



ORDINARY COUNCIL MEETING

24 November 2020

Attachment Booklet – November 2020

ATTACHMENT: CC01
Accounts for Payment – October 2020

Shire of Irwin

*List of Accounts paid October 2020 for presentation to the
Council Meeting 24 November 2020*

MUNICIPAL/(TRUST) PAYMENTS			
EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT26519	05/10/2020	LEON BAKER JEWELLERS	FAREWELL GIFT
EFT26520	07/10/2020	DONGARA BAKERY	CATERING
EFT26521	07/10/2020	TARTS & CO	COFFEE VAN TRAVEL COSTS FOR PUMP TRACK OPENING
EFT26522	07/10/2020	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION SEPTEMBER
EFT26523	07/10/2020	EJ DIESEL	REPAIRS TO JOHN DEERE MOWER AND ISUZU TIPPER TRUCK
EFT26524	07/10/2020	GHD PTY LTD	MORETON TCE - DETAILED DESIGN
EFT26525	07/10/2020	GERALDTON LIMESTONE RETAINING WALLS	REPAIRS TO VERGE ON HAMPTON STREET
EFT26526	07/10/2020	MIDWEST WATERWORKS	LABOUR, ASSISTANCE AND RETICULATION PARTS FOR PUMP TRACK
EFT26527	07/10/2020	VISIT GROUP PTY LTD	VISITOR CENTRE STOCK
EFT26528	07/10/2020	OAKS CIVIL CONSTRUCTION PTY LTD	TRAFFIC MANAGEMENT ON POINT LEANDER DRIVE AND TRAFFIC MANAGEMENT PLAN & ESTIMATE OF WORKS FOR BAND HIGHWAY/TOURIST INFO BAY AREA
EFT26529	07/10/2020	ANDREW JOHN GILLAM	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER
EFT26530	07/10/2020	BARRY WYSE	DEPUTY PRESIDENTS ALLOWANCE 2020/21 & MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER
EFT26531	07/10/2020	GRANT STEVEN EVA	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER
EFT26532	07/10/2020	HAYLEY WELLS	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER
EFT26533	07/10/2020	ISABELLA MARY SCOTT	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER
EFT26534	07/10/2020	MARK LEONARD	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER
EFT26535	07/10/2020	MICHAEL SMITH	SHIRE PRESIDENTS ALLOWANCE 2020/21 AND PRESIDENTS ATTENDANCE FEES JULY TO SEPTEMBER
EFT26536	07/10/2020	IAN FRANCIS WEST	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER
EFT26537	08/10/2020	NORDIC BUILDERS	INDEPENDENT LIVING UNITS - FINAL PAYMENT
EFT26538	13/10/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS
EFT26539	13/10/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS
EFT26540	13/10/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS
EFT26541	16/10/2020	AAA-ASPHALT SURFACES	BULKA BAG OF ASPHALT FOR ROAD MAINTENANCE REPAIRS
EFT26542	16/10/2020	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES SEPTEMBER 2020
EFT26543	16/10/2020	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION SEPTEMBER
EFT26544	16/10/2020	BEAUREPAIRES GERALDTON	SUPPLY AND FIT TYRES INCLUDING ROTATION ON NISSAN PRIME MOVER
EFT26545	16/10/2020	BRAND MECHANICAL SERVICES	REPAIRS TO GROUND MASTER MOWER AND ZERO TURN MOWER
EFT26546	16/10/2020	BRIDGESTONE SERVICE CENTRE GERALDTON	SUPPLY AND FIT NEW TYRES AND TUBES ON DROP DECK TRAILER
EFT26547	16/10/2020	BOB WADDELL CONSULTANT	ASSISTANCE WITH 2019/2020 ANNUAL FINANCIAL REPORT AND MANAGEMENT REPORTING
EFT26548	16/10/2020	CANINE CONTROL	CONTRACT RANGER SERVICES
EFT26549	16/10/2020	RJ & JR PECK - CARRIBEAN HARDWARE	TRUCK TRAINING & MENTORING
EFT26550	16/10/2020	CENTRAL REGIONAL TAFE	AUSCHEM ACCREDITATION TRAINING - PARKS & GARDENS STAFF
EFT26551	16/10/2020	COMMON GROUND TRAILS	DESIGN OF TRAILHEAD SIGN ARTWORK FOR PUMP TRACK
EFT26552	16/10/2020	IRWIN RURAL SUPPLIES & STOCKFEEDS	GLYPHATE FOR WEED SPRAYING AND LAYER CRUMBLES FOR CHICKENS
EFT26553	16/10/2020	TOLL	FREIGHT CHARGES
EFT26554	16/10/2020	CIVIC WORKFORCE MANAGEMENT	HR SUPPORT & MENTORING SERVICES
EFT26555	16/10/2020	DIAL BEFORE YOU DIG	QUARTERLY REFERRAL FEE - JULY TO SEPTEMBER
EFT26556	16/10/2020	DC TWO PTY LTD	VOIP CHARGES OCTOBER
EFT26557	16/10/2020	DONGARA DISTRICT HIGH SCHOOL P & C (CANTEEN)	REC CENTRE KIOSK SUPPLIES
EFT26558	16/10/2020	DONGARA HANDYMAN SERVICE	BUILDING MAINTENANCE WORKS AT SHIRE BUILDING & FACILITIES
EFT26559	16/10/2020	DONGARA BODY BUILDERS	FABRICATE SORTING BENCHES FOR CONTAINER DEPOSIT SCHEME, INSPECT AND REPAIR HEAVY PLANT VEHICLES AND TRAILERS AND BRACKETS FOR TRANSFER STATION DOOR
EFT26560	16/10/2020	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDEN, BUILDING, ROAD AND BUILDING MAINTENANCE SUPPLIES INCLUDING GALVANISED PIPE FOR SIGN INSTALLATION
EFT26561	16/10/2020	DONGARA HARDWARE	SUPPLY AND INSTALL GAS BOTTLES FOR HENRY ROAD UNITS, RETICULATION SUPPLIES AND WATER FOR DEPOT & REC CENTRE
EFT26562	16/10/2020	DONGARA DENISON SMASH REPAIRS	EXCESS PAYMENT FOR REPAIRS ON NISSAN PRIME MOVER
EFT26563	16/10/2020	RIVERBEND FOODWORKS DONGARA	MONTHLY CONSUMABLES
EFT26564	16/10/2020	DONGARA MIDWEST WASTE	SIX MONTH SERVICING OF COASTAL NODE SEPTIC TANKS AND HIRE OF PORTABLE TOILETS FOR PUMP TRACK OPENING
EFT26565	16/10/2020	ECHOLON AUSTRALIA PTY LTD	LEADERSHIP PROGRAM - LEADING IN THE NEW NORMAL
EFT26566	16/10/2020	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	EMERGENCY SERVICES LEVY - SHIRE BUILDING & FACILITIES
EFT26567	16/10/2020	DONGARA TOWN BUSHFIRE BRIGADE	REIMBURSEMENT OF CATERING COSTS FOR VOLUNTEER AWARDS CEREMONY
EFT26568	16/10/2020	CITY OF GREATER GERALDTON	BUILDING CERTIFICATION SERVICES
EFT26569	16/10/2020	GIUDICE & BARNDON FUNERAL DIRECTORS	REFUND OF RESERVATION PLOT FEE
EFT26570	16/10/2020	HLS LEGAL	PROFESSIONAL LEGAL ADVICE
EFT26571	16/10/2020	HUTCHY'S BRICKLAYING PTY LTD	REPAIR TO BRICKWORK AT THE VILLAGE
EFT26572	16/10/2020	KIRKLAND ELECTRICAL SERVICES	SUPPLY AND INSTALL BACK UP POWER SYSTEM FOR MEDIC FRIDGE AT MEDICAL CENTRE AND ELECTRICAL REPAIRS AT SHIRE BUILDINGS AND FACILITIES
EFT26573	16/10/2020	BRYAN HENDRICK KLEINSMAN	SITE WORKS AT PUMP TRACK
EFT26574	16/10/2020	LENANE HOLDINGS PTY LTD	DRY HIRE OF CAT LOADER
EFT26575	16/10/2020	MITCHELL AND BROWN COMMUNICATIONS	SERVICING OF TV TRANSMISSION EQUIPMENT

Shire of Irwin

List of Accounts paid October 2020 for presentation to the
Council Meeting 24 November 2020

