b>4,701.50</b>	<b>(4,600.00)</b>	<b>198,788.56</b>
<b>Trust Funds</b>				
Nil				
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>198,687.06</b>	<b>4,701.50</b>	<b>(4,600.00)</b>	<b>198,788.56</b>

## KEY INFORMATION

## EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

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

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>	\$	%				
Law, Order and Public Safety	(31,257)	(33%)	▼	S	Timing	Op Grant recived but shown as contract liability until expended
Community Amenities	81,177	10%	▲	S	Permanent	Commercial collection higher. Income from CDS higher than budgeted
Recreation and Culture	(27,882)	(20%)	▼	S	Timing	Income running slightly behind budget
Transport	12,144	15%	▲	S	Permanent	Disposal of tip body - not budgted for
Economic Services	67,110	99%	▲	S	Permanent	Leases on caravan parks higher than budgeted
<b>Expenditure from operating activities</b>						
Governance	70,754	22%	▲	S	Timing	Audit fees budgeted for Sept - not yet paid
Health	(20,943)	(12%)	▼	S	Timing	Medical centre IT costs running higher than budgeted
Housing	(212,061)	(72%)	▼	S	Permanent	Loss on sale of Kennedy Heights
Transport	(208,504)	(12%)	▼	S	Timing	Timing of road mainetenace and construction projects.
Other Property and Services	102,913	50%	▲	S	Timing	PWO and plant recovery rates to be checked
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(1,369,942)	(64%)	▼	S	Timing	Road grants received but cannot be recognised until road construction jobs completed
Proceeds from Disposal of Assets	389,961	600%	▲	S	Permanent	Tip body disposed off via Pickles - not budgeted. Sale of 4A & 4B Kennedy Heights
Land and Buildings	838,770	72%	▲	S	Timing	Timing of SIHI construction works - budget spread monthly - works waiting on new tender.
Plant and Equipment	119,925	79%	▲	S	Timing	Timing of purchases
Furniture and Equipment	16,444	32%	▲	S	Timing	Timing of purchases
Infrastructure Assets - Roads	921,109	69%	▲	S	Timing	Timing of construction works
Infrastructure Assets - Other	170,441	37%	▲	S	Timing	Timing of constructions works - behind budget
<b>Financing Activities</b>						
Proceeds from New Debentures	(700,000)	(100%)	▼	S	Timing	SIHI loan not yet processed
Advances to Community Groups	395,010	100%	▲	S	Timing	Loan funds not yet confirmed
<b>Revenue from operating activities</b>						
Profit on Disposal of Assets	12,524		▲	S	Permanent	Sale of tipper body
<b>Expenditure from operating activities</b>						
Materials and Contracts	193,695	13%	▲	S	Timing	Running below budget - timing of projects
Utility Charges	18,281	11%	▲	S	Timing	Timing of budget ahead of actual invoices.
Interest Expenses	27,179	26%	▲	S	Timing	Accrued interest as at 30 June 2020
Other Expenditure	(14,986)	(18%)	▼	S	Timing	Henry Road Bonds - collection and sending to DTF
Loss on Disposal of Assets	(178,207)	(1651%)	▼	S	Timing	Sale of 4A & 4B Kennedy Heights

## SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020NOTE 16  
BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Opening Surplus(Deficit)			(26,099)	(26,099)
		<b>Permanent Changes</b>					(104,381)	(130,480)
		October Review of Capital Works	041020	Capital Projects			(442,933)	(573,413)
		October Review of Operating Inc/Exp	041020	Opearating Expenditure			(293,350)	(866,763)
		Salaries & Wages - Restructure at review	041020	Salaries & Wages			(118,928)	(985,691)
		Increase in Rec Centre Rev. Review	041020	Operating Income		20,000		(965,691)
		Deletion of COVID proviison on rates	041020	Rate Income		962,888		(2,803)
					0	982,888	(985,691)	

## KEY INFORMATION

**ATTACHMENT: CC03**  
Monthly Financial Statements for the Period Ended  
31 January 2021

*Attachment 1*  
Financial Statements for the Period Ended 31 January 2021



## **SHIRE OF IRWIN**

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

**LOCAL GOVERNMENT ACT 1995**

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

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#### Items of Significance

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

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Significant Projects</b>					
AGED APPROPRIATE HOUSING - STAGE 2	10%	2,259,327	1,317,407	228,651	1,088,756
R2R - FANE ROAD	2%	64,000	51,193	1,017	50,176
R2R - PIGGERY LANE	1%	129,540	103,625	818	102,807
R2R - BELAURA PLACE	0%	21,259	17,001	0	17,001
CASUARINAS ROAD - RRG	73%	357,000	285,593	259,240	26,353
MORETON TERRACE	19%	450,000	360,000	85,493	274,507
TABLETOP ROAD - RRG	15%	422,500	337,993	64,803	273,190
BURMA ROAD - RRG	20%	251,500	201,182	51,450	149,732
MILO ROAD DESIGN	0%	38,528	30,819	0	30,819
BLENHEIM ROAD	70%	7,100	5,680	4,950	730
GENERAL FOOTPATHS	23%	5,000	4,000	1,150	2,850
CEMETERY REVITALISATION	5%	130,000	107,900	5,929	101,971
CLIFF HEAD - PAID CAMPING IMPLEMENTATION	1%	15,000	15,000	189	14,811
SKATE PARK - PUMP TRACK	111%	238,000	238,000	263,479	(25,479)
RURAL SIGNS	24%	69,000	55,200	16,252	38,948
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	26%	1,041,725	378,154	266,276	(111,878)
Non-operating Grants, Subsidies and Contributions	19%	4,102,922	2,506,834	764,512	(1,742,322)
	20%	5,144,647	2,884,988	1,030,788	(1,854,200)
Rates Levied	100%	5,394,500	5,390,324	5,370,699	(19,625)

% Compares current ytd actuals to annual budget

		Prior Year 31 January 2020	Current Year 31 January 2021
<b>Financial Position</b>			
Adjusted Net Current Assets	94%	\$ 3,199,282	\$ 2,991,542
Cash and Equivalent - Unrestricted	178%	\$ 2,654,125	\$ 4,720,715
Cash and Equivalent - Restricted	98%	\$ 1,320,082	\$ 1,296,460
Receivables - Rates	71%	\$ 1,214,780	\$ 858,591
Receivables - Other	41%	\$ 337,230	\$ 138,288
Payables	261%	\$ 182,159	\$ 474,660

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

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

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

Date prepared: All known transactions up to 31 January 2021  
Prepared by: Jenny Goodbourn (Senior Finance Officer)  
Reviewed by: Shane Ivers (CEO)

#### **BASIS OF PREPARATION**

##### **REPORT PURPOSE**

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

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

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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

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

#### **SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

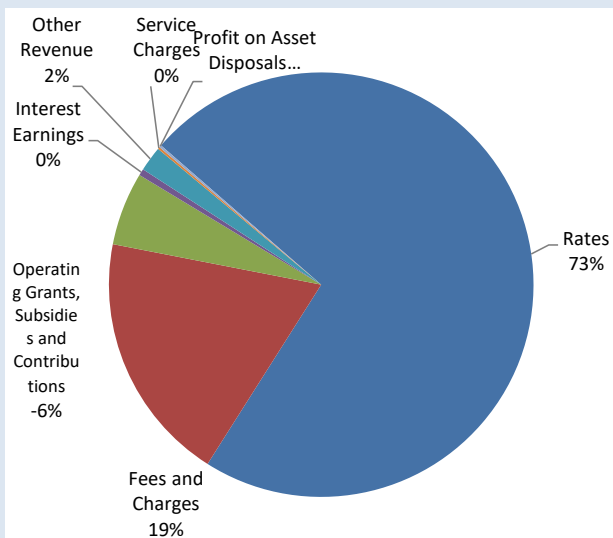
##### **ROUNDING OFF FIGURES**

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

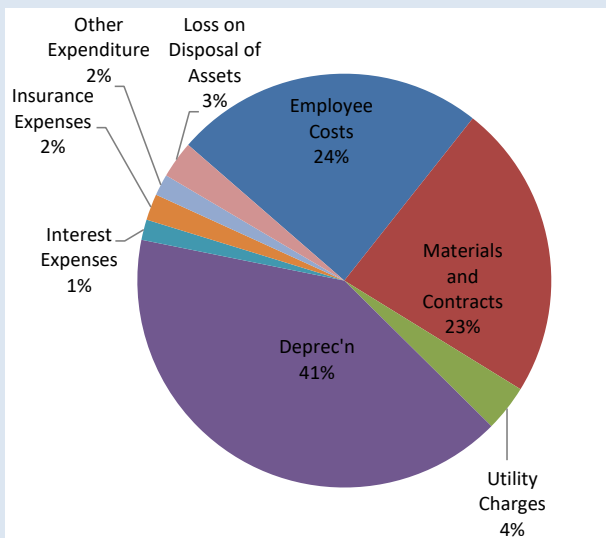
**SHIRE OF IRWIN**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**SUMMARY GRAPHS**

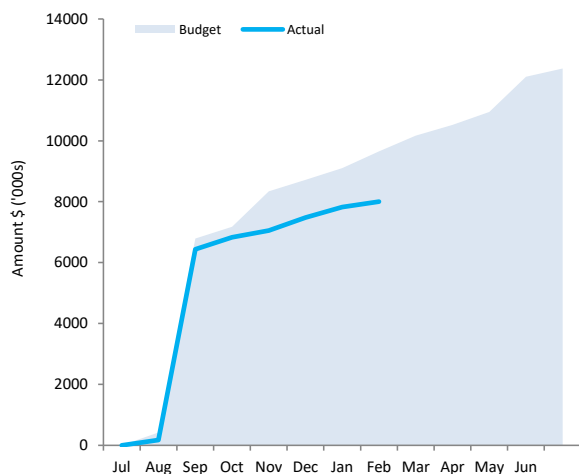
**OPERATING REVENUE**



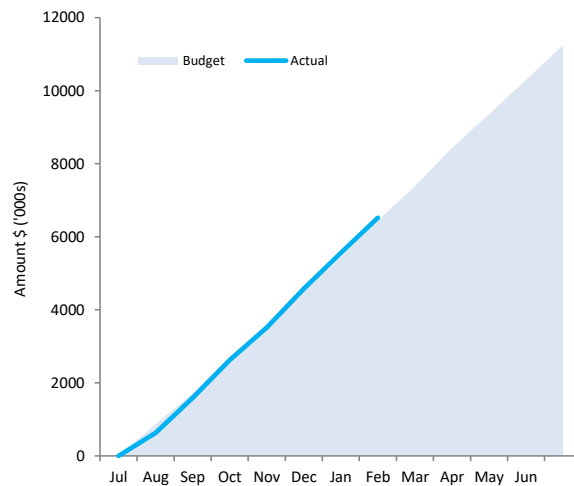
**OPERATING EXPENSES**



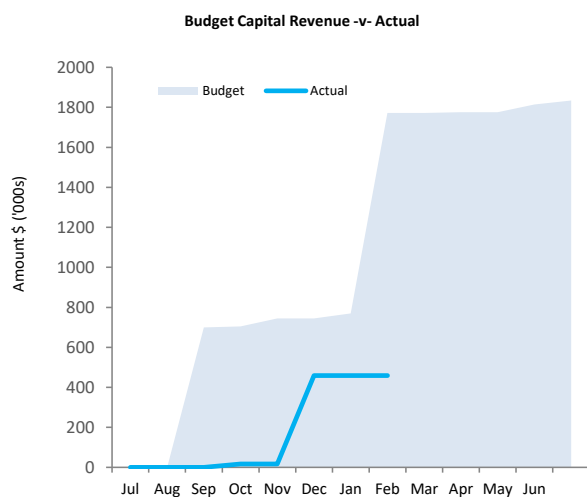
**Budget Operating Revenues -v- Actual**



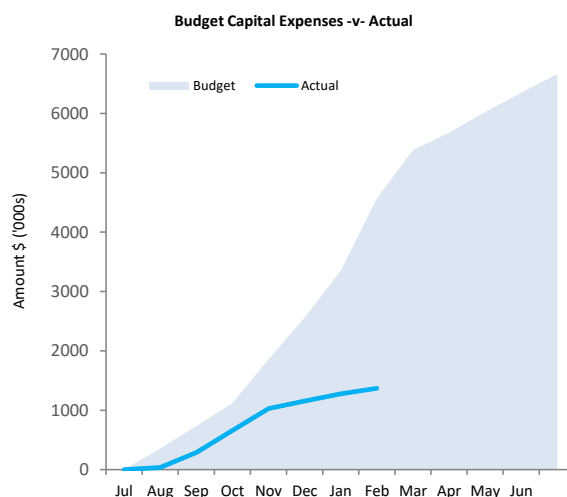
**Budget Operating Expenses -v- YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

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

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

**SHIRE OF IRWIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**STATUTORY REPORTING PROGRAMS**

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	(168,015)	(412,904)	(412,904)	<b>(412,904)</b>	0	0%		
		0	0	0	<b>0</b>	0			
	6	5,394,500	5,394,500	5,387,524	<b>5,370,699</b>	(16,825)	(0%)	▼	
General Purpose Funding - Other		316,641	316,641	165,884	<b>177,805</b>	11,921	7%	▲	
Law, Order and Public Safety		172,994	172,994	94,401	<b>64,402</b>	(29,999)	(32%)	▼	\$
Health		60,700	60,700	46,531	<b>55,022</b>	8,491	18%	▲	
Education and Welfare		8,550	8,550	5,815	<b>1,144</b>	(4,671)	(80%)	▼	
Housing		353,000	353,000	205,912	<b>202,008</b>	(3,904)	(2%)	▼	
Community Amenities		853,855	853,855	790,915	<b>898,809</b>	107,894	14%	▲	\$
Recreation and Culture		153,817	273,817	161,906	<b>127,200</b>	(34,706)	(21%)	▼	\$
Transport		85,766	635,766	173,752	<b>95,730</b>	(78,022)	(45%)	▼	\$
Economic Services		131,657	131,657	78,492	<b>180,845</b>	102,353	130%	▲	\$
Other Property and Services		69,500	69,500	35,110	<b>64,544</b>	29,434	84%	▲	\$
		<b>7,600,980</b>	<b>8,270,980</b>	<b>7,146,242</b>	<b>7,238,207</b>				
<b>Expenditure from operating activities</b>									
Governance		(558,300)	(583,300)	(356,292)	<b>(275,274)</b>	81,018	23%	▲	\$
General Purpose Funding		(1,460,715)	(597,827)	(342,874)	<b>(331,565)</b>	11,309	3%	▲	
Law, Order and Public Safety		(471,125)	(467,858)	(276,433)	<b>(267,638)</b>	8,795	3%	▲	
Health		(339,547)	(339,547)	(196,698)	<b>(217,893)</b>	(21,195)	(11%)	▼	\$
Education and Welfare		(62,370)	(62,370)	(38,894)	<b>(36,050)</b>	2,844	7%	▲	
Housing		(590,171)	(591,550)	(353,864)	<b>(563,714)</b>	(209,850)	(59%)	▼	\$
Community Amenities		(1,199,904)	(1,304,592)	(767,764)	<b>(684,723)</b>	83,041	11%	▲	\$
Recreation and Culture		(2,555,055)	(2,576,129)	(1,520,414)	<b>(1,468,167)</b>	52,248	3%	▲	
Transport		(3,440,854)	(4,055,354)	(2,135,324)	<b>(2,251,894)</b>	(116,570)	(5%)	▼	
Economic Services		(383,644)	(388,144)	(222,227)	<b>(215,319)</b>	6,908	3%	▲	
Other Property and Services		(48,500)	(281,441)	(235,950)	<b>(209,435)</b>	26,515	11%	▲	\$
		<b>(11,110,185)</b>	<b>(11,248,112)</b>	<b>(6,446,734)</b>	<b>(6,521,672)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		4,358,601	4,358,601	2,542,449	<b>2,657,220</b>	114,771	5%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	9,620	10,013	11,188	<b>176,479</b>	165,291	1477%	▲	\$
Movement in Leave Reserve (Added Back)		1,334	1,334	777	<b>352</b>	(425)	(55%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	<b>0</b>	0			
Movement in Employee Benefit Provisions		0	0	0	<b>0</b>	0			
Rounding Adjustments		0	0	0	<b>0</b>	0			
Movement Due to Changes in Accounting Standards		0	0	0	<b>0</b>	0			
Loss on Asset Revaluation		0	0	0	<b>0</b>	0			
Adjustment in Fixed Assets		0	0	0	<b>0</b>	0			
<b>Amount attributable to operating activities</b>		<b>860,350</b>	<b>1,392,816</b>	<b>3,253,922</b>	<b>3,550,587</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	13	3,628,255	4,102,922	2,506,834	<b>764,512</b>	(1,742,322)	(70%)	▼	\$
Proceeds from Disposal of Assets	7	40,000	65,000	65,000	<b>454,961</b>	389,961	600%	▲	\$
Land Held for Resale	8	0	0	0	<b>0</b>	0			
Land and Buildings	8	(2,329,327)	(2,327,327)	(1,368,907)	<b>(333,436)</b>	1,035,471	76%	▲	\$
Plant and Equipment	8	(66,000)	(720,000)	(720,000)	<b>(31,075)</b>	688,925	96%	▲	\$
Furniture and Equipment	8	(26,100)	(51,700)	(51,700)	<b>(35,861)</b>	15,839	31%	▲	\$
Infrastructure Assets - Roads	8	(1,791,127)	(2,533,127)	(1,649,436)	<b>(489,672)</b>	1,159,764	70%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	<b>0</b>	0			
Infrastructure Assets - Footpaths	8	0	0	0	<b>0</b>	0			
Infrastructure Assets - Public Facilities	8	0	0	0	<b>0</b>	0			
Infrastructure Assets - Other	8	(495,000)	(608,000)	(527,225)	<b>(285,848)</b>	241,377	46%	▲	\$
<b>Amount attributable to investing activities</b>		<b>(1,039,299)</b>	<b>(2,072,232)</b>	<b>(1,745,434)</b>	<b>43,581</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	1,095,010	1,625,010	1,625,010	<b>0</b>	(1,625,010)	(100%)	▼	\$
Repayment of Debentures	9	(391,148)	(391,148)	(229,439)	<b>(178,487)</b>	50,952	22%	▲	\$
Repayment of Lease Financing	9	(19,929)	(19,929)	(11,613)	<b>(11,560)</b>	53	0%	▲	
Advances to Community Groups		(395,010)	(395,010)	(395,010)	<b>0</b>	395,010	100%	▲	\$
Proceeds from Advances		0	0	0	<b>0</b>	0			
Self-Supporting Loan Principal		25,941	25,941	21,890	<b>4,023</b>	(17,867)	(82%)	▼	\$
Transfer to Restricted Cash - Other		0	0	0	<b>0</b>	0			
Transfer from Restricted Cash - Other		0	0	0	<b>0</b>	0			
Transfer from Reserves	10	20,000	118,135	60,000	<b>0</b>	(60,000)	(100%)	▼	\$
Transfer to Reserves	10	(14,000)	(14,000)	(8,162)	<b>(3,697)</b>	4,465	55%	▲	
<b>Amount attributable to financing activities</b>		<b>320,864</b>	<b>948,999</b>	<b>1,062,676</b>	<b>(189,721)</b>				
<b>Closing Funding Surplus(Deficit)</b>	1	<b>(26,099)</b>	<b>(143,321)</b>	<b>2,158,260</b>	<b>2,991,542</b>				

**KEY INFORMATION**

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

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

## SHIRE OF IRWIN

### KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 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 JANUARY 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. \$
<b>Opening Funding Surplus (Deficit)</b>	1	(168,015)	(412,904)	(412,904)	(412,904)	0	0%		
	6	5,394,500	5,394,500	5,390,324	5,370,699	(19,625)	(0%)	▼	
	12	491,725	1,041,725	378,154	266,276	(111,878)	(30%)	▼	\$
Fees and Charges		1,391,062	1,589,062	1,234,377	1,410,347	175,970	14%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		53,167	53,167	32,734	37,492	4,758	15%	▲	
Other Revenue		269,350	191,350	110,653	140,869	30,216	27%	▲	\$
Profit on Disposal of Assets	7	1,176	1,176	0	12,524	12,524		▲	\$
Gain FV Valuation of Assets		0	0	0	0	0			
		<b>7,600,980</b>	<b>8,270,980</b>	<b>7,146,242</b>	<b>7,238,207</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(2,403,645)	(2,543,983)	(1,494,140)	(1,582,551)	(88,411)	(6%)	▼	
Materials and Contracts		(2,541,343)	(3,401,428)	(1,810,002)	(1,509,031)	300,971	17%	▲	\$
Utility Charges		(346,700)	(346,700)	(212,721)	(236,420)	(23,699)	(11%)	▼	\$
Depreciation on Non-Current Assets		(4,358,601)	(4,358,601)	(2,542,449)	(2,657,220)	(114,771)	(5%)	▼	
Interest Expenses		(222,963)	(222,963)	(131,480)	(104,118)	27,362	21%	▲	\$
Insurance Expenses		(188,849)	(188,849)	(150,914)	(133,935)	16,979	11%	▲	\$
Other Expenditure		(1,037,288)	(174,400)	(93,840)	(109,393)	(15,553)	(17%)	▼	\$
Loss on Disposal of Assets	7	(10,796)	(11,189)	(11,188)	(189,003)	(177,815)	(1589%)	▼	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		<b>(11,110,185)</b>	<b>(11,248,112)</b>	<b>(6,446,734)</b>	<b>(6,521,672)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		4,358,601	4,358,601	2,542,449	2,657,220	114,771	5%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	9,620	10,013	11,188	176,479	165,291	1477%	▲	\$
Movement in Leave Reserve (Added Back)		1,334	1,334	777	352	(425)	(55%)	▼	
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>860,350</b>	<b>1,392,816</b>	<b>3,253,922</b>	<b>3,550,587</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	13	3,628,255	4,102,922	2,506,834	764,512	(1,742,322)	(70%)	▼	\$
Proceeds from Disposal of Assets	7	40,000	65,000	65,000	454,961	389,961	600%	▲	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,329,327)	(2,327,327)	(1,368,907)	(333,436)	1,035,471	76%	▲	\$
Plant and Equipment	8	(66,000)	(720,000)	(720,000)	(31,075)	688,925	96%	▲	\$
Furniture and Equipment	8	(26,100)	(51,700)	(51,700)	(35,861)	15,839	31%	▲	\$
Infrastructure Assets - Roads	8	(1,791,127)	(2,533,127)	(1,649,436)	(489,672)	1,159,764	70%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Public Facilities	8	0	0	0	0	0			
Infrastructure Assets - Other	8	(495,000)	(608,000)	(527,225)	(285,848)	241,377	46%	▲	\$
<b>Amount attributable to investing activities</b>		<b>(1,039,299)</b>	<b>(2,072,232)</b>	<b>(1,745,434)</b>	<b>43,581</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		1,095,010	1,625,010	1,625,010	0	(1,625,010)	(100%)	▼	\$
Repayment of Debentures	9	(391,148)	(391,148)	(229,439)	(178,487)	50,952	22%	▲	\$
Repayment of Lease Financing	9	(19,929)	(19,929)	(11,613)	(11,560)	53	0%	▲	
Advances to Community Groups		(395,010)	(395,010)	(395,010)	0	395,010	100%	▲	\$
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	25,941	25,941	21,890	4,023	(17,867)	(82%)	▼	\$
Transfer to Restricted Cash - Other		0	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
Transfer from Reserves	10	20,000	118,135	60,000	0	(60,000)	(100%)	▼	\$
Transfer to Reserves	10	(14,000)	(14,000)	(8,162)	(3,697)	4,465	55%	▲	
<b>Amount attributable to financing activities</b>		<b>320,864</b>	<b>948,999</b>	<b>1,062,676</b>	<b>(189,721)</b>				
<b>Closing Funding Surplus (Deficit)</b>	1	<b>(26,099)</b>	<b>(143,321)</b>	<b>2,158,260</b>	<b>2,991,542</b>				