MUNICIPAL/(TRUST) PAYMENTS			
EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT26576	16/10/2020	PETER ROBINSON	CROSSOVER REIMBURSEMENT
EFT26577	16/10/2020	PIXIES SCREEN PRINTS	PROTECTIVE CLOTHING AND STAFF AND COUNCILLOR NAME BADGES
EFT26578	16/10/2020	SAMPSON MEDIA	PUMP TRACK OPENING - PHOTOGRAPHY & DRONE FOOTAGE
EFT26579	16/10/2020	SEASPRAY BEACH HOLIDAY PARK	ACCOMMODATION - CORPORATE BUSINESS PLAN CONSULTATION
EFT26580	16/10/2020	SEASIDE SIGNS	CONTAINER DEPOSIT SCHEME SIGNAGE AND STEEP DROP OFF SIGNS
EFT26581	16/10/2020	SLATER GARTRELL SPORTS	GYM EQUIPMENT FOR REC CENTRE GYM
EFT26582	16/10/2020	SUBTERRANEAN SERVICE LOCATIONS WA	LOCATION SERVICES AT DEPOT AND REC CENTRE
EFT26583	16/10/2020	DONGARA IGA	MONTHLY CONSUMABLES
EFT26584	16/10/2020	THURKLE'S EARTHMOVING & MAINTENANCE	GREEN WASTE PILE CONTROLLED BURN - DOZER OPERATIONS
EFT26585	16/10/2020	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES
EFT26586	16/10/2020	SYNERGY	ELECTRICITY CHARGES
EFT26587	16/10/2020	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION SEPTEMBER
EFT26588	19/10/2020	GEOFFREY STEVEN BAVOILLOT	REFUND
EFT26589	22/10/2020	AUSTRALIAN WASTE MANAGEMENT PTY LTD	CONTAINER DEPOSIT SCHEME CONTAINERS
EFT26590	22/10/2020	CANINE CONTROL	CONTRACT RANGER SERVICES
EFT26591	22/10/2020	DALLYWATER CONSULTING	CONTRACT CONSULTANT EHO SERVICES
EFT26592	22/10/2020	DONGARA BODY BUILDERS	REPLACE BRAKE SHOES IN SIDE TIPPER
EFT26593	22/10/2020	SPARKIE BLUE	URGENT ELECTRICAL REPAIRS AT SURF BEACH SHED
EFT26594	28/10/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS
EFT26595	28/10/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS
EFT26596	28/10/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS
EFT26597	29/10/2020	TIERNEY BROS TRANSPORT PTY LTD	REFUND
EFT26598	30/10/2020	DONGARA FENCING	INSTALL BOLLARDS AT TRANSFER STATION FOR CAR PARKING AREAS
EFT26599	30/10/2020	DWER DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	TRANSFER STATION ANNUAL LICENCE FEE 2020/21
EFT26600	30/10/2020	FENCE IT WA	HIRE OF TEMPORARY FENCING FOR PUMP TRACK
EFT26601	30/10/2020	REFUEL AUSTRALIA	BULK DIESEL FUEL AND FUEL CARD PURCHASES
EFT26602	30/10/2020	GHD PTY LTD	MORETON TCE - DETAILED DESIGN
EFT26603	30/10/2020	GERALDTON 4WD SERVICE & REPAIR	SERVICE AND INSTALL TOWBAR TO CESM VEHICLE
EFT26604	30/10/2020	GLOBAL SPILL & SAFETY	BOLLARDS WITH BASES FOR CONTAINER DEPOSIT SCHEME
EFT26605	30/10/2020	KPA ARCHITECTS	ARCHITECTURAL ASSESSMENT SERVICES FOR SIHI PROJECT
EFT26606	30/10/2020	LENANE HOLDINGS PTY LTD	SUPPLY AND DELIVER GRAVEL FOR PUMP TRACK
EFT26607	30/10/2020	SYNERGY	ELECTRICITY CHARGES
32004	06/10/2020	DEPARTMENT OF TRANSPORT	SHIRE OF IRWIN NUMBER PLATES
32005	14/10/2020	SHIRE OF IRWIN	CONTAINER DEPOSIT SCHEME - CASH FOR REFUND POINT
32006	14/10/2020	DONGARA COMMUNITY RESOURCE CENTRE	REGISTRATION OF FORD RANGER AND HOLDEN COLORADO'S TO COMMON EXPIRY
32007	16/10/2020	MURRAY GORDON SCOTT	CROSSOVER REIMBURSEMENT
32008	16/10/2020	WATER CORPORATION	SUB METER APPLICATION FEE FOR HENRY ROAD UNITS
32009	22/10/2020	SHIRE OF IRWIN	PETTY CASH RECONCILIATION - OCTOBER 2020 INCLUDING ROAD CLOSURE APPLICATIONS FOR MONTHLY TOWN MARKETS, CHANGE OF PLATE FEES, POLICE CLEARANCES, WORKING WITH CHILDREN CHECK AND PRIZE FOR PUMP TRACK OPENING
32010	29/10/2020	THEODORUS CRISTIANUS HOLTMEULEN	REFUND
32011	29/10/2020	RALPH ALLAN MURRAY	REFUND
32012	29/10/2020	RENATE CHRISTEL RIED	REFUND
32013	30/10/2020	WATER CORPORATION	VARIOUS WATER CHARGES
DD20664.1	06/10/2020	TELSTRA AUSTRALIA	VARIOUS TELEPHONE & DATA CHARGES
DD20697.1	26/10/2020	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES
DD20716.1	30/10/2020	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES
DD20659.1	01/10/2020	WA TREASURY CORPORATION	LOAN 98
DD20670.1	07/10/2020	WA TREASURY CORPORATION	LOAN 93
SOL 10/20	16/10/2020	SHINE TECH SOLAR	SOLAR REPAYMENT OCTOBER 2020
DD20714.1	30/10/2020	HUNTER PREMIUM FUNDING	INSURANCE PREMIUM FUNDING REPAYMENT - FORTH INSTALMENT
CR 051020	05/10/2020	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING COMPUTER EXPENSES, SEWERAGE PLAN FOR MEMORIAL PARK, STANDARDS FOR HYDRO POOL, OXYGEN CYLINDER RENTAL FOR MEDICAL CENTRE AND REC CENTRE EXPENSES
DD20675.1	20/10/2020	ASGARD SUPERANNUATION	SUPERANNUATION
DD20675.2	20/10/2020	AUSTRALIAN SUPER	SUPERANNUATION
DD20675.3	20/10/2020	HOSTPLUS	SUPERANNUATION
DD20675.4	20/10/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION
DD20675.5	20/10/2020	MLC SUPER FUND	SUPERANNUATION
DD20675.6	20/10/2020	REST SUPERANNUATION	SUPERANNUATION
DD20675.7	20/10/2020	WA SUPER	SUPERANNUATION
DD20701.1	03/11/2020	ANZ SMART CHOICE SUPER	SUPERANNUATION
DD20701.2	03/11/2020	ASGARD SUPERANNUATION	SUPERANNUATION
DD20701.3	03/11/2020	AUSTRALIAN SUPER	SUPERANNUATION
DD20701.4	03/11/2020	HOSTPLUS	SUPERANNUATION
DD20701.5	03/11/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION
DD20701.6	03/11/2020	MLC SUPER FUND	SUPERANNUATION
DD20701.7	03/11/2020	REST SUPERANNUATION	SUPERANNUATION

Shire of Irwin

*List of Accounts paid October 2020 for presentation to the
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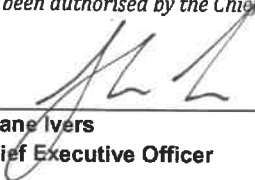
MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
DD20701.8	03/11/2020	WA SUPER	-12470.66
		SUPERANNUATION	-561,841.01

Sundry Creditors as at 31/10/2020 198,076.24

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

13/11/20
DATE


Shane Ivers
Chief Executive Officer

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR 051020

S.Ivers Credit Card Expenses

Department of Mines, Industry Regulation & Safety	Sewerage Plan - Memorial Park	10.50
MYOB Australia	Upgrade of MYOB at Visitor Centre Monthly Charge	70.50
Spotify	Rec Centre Gym Music	11.99
SAI Global	Standards - Hydro Pools	93.63
BOC Limited	Oxygen Cylinder Rental - Medical Centre	6.19
NAB	Card Fee	9.00
		<u>201.81</u>

TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT

201.81

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

Attachment 1
Financial Statements to 31 October 2020



SHIRE OF IRWIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 October 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
Significant Projects					
AGED APPROPRIATE HOUSING - STAGE 2	10%	2,259,327	752,804	227,950	524,854
R2R - FANE ROAD	0%	64,000	22,396	0	22,396
R2R - PIGGERY LANE	1%	129,540	45,335	818	44,517
R2R - BELAURA PLACE	0%	21,259	7,437	0	7,437
CASUARINAS ROAD - RRG	58%	357,000	124,946	207,280	(82,334)
MORETON TERRACE DESIGN	3%	450,000	157,500	15,421	142,079
TABLETOP ROAD - RRG	2%	422,500	147,871	10,038	137,833
BURMA ROAD - RRG	16%	251,500	88,014	39,050	48,964
MILO ROAD DESIGN	0%	38,528	13,483	0	13,483
BLENHEIM ROAD	70%	7,100	2,485	4,950	(2,465)
GENERAL FOOTPATHS	23%	5,000	1,750	1,150	600
CEMETERY REVITALISATION	1%	130,000	42,900	1,384	41,516
CLIFF HEAD - PAID CAMPING IMPLEMENTATION	0%	15,000	0	0	0
SKATE PARK - PUMP TRACK	111%	238,000	176,000	263,194	(87,194)
RURAL SIGNS	17%	69,000	24,150	11,450	12,700
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	16%	1,041,725	184,372	170,238	(14,134)
Non-operating Grants, Subsidies and Contributions	7%	4,102,922	1,674,972	291,747	(1,383,225)
	9%	5,144,647	1,859,344	461,985	(1,397,359)
Rates Levied	100%	5,394,500	5,387,828	5,368,853	(18,975)

% Compares current ytd actuals to annual budget

Financial Position		Current Year	
		Prior Year 31 October 2019	31 October 2020
Adjusted Net Current Assets	67%	\$ 5,577,607	\$ 3,762,747
Cash and Equivalent - Unrestricted	224%	\$ 1,998,762	\$ 4,479,512
Cash and Equivalent - Restricted	98%	\$ 1,316,594	\$ 1,295,141
Receivables - Rates	34%	\$ 4,376,846	\$ 1,472,282
Receivables - Other	150%	\$ 128,003	\$ 191,578
Payables	399%	\$ 103,416	\$ 412,203

% 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.

SHIRE OF IRWIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2020

PREPARATION TIMING AND REVIEW

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

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SUMMARY INFORMATION

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.

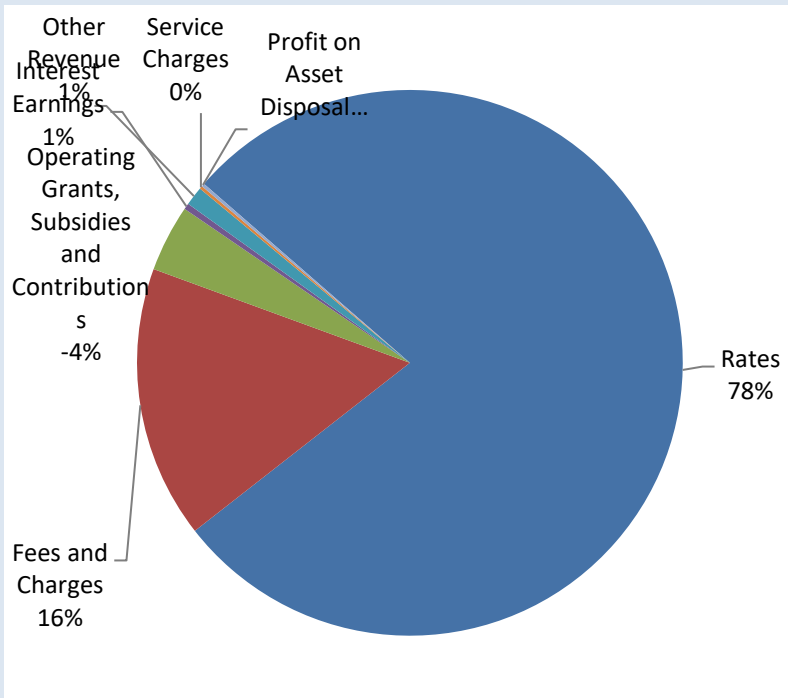
CRITICAL ACCOUNTING ESTIMATES

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.