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

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

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

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



## ADJUSTED NET CURRENT ASSETS

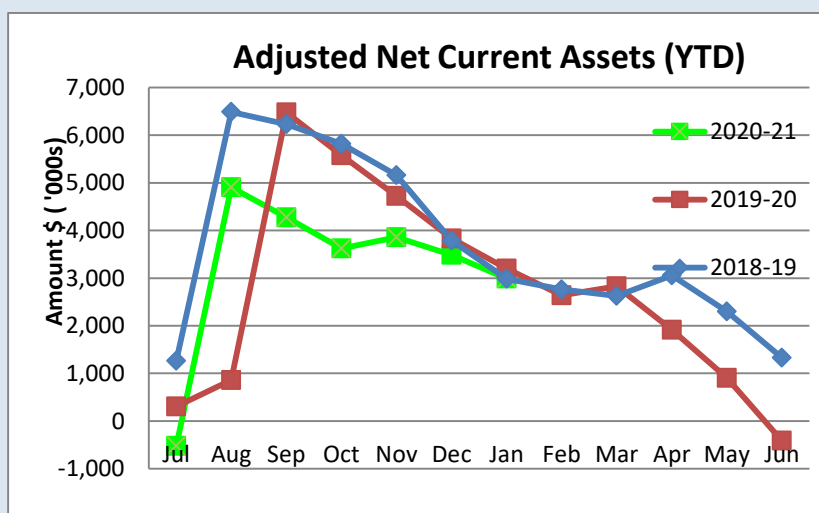
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2020	This Time Last Year 31/01/2020	Year to Date Actual 31/01/2021
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	1,651,177	2,654,125	4,720,715
Cash Restricted - Reserves	2	1,292,763	1,320,082	1,296,460
Cash Restricted - General	2	362,875	376,298	362,875
Cash Restricted - Bonds & Deposits	2	198,687	200,040	199,789
Receivables - Rates	3	403,418	1,214,780	858,591
Receivables - Other	3	189,988	337,230	138,288
Inventories	4	18,521	20,118	18,521
		4,117,429	6,122,672	7,595,239
<b>Less: Current Liabilities</b>				
Payables	5	(816,575)	(182,159)	(474,660)
Contract Liabilities	11	(1,277,058)	(851,007)	(1,691,914)
Financial Liabilities	5	(140,508)	(140,508)	(140,508)
Bonds & Deposits	14	(198,687)	(200,040)	(199,789)
Loan and Lease Liability	9	(361,613)	(136,818)	(171,565)
Provisions	11	(416,446)	(348,465)	(416,446)
		(3,210,887)	(1,858,997)	(3,094,881)
Less: Cash Reserves	10	(1,292,763)	(1,320,082)	(1,296,460)
Add Back: Component of Leave Liability not Required to be funded		123,184	122,838	123,536
Add Back: Loan and Lease Liability		361,613	136,818	171,565
Less : Loan Receivable - clubs/institutions		(8,098)	(3,968)	(4,075)
Less : Restricted Cash General	15	(503,383)	0	(503,383)
<b>Net Current Funding Position</b>		<b>(412,904)</b>	<b>3,199,282</b>	<b>2,991,542</b>

## SIGNIFICANT ACCOUNTING POLICIES

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

## KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

**\$2.99 M**

Last Year YTD

Surplus(Deficit)

**\$3.2 M**

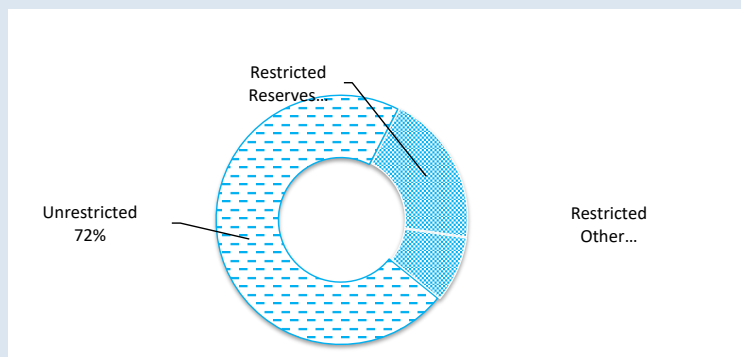
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
CASH ADVANCES	2,050			2,050	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
CASH AT BANK MUNI A/C	4,718,665			4,718,665	NAB	0.25%	At Call
RESERVE FUND BANK A/C		1,296,460		1,296,460	NAB	0.25%	At Call
RESTRICTED ASSETS BANK			362,875	362,875	NAB	0.25%	At Call
BONDS AND DEPOSITS HELD BANK (OLD TRUST FUND BANK)			199,789	199,789	NAB	0.25%	At Call
<b>Term Deposits</b>							
Nil							
<b>Total</b>	<b>4,720,715</b>	<b>1,296,460</b>	<b>562,664</b>	<b>6,579,838</b>			

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



Total Cash	Unrestricted
<b>\$6.58 M</b>	<b>\$1.3 M</b>

# SHIRE OF IRWIN

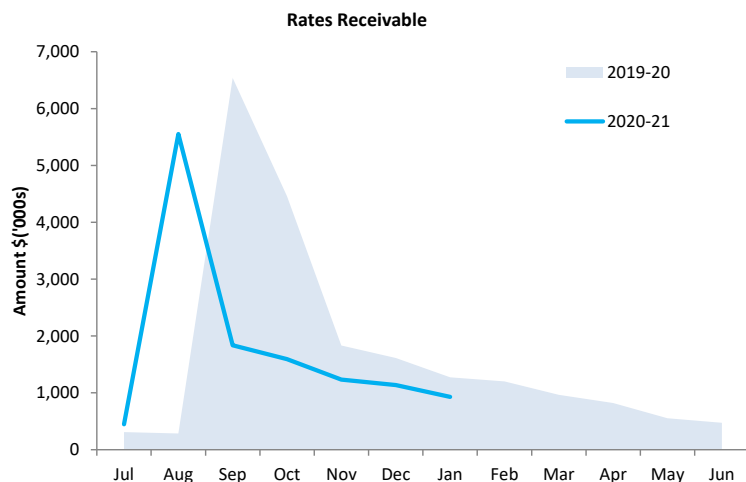
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2021

## OPERATING ACTIVITIES NOTE 3 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2020	31 Jan 21
	\$	\$
Opening Arrears Previous Years	350,992	472,740
Levied this year	6,085,751	6,114,212
Less Collections to date	(5,964,004)	(5,659,039)
Equals Current Outstanding	472,740	927,913
<b>Net Rates Collectable</b>	<b>472,740</b>	<b>927,913</b>
% Collected	92.66%	85.91%

### 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**

**86%**

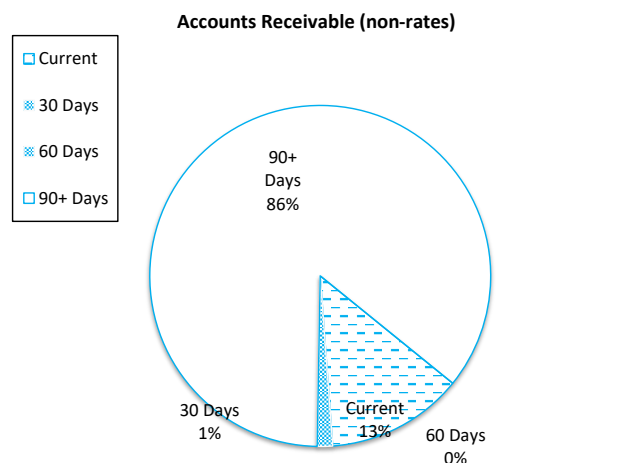
**Rates Due**

**\$927,913**

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	10,782	1,210	0	70,982	82,974
Percentage	13%	1%	0%	86%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					82,974
Receivables - Other					55,315
<b>Total Receivables General Outstanding</b>					<b>138,288</b>
<b>Amounts shown above include GST (where applicable)</b>					

### SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



**Debtors Due**

**\$138,288**

**Over 30 Days**

**87%**

**Over 90 Days**

**86%**

	Opening Balance 1 Jul 2020	Asset Increase	Asset Reduction	Closing Balance 31 Jan 2021
<b>Other Current Assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	20,638	0	(4,023)	16,615
<b>Inventory</b>				
Fuel, Visitor and Rec Centres stock on hand	18,521	0	0	18,521
<b>Accrued income and prepayments</b>				
Accrued income and prepayments	15,302	0	(15,302)	0
<b>Contract assets</b>				
Contract assets	0	0	0	0
<b>Total Other Current assets</b>				<b>35,136</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### KEY INFORMATION

##### Other financial assets at amortised cost

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

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

##### Inventory

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

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

##### Land held for resale

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

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

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

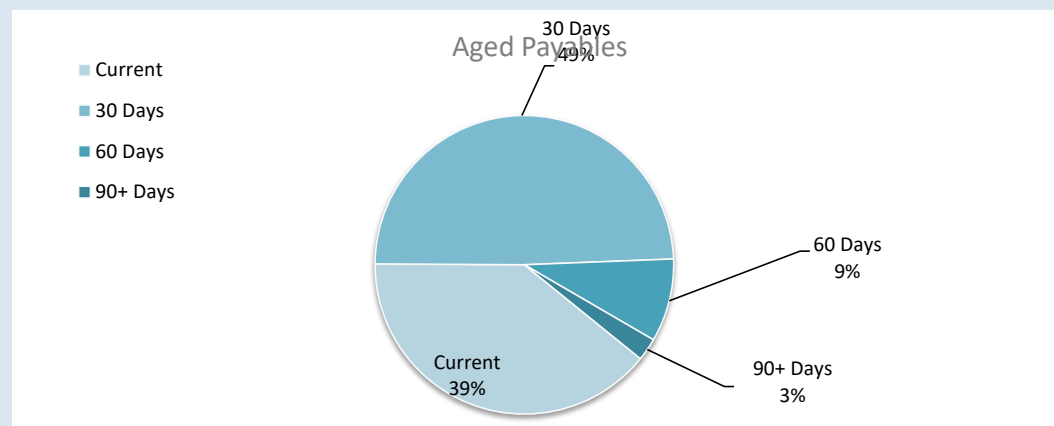
##### CONTRACT ASSETS

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

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	109,095	136,945	25,030	6,795	277,865
Percentage	39.3%	49.3%	9%	2.4%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					277,865
Other creditors					156,253
Accrued salaries and wages					0
ATO liabilities					40,542
Financial liabilities (Developer Contributions)					140,508
Other accruals/payables					0
<b>Total Payables General Outstanding</b>					<b>615,168</b>
<b>Amounts shown above include GST (where applicable)</b>					

## 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.



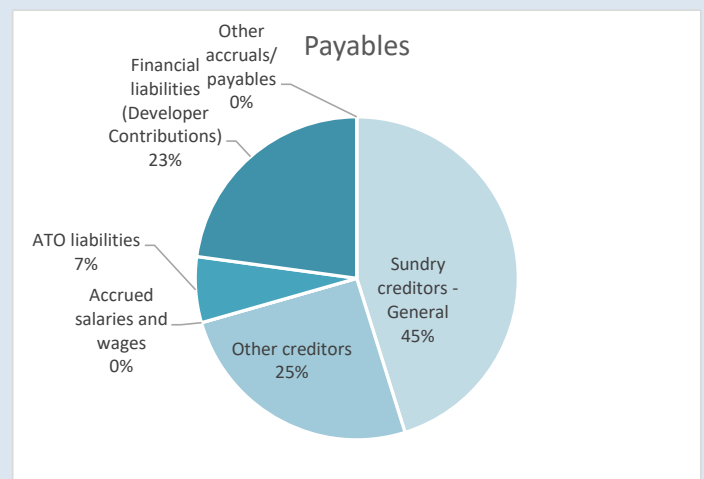
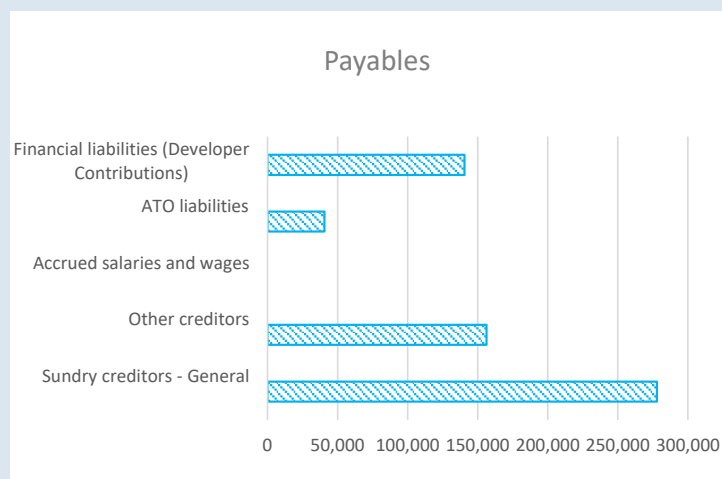
## Creditors Due

**\$615,168**

## Over 30 Days

**61%**

## Over 90 Days

**2.4%**

## SHIRE OF IRWIN

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2021

## OPERATING ACTIVITIES

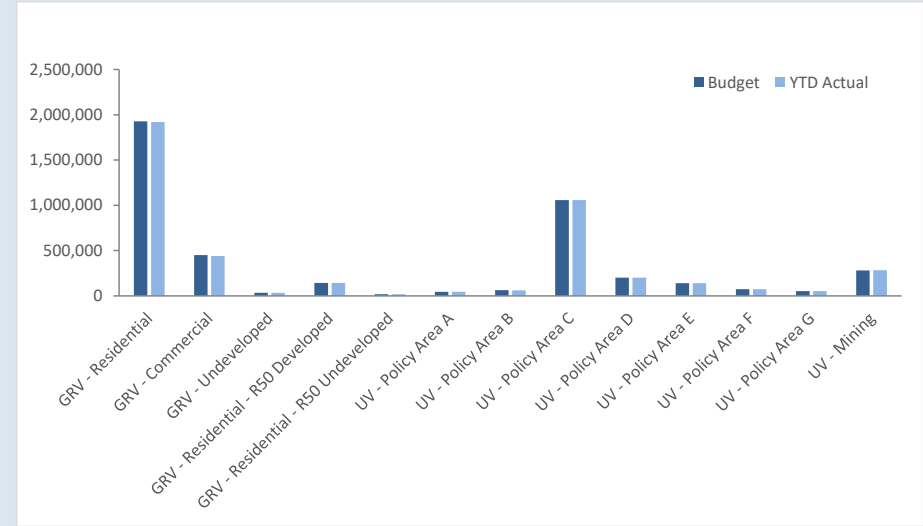
## NOTE 6

## RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV - Residential	0.111808	1,334	17,151,409	1,917,663	5,000	5,000	1,927,663	1,917,662.88	1,561	0	1,919,224
GRV - Commercial	0.111808	121	4,037,910	451,470	0	0	451,470	443,329.86	0	(2,327)	441,003
GRV - Undeveloped	0.111808	20	311,776	34,859	0	0	34,859	34,859.02	0	0	34,859
GRV - Residential - R50 Develop	0.111808	75	1,286,620	143,854	0	0	143,854	143,854.51	0	0	143,855
GRV - Residential - R50 Undevelop	0.111808	12	166,050	18,566	0	0	18,566	18,565.74	0	0	18,566
UV - Policy Area A	0.014193	5	3,160,000	44,850	0	0	44,850	44,849.88	0	0	44,850
UV - Policy Area B	0.014193	13	4,451,902	63,186	0	0	63,186	63,185.84	(412)	(866)	61,908
UV - Policy Area C	0.014193	132	74,477,529	1,057,060	0	0	1,057,060	1,057,002.80	1,105	0	1,058,108
UV - Policy Area D	0.014193	109	14,172,852	201,155	0	0	201,155	201,155.30	0	0	201,155
UV - Policy Area E	0.014193	40	9,917,800	140,763	0	0	140,763	140,763.34	0	0	140,763
UV - Policy Area F	0.014193	24	5,209,350	73,936	0	0	73,936	73,936.31	0	0	73,936
UV - Policy Area G	0.014193	27	3,704,751	52,582	0	0	52,582	52,581.53	0	0	52,582
UV - Mining	0.189882	28	1,480,782	281,174	0	0	281,174	282,811.59	(820)	379	282,371
UV - Mining Developed	0.189882	9	887,524	168,525	0	0	168,525	168,524.83	0	0	168,525
<b>Sub-Totals</b>		<b>1,949</b>	<b>140,416,255</b>	<b>4,649,643</b>	<b>5,000</b>	<b>5,000</b>	<b>4,659,643</b>	<b>4,643,083</b>	<b>1,435</b>	<b>(2,813)</b>	<b>4,641,705</b>
<b>Minimum Payment</b>											
	\$										
GRV - Residential	1,021	98	760,027	100,058	0	0	100,058	100,058	0	0	100,058
GRV - Commercial	1,021	65	295,666	66,365	0	0	66,365	66,365	0	0	66,365
GRV - Undeveloped	1,021	457	1,310,417	466,597	0	0	466,597	466,597	0	0	466,597
GRV - Residential - R50 Develop	1,021	7	58,658	7,147	0	0	7,147	7,147	0	0	7,147
GRV - Residential - R50 Undevelop	1,021	14	73,830	14,294	0	0	14,294	14,294	0	0	14,294
UV - Policy Area A	1,021	4	185,500	4,084	0	0	4,084	4,084	0	0	4,084
UV - Policy Area B	1,021	2	146,998	4,084	0	0	4,084	2,042	0	0	2,042
UV - Policy Area C	1,021	27	1,274,271	27,567	0	0	27,567	27,567	0	0	27,567
UV - Policy Area D	1,021	11	595,198	11,231	0	0	11,231	11,231	0	0	11,231
UV - Policy Area E	1,021	0	0	0	0	0	0	0	0	0	0
UV - Policy Area F	1,021	11	598,500	11,231	0	0	11,231	11,231	0	0	11,231
UV - Policy Area G	1,021	1	66,499	1,021	0	0	1,021	0	0	0	0
UV - Mining	1,021	18	46,545	18,378	0	0	18,378	18,378	0	0	18,378
UV - Mining Developed	1,021	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>715</b>	<b>5,412,109</b>	<b>732,057</b>	<b>0</b>	<b>0</b>	<b>732,057</b>	<b>728,994</b>	<b>0</b>	<b>0</b>	<b>728,994</b>
		<b>2,664</b>	<b>145,828,364</b>	<b>5,381,700</b>	<b>5,000</b>	<b>5,000</b>	<b>5,391,700</b>	<b>5,372,077</b>	<b>1,435</b>	<b>(2,813)</b>	<b>5,370,699</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>5,391,700</b>				<b>5,370,699</b>
Ex-Gratia Rates							2,800				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
<b>Total Rates</b>							<b>5,394,500</b>				<b>5,370,699</b>

KEY INFORMATION

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



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

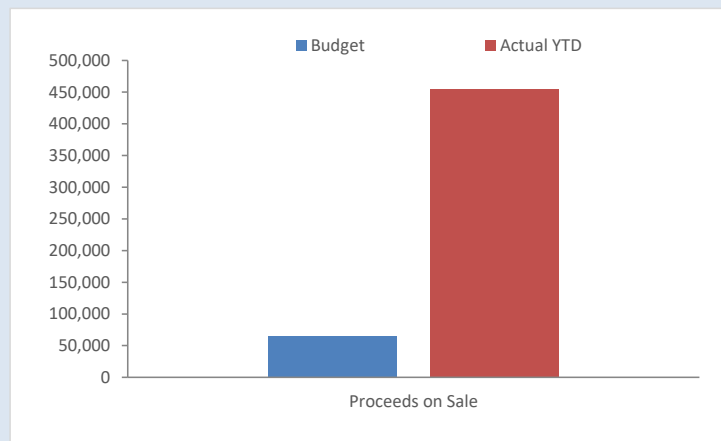


## SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land and Buildings</b>									
2646	Land - 4 Kennedy Heights	0	0			160,000	160,000		
2598	Duplex 4A Kennedy Heights	0	0			215,310	125,000		(90,310)
2599	Duplex 4B Kennedy Heights	0	0			220,657	125,000		(95,657)
<b>Plant and Equipment</b>									
634	John Deere Tractor Mower Ir420	15,796	5,000		(10,796)	0	0		
970	2010 Fuso Canter 2 Way Tip Body Ir197	25,392	25,000		(392)				
2758	Skid Steer Loader 226D	33,824	35,000	1,176.08		34,774	31,737		(3,036)
810	10 Cubic Metre Tipping Body	0	0			700	13,224	12,524	
		0	0						
		0	0						
		<b>75,013</b>	<b>65,000</b>	<b>1,176</b>	<b>(11,189)</b>	<b>631,440</b>	<b>454,961</b>	<b>12,524</b>	<b>(189,003)</b>

## KEY INFORMATION



## Proceeds on Sale

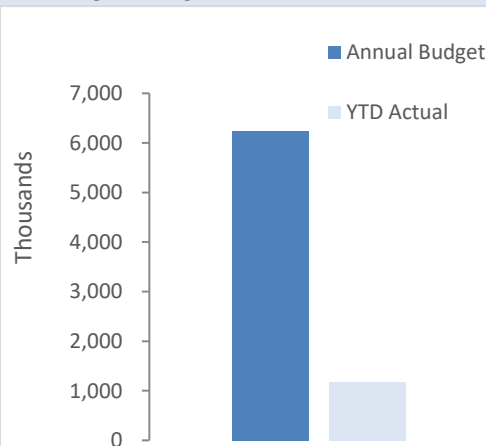
Budget	YTD Actual	%
\$65,000	\$454,961	700%

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,329,327	1,368,907	2,327,327	333,436	-1,035,471
Plant and Equipment	66,000	720,000	720,000	31,075	-688,925
Furniture and Equipment	26,100	51,700	51,700	35,861	-15,839
Infrastructure Assets - Roads	1,791,127	1,649,436	2,533,127	489,672	-1,159,764
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Public Facilities	0	0	0	0	0
Infrastructure Assets - Other	495,000	527,225	608,000	285,848	-241,377
<b>Capital Expenditure Totals</b>	<b>4,707,554</b>	<b>4,317,268</b>	<b>6,240,154</b>	<b>1,175,892</b>	<b>-3,141,376</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,628,255	2,506,834	4,102,922	764,512	-1,742,322
Borrowings	1,095,010	1,625,010	1,625,010	0	-1,625,010
Other (Disposals & C/Fwd)	40,000	65,000	65,000	454,961	389,961
Council contribution - Cash Backed Reserves					
Various Reserves		60,000	118,135	0	-60,000
Council contribution - operations		60,424	329,087	-43,581	-104,005
<b>Capital Funding Total</b>		<b>4,317,268</b>	<b>6,240,154</b>	<b>1,175,892</b>	<b>-3,141,376</b>

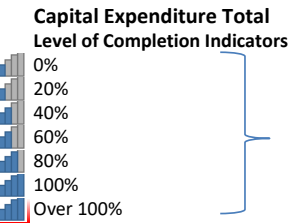
## SIGNIFICANT ACCOUNTING POLICIES

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

## KEY INFORMATION








































Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$6.24 M</b>	<b>\$1.18 M</b>	<b>19%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$4.1 M</b>	<b>\$0.76 M</b>	<b>19%</b>



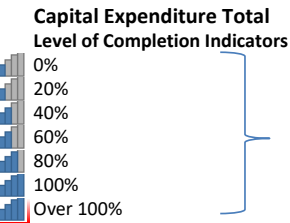
Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of  
Completion