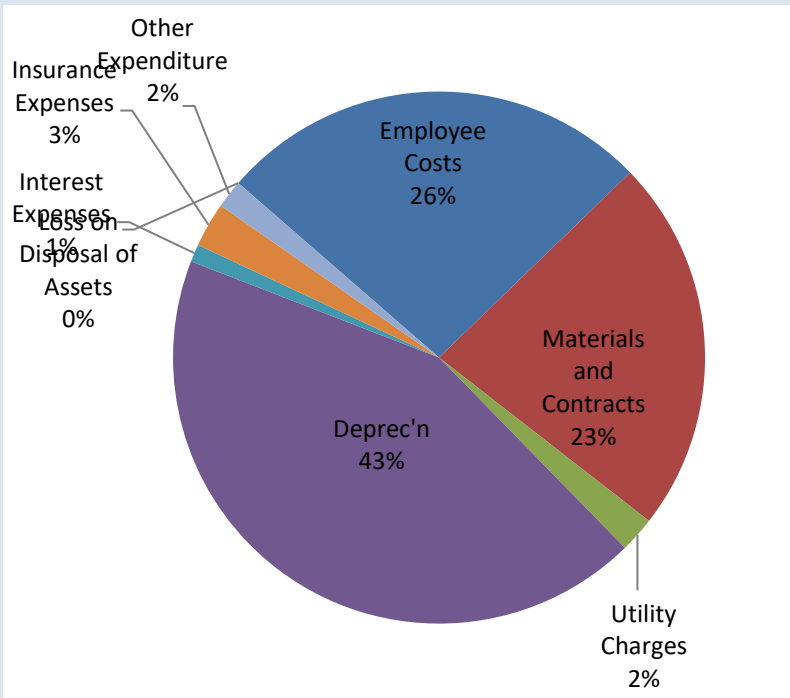
ROUNDING OFF FIGURES

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

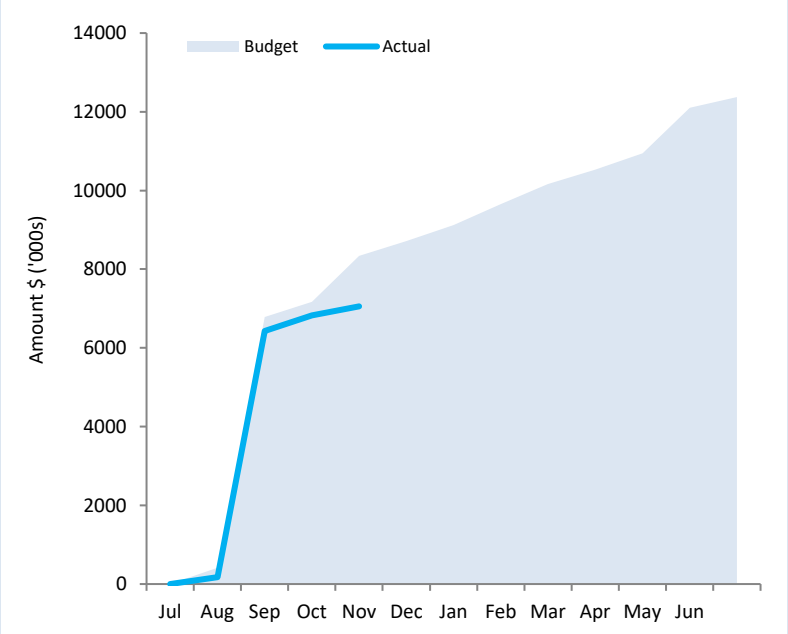
OPERATING REVENUE



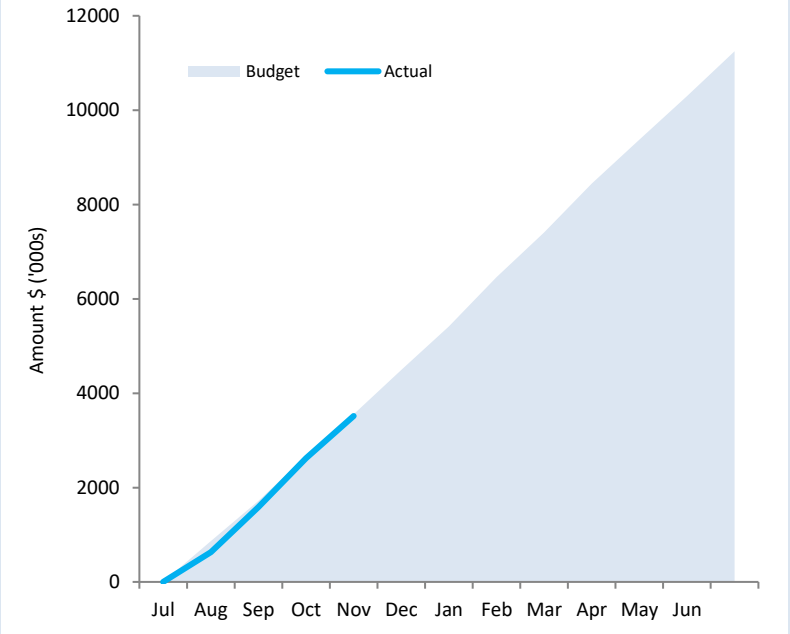
OPERATING EXPENSES



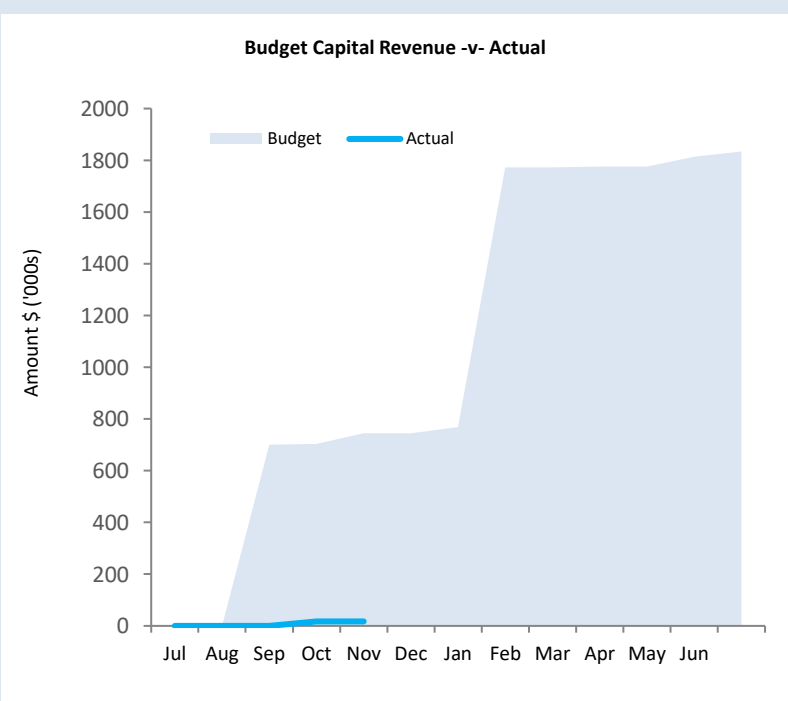
Budget Operating Revenues -v- Actual



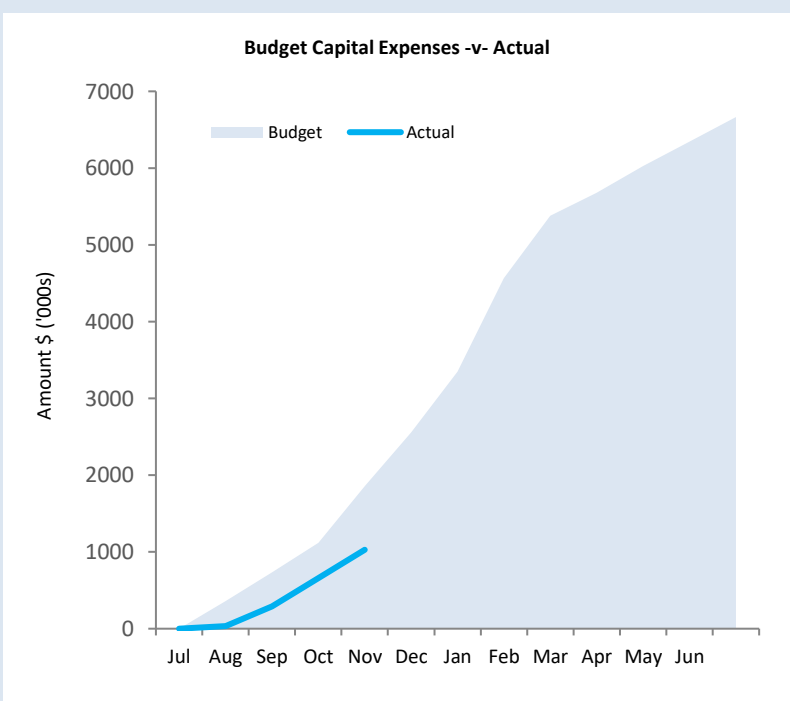
Budget Operating Expenses -v- YTD Actual



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	
GOVERNANCE 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.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY 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.
HEALTH 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.
EDUCATION AND WELFARE To provide services to the elderly, children and youth.	Maintenance of playgroup centre and senior citizen centre. Provision of youth support services.
HOUSING To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
COMMUNITY AMENITIES 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.
RECREATION AND CULTURE 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.
TRANSPORT 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.
ECONOMIC SERVICES 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.
OTHER PROPERTY AND SERVICES 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 OCTOBER 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. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	(168,015)	(272,396)	(272,396)	(272,396)	0	0%		
Revenue from operating activities									
Governance		0	0	0	0	0			
General Purpose Funding - Rates	6	5,394,500	5,394,500	5,385,028	5,368,853	(16,175)	(0%)	▼	
General Purpose Funding - Other		316,641	316,641	86,736	97,889	11,153	13%	▲	\$
Law, Order and Public Safety		172,994	172,994	54,658	37,316	(17,342)	(32%)	▼	\$
Health		60,700	60,700	37,582	26,572	(11,010)	(29%)	▼	\$
Education and Welfare		8,550	8,550	2,180	1,144	(1,036)	(48%)	▼	
Housing		353,000	353,000	117,664	111,391	(6,273)	(5%)	▼	
Community Amenities		853,855	853,855	753,175	791,543	38,368	5%	▲	
Recreation and Culture		153,817	273,817	78,708	81,199	2,491	3%	▲	
Transport		85,766	635,766	83,254	95,730	12,476	15%	▲	\$
Economic Services		131,657	131,657	46,443	119,292	72,849	157%	▲	\$
Other Property and Services		69,500	69,500	16,660	32,816	16,156	97%	▲	\$
		7,600,980	8,270,980	6,662,088	6,763,745				
Expenditure from operating activities									
Governance		(558,300)	(583,300)	(236,576)	(171,108)	65,468	28%	▲	\$
General Purpose Funding		(1,460,715)	(597,827)	(195,928)	(213,176)	(17,248)	(9%)	▼	
Law, Order and Public Safety		(471,125)	(467,858)	(158,833)	(157,082)	1,751	1%	▲	
Health		(339,547)	(339,547)	(102,236)	(117,071)	(14,835)	(15%)	▼	\$
Education and Welfare		(62,370)	(62,370)	(19,255)	(20,083)	(828)	(4%)	▼	
Housing		(590,171)	(591,550)	(194,334)	(205,898)	(11,564)	(6%)	▼	
Community Amenities		(1,199,904)	(1,304,592)	(425,447)	(328,523)	96,924	23%	▲	\$
Recreation and Culture		(2,555,055)	(2,576,129)	(841,749)	(808,634)	33,115	4%	▲	
Transport		(3,440,854)	(4,055,354)	(1,177,014)	(1,333,332)	(156,318)	(13%)	▼	\$
Economic Services		(383,644)	(388,144)	(127,211)	(116,367)	10,844	9%	▲	
Other Property and Services		(48,500)	(281,441)	(71,716)	(45,314)	26,402	37%	▲	\$
		(11,110,185)	(11,248,112)	(3,550,299)	(3,516,587)				
Operating activities excluded from budget									
Add back Depreciation		4,358,601	4,358,601	1,452,828	1,519,315	66,487	5%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	9,620	10,013	10,796	(12,524)	(23,320)	(216%)	▼	\$
Movement in Leave Reserve (Added Back)		1,334	1,334	444	227	(217)	(49%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		860,350	1,392,816	4,575,857	4,754,177				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,628,255	4,102,922	1,674,972	291,747	(1,383,225)	(83%)	▼	\$
Proceeds from Disposal of Assets	7	40,000	65,000	40,000	13,224	(26,776)	(67%)	▼	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,329,327)	(2,327,327)	(775,804)	(320,477)	455,327	59%	▲	\$
Plant and Equipment	8	(66,000)	(720,000)	(66,000)	(18,218)	47,782	72%	▲	\$
Furniture and Equipment	8	(26,100)	(51,700)	(26,100)	(17,033)	9,068	35%	▲	
Infrastructure Assets - Roads	8	(1,791,127)	(2,533,127)	(622,392)	(285,187)	337,205	54%	▲	\$
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)	(253,550)	(276,028)	(22,478)	(9%)	▼	
Amount attributable to investing activities		(1,039,299)	(2,072,232)	(28,874)	(611,971)				
Financing Activities									
Proceeds from New Debentures	9	1,095,010	1,625,010	700,000	0	(700,000)	(100%)	▼	\$
Repayment of Debentures	9	(391,148)	(391,148)	(103,273)	(102,123)	1,150	1%	▲	
Repayment of Lease Financing	9	(19,929)	(19,929)	(6,636)	(6,584)	52	1%	▲	
Advances to Community Groups		(395,010)	(395,010)	(395,010)	0	395,010	100%	▲	\$
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		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)	(4,664)	(2,378)	2,286	49%	▲	
Amount attributable to financing activities		320,864	948,999	194,465	(107,062)				
Closing Funding Surplus(Deficit)	1	(26,099)	(2,813)	4,469,052	3,762,747				