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


		Balance		Adopted		Amended		Total YTD	Variance (Under)/Over
Assets		Account Number	Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget		
					\$	\$	\$	\$	\$
<b>Buildings</b>									
<b>Other Health</b>									
Total - Other Health					0	0	0	0	0
<b>Housing</b>									
1.00 	AGED APPROPRIATE HOUSING - STAGE 1	2574	1311	1626	0	0	0	(19,925)	(19,925)
0.10 	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(2,259,327)	(2,259,327)	(1,317,407)	(228,651)	1,088,756
1.00 	AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA PLATI	2574	1311	CJ31	0	0	0	(44,363)	(44,363)
Total - Housing					(2,259,327)	(2,259,327)	(1,317,407)	(292,940)	1,024,467
<b>Community Amenities</b>									
2.02 	CONTAINER DEPOSIT SCHEME	1944	1311	CJ70	(20,000)	(20,000)	(20,000)	(40,496)	(20,496)
Total - Community Amenities					(20,000)	(20,000)	(20,000)	(40,496)	(20,496)
<b>Recreation And Culture</b>									
0.00 	IRWIN REC CENTRE BUILDING - RENEWAL	2834	1311	CJ05	(25,000)	(23,000)	(23,000)	0	23,000
0.00 	REC JETTY	2834	1311	CJ908	(25,000)	(25,000)	(8,500)	0	8,500
Total - Recreation And Culture					(50,000)	(48,000)	(31,500)	0	31,500
0.14 	Total - Buildings				(2,329,327)	(2,327,327)	(1,368,907)	(333,436)	1,035,471
<b>Plant &amp; Equipment</b>									
<b>Recreation &amp; Culture</b>									
0.00 	PARKS & GARDENS - TRACTOR MOWER - REG IR420	2844	1312	V420	(35,000)	(35,000)	(35,000)	0	35,000
0.00 	NEW TRUCK - PARKS & GARDENS	2844	1312	V852	0	(85,000)	(85,000)	0	85,000
Total - Recreation & Culture					(35,000)	(120,000)	(120,000)	0	120,000
<b>Transport</b>									
0.99 	SIDE TIPPER	3534	1312	CJ52	(5,000)	(5,000)	(5,000)	(4,930)	70
0.00 	PRIME-MOVER	3534	1312	V850	0	(309,000)	(309,000)	0	309,000
0.00 	SIDE TIPPING SEMI TRAILER	3534	1312	V851	0	(260,000)	(260,000)	0	
0.95 	NISSAN UD PRME MOVER 540IR	3534	1312	V526	(14,000)	(14,000)	(14,000)	(13,288)	712
1.07 	BULK FUEL STORAGE TANK & SYSTEM	3584	1312	CJ44	(12,000)	(12,000)	(12,000)	(12,857)	(857)
Total - Transport					(31,000)	(600,000)	(600,000)	(31,075)	308,925
0.04 	Total - Plant & Equipment				(66,000)	(720,000)	(720,000)	(31,075)	428,925
<b>Furniture &amp; Equipment</b>									
<b>Recreation &amp; Culture</b>									
0.60 	BASKETBALL SCOREBOARD	2824	1314	CJ81	(15,000)	(15,000)	(15,000)	(9,065)	5,935
0.57 	GYMNASTICS EQUIPMENT - MATS, BOARDS, BEAM ETC	2824	1314	CJ35	0	(7,000)	(7,000)	(4,015)	2,985
Total - Recreation & Culture					(15,000)	(22,000)	(22,000)	(13,080)	8,920
<b>Other Property &amp; Services</b>									
0.35 	IT - HARDWARE	0264	1314	CJ33	(11,100)	(29,700)	(29,700)	(10,281)	19,419
1.00 	IT - WEBSITE & INTRANET	0264	1314	CJ34	0	0	0	(12,500)	(12,500)
Total - Other Property & Services					(11,100)	(29,700)	(29,700)	(22,781)	6,919
0.69 	Total - Furniture & Equipment				(26,100)	(51,700)	(51,700)	(35,861)	15,839
<b>Roads</b>									
<b>Housing</b>									
0.00 	THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS	2586	1317	CJ45	(44,700)	(44,700)	(22,350)	0	22,350
Total - Housing					(44,700)	(44,700)	(22,350)	0	22,350
<b>Transport</b>									
0.02 	R2R - FANE ROAD	6644	1317	CJ75	(64,000)	(64,000)	(51,193)	(1,017)	50,176
0.01 	R2R - PIGGERY LANE	6644	1317	CJ76	(129,540)	(129,540)	(103,625)	(818)	102,807
0.00 	R2R - BELAURA PLACE	6644	1317	CJ77	(21,259)	(21,259)	(17,001)	0	17,001
0.00 	TABLETOP ROAD - SEAL - RRG	6644	1317	CJ78	0	(262,000)	0	0	0
0.00 	ALLANOOKA SPRINGS ROAD - SEAL - RRG	6644	1317	CJ79	0	(450,000)	(225,000)	0	225,000
0.19 	MORETON TERRACE	6664	1317	CJ22	(450,000)	(450,000)	(360,000)	(85,493)	274,507
0.73 	CASUARINAS ROAD - RRG	6674	1317	CJ72	(357,000)	(357,000)	(285,593)	(259,240)	26,353
0.15 	TABLETOP ROAD - RRG	6674	1317	CJ73	(422,500)	(422,500)	(337,993)	(64,803)	273,190
0.20 	BURMA ROAD - RRG	6674	1317	CJ74	(251,500)	(251,500)	(201,182)	(51,450)	149,732
0.00 	MILO ROAD DESIGN	6674	1317	CJ23	(38,528)	(38,528)	(30,819)	0	30,819
0.70 	BLENHEIM ROAD	6694	1317	CJ24	(7,100)	(7,100)	(5,680)	(4,950)	730
0.48 	ALLANOOKA RD SHOULDERS - SAFETY CRITICAL WORKS	6754	1317	SC01	0	(30,000)	(5,000)	(14,271)	(9,271)
1.00 	DRAINAGE RENEWAL - GENERAL	6754	1317	DR01	0	0	0	(6,480)	(6,480)
0.23 	GENERAL FOOTPATHS	6784	1317	CJ26	(5,000)	(5,000)	(4,000)	(1,150)	2,850
Total - Transport					(1,746,427)	(2,488,427)	(1,627,086)	(489,672)	1,137,414
0.19 	Total - Roads				(1,791,127)	(2,533,127)	(1,649,436)	(489,672)	1,159,764

Infrastructure - Other



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
					\$	\$	\$	\$	\$
Community Amenities									
CEMETERY REVITALISATION		2644	1318	CJ03	(130,000)	(130,000)	(107,900)	(5,929)	101,971
Total - Community Amenities					(130,000)	(130,000)	(107,900)	(5,929)	101,971
Recreation And Culture									
CLIFF HEAD - PAID CAMPING IMPLEMENTATION		8054	1318	CJ71	0	(15,000)	(15,000)	(189)	14,811
GRANNY'S BEACH - WALL		8054	1318	CJ86	0	(55,000)	(55,000)	0	55,000
SHADE SAILS - PARKS		2864	1318	1429	0	(9,000)	(9,000)	0	9,000
REHABILITAION FORMER FISHERMANS HALL AREA		2864	1318	CJ80	(55,000)	(55,000)	(20,625)	0	20,625
REPLACEMENT BBQ - FORESHORE		2864	1318	CJ84	0	(8,000)	(8,000)	0	8,000
SKATE PARK - PUMP TRACK		2864	1318	CJ37	(220,000)	(238,000)	(238,000)	(263,479)	(25,479)
TREE PLANTING		2864	1318	CJ49	(21,000)	(21,000)	(10,500)	0	10,500
CRICKET PITCH UPGRADE		2904	1318	CJ85	0	(8,000)	(8,000)	0	8,000
Total - Recreation And Culture					(296,000)	(409,000)	(364,125)	(263,668)	100,457
Transport									
RURAL SIGNS		6794	1318	CJ10	(69,000)	(69,000)	(55,200)	(16,252)	38,948
Total - Transport					(69,000)	(69,000)	(55,200)	(16,252)	38,948
Total - Infrastructure - Other					(495,000)	(608,000)	(527,225)	(285,848)	241,377
Grand Total					(4,707,554)	(6,240,154)	(4,317,268)	(1,175,892)	2,881,376

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2020	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Other Health</b>													
Loan 99 - Medical Centre	1,450,000	0	0	0	29,326	58,961	58,961	1,420,674	1,391,039	1,391,039	15,560	32,786	32,786
<b>Other Housing</b>													
Loan 100- SIHI Completion	0	0	700,000	700,000	0	31,621	31,621	0	668,379	668,379	0	7,385	7,385
<b>Recreation and Culture</b>													
Loan 93 - Recreation Centre	2,105,156	0	0	0	63,260	109,992	109,992	2,041,896	1,995,164	1,995,164	79,596	152,737	152,737
Loan 96 - Tennis Courts Resurfacing	79,897	0	0	0	19,623	39,478	39,478	60,274	40,419	40,419	1,173	2,311	2,311
<b>Transport</b>													
Loan 98 - Plant	791,096	0	0	0	62,256	125,155	125,155	728,840	665,940	665,940	6,798	21,631	21,631
Loan 101 - Plant	0	0	530,000	0	0	0	0	0	530,000	0	0	0	0
	4,426,148	0	1,230,000	700,000	174,464	365,207	365,207	4,251,684	5,290,942	4,760,942	103,127	216,849	216,849
<b>Self supporting loans</b>													
<b>Recreation and Culture</b>													
Loan 97 - Golf Club	20,638	0	0	0	4,023	8,098	8,098	16,615	12,541	12,541	157	629	629
Loan 101 - Golf Club - Not proceeding	0	0	40,000	40,000	0	1,807	1,807	0	38,193	38,193	0	422	422
Loan 102 - Denison Bowling Club	0	0	355,010	355,010	0	16,037	16,037	0	338,973	338,973	0	3,745	3,745
	20,638	0	395,010	395,010	4,023	25,941	25,941	16,615	389,707	389,707	157	4,796	4,796
<b>Total</b>	4,446,787	0	1,625,010	1,095,010	178,487	391,148	391,148	4,268,299	5,680,649	5,150,649	103,284	221,646	221,646
Current loan borrowings	341,683							163,196					
Non-current loan borrowings	4,105,103							4,105,103					
	4,446,787							4,268,299					

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

(b) Information on Financing

Particulars/Purpose	01 Jul 2020	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>													
Solar Panels (67.941%)	39,333	0	0	0	7,854	13,540	13,540	31,479	25,793	25,793	567	895	895
<b>Other Property and Services</b>													
Solar Panels (32.059%)	18,560	0	0	0	3,706	6,389	6,389	14,854	12,171	12,171	267	422	422
	57,893	0	0	0	11,560	19,929	19,929	46,333	37,964	37,964	834	1,317	1,317
<b>Total</b>	57,893	0	0	0	11,560	19,929	19,929	46,333	37,964	37,964	834	1,317	1,317
Current financing borrowings	19,930							8,369					
Non-current financing borrowings	37,963							37,963					
	57,893							46,333					

SHIRE OF IRWIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021

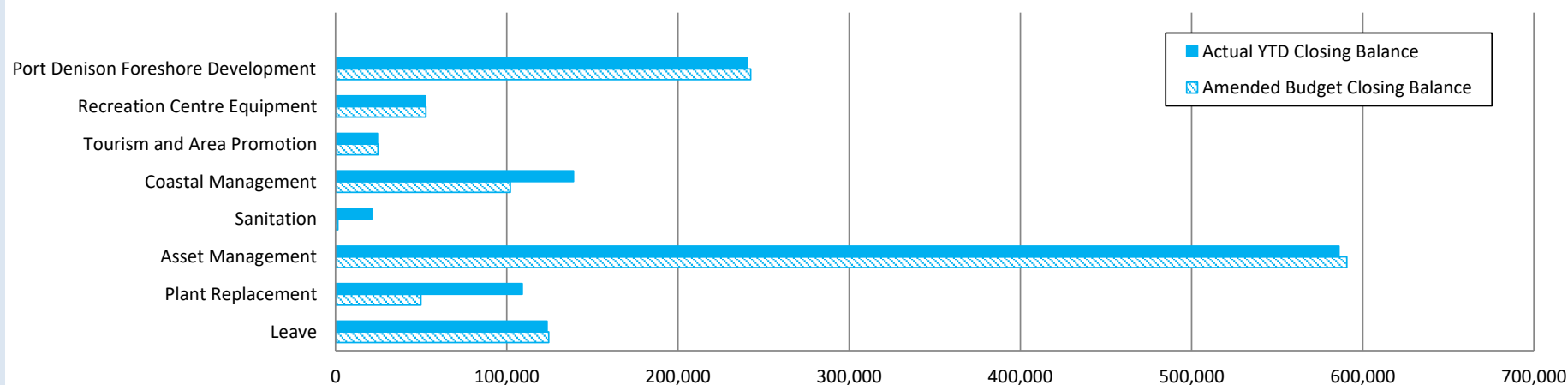
OPERATING ACTIVITIES  
NOTE 10  
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	123,184	1,334	352	0	0	0	0	124,518	123,536
Plant Replacement	108,736	1,178	311	0	0	(60,000)	0	49,914	109,047
Asset Management	584,401	6,329	1,671	0	0	0	0	590,730	586,073
Sanitation	21,161	229	61	0	0	(20,000)	0	1,390	21,221
Coastal Management	138,669	1,502	397	0	0	(38,135)	0	102,036	139,066
Tourism and Area Promotion	24,469	265	70	0	0	0	0	24,734	24,539
Recreation Centre Equipment	52,183	565	149	0	0	0	0	52,748	52,332
Port Denison Foreshore Development	239,960	2,598	686	0	0	0	0	242,558	240,646
	<b>1,292,763</b>	<b>14,000</b>	<b>3,697</b>	<b>0</b>	<b>0</b>	<b>(118,135)</b>	<b>0</b>	<b>1,188,628</b>	<b>1,296,460</b>

KEY INFORMATION

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



SHIRE OF IRWIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2020	Liability Increase	Liability Reduction	Closing Balance 31 Jan 2021
		\$	\$	\$	\$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	85,372	35,997	(33,548)	87,821
- non-operating	13	1,191,686	1,176,918	(764,512)	1,604,093
<b>Total unspent grants, contributions and reimbursements</b>		<b>1,277,058</b>	<b>1,212,915</b>	<b>(798,059)</b>	<b>1,691,914</b>
<b>Provisions</b>					
Annual leave		211,873	0	0	211,873
Long service leave		204,573	0	0	204,573
<b>Total Provisions</b>		<b>416,446</b>	<b>0</b>	<b>0</b>	<b>416,446</b>
<b>Total Other Current Liabilities</b>					<b>2,108,360</b>
Amounts shown above include GST (where applicable)					

#### KEY INFORMATION

##### PROVISIONS

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

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

##### EMPLOYEE BENEFITS

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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

SHIRE OF IRWIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021

NOTE 12  
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2021	Current Liability 31 Jan 2021	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>									
<b>General purpose funding</b>									
Grants Commission - Roads (WALGGC)	0	0	0	0	0	155,310	155,310	77,654	76,166
Grants Commission - General (WALGGC)	0	0	0	0	0	103,831	103,831	51,914	48,816
<b>Law, order, public safety</b>								0	
DFES Grant - Operating Bush Fire Brigade	15,583	23,997	(22,991)	16,588	16,588	47,994	47,994	23,996	22,991
DFES Bushfire Risk Management Project	23,923	0	0	23,923	23,923	0	0	0	0
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	2,000	2,000	2,000	0
<b>Community amenities</b>						0	0	0	0
Local Planning Scheme Review	22,283	0	0	22,283	22,283	0	0	0	0
Springfield Structure Plan Grant	9,392	0	0	9,392	9,392	0	0	0	0
<b>Recreation and culture</b>						0	0	0	0
Dept Land & Development Coastal Nodes	1,500	0	0	1,500	1,500	0	0	0	0
Coastal Management	6,600	12,000	(10,556)	8,044	8,044	0	0	0	10,556
State Library - General Excellence Award Grant	5,000	0	0	5,000	5,000	0	0	0	0
<b>Transport</b>						0	0	0	0
DRFAWA - Grant - storm damage	0	0	0	0	0	0	550,000	90,000	0
Direct Grant (MRWA)	0	0	0	0	0	82,590	82,590	82,590	82,590
	<b>84,281</b>	<b>35,997</b>	<b>(33,548)</b>	<b>86,730</b>	<b>86,730</b>	<b>391,725</b>	<b>941,725</b>	<b>328,154</b>	<b>241,119</b>
<b>Operating Contributions</b>									
<b>Law, order, public safety</b>									
DFES - Community Emergency Services Manager	0	0	0	0	0	100,000	100,000	50,000	25,157
Dongara Pop-up Shop - Sustainable Environment Commit	1,091	0	0	1,091	1,091	0	0	0	0
	<b>1,091</b>	<b>0</b>	<b>0</b>	<b>1,091</b>	<b>1,091</b>	<b>100,000</b>	<b>100,000</b>	<b>50,000</b>	<b>25,157</b>
<b>TOTALS</b>	<b>85,372</b>	<b>35,997</b>	<b>(33,548)</b>	<b>87,821</b>	<b>87,821</b>	<b>491,725</b>	<b>1,041,725</b>	<b>378,154</b>	<b>266,276</b>



**SHIRE OF IRWIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2021**

**NOTE 13**

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2021	Current Liability 31 Jan 2021	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>									
<b>Housing</b>									
SIHI Ageing in Place (WA Country Health Service)	1,078,741	0	(228,651)	850,090	850,090	1,559,327	1,559,327	779,663	228,651
<b>Recreation and culture</b>									
Skate Park - Pump Track (Lotterywest)	0	250,000	(250,000)	0	0	250,000	250,000	250,000	250,000
Coastal Reserve Works	15,463	0	0	15,463	15,463	0	0	0	0
<b>Transport</b>									
RTR Grant - Casuarinas Rd (CJ72)	0	104,252	0	104,252	104,252	119,000	119,000	59,500	0
RTR Grant - Tabletop Rd (CJ73)	0	16,155	0	16,155	16,155	140,833	140,833	70,416	0
RTR Grant - Burma Rd (CJ74)	0	40,011	0	40,011	40,011	83,833	83,833	41,916	0
RTR Grant - Fane Rd (CJ75)	0	16,000	(1,017)	14,983	14,983	64,000	64,000	32,000	1,017
RTR Grant - Piggery Lane (CJ76)	0	32,385	(818)	31,567	31,567	129,540	129,540	64,770	818
RTR Grant - Bileaura Rd (CJ77)	0	5,314	0	5,314	5,314	21,259	21,259	10,628	0
RRG Grant - Moreton Terrace (CJ22)	73,204	0	(49,065)	24,139	24,139	300,000	300,000	225,000	49,065
RRG Grant - Milo Road Design (CJ23)	2,595	0	0	2,595	2,595	22,195	22,195	16,644	0
RRG Grant - Casuarinas RD (CJ72)	0	199,920	(169,315)	30,605	30,605	238,000	238,000	178,500	169,315
RRG Grant - Tabletop Rd (CJ73)	0	112,667	(10,465)	102,202	102,202	281,667	281,667	211,248	10,465
RRG Grant - Burma RD (CJ74)	0	67,067	(34,300)	32,767	32,767	167,667	167,667	125,748	34,300
RRG Grant - Tabletop Rd Seal (CJ78)	0	76,854	0	76,854	76,854	0	174,667	69,867	0
RRG Grant -Allanooka Spring Rd Seal (CJ79)	0	130,826	0	130,826	130,826	0	300,000	120,000	0
Roadwise Funds	6,776	0	0	6,776	6,776	0	0	0	0
Bridge Grant	14,907	0	0	14,907	14,907	0	0	0	0
LRCIP Grant - Cemetery Revitalisation CJ03	0	65,000	(5,929)	59,071	59,071	130,000	130,000	130,000	5,929
LRCIP Grant - Rehabilitate Former Fisherman's Hall CJ80	0	25,967	0	25,967	25,967	51,934	51,934	51,934	0
LRCIP Grant - Rural Signage CJ10	0	34,500	(14,951)	19,549	19,549	69,000	69,000	69,000	14,951
LRCIP Grant - Surf Beach Stabilisation CJ87	0	0	0	0	0	0	0	0	0
DCPE Grant - Moreton Terrace CJ88	0	0	0	0	0	0	0	0	0
	<b>1,191,686</b>	<b>1,176,918</b>	<b>(764,512)</b>	<b>1,604,093</b>	<b>1,604,093</b>	<b>3,628,255</b>	<b>4,102,922</b>	<b>2,506,834</b>	<b>764,512</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>1,191,686</b>	<b>1,176,918</b>	<b>(764,512)</b>	<b>1,604,093</b>	<b>1,604,093</b>	<b>3,628,255</b>	<b>4,102,922</b>	<b>2,506,834</b>	<b>764,512</b>

## SHIRE OF IRWIN

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

## NOTE 14

## BONDS &amp; DEPOSITS AND TRUST FUNDS

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








Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2020	Amount Received	Amount Paid	Closing Balance 31 Jan 2021
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Nomination Deposits	0.00	0.00	0.00	0.00
DDHS Rock Esteidford Funds	0.00	0.00	0.00	0.00
Aged Persons Units - Bonds	18,689.76	601.50	0.00	19,291.26
Youth Advisory Council	17,014.33	0.00	0.00	17,014.33
Kerbing Deposits	23,900.00	4,000.00	(4,000.00)	23,900.00
Dongara Childrens Centre	0.00	0.00	0.00	0.00
Old Mill Restoration	0.00	0.00	0.00	0.00
Water Main Contributions	0.00	0.00	0.00	0.00
Performance Bonds	75,832.52	0.00	0.00	75,832.52
Key Bonds & Various	2,070.00	0.00	0.00	2,070.00
Safer WA Committee	340.52	0.00	0.00	340.52
Other Grant Funds	6,643.50	0.00	0.00	6,643.50
Various Bonds	2,654.05	1,100.00	(600.00)	3,154.05
Basketball Club Funds	0.00	0.00	0.00	0.00
Shire Of Irwin - LEMC	4,887.30	0.00	0.00	4,887.30
BROC Funds	0.00	0.00	0.00	0.00
Dongara Community Festival	0.00	0.00	0.00	0.00
Toddler Time - Rec Centre	702.97	0.00	0.00	702.97
Contributions To Roads_P.O.S.	45,912.11	0.00	0.00	45,912.11
Transport	0.00	0.00	0.00	0.00
Dongara Public Cemetery	0.00	0.00	0.00	0.00
Non Shire - Internal Activity	40.00	0.00	0.00	40.00
Interest Earned On Trust Items	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>198,687.06</b>	<b>5,701.50</b>	<b>(4,600.00)</b>	<b>199,788.56</b>
<b>Trust Funds</b>				
Nil				
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>198,687.06</b>	<b>5,701.50</b>	<b>(4,600.00)</b>	<b>199,788.56</b>

## KEY INFORMATION

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

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

	Var. \$	Var. %	Var. 	Significant Var. 	Timing/ Permanent	Explanation of Variance
Law, Order and Public Safety	\$ (29,999)	% (32%)			Timing	Op Grant recived but shown as contract liability until expended
Community Amenities	107,894	14%			Permanent	Commercial collection higher. Income from CDS higher than budgeted
Recreation and Culture	(34,706)	(21%)			Timing	Income running slightly behind budget
Transport	(78,022)	(45%)			Permanent	Disposal of tip body - not budgted for
Economic Services	102,353	130%			Permanent	Leases on caravan parks higher than budgeted
Other Property and Services	29,434	84%			Timing	Workers Compensation received sooner than budgeted.
<b>Expenditure from operating activities</b>						
Governance	81,018	23%			Timing	Audit fees budgeted for Sept - not yet paid
General Purpose Funding	11,309	3%			Timing	Unpaid rate provision - COVID precaution
Housing	(209,850)	(59%)			Permanent	Loss on sale of Kennedy Heights
Community Amenities	83,041	11%			Timing	Tiing of Cleanaway invoices
Other Property and Services	26,515	11%			Timing	PWO and plant recovery rates to be checked
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(1,742,322)	(70%)			Timing	Road grants received but cannot be recognised until road construction jobs completed
Proceeds from Disposal of Assets	389,961	600%			Permanent	Tip body disposed off via Pickles - not budgeted. Sale of 4A & 4B Kennedy Heights
Land and Buildings	1,035,471	76%			Timing	Timing of SIHI construction works - budget spread monthly - works waiting on new tender.
Plant and Equipment	688,925	96%			Timing	Timing of purchases
Furniture and Equipment	15,839	31%			Timing	Timing of purchases
Infrastructure Assets - Roads	1,159,764	70%			Timing	Timing of construction works
Infrastructure Assets - Other	241,377	46%			Timing	Timing of constructions works - behind budget
<b>Financing Activities</b>						
Proceeds from New Debentures	(1,625,010)	(100%)			Timing	SIHI loan not yet processed
Advances to Community Groups	395,010	100%			Timing	Loan funds not yet confirmed
<b>Reporting Nature or Type</b>	<b>Var. \$</b>	<b>Var. %</b>	<b>Var. </b>	<b>Significant Var. </b>	<b>Timing/ Permanent</b>	<b>Explanation of Variance</b>
0						
0	(111,878)	(30%)			Timing	Timing of CESM recoup and DFES Op-Grant
Fees and Charges	175,970	14%			Timing	CDS Income, Caravan Park Leases and Standpipe Water Fees higher than budgeted.
Other Revenue	30,216	27%			Timing	Workers Comp Reimbursement sooner than budgeted.
Profit on Disposal of Assets	12,524				Permanent	Sale of tipper body
<b>Expenditure from operating activities</b>						
Materials and Contracts	300,971	17%			Timing	Running below budget - timing of projects
Utility Charges	(23,699)	(11%)			Timing	Timing of budget ahead of actual invoices.
Interest Expenses	27,362	21%			Timing	Accrued interest as at 30 June 2020
Insurance Expenses	16,979	11%			Timing	January instalment processed in February
Other Expenditure	(15,553)	(17%)			Timing	Henry Road Bonds - collection and sending to DTF
Loss on Disposal of Assets	(177,815)	(1589%)			Timing	Sale of 4A & 4B Kennedy Heights

SHIRE OF IRWIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021

NOTE 16  
BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Opening Surplus(Deficit)			(26,099)	(26,099)
		<b>Permanent Changes</b>					(104,381)	(130,480)
		October Review of Capital Works	041020	Capital Projects			(442,933)	(573,413)
		October Review of Operating Inc/Exp	041020	Operating Expenditure			(293,350)	(866,763)
		Salaries & Wages - Restructure at review	041020	Salaries & Wages			(118,928)	(985,691)
		Increase in Rec Centre Rev. Review	041020	Operating Income		20,000		(965,691)
		Deletion of COVID proviison on rates	041020	Rate Income		962,888		(2,803)
					0	982,888	(985,691)	

KEY INFORMATION

**ATTACHMENT: CEO01**  
Local Government Elections 2021

*Attachment 1*  
Correspondence from the Western Australian Electoral Commission



WESTERN AUSTRALIAN  
Electoral Commission

LGE 028

Mr Shane Ivers  
Chief Executive Officer  
Shire of Irwin  
PMB 21  
DONGARA WA 6525

Dear Mr Ivers

### Local Government Ordinary Election: 2021

The next local government ordinary elections are being held on 16 October 2021. While this is still some distance in the future, I have enclosed an estimate for your next ordinary election to assist in your 2021/2022 budget preparations.

The estimated cost for the 2021 election if conducted as a postal ballot is \$22,000 inc GST, which has been based on the following assumptions:

- 2,700 electors
- response rate of approximately 55%
- 4 vacancies
- count to be conducted at the offices of the Shire of Irwin
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of \$540 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission in a Court of Disputed Returns
- one local government staff member to work in the polling place on election day
- any additional postage rate increase by Australia Post
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

The Commission is required by the *Local Government Act* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors including the cost of materials or number of replies received. The basis for charges is all materials at cost and a margin on staff time only. Should a significant change in this figure become evident prior to or during the election you will be advised as early as possible.

The current procedure required by the Act is that my written agreement has to be obtained before the vote by Council is taken. To facilitate the process, you can take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2021 for the Shire of Irwin in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required. My agreement is subject to the proviso that the Shire of Irwin also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2021 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

I look forward to conducting this election for the Shire of Irwin in anticipation of an affirmative vote by Council. If you have any further queries please contact Phil Richards Manager, Election Events on 9214 0400.