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 OCTOBER 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 OCTOBER 2020

BY NATURE OR TYPE

		Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
	Note	\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	1	(168,015)	(272,396)	(272,396)	(272,396)	0	0%		
Revenue from operating activities									
Rates	6	5,394,500	5,394,500	5,387,828	5,368,853	(18,975)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	491,725	1,041,725	184,372	170,238	(14,134)	(8%)	▼	
Fees and Charges		1,391,062	1,511,062	974,058	1,110,045	135,987	14%	▲	S
Service Charges		0	0	0	0	0			
Interest Earnings		53,167	53,167	16,324	24,732	8,408	52%	▲	
Other Revenue		269,350	269,350	99,506	77,354	(22,152)	(22%)	▼	S
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			
		7,600,980	8,270,980	6,662,088	6,763,745				
Expenditure from operating activities									
Employee Costs		(2,403,645)	(2,543,983)	(860,135)	(927,402)	(67,267)	(8%)	▼	
Materials and Contracts		(2,541,343)	(3,401,428)	(938,661)	(800,280)	138,381	15%	▲	S
Utility Charges		(346,700)	(346,700)	(83,316)	(76,226)	7,090	9%	▲	
Depreciation on Non-Current Assets		(4,358,601)	(4,358,601)	(1,452,828)	(1,519,315)	(66,487)	(5%)	▼	
Interest Expenses		(222,963)	(222,963)	(62,477)	(37,427)	25,050	40%	▲	S
Insurance Expenses		(188,849)	(188,849)	(94,331)	(95,770)	(1,439)	(2%)	▼	
Other Expenditure		(1,037,288)	(174,400)	(47,755)	(60,167)	(12,412)	(26%)	▼	S
Loss on Disposal of Assets	7	(10,796)	(11,189)	(10,796)	0	10,796	100%	▲	S
Loss FV Valuation of Assets		0	0	0	0	0			
		(11,110,185)	(11,248,112)	(3,550,299)	(3,516,587)				
Operating activities excluded from budget									
Add back Depreciation		4,358,601	4,358,601	1,452,828	1,519,315	66,487	5%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	9,620	10,013	10,796	(12,524)	(23,320)	(216%)	▼	S
Movement in Leave Reserve (Added Back)		1,334	1,334	444	227	(217)	(49%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		860,350	1,392,816	4,575,857	4,754,177				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,628,255	4,102,922	1,674,972	291,747	(1,383,225)	(83%)	▼	S
Proceeds from Disposal of Assets	7	40,000	65,000	40,000	13,224	(26,776)	(67%)	▼	S
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,329,327)	(2,327,327)	(775,804)	(320,477)	455,327	59%	▲	S
Plant and Equipment	8	(66,000)	(720,000)	(66,000)	(18,218)	47,782	72%	▲	S
Furniture and Equipment	8	(26,100)	(51,700)	(26,100)	(17,033)	9,068	35%	▲	
Infrastructure Assets - Roads	8	(1,791,127)	(2,533,127)	(622,392)	(285,187)	337,205	54%	▲	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)	(253,550)	(276,028)	(22,478)	(9%)	▼	
Amount attributable to investing activities		(1,039,299)	(2,072,232)	(28,874)	(611,971)				
Financing Activities									
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)	(103,273)	(102,123)	1,150	1%	▲	
Repayment of Lease Financing	9	(19,929)	(19,929)	(6,636)	(6,584)	52	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)	(4,664)	(2,378)	2,286	49%	▲	
Amount attributable to financing activities		320,864	948,999	194,465	(107,062)				
Closing Funding Surplus (Deficit)	1	(26,099)	(2,813)	4,469,052	3,762,747				

▲▼ 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

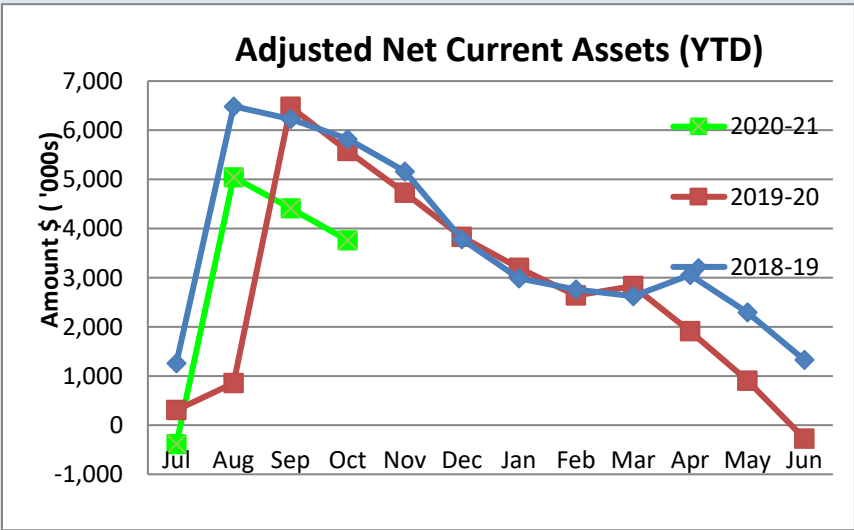
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2020	This Time Last Year 31/10/2019	Year to Date Actual 31/10/2020
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	1,651,177	1,998,762	4,479,512
Cash Restricted - Reserves	2	1,292,763	1,316,594	1,295,141
Cash Restricted - General	2	362,875	376,298	362,875
Cash Restricted - Bonds & Deposits	2	198,687	202,500	200,249
Receivables - Rates	3	393,000	4,376,846	1,472,282
Receivables - Other	3	185,996	128,003	191,578
Contract Assets	4	0	0	0
Inventories	4	18,521	20,118	18,521
		4,103,019	8,419,122	8,020,158
Less: Current Liabilities				
Payables	5	(802,165)	(103,416)	(412,203)
Contract Liabilities	11	(1,417,566)	(991,515)	(1,689,833)
Bonds & Deposits	14	(198,687)	(200,072)	(200,249)
Loan and Lease Liability	9	(361,613)	(192,868)	(252,906)
Provisions	11	(416,446)	(348,465)	(416,446)
		(3,196,477)	(1,836,336)	(2,971,637)
Less: Cash Reserves	10	(1,292,763)	(1,316,594)	(1,295,141)
Add Back: Component of Leave Liability not Required to be funded		123,184	122,515	123,411
Add Back: Loan and Lease Liability		361,613	192,868	252,906
Less : Loan Receivable - clubs/institutions		(8,098)	(3,968)	(4,075)
Less : Restricted Cash General	15	(362,875)	0	(362,875)
Net Current Funding Position		(272,396)	5,577,607	3,762,747

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)
\$3.76 M
Last Year YTD
Surplus(Deficit)
\$5.58 M

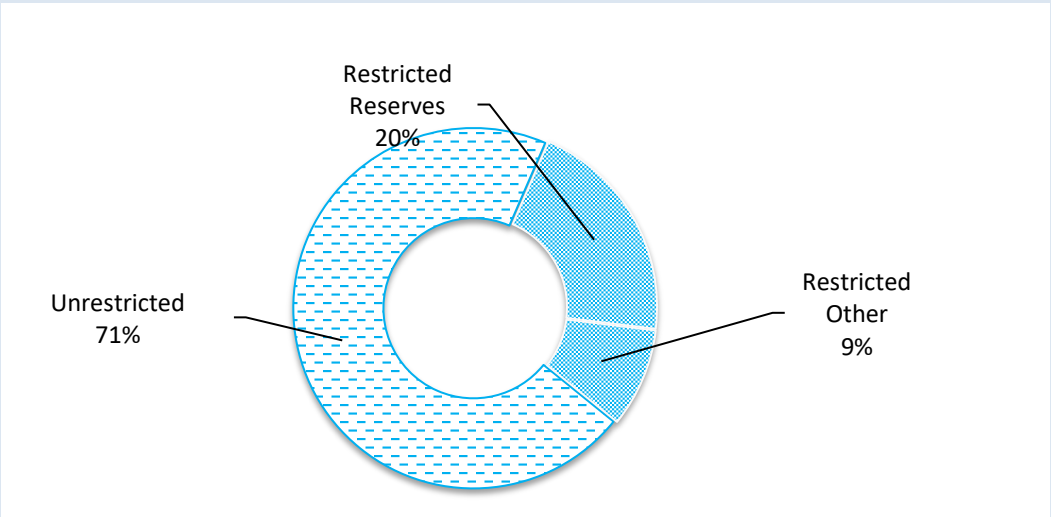
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
CASH ADVANCES	2,050			2,050	Cash on Hand	Nil	On Hand
At Call Deposits							
CASH AT BANK MUNI A/C	4,477,462			4,477,462	NAB	0.25%	At Call
RESERVE FUND BANK A/C		1,295,141		1,295,141	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)			200,249	200,249	NAB	0.25%	At Call
Term Deposits							
Nil							
Total	4,479,512	1,295,141	563,124	6,337,777			

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.

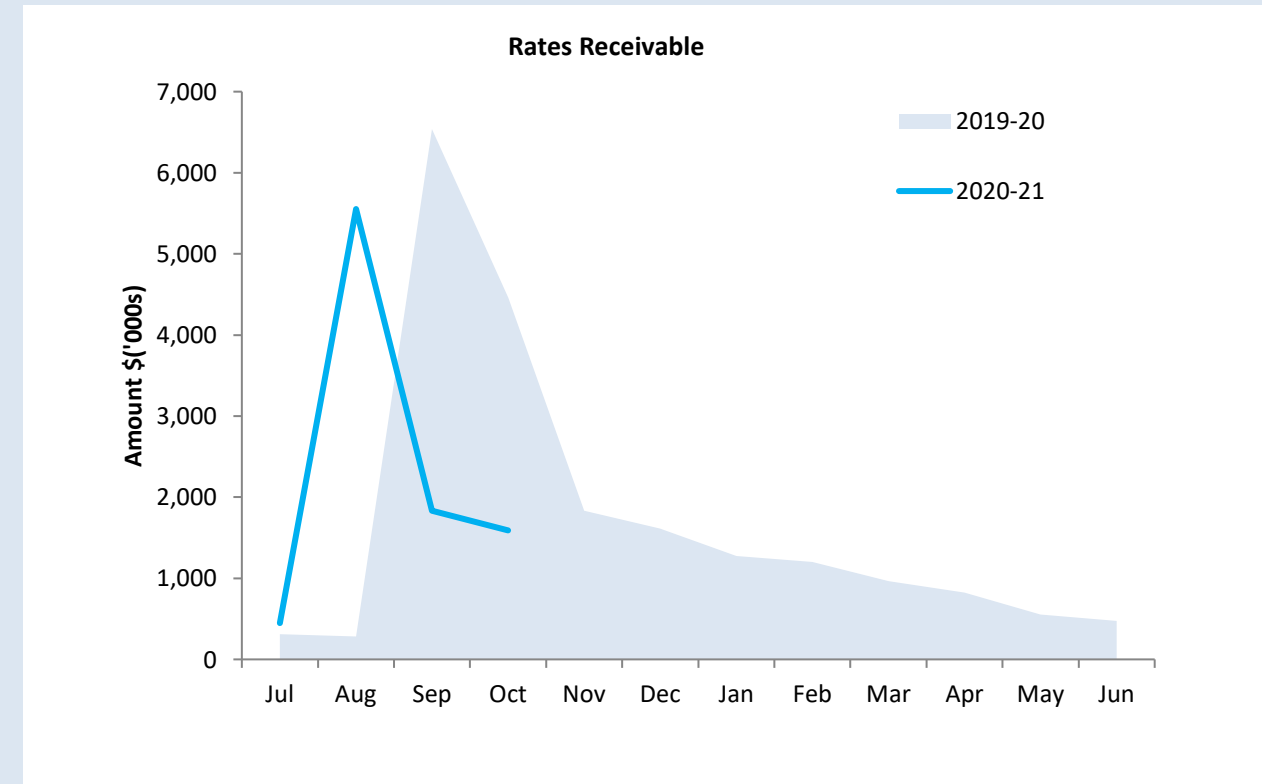


Total Cash	Unrestricted
\$6.34 M	\$1.3 M

Receivables - Rates & Rubbish	30 June 2020	31 Oct 20
	\$	\$
Opening Arrears Previous Years	350,992	472,740
Levied this year	6,085,751	6,108,615
Less Collections to date	(5,964,004)	(4,989,673)
Equals Current Outstanding	472,740	1,591,682
Net Rates Collectable	472,740	1,591,682
% Collected	92.66%	75.82%

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.