Yours sincerely

A handwritten signature in dark ink, appearing to read 'R Kennedy', written in a cursive style.

Robert Kennedy  
**ELECTORAL COMMISSIONER**

16 December 2020

**ATTACHMENT: ID01**

**Delegated and Authorised Actions for December 2020 and  
January 2021 - Development**

*Attachment 1*  
Table of Delegated Actions for December 2020 and January 2021



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

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
P1062	Development Approval	CEO to Employees	Manager Development	20/01/2021	Granted	Retaining Wall	A White	Lot 122 WIMPOLE ROAD, BONNIEFIELD
P1065	Development Approval	CEO to Employees	Manager Development	11/01/2021	Granted	Additions (Carport, Patio & Garage)	T Parker	38 Point Leander Drive, Port Denison
P1069	Development Approval	CEO to Employees	Manager Development	09/12/2020	Granted	Enclose Patio at Russ Cottage to be Bathroom and Washhouse.	Irwin District Historical Society Inc.	260 Point Leander Drive, Port Denison
P1073	Development Approval	CEO to Employees	Manager Development	06/12/2020	Granted	Outbuilding (Shed)	M Caunce	5 Emily Way, Dongara
P1074	Development Approval	CEO to Employees	Manager Development	19/01/2021	Granted	Single House & Outbuilding	Midwest Planning Consulting	12 Bertran Vista, Port Denison
P1075	Development Approval	CEO to Employees	Manager Development	08/01/2021	Granted	Single House	Nordic Builders	11 Gillam Drive, Dongara
P1076	Development Approval	CEO to Employees	Manager Development	11/12/2020	Granted	Outbuilding (Shed)	L Markham	3 Gregory Pass, Port Denison
P1078	Development Approval	CEO to Employees	Manager Development	14/12/2020	Granted	Single House	A Wintle	Lot 76 Illyarrie Road, Springfield
P1079	Development Approval	CEO to Employees	Manager Development	14/12/2020	Granted	Outbuilding (Shed)	J Chandler	291 Steele Road, Bonniefield
P1080	Development Approval	CEO to Employees	Manager Development	14/12/2020	Granted	Ancillary Accommodation	Barron Building Surveying	18 Sloper Vale, Dongara
P1081	Development Approval	CEO to Employees	Manager Development	07/01/2021	Granted	Addition (Carport)	L Gatfield	11 Mitchell Heights, Dongara

P1082	Development Approval	CEO to Employees	Manager Development	06/01/2021	Granted	Outbuilding (Shed)	Starstate Investments Pty Ltd	18 Downes Way, Port Denison
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## Records of exercise of authorised powers or duties – Building

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
5489	Building Permit	CEO to Employees	Manager Development	22/12/2020	Issued	Addition (Bathroom & Wash House)	IDHS	260 Point Leander Drive, Port Denison
5493	Building Permit	CEO to Employees	Manager Development	03/12/2020	Issued	Free Standing Pergola	Zampin Contractors	275 Springfield Drive, Springfield
5496	Building Permit	CEO to Employees	Manager Development	14/12/2020	Issued	Outbuilding (Shed)	M Caunce	5 Emily Way, Dongara
5497	Building Permit	CEO to Employees	Manager Development	23/12/2020	Issued	Single Dwelling	A Wintle	Lot 76 Illyarrie Road, Springfield
5498	Building Permit	CEO to Employees	Manager Development	16/12/2020	Issued	Addition (Patio)	J Jones	8 Dodd Street, Dongara
5499	Building Permit	CEO to Employees	Manager Development	15/12/2020	Issued	Outbuilding (Shed)	J Chandler	291 Steele Road, Bonniefield
5502	Building Permit	CEO to Employees	Manager Development	02/12/2020	Issued	Single Dwelling	K Ermacora	Lot 46 Powder Bark Loop, Springfield
5503	Building Permit	CEO to Employees	Manager Development	04/12/2020	Issued	Led Sign	Denison Bowling And Recreation Club Inc	137 Point Leander Drive, Port Denison
5504	Building Permit	CEO to Employees	Manager Development	07/12/2020	Issued	Outbuilding (Shed)	S Thomson	Lot 101 Padbury Road, Bookara
5505	Building Permit	CEO to Employees	Manager Development	05/01/2021	Issued	Addition To Shed For Amenities And Storage	S Elliott	Lot 52 Morgan Lane, Irwin
5506	Building Permit	CEO to Employees	Manager Development	05/01/2021	Issued	Amendment To Building Permit 5320 - Timber Frame To Engineered Steel	M Leonard	Lot M347 Wye Farm Road, Yardarino

5508	Building Permit	CEO to Employees	Manager Development	04/01/2021	Issued	Outbuilding (Shed)	Shoreline Outdoor World	Golf Course Road, Port Denison
5510	Building Permit	CEO to Employees	Manager Development	08/01/2021	Issued	Outbuilding (Shed)	LMarkham	3 Gregory Pass, Port Denison
5512	Building Permit	CEO to Employees	Manager Development	18/01/2021	Issued	Addition (Carport)	V Gatfield	11 Mitchell Heights, Dongara
5514	Demolition Permit	CEO to Employees	Manager Development	21/01/2021	Issued	Demolition Of Service Station (Roadhouse)	Demolition Investments Pty Ltd	30183 Brand Highway, Dongara
5515	Building Permit	CEO to Employees	Manager Development	22/01/2021	Issued	Outbuilding (Shed)	Starstate Investments Pty Ltd	18 Downes Way, Port Denison

Records of exercise of authorised powers or duties - Health								
Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
03/21	Traders Permit	Council to CEO	Chief Executive Officer	15/01/2021	Issued	Geckos Fiesta	J & T Woodford	Port Denison Foreshore
01/21	Traders Permit	Council to CEO	Chief Executive Officer	04/01/2021	Issued	Wild Side Coffee	F Catchick	Port Denison Foreshore & Irwin River park
02/21	Permit	Council to CEO	Chief Executive Officer	12/01/2021	Issued	Dongara Markets	S Richards	Town Park, Dongara

**ATTACHMENT: ID02**

**Request For Quotation VP222187 Bitumen Sealing 2020/21**

*Attachment 1*  
RFQ VP222817 Bitument Sealing 2020/21

*Attachment 2*  
RFQ VP222817 Evaluation Matrix



<b>Request for Quotation:</b>	<i>Bitumen Sealing 2020/21</i>
<b>Deadline:</b>	<i>12pm, 28 January 2021</i>
<b>Address for Delivery:</b>	<i>Responses shall be submitted through WALGAs eQuotes Electronic Portal.</i>
<b>RFQ Number:</b>	VP22187

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## 1 Conditions of Responding

### 1.1 Contract Requirements in Brief

The Principal invites Responses in accordance with the terms and conditions of this Request and WALGA preferred supplier contract C033\_13 Roadbuilding Materials & Related Services.

This will be awarded to a sole contractor.

### 1.2 Definitions

Below is a summary of some of the important defined terms used in this Request:

<b>Contractor:</b>	Means the person or persons, corporation or corporations who's Response is accepted by the Principal, and includes the executors or administrators, successors and assignments of such person or persons, corporation or corporations.
<b>Deadline:</b>	As nominated on the front cover page of this Request or as amended.
<b>General Conditions of Contract:</b>	Means the General Conditions of Contract for the Supply of Goods and Provision of Services provided or nominated in Part 3.
<b>Offer:</b>	Your Offer to be selected to supply the Requirements.
<b>Principal:</b>	Shire of Irwin
<b>Response:</b>	Completed Offer, response to Selection Criteria and Attachments.
<b>Respondent</b>	A person or organisation who has or intends to submit a Response to this Request for Quotation.
<b>Requirement:</b>	The Goods and Services requested by the Principal.
<b>Request or RFQ or Request for Quotation:</b>	This document.

### 1.3 Contact Persons

Respondents should not rely on any information provided by any person other than the person listed below:

<b>Name:</b>	<i>Shane Ivers, Chief Executive Officer</i>
<b>Telephone:</b>	<i>(08)9927 0000</i>
<b>Email:</b>	<i>ceo@irwin.wa.gov.au</i>

### 1.4 Selection Criteria

The selection criterion will consist of Compliance and Qualitative components and are detailed within Part 4 of this Request.

The compliance criterion consists of non-scoring elements and will not be point scored. The qualitative criterion are point scored with a predetermined point scoring system.

The Principal has adopted the best value for money approach to this Request. This means that, although price is considered, the Response containing the lowest price will not necessarily be accepted, nor will the offer ranked the highest on the Qualitative Criteria.

The Contract may be awarded to a sole Respondent who best demonstrates the ability to provide quality products and or services at a competitive price. The quoted prices will be assessed together with the qualitative and compliance criteria to determine the most advantageous outcome to the principal.

### 1.5 Lodgement of Response and Delivery Method

The Response is to be:

- a) lodged by the Deadline
- b) lodged electronically in eQuotes

Electronic mail responses, Hard copy responses and Responses Submissions submitted by facsimile will not be accepted.

### 1.6 Rejection of Responses

A Response will be rejected without consideration of its merits in the event that:

- a) it is not submitted before the Deadline; or
- b) it is not submitted at the place specified in the Request for Quotation; or
- c) it may be rejected if it fails to comply with any other requirements of the Request for Quote; or



- d) the Respondent does not submit an Offer form which has been completed and signed together with all the required Attachments.

### **1.7 Acceptance of Responses**

Unless otherwise stated in this Request, Responses may be for all or part of the Requirements and may be accepted by the Principal either wholly or in part. The Principal is not bound to accept the lowest Response and may reject any or all Responses submitted.

### **1.8 Response Validity Period**

All Responses will remain valid and open for acceptance for a minimum period of ninety (90) days from the Deadline.

### **1.9 Alterations**

The Respondent must not alter or add to the Request documents unless required by these General Conditions of Responding.

### **1.10 Ownership of Responses**

All documents, materials, articles and information submitted by the Respondent as part of or in support of a Response shall become upon submission the absolute property of the Principal and will not be returned to the Respondent at the conclusion of the Response Process provided that the Respondent shall be entitled to retain copyright and other intellectual property rights therein, unless otherwise provided by the Contract.

### **1.11 Canvassing of Officers**

If a Respondent, whether personally or by agent, canvasses any of the Principal's Commissioners or Councillors (as the case may be) or Officers with a view to influencing the acceptance of any Respondent, then regardless of such canvassing having any influence on the acceptance of such Submission, the Principal may at its discretion omit the Respondent from consideration.

## **2 Specification**

Refer to the separate contract and specification documents provided as part of this RFQ.

### **3 General Conditions of Contract**

Refer to the separate contract and specification documents provided as part of this RFQ.

## 4 Respondent's Offer

### 4.1 Selection Criteria

Please answer all questions requested within eQuotes (VendorPanel) to address the Compliance and Qualitative Criteria.