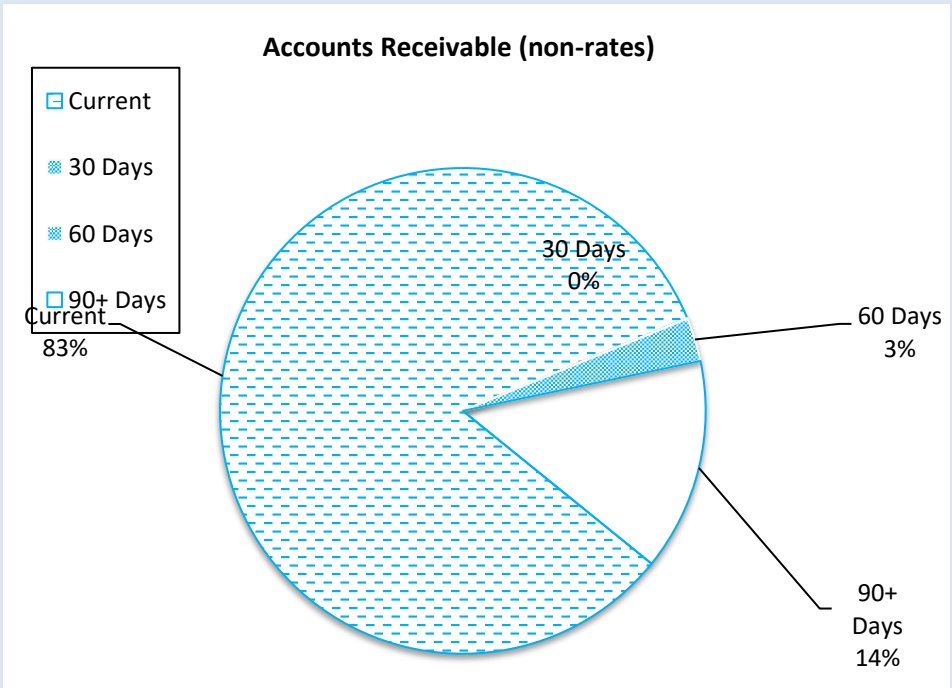


Collected	Rates Due
76%	\$1,591,682

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	139,628	67	4,889	23,790	168,374
Percentage	83%	0%	3%	14%	
Balance per Trial Balance					
Sundry Debtors					168,374
Receivables - Other					23,204
Total Receivables General Outstanding					191,578
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
\$191,578
Over 30 Days
17%
Over 90 Days
14%

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

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.

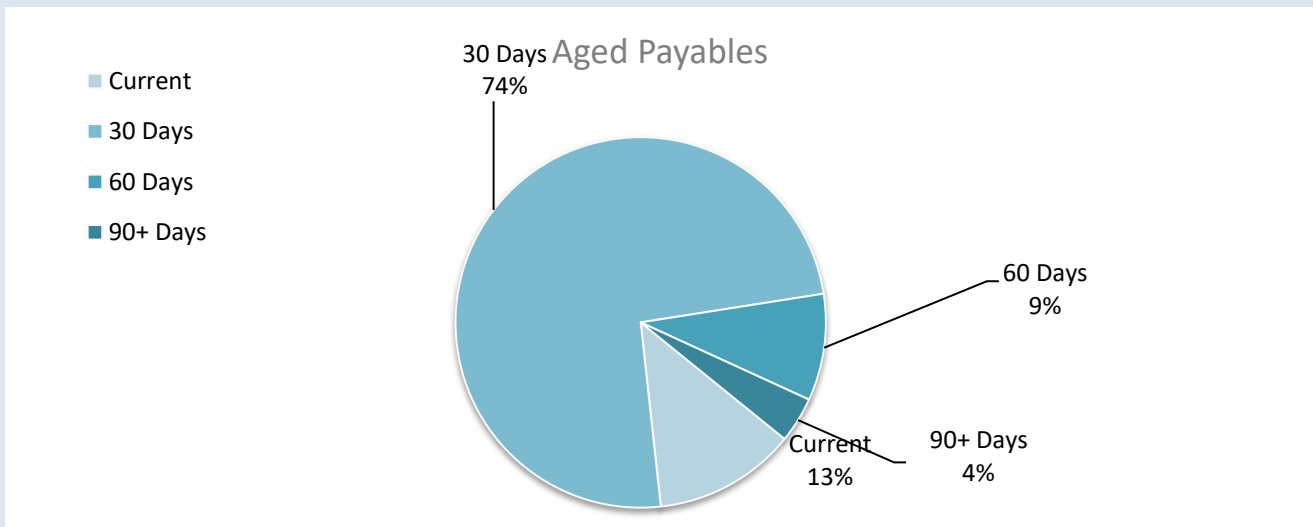
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

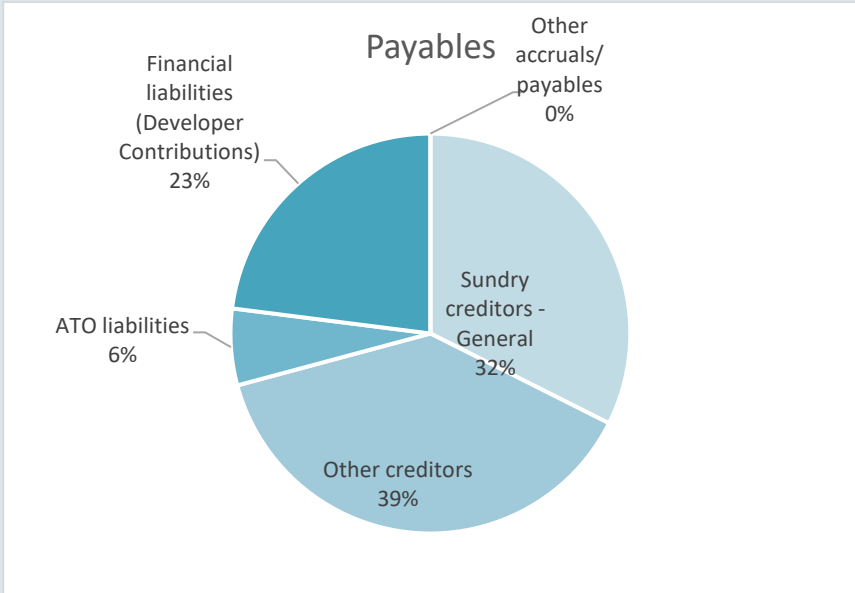
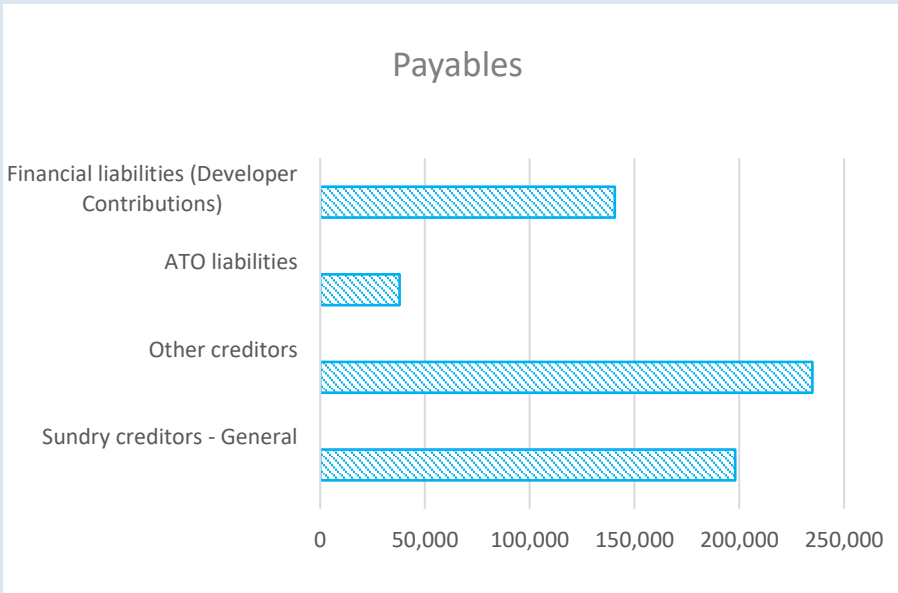
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	24,622	147,082	18,469	7,903	198,076
Percentage	12.4%	74.3%	9.3%	4%	
Balance per Trial Balance					
Sundry creditors - General					198,076
Other creditors					234,770
ATO liabilities					37,817
Financial liabilities (Developer Contributions)					140,508
Other accruals/payables					0
Total Payables General Outstanding					611,171
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
\$611,171
Over 30 Days
88%
Over 90 Days
4%



SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2020

OPERATING ACTIVITIES

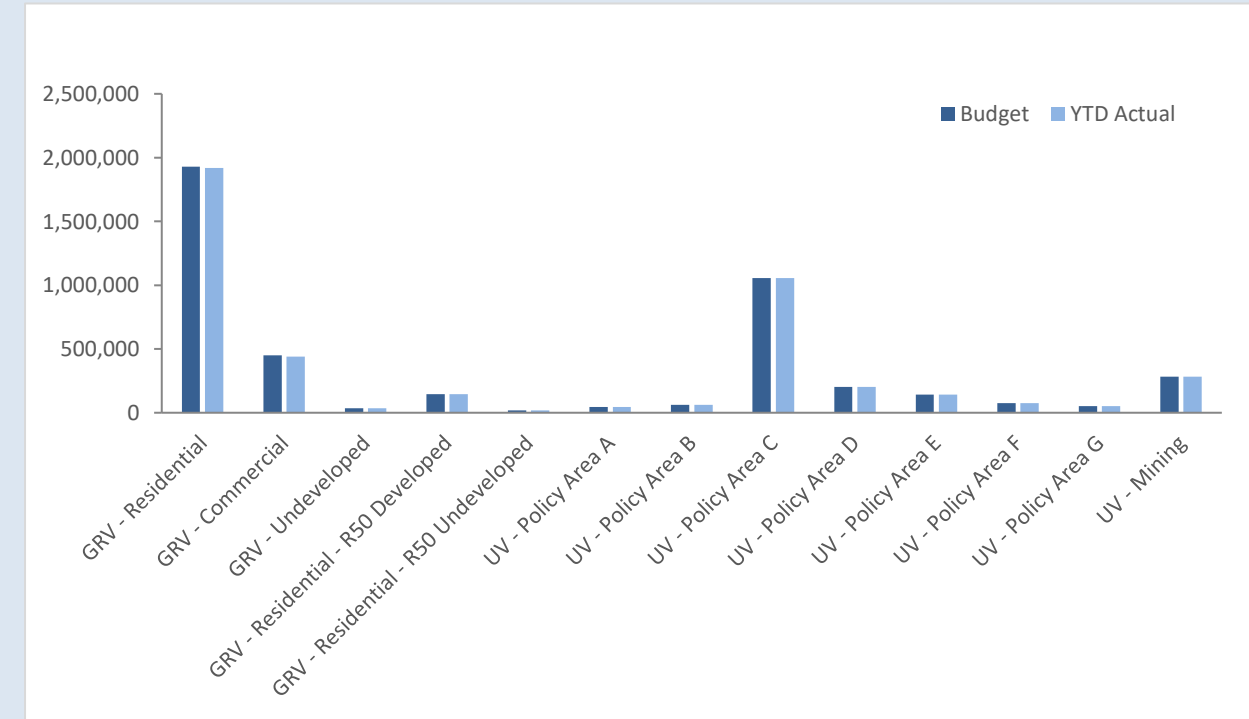
NOTE 6

RATE REVENUE

RATE TYPE	Rate in	Number of Properties	Rateable Value	Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV - Residential	0.111808	1,334	17,151,409	1,917,663	5,000	5,000	1,927,663	1,917,662.88	0	0	1,917,663
GRV - Commercial	0.111808	121	4,037,910	451,470	0	0	451,470	443,329.86	0	(2,327)	441,003
GRV - Undeveloped	0.111808	20	311,776	34,859	0	0	34,859	34,859.02	0	0	34,859
GRV - Residential - R50 Develop	0.111808	75	1,286,620	143,854	0	0	143,854	143,854.51	0	0	143,855
GRV - Residential - R50 Undevelop	0.111808	12	166,050	18,566	0	0	18,566	18,565.74	0	0	18,566
UV - Policy Area A	0.014193	5	3,160,000	44,850	0	0	44,850	44,849.88	0	0	44,850
UV - Policy Area B	0.014193	13	4,451,902	63,186	0	0	63,186	63,185.84	(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	0	0	1,057,003
UV - Policy Area D	0.014193	109	14,172,852	201,155	0	0	201,155	201,155.30	0	0	201,155
UV - Policy Area E	0.014193	40	9,917,800	140,763	0	0	140,763	140,763.34	0	0	140,763
UV - Policy Area F	0.014193	24	5,209,350	73,936	0	0	73,936	73,936.31	0	0	73,936
UV - Policy Area G	0.014193	27	3,704,751	52,582	0	0	52,582	52,581.53	0	0	52,582
UV - Mining	0.189882	28	1,480,782	281,174	0	0	281,174	282,811.59	0	379	283,191
UV - Mining Developed	0.189882	9	887,524	168,525	0	0	168,525	168,524.83	0	0	168,525
Sub-Totals		1,949	140,416,255	4,649,643	5,000	5,000	4,659,643	4,643,083	(412)	(2,813)	4,639,859
Minimum Payment											
	\$										
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
Sub-Totals		715	5,412,109	732,057	0	0	732,057	728,994	0	0	728,994
		2,664	145,828,364	5,381,700	5,000	5,000	5,391,700	5,372,077	(412)	(2,813)	5,368,853
Discounts							0				0
Concession							0				0
Amount from General Rates							5,391,700				5,368,853
Ex-Gratia Rates							2,800				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							5,394,500				5,368,853

KEY INFORMATION

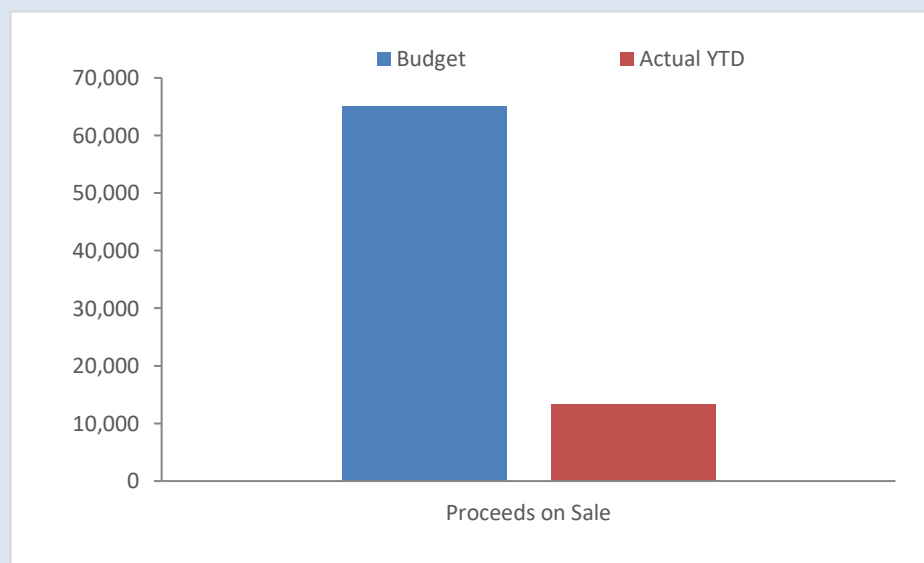
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.



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

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
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		0	0		
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)	700	13,224	12,524	0

KEY INFORMATION



Proceeds on Sale

Budget	YTD Actual	%
\$65,000	\$13,224	20%

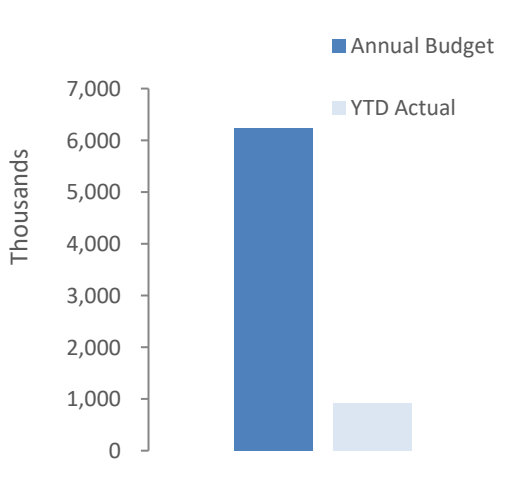
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

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	775,804	2,327,327	320,477	-455,327
Plant and Equipment	66,000	66,000	720,000	18,218	-47,782
Furniture and Equipment	26,100	26,100	51,700	17,033	-9,068
Infrastructure Assets - Roads	1,791,127	622,392	2,533,127	285,187	-337,205
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	253,550	608,000	276,028	22,478
Capital Expenditure Totals	4,707,554	1,743,846	6,240,154	916,943	-826,903
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,628,255	1,674,972	4,102,922	291,747	-1,383,225
Borrowings	1,095,010	700,000	1,625,010	0	-700,000
Other (Disposals & C/Fwd)	40,000	40,000	65,000	13,224	-26,776
Council contribution - Cash Backed Reserves					
Various Reserves		0	118,135	0	0
Council contribution - operations		-671,126	329,087	611,971	1,283,097
Capital Funding Total		1,743,846	6,240,154	916,943	-826,903

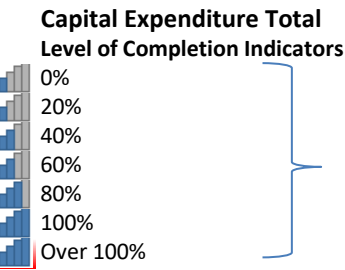
SIGNIFICANT ACCOUNTING POLICIES

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







































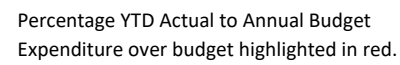
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$6.24 M	\$0.92 M	15%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.1 M	\$0.29 M	7%




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		Total YTD	Variance (Under)/Over
					Annual Budget	Annual Budget	YTD Budget		
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	(19,062)	(19,062)
0.10 	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(2,259,327)	(2,259,327)	(752,804)	(227,950)	524,854
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)	(752,804)	(291,375)	461,429
Community Amenities									
1.46 	CONTAINER DEPOSIT SCHEME	1944	1311	CJ70	(20,000)	(20,000)	0	(29,101)	(29,101)
Total - Community Amenities					(20,000)	(20,000)	0	(29,101)	(29,101)
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)	(775,804)	(320,477)	455,327
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)	0	0	0
Total - Recreation & Culture					(35,000)	(120,000)	(35,000)	0	35,000
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									
0.00 	BULK FUEL STORAGE TANK & SYSTEM	5300	1312	CJ44	(12,000)	(12,000)	(12,000)	0	12,000
Total - Other Property & Services					(12,000)	(12,000)	(12,000)	0	12,000
0.03 	Total - Plant & Equipment				(66,000)	(720,000)	(66,000)	(18,218)	47,782
Furniture & Equipment									
Recreation & Culture									
0.30 	BASKETBALL SCOREBOARD	2824	1314	CJ81	(15,000)	(15,000)	(15,000)	(4,533)	10,468
0.00 	GYMNASTICS EQUIPMENT - MATS, BOARDS, BEAM ETC	2824	1314	CJ35	0	(7,000)	0	0	0
Total - Recreation & Culture					(15,000)	(22,000)	(15,000)	(4,533)	10,468
Other Property & Services									
0.00 	IT - HARDWARE	0264	1314	CJ33	(11,100)	(29,700)	(11,100)	0	11,100
1.00 	IT - WEBSITE & INTRANET	0264	1314	CJ34	0	0	0	(12,500)	(12,500)
Total - Other Property & Services					(11,100)	(29,700)	(11,100)	(12,500)	(1,400)
0.33 	Total - Furniture & Equipment				(26,100)	(51,700)	(26,100)	(17,033)	9,068
Roads									
Housing									
0.00 	THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS	2586	1317	CJ45	(44,700)	(44,700)	(11,175)	0	11,175
Total - Housing					(44,700)	(44,700)	(11,175)	0	11,175
Transport									
0.00 	R2R - FANE ROAD	6644	1317	CJ75	(64,000)	(64,000)	(22,396)	0	22,396
0.01 	R2R - PIGGERY LANE	6644	1317	CJ76	(129,540)	(129,540)	(45,335)	(818)	44,517
0.00 	R2R - BELAURA PLACE	6644	1317	CJ77	(21,259)	(21,259)	(7,437)	0	7,437
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
0.03 	MORETON TERRACE DESIGN	6664	1317	CJ22	(450,000)	(450,000)	(157,500)	(15,421)	142,079
0.58 	CASUARINAS ROAD - RRG	6674	1317	CJ72	(357,000)	(357,000)	(124,946)	(207,280)	(82,334)
0.02 	TABLETOP ROAD - RRG	6674	1317	CJ73	(422,500)	(422,500)	(147,871)	(10,038)	137,833
0.16 	BURMA ROAD - RRG	6674	1317	CJ74	(251,500)	(251,500)	(88,014)	(39,050)	48,964
0.00 	MILO ROAD DESIGN	6674	1317	CJ23	(38,528)	(38,528)	(13,483)	0	13,483
0.70 	BLENHEIM ROAD	6694	1317	CJ24	(7,100)	(7,100)	(2,485)	(4,950)	(2,465)
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)	(1,750)	(1,150)	600
Total - Transport					(1,746,427)	(2,488,427)	(611,217)	(285,187)	326,030
0.11 	Total - Roads				(1,791,127)	(2,533,127)	(622,392)	(285,187)	337,205