#### 4.1.1 Compliance Criteria

a) Respondents are to provide acknowledgment that your organisation has submitted in accordance with the Conditions of this RFQ including completion of the Offer Form and provision of your pricing submitted in the format required by the Principal.	Yes / No
b) Compliance with the Specification contained in the Request.	Yes / No
c) Subcontract  Do you intend to subcontract any of the Requirements? If Yes provide details of the subcontractor(s) including; the name, address and the number of people employed; and the Requirements that will be subcontracted.	Yes / No
d) Project Referees  Provide at least three referees from current or recently completed projects including referee name, Email address, phone number and a brief description of the project conducted with the referee.	Provided
e) Works Insurance  Provide your Works Insurance details including, Insurer; Broker / Policy Number / Value (\$) (Must be for the Contract Price as a minimum) / Expiry Date.  If you do not meet currently hold Works Insurance or meet the minimum value (Contract Price) do you agree to obtain or amend your current policy as the case may be to meet these requirements at no additional cost to the Principal.	Provided
	Yes / No

#### 4.1.2 Qualitative Criteria

<b>A. Price</b>  Quoted Lump Sum prices including the Schedule of Rates.	<b>Weighting</b>  <b>30%</b>
<b>B. Seal Design</b>  Seal Design that clearly aligns with Austroads Guidelines and demonstrates how the Contractor will manage: <ul style="list-style-type: none"> <li>Temperature limits for all relevant phases of the sealing works including the preheating and ground temperatures for the application of bituminous products;</li> <li>Rainfall event limits for all relevant phases of the sealing works including the application of bituminous products;</li> <li>Incorporating the existing surface and traffic movement information provided in the contract document; and</li> <li>The site verification process that the Contractor will undertake to ensure the optimum seal design is achieved.</li> </ul>	<b>Weighting</b>  <b>30%</b>
<b>C. Works Program</b>  Works program that adheres as closely as possible to the indicative timetable in the contract document and demonstrates: <ul style="list-style-type: none"> <li>Timely submission to the Principal of seal design within 2 weeks of contract award;</li> <li>Ability to complete the site works before 30 April 2021;</li> <li>Adequate allowance for adverse or unfavourable weather; and</li> <li>Work execution documentation including seal application information and the associated weather recordings.</li> </ul>	<b>Weighting</b>  <b>20%</b>
<b>D. Management</b>  Provide an overview of your policies and procedures regarding: <ul style="list-style-type: none"> <li>Safety Plan including the induction process, daily site safety meetings and traffic management plans;</li> </ul>	<b>Weighting</b>  <b>20%</b>

<b>Part 4</b>	<b>COMPLETE AND RETURN THIS PART</b>
---------------	--------------------------------------

- |  |  |
|--|--|
| <ul style="list-style-type: none"><li>• Project Quality Plan including the provision of daily record sheets and the process to certify the record sheets as correct with the Principal's Representative;</li><li>• Variations to the contract including additional works and variance of the seal design at the time of spraying; and</li><li>• Defect management including possible damage to Shire infrastructure.</li></ul> |  |
|--|--|

## 4.2 Price Information

Based on the information provided in the contract documentation, supply the following pricing information for both Tables 1 and 2 below:

**Table 1 - Lump Sum Amounts**

Item	Item Description	Item Cost (exc GST)
<b>Allanooka Springs Rd</b> SLK 0.00 – SLK 8.00	Single Coat Chip Seal – includes seal design, aggregate & bitumen supply and application, adequate rolling, traffic management and after care	
<b>Tabletop Rd</b> SLK 0.00 – SLK 5.00	Single Coat Chip Seal – includes seal design, aggregate & bitumen supply and application, adequate rolling, traffic management and after care	
Mobilisation/ Demobilisation Fees (From the contractors Depot to the Shire's Administration Office)	Mobilisation	
	Demobilisation	

<b>Total Contract Value</b>	\$	(ex GST)
	\$	(inc GST)

### Table 2 - Schedule of Rates

[illegible]

- This schedule of rates is to be used as the basis for additional Works and any contract variations that may occur.
- Respondents may add any relevant items to this schedule of rates that may be required.





# SPECIFICATION

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<b>Request for Quotation:</b>	<i>Bitumen Sealing 2020/21</i>
<b>Deadline:</b>	<i>12pm, 28 January 2021</i>
<b>Address for Delivery:</b>	<i>Responses shall be submitted through WALGAs eQuotes Electronic Portal.</i>
<b>RFQ Number:</b>	VP22187

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## 1 INTRODUCTION

This Contract is for the supply of road sealing services to the Principal for the following locations;

- Allanooka Springs Road (SLK 0.00 – SLK 8.00)
- Tabletop Rd (SLK 0.00 – SLK 5.00)

## 2 SCOPE OF WORKS

The Scope of Works includes the following requirements;

1. Provide Seal Design Service
2. Supply and Spray Bituminous products
3. Supply, pre-coat, spread and roll cover aggregates
4. Adequate rolling
5. Traffic management
6. Maintain after-care for a period of 2 weeks

## 3 SEAL DESIGN

All aspects of the Preliminary Seal Design shall comply with current Austroads Guidelines. The Seal Design submission shall identify sufficient information to allow for checking against Austroads guidelines.

The following Table is for information only and it will be the Contractor's responsibility to confirm its accuracy data when undertaking the seal design:

Road Name	Start SLK	Finish SLK	Seal Type	Seal Width (m)	Design ADT	Design ESA	Speed Limit (km/hr)	Heavy Vehicle Network Number
Allanooka Springs Rd	0.00	8.00	Single Coat Chip Seal	7.2	366	246	110	6
Tabletop Rd	0.00	5.00	Single Coat Chip Seal	7	366	246	110	6

Seal Design is to clearly demonstrate how the Contractor will manage:

- Temperature limits for all relevant phases of the sealing works including the preheating and the impact of ground temperatures for the application of bituminous products

- Incorporating the existing surface and traffic movement information shown in Table 2
- The site verification process to ensure the optimum seal design is achieved

Sealing shall not proceed until the road temperature is at least the minimum temperature specified in the seal design and rising.

Sealing shall not proceed when the road temperature is below the minimum temperature specified in the seal design and falling.

The Preliminary Seal Application needs to make due allowance for actual surface texture depth and the variances that may be encountered on site.

It is acknowledged that Preliminary Seal Designs submitted to the Principal may require some variance at the time of spraying within acceptable parameters - to cater for any site conditions at variance with those on which the preliminary seal design was based. These changes are to be fully documented.

Responsibility for the final design application shall rest with the Contractor unless directed otherwise by the Principal's Representative.

#### 4 SEAL APPLICATION

All aspects of seal applications shall comply with all current requirements of Main Roads WA Technical Specifications for Seal Application including 503,509 and 511.

The sealing shall not proceed when rain is imminent. Any failures arising from sealing in adverse conditions shall be the sole responsibility of the Contractor.

Spraying equipment will not stand on pavement areas unless drip trays are placed under the spray bars. Cleaning and disposing of waste bituminous materials will be carried out in approved areas.

#### 5 TRAFFIC MANAGEMENT

The works are to be executed with minimum interference to traffic. The Contractor shall submit proposed TMP at least 14 days to the Principal before the commencement of any road works. A TMP will be required for each road and specific for that location. Generic plans will not be accepted.

#### 6 PRE-CONDITIONS TO COMMENCING WORKS

The Contractor shall not commence the works until the Principal has notified the Contractor that the Principal has approved:

- ☐ the Contractor's Seal Design;
- ☐ the Insurances required under the Contract;
- ☐ the Contractor's Construction/Works Program;
- ☐ the Contractor's Traffic Management Plan;

- ☐ the Contractor's Safety Plan; and
- ☐ the Contractor's Project Quality Plan.

This approval is conditional on the Contractor complying with any subsequent instructions from the Principal to amend the plans, within a time limit specified by the Principal.

### 6.1 Documentation

The Contractor is to record and submit to the Principal's representative the following information daily:

- Sealing SLK's
- Bituminous products used
- Pre-coats, spread and roll cover aggregates including application rates where applicable
- Dipstick reading of the sprayer tank and the bitumen temperature at the beginning and end of each spray run.
- Recordings of pavement temperature and sprayed bitumen temperature. The pavement surface temperature recordings are to be at a minimum of hourly intervals when the temperature is within 5 °C of the minimum temperature specified in the seal design.
- Corresponding weather conditions.

The Principal's Representative and the Contractor's Representative shall both certify as correct, the spray record sheets, at the end of each day's spraying and this will form the basis for contract payments.

### 6.2 Safety induction

Inductions – it is a fundamental requirement of this Contract that the Contractor and all of its employees and sub-contractors, are inducted under the Contractor's Induction policy prior to commencing work on site.

### 6.3 Hours of Operation

Hours of Operations - The Contractor shall as a normal procedure confine its operation to daylight hours between the hours of 6:30am and 6:30pm Monday to Saturday.

[illegible]

## **ATTACHMENT: 9.2.1**

### **Community Assistance Scheme & Events Committee**

#### *Attachment 1*

Minutes of the Community Assistance Scheme & Events (CASE) Committee Meeting held  
Tuesday, 9 February 2021



# Shire of Irwin Community Assistance Scheme & Events (CASE) Committee Meeting

held in the Council Chambers

Tuesday 9 February 2021 at 3.30pm

## Minutes

*It should be noted that recommendations made by this Committee are not final and will be subject to adoption at a future meeting of Council.*

### 1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chairperson welcomed the committee and opened the meeting at 3.30pm.

### 2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

#### Members

Cr H M Wells  
Cr G S Eva  
Ms A Heitman

Shire of Irwin  
Shire of Irwin  
Community

#### Staff

Ms F Boksmati  
Mrs D K Chandler

Community Development Officer  
A/Manager Corporate & Community

#### Apologies

Ms J Finlay

Community

### 3. CONFIRMATION OF MINUTES

#### 3.1. Minutes of the Community Assistance Scheme & Events Committee Meeting held 1 December 2020

*A copy of the minutes of the Community Assistance Scheme & Events Committee Meeting held 1 December 2021 has been provided to all Committee Members under separate cover.*

#### CASE COMMITTEE DECISION:

**MOVED: Cr Eva**

**SECONDED: Ms Heitman**

**That the Minutes of the Community Assistance Scheme & Events Committee Meeting, held 1 December 2020, be confirmed as a true and accurate recording of that meeting.**

**VOTING DETAILS:**

**Carried 3/0**

### 4. BUSINESS ARISING FROM PREVIOUS MEETING

#### 4.1. Irwin District Historical Society



The Irwin District Historical Society opted to utilise an alternative funding source for the print of the Dongara Heritage Walk brochure (now booklet) as applied for in Round 1. Case Committee recommendations to Council to approve funding are no longer applicable. IDHS have submitted a letter requesting that the pre-approved CASE funding of \$4200 be applied to the Cemetery Walk Brochure and the Port Denison Heritage Walk brochure.

**CASE COMMITTEE RECOMMENDATION TO COUNCIL:**

**MOVED: Cr Eva**

**SECONDED: Ms Heitman**

**That the Community Assistance Scheme & Events Committee agree that the Irwin District Historical Society can apply for the pre-approved funding of \$4,200 from Round 1 that was not utilised, under a new Community Assistance Scheme Application for the Cemetery Walk and the Port Denison Heritage Walk brochure updates.**

**VOTING DETAILS:**

**Carried 3/0**

#### **4.2. Dongara Pottery Club**

Due to family illness, the Dongara Pottery Club's approved \$450 for Christmas decorations was not used. The items required for the Committee to recommend the signage at the river entrance have also received no further action.

The Committee discussed that the Pottery Club may like to submit a new application for signage at the river entrance in Round 2 with the approved funds retained for this purpose.

### **5. NEW BUSINESS ITEMS**

#### **5.1. 2020/21 CASE Round 2**

To allow sufficient time to complete projects prior to the end of financial year, the Committee have agreed to open Round 2 of the Community Assistance Scheme on 1 March 2021.

**CASE COMMITTEE RECOMMENDATION TO COUNCIL:**

**MOVED: Cr Eva**

**SECONDED: Ms Heitman**

**That the Community Assistance Scheme & Events Committee recommend that Round 2 of the Community Assistance Scheme be open from 1 March 2021 until 31 March 2021.**

**VOTING DETAILS:**

**Carried 3/0**

### **6. GENERAL BUSINESS**

Review the original application for the Thungarra Art Trail and Fairy Garden installations end date. CDO to contact Kelli Dawson to arrange a walkthrough to clarify which of the temporary art installations can be cleaned up or removed.

Cr Wells requested that unallocated funds be given to a non-for-profit community group. D Chandler indicated that this can be investigated after Round 2 taking into consideration;

- Total funds utilised for Round 2.
- If remaining funds will need a top up from unallocated funds.
- Recommendation made to Council if it can be substantiated.

Confirmed query from Cr Wells that two community groups can combine individual \$5k approved funding allocations for one project.

CDO to ensure community groups are aware that they can request assistance during the application process and to complete the CAS Application.

Each community group to be contacted to advise and encourage them to apply for funding.

### **CAS Guidelines and Application review**

Outcomes from the Community Assistance Scheme Guidelines and Application Review

- Make available a pre-filled sample application for reference.
- Add context around the longevity of a project. If there is no end date, to emphasize the expectations for ongoing maintenance. For end date projects, identify responsibilities for cleanup and/or removal as part of the application process justification.
- Create a flowchart to include in the application to show approval process for CAS Applications
- Remove date specific wording in the form or make the section amendable.
- Include the requirement for two formal quotes with initial preference to be given to local and regional suppliers.
- Include page numbers on the application form.
- Sample budget should match the table on the actual grant application.
- Ensure Grant expense table is fillable.
- Clarify why we need a copy of an organisation's latest financial statement for the application.
- Update the document to new format.

The Committee members agreed to receive and review the document via email to streamline the process. Discussion was held around attempting to complete the document update in time to submit a recommendation for adoption by Council at the 23 February 2021 Ordinary Council Meeting .

*Upon investigating the requirements to submit a new document in time for the 23 February OCM , D Chandler and F Boksmati, in consultation with the Process Improvement team have agreed that minor updates to tidy up the form and remove date specific text will be made for this Round 2, and then a complete overhaul of the document will be completed in time for 2021/22 CAS Funding Rounds.*

## **7. SETTING OF FUTURE MEETING DATES**

CASE Committee Meetings to be held:

- **Monday 15 March 2021 at 3.30pm**
- **Tuesday 20 April 2021 @ 3:30pm.**

## **8. CLOSURE**

There being no further business, the Chairperson declared the meeting closed at 4.55pm.