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

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(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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other Health													
Loan 99 - Medical Centre	1,450,000	0	0	0	0	58,961	58,961	1,450,000	1,391,039	1,391,039	-4,822	32,786	32,786
Other Housing													
Loan 100- Sihi CompletionMedical Centre	0	0	700,000	700,000	0	31,621	31,621	0	668,379	668,379	0	7,385	7,385
Recreation and Culture													
Loan 93 - Recreation Centre	2,105,156	0	0	0	35,844	109,992	109,992	2,069,312	1,995,164	1,995,164	37,592	152,737	152,737
Loan 96 - Tennis Courts Resurfacing	79,897	0	0	0	0	39,478	39,478	79,897	40,419	40,419	-52	2,311	2,311
Transport													
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	98,100	365,207	365,207	4,328,048	5,290,942	4,760,942	36,834	216,849	216,849
Self supporting loans													
Recreation and Culture													
Loan 97 - Golf Club	20,638	0	0	0	4,023	8,098	8,098	16,615	12,541	12,541	94	629	629
Loan 101 - Golf Club	0	0	40,000	40,000	0	1,807	1,807	0	38,193	38,193	0	422	422
Loan 102 - Denison Bowling Club	0	0	355,010	355,010	0	16,037	16,037	0	338,973	338,973	0	3,745	3,745
	20,638	0	395,010	395,010	4,023	25,941	25,941	16,615	389,707	389,707	94	4,796	4,796
Total	4,446,787	0	1,625,010	1,095,010	102,123	391,148	391,148	4,344,664	5,680,649	5,150,649	36,928	221,646	221,646
Current loan borrowings	341,683							239,560					
Non-current loan borrowings	4,105,103							4,105,103					
	4,446,787							4,344,664					

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture													
Solar Panels (67.941%)	39,333	0	0	0	4,473	13,540	13,540	34,860	25,793	25,793	339	895	895
Other Property and Services													
Solar Panels (32.059%)	18,560	0	0	0	2,111	6,389	6,389	16,449	12,171	12,171	160	422	422
	57,893	0	0	0	6,584	19,929	19,929	51,309	37,964	37,964	499	1,317	1,317
Total	57,893	0	0	0	6,584	19,929	19,929	51,309	37,964	37,964	499	1,317	1,317
Current financing borrowings	19,930							13,346					
Non-current financing borrowings	37,963							37,963					
	57,893							51,309					

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

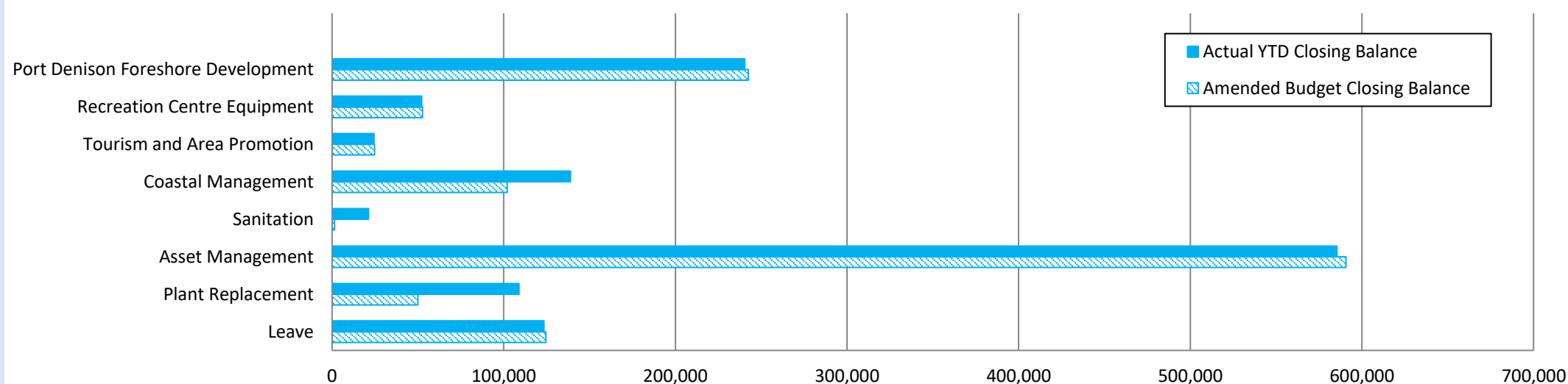
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

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	227	0	0	0	0	124,518	123,411
Plant Replacement	108,736	1,178	200	0	0	(60,000)	0	49,914	108,936
Asset Management	584,401	6,329	1,075	0	0	0	0	590,730	585,477
Sanitation	21,161	229	39	0	0	(20,000)	0	1,390	21,200
Coastal Management	138,669	1,502	255	0	0	(38,135)	0	102,036	138,924
Tourism and Area Promotion	24,469	265	45	0	0	0	0	24,734	24,514
Recreation Centre Equipment	52,183	565	96	0	0	0	0	52,748	52,279
Port Denison Foreshore Development	239,960	2,598	441	0	0	0	0	242,558	240,402
	1,292,763	14,000	2,378	0	0	(118,135)	0	1,188,628	1,295,141

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 OCTOBER 2020

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2020	Liability Increase	Liability Reduction	Closing Balance 31 Oct 2020
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	85,372	23,999	0	109,371
- non-operating	13	1,191,686	540,016	(291,747)	1,439,955
Total unspent grants, contributions and reimbursements		1,277,058	564,015	(291,747)	1,549,325
Provisions					
Annual leave		211,873	0	0	211,873
Long service leave		204,573	0	0	204,573
Total Provisions		416,446	0	0	416,446
Total Other Current Liabilities					1,965,771
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 OCTOBER 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 Oct 2020	Current Liability 31 Oct 2020	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - Roads (WALGGC)	0	0	0	0	0	155,310	155,310	38,827	38,083
Grants Commission - General (WALGGC)	0	0	0	0	0	103,831	103,831	25,957	24,408
Law, order, public safety								0	
DFES Grant - Operating Bush Fire Brigade	15,583	11,999	0	27,581	27,581	47,994	47,994	11,998	0
DFES Bushfire Risk Management Project	23,923	0	0	23,923	23,923	0	0	0	0
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	2,000	2,000	0	0
Community amenities						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
Recreation and culture						0	0	0	0
Dept Land & Development Coastal Nodes	1,500	0	0	1,500	1,500	0	0	0	0
Coastal Management	6,600	12,000	0	18,600	18,600	0	0	0	0
State Library - General Excellence Award Grant	5,000	0	0	5,000	5,000	0	0	0	0
Transport						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
	84,281	23,999	0	108,280	108,280	391,725	941,725	159,372	145,081
Operating Contributions									
Law, order, public safety									
DFES - Community Emergency Services Manager	0	0	0	0	0	100,000	100,000	25,000	25,157
Dongara Pop-up Shop - Sustainable Environment Commit	1,091	0	0	1,091	1,091	0	0	0	0
	1,091	0	0	1,091	1,091	100,000	100,000	25,000	25,157
TOTALS	85,372	23,999	0	109,371	109,371	491,725	1,041,725	184,372	170,238

SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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 Oct 2020	Current Liability 31 Oct 2020	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Housing									
SIHI Ageing in Place (WA Country Health Service)	1,078,741	0	(154,138)	924,603	924,603	1,559,327	1,559,327	779,663	154,138
Recreation and culture									
Skate Park - Pump Track (Lotterywest)	0	0	0	0	0	250,000	250,000	0	0
Coastal Reserve Works	15,463	0	0	15,463	15,463	0	0	0	0
Transport									
RTR Grant - Casuarinas Rd (CJ72)	0	29,750	0	29,750	29,750	119,000	119,000	29,750	0
RTR Grant - Tabletop Rd (CJ73)	0	16,155	0	16,155	16,155	140,833	140,833	35,208	0
RTR Grant - Burma Rd (CJ74)	0	40,011	0	40,011	40,011	83,833	83,833	20,958	0
RTR Grant - Fane Rd (CJ75)	0	16,000	0	16,000	16,000	64,000	64,000	16,000	0
RTR Grant - Piggery Lane (CJ76)	0	32,385	(612)	31,773	31,773	129,540	129,540	32,385	612
RTR Grant - Bileaura Rd (CJ77)	0	5,314	0	5,314	5,314	21,259	21,259	5,314	0
RRG Grant - Moreton Terrace (CJ22)	73,204	0	(7,442)	65,762	65,762	300,000	300,000	150,000	7,442
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	95,200	(90,245)	4,955	4,955	238,000	238,000	119,000	90,245
RRG Grant - Tabletop Rd (CJ73)	0	112,667	(6,692)	105,975	105,975	281,667	281,667	140,832	6,692
RRG Grant - Burma RD (CJ74)	0	67,067	(26,033)	41,034	41,034	167,667	167,667	83,832	26,033
RRG Grant - Tabletop Rd Seal (CJ78)	0	0	0	0	0	0	174,667	0	0
RRG Grant - Allanoooka Spring Rd Seal (CJ79)	0	0	0	0	0	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	(1,306)	63,694	63,694	130,000	130,000	130,000	1,306
LRCIP Grant - Rehabilitate Former Fisherman's Hall	0	25,967	0	25,967	25,967	51,934	51,934	51,934	0
LRCIP Grant - Rural Signage CJ10	0	34,500	(5,279)	29,221	29,221	69,000	69,000	69,000	5,279
	1,191,686	540,016	(291,747)	1,439,955	1,439,955	3,628,255	4,102,922	1,674,972	291,747
Total Non-operating grants, subsidies and contributions	1,191,686	540,016	(291,747)	1,439,955	1,439,955	3,628,255	4,102,922	1,674,972	291,747

SHIRE OF IRWIN

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

NOTE 14

BONDS & 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 Oct 2020
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
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	561.50	0.00	19,251.26
Youth Advisory Council	17,014.33	0.00	0.00	17,014.33
Kerbing Deposits	23,900.00	3,000.00	(2,000.00)	24,900.00
Dongara Childrens Centre	0.00	0.00	0.00	0.00
Old Mill Restoration	0.00	0.00	0.00	0.00
Water Main Contributions	0.00	0.00	0.00	0.00
Performance Bonds	75,832.52	0.00	0.00	75,832.52
Key Bonds & Various	2,070.00	0.00	0.00	2,070.00
Safer WA Committee	340.52	0.00	0.00	340.52
Other Grant Funds	6,643.50	0.00	0.00	6,643.50
Various Bonds	2,654.05	600.00	(600.00)	2,654.05
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
Sub-Total	198,687.06	4,161.50	(2,600.00)	200,248.56
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	198,687.06	4,161.50	(2,600.00)	200,248.56

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. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Other	11,153	13%	▲	\$	Permanent	Interest earned lower than budgeted
Law, Order and Public Safety	(17,342)	(32%)	▼	\$	Timing	Op Grant received but shown as contract liability until expended
Health	(11,010)	(29%)	▼	\$	Timing	Timing of lease payment later than budgeted
Transport	12,476	15%	▲	\$	Permanent	Disposal of tip body - not budgeted for
Economic Services	72,849	157%	▲	\$	Permanent	Leases on caravan parks higher than budgeted
Other Property and Services	16,156	97%	▲	\$	Timing	Workers Compensation received sooner than budgeted.
Expenditure from operating activities						
Governance	65,468	28%	▲	\$	Timing	Audit fees budgeted for Sept - not yet paid
Health	(14,835)	(15%)	▼	\$	Timing	Medical centre IT costs running higher than budgeted
Community Amenities	96,924	23%	▲	\$	Timing	Timing of Cleanaway invoices
Transport	(156,318)	(13%)	▼	\$	Timing	Timing of road maintenance and construction projects.
Other Property and Services	26,402	37%	▲	\$	Timing	PWO and plant recovery rates to be checked
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,383,225)	(83%)	▼	\$	Timing	Road grants received but cannot be recognised until road construction jobs completed
Proceeds from Disposal of Assets	(26,776)	(67%)	▼	\$	Permanent	Tip body disposed off via Pickles - not budgeted
Land and Buildings	455,327	59%	▲	\$	Timing	Timing of SIHI construction works - budget spread monthly - works staggered.
Plant and Equipment	47,782	72%	▲	\$	Timing	Tip body disposed off via Pickles - not budgeted
Infrastructure Assets - Roads	337,205	54%	▲	\$	Timing	Timing of construction works
Financing Activities						
Proceeds from New Debentures	(700,000)	(100%)	▼	\$	Timing	SIHI grant not yet required
Advances to Community Groups	395,010	100%	▲	\$	Timing	Loan funds not yet required.
Reporting Nature or Type	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Fees and Charges	135,987	14%	▲	\$	Timing	Rate budget needs adjusting to show as one income amount in August.
Other Revenue	(22,152)	(22%)	▼	\$	Timing	Workers Comp Reimbursement sooner than budgeted.
Profit on Disposal of Assets	12,524		▲	\$	Permanent	Sale of tipper body
Expenditure from operating activities						
Materials and Contracts	138,381	15%	▲	\$	Timing	Running below budget - timing of projects
Interest Expenses	25,050	40%	▲	\$	Timing	Accrued interest as at 30 June 2020
Other Expenditure	(12,412)	(26%)	▼	\$	Timing	Henry Road Bonds - collection and sending to DTF
Loss on Disposal of Assets	10,796	100%	▲	\$	Timing	Purchase of new ride on mower not yet completed.

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

NOTE 16

KEY INFORMATION

ATTACHMENT: CEO01

Payments to Employees in Addition to a Contract or Award

Attachment 1

Council Policy CP32 Payments to Employees in Addition to a Contract or Award

Policy Number	Policy Title
CP32	Payments to Employees in Addition to a Contract or Award

OBJECTIVE

This policy provides the requirements for payments to employees in addition to a contract or award when ceasing employment with the Shire, in accordance with section 5.50 of the *Local Government Act 1995*.

POLICY

This policy applies to all permanent Shire of Irwin employees. Decisions under this policy are to be made by:

- Council – where the payment is for a Chief Executive Officer (CEO) or Senior employee.
- CEO – where the payment is for any other employee.

The Shire of Irwin and Council are committed to ensuring they meet legislative compliance by providing fair and equitable consideration to employees who are ceasing their employment with the Shire.

PRACTICE

Severance

Employees who are resigning from the Shire of their own volition for the purposes of retirement or career change will not be paid a severance payment unless provided for in this policy.

The Shire may make a severance payment in the following circumstances:

- Any Federal or State Award or Industrial Agreement applicable to that employee;
- Any applicable provisions within the employee's contract of employment;
- Redundancy; or
- To settle other termination matters (that do not relate to redundancy).

The value of payment or payments is not to exceed the requirements specified in the *Local Government (Administration) Regulations 1996* section 19A.

Payments are not to be paid to an employee who:

- is redeployed within the Shire;
- accepts employment with a successful tenderer;
- is dismissed for serious misconduct;
- is employed on either a temporary or casual basis;
- has less than one (1) years' service with the Shire; and/or
- is classified as a trainee or apprentice, or is under probation.

Gratuity

The CEO, at their discretion, may make a gratuity gift to an employee who is ceasing employment with the Shire for any of the following reasons and in accordance with the following table:

- resignation (not as a result of any performance management, misconduct or investigation by the Shire)
- retirement; or
- redundancy

Years of continuous service	Gratuity value
2 to 5 years	To a maximum value of \$100
6 to 10 years	Gift and function to the total value of \$200 - presented to the employee by the CEO or nominated representative at a function determined by the CEO.
11 to 15 years*	Gift and function to the total value of \$40 per year of continuous service to a maximum of \$600
16 to 20 years*	Gift and function to the total value of \$50 per year of continuous service to a maximum of \$1,000
Above 20 years*	Gift and function to the total value of \$70 per year of continuous service to a maximum of \$2,500

**11+ years gratuity gift is to be presented to the employee by the Shire President or nominated representative at a function determined by the CEO.*

Council may determine that, in unforeseen circumstances, terminating employees may be paid additional monies or be provided with additional benefits, where it is justified and demonstrably in the best interests of the Shire. Local public notice is to be given in relation to the payment in accordance with section 5.50(2) of the *Local Government Act 1995*.

Recognition of Service

The Shire will recognise long serving employees with more than five (5) years of service during their employment. Each long serving employee shall receive a letter and certificate of recognition from the CEO acknowledging their length of service along with the following:

Years of continuous service	Recognition value
5 years	Certificate of recognition
10 years*	Gift and function to the total value of \$250
15 years	Gift and morning/afternoon tea to the total value of \$50 - presented by the CEO
20 years*	Gift and function to the total value of \$500
25 years	Gift and morning/afternoon tea to the total value of \$100 - presented by the CEO
30 years*	Gift and function to the total value of \$1,000
35 years	Gift and morning/afternoon tea to the total value of \$150 - presented by the CEO
40 years*	Gift and function to the total value of \$2,000

** Recognition of service is to be presented by the CEO at a function attended by employees and recognised employee's guests.*

Financial Liability for Taxation

The employee receiving the payment accepts full responsibility for any taxation payable on severance payments and fully indemnifies the Shire of Irwin in relation to any claims or liabilities for taxation in relation to payments.

Date of Adoption:		Adoption Ref:	
Date of Review:		Review frequency:	biennial
Responsible Directorate:	Human Resources		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 r.19A		
Related Management Policy and/or Procedure:			

ATTACHMENT: ID01

Delegated and Authorised Actions for October 2020
Regulatory Services

Attachment 1
Table of Delegated Actions for October 2020

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

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
P1060	Development Approval	CEO to Employees	Manager Regulatory Services	30/10/2020	Granted	Home Business	B Richards	Lot 429 (#11) Richardson Road, Port Denison
P1063	Development Approval	CEO to Employees	Manager Regulatory Services	15/10/2020	Granted	Single Dwelling	Red Ink Homes	Lot 681 (#68) Ocean Drive, Port Denison

Records of exercise of authorised powers or duties - Building

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
5222	Building Permit	CEO to Employees	Manager Regulatory Services	27/10/2020	Cancelled	Outbuilding (Shed)	M Caunce	Lot 529 (#5) Emily Way, Dongara
5476	Demolition Permit	CEO to Employees	Manager Regulatory Services	14/10/2020	Issued	Demolition of Dwelling and Outbuilding	Demolition Investments Pty Ltd	Lot 74 (#5) George Street, Port Denison
5477	Building Permit	CEO to Employees	Manager Regulatory Services	16/10/2020	Issued	Single Dwelling	Meliador Pty Ltd	Lot 122 Wimpole Road, Bonniefield
5478	Building Permit	CEO to Employees	Manager Regulatory Services	01/10/2020	Issued	Retaining Wall	A Dumitro	Lot 504 (#8) Mitchell Heights, dongara
5481	Building Permit	CEO to Employees	Manager Regulatory Services	06/10/2020	Issued	Addition (Carport and 2 X Verandah)	M Thompson	Lot 26 (#26860) Midlands Road, Irwin
5482	Building Permit	CEO to Employees	Manager Regulatory Services	06/10/2020	Issued	Retrospective Approval for Transportable Dwelling and Swimming Pool	M Thompson	Lot 26 (#26860) Midlands Road, Irwin
5484	Building Permit	CEO to Employees	Manager Regulatory Services	14/10/2020	Issued	1 X Cabin	Holtro Modular Pty Ltd	Lot 918 (#8) George Street, Port Denison

5487	Building Permit	CEO to Employees	Manager Regulatory Services	21/10/2020	Issued	Double Story Dwelling	Kib Homes Pty Ltd Atf Tobago Trust T/A Cedar Homes	Lot 74 (#5) George Street, Port Denison
5490	Building Permit	CEO to Employees	Manager Regulatory Services	23/10/2020	Issued	Outbuilding (Shed)	R Stephen	Lot 527 (#9) Emily Way, Dongara
5491	Building Permit	CEO to Employees	Manager Regulatory Services	26/10/2020	Issued	Single Dwelling	Red Ink Homes	Lot 681 (#68) Ocean Drive, Port Denison
5492	Demolition Permit	CEO to Employees	Manager Regulatory Services	26/10/2020	Issued	Demolition of Canopy and Internal Ceiling	Brajkovich Demolition & Salvage	Lot 8 Brand Highway, Dongara

Records of exercise of authorised powers or duties - Health

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
88	Health Premises	CEO to Employees	Environmental Health Consultant	22/10/2020	Issued	Food Premises – Thai Smile Food Takeaway	A Phetoot	Lot 201 (#52) Point Leander Drive, Port Denison
40	Septic Approval	CEO to Employees	Environmental Health Consultant	15/10/2020	Issued	Permit to Use – on site septic system	A White	Lot 122 Wimpole Road, Bonniefield
41	Septic Approval	CEO to Employees	Environmental Health Consultant	30/10/2020	Issued	Permit to Use – on site septic system	Irwin Plumbing Services	Lot 52 Morgan Lane, Irwin

ATTACHMENT: ID02

Big 4 Dongara Denison Beach Holiudy Park – Formalise
expansion and initiate lease renewal

Attachment 1
Site Plan

Attachment 2
Letter request from Phobos Nominees Pty Ltd



Phobos Nominees Pty Ltd

20 October 2020

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

Dear Mr Ivers,

Re: BIG 4 Dongara Denison Beach Holiday Park

Phobos Nominees Pty Ltd is the manager of the Dongara Denison Beach Holiday Park. We have a lease with the Shire of Irwin that expires in 2026. We wish to progress with Council the following;

1. Establish a new management lease of the BIG 4 Holiday Park for an initial term of 21 years with an option for a further 21 years.
2. Seek to incorporate a number of minor amendments to the current management lease when establishing a new lease.
3. Request to incorporate the portion of land to the north of the current site (within the current fenced area) into the lease for complementary use to the existing Holiday Park.

Phobos Nominees has successfully managed the Holiday Park since March 2000 and maintained a high standard of presentation and customer service.

While the Holiday Park is well located, it has a very limited size for chalet and caravan accommodation. As a result, we are seeking Council's support to incorporate the land to the north of the site into a new lease so that we can

invest in additional transportable chalets and caravan sites to enable more tourists to stay in Dongara.

We have met with the Mr Jeans and discussed the aforementioned Items 1-3 but now formally wish to progress these matters through your office and Council.

Once we have your support, we will undertake drafting site plans and elevation diagrams of the proposed use of the land to the north.

We look forward to receiving Councils favorable consideration to undertake the preparation of a new management lease together with incorporating the additional land area.

If you have any queries please contact me on [REDACTED]

Yours sincerely,



Richard Burt

Fowler Group of Companies

Chief Executive Officer

[REDACTED]