ORDINARY COUNCIL MEETING

25 February 2020

Attachment Booklet – February 2020

ATTACHMENT: CC01

Accounts for Payment – December 2019 & January 2020

Shire of Irwin

List of Accounts paid December 2019 & January 2020 for presentation to the Council Meeting 25 February 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT25275	02/12/2019	AUSTRALIAN CORK & TIMBER FLOORING CO	DEPOSIT - RESEALING STADIUM FLOORS AT REC CENTRE	-4,495.00
EFT25276	02/12/2019	DONGARA TREE SERVICE	TRIM TREES AWAY FROM POWERLINES	-1,870.00
EFT25277	02/12/2019	EJAN COMMUNICATIONS	UPGRADE TWO WAY RADIO KITS IN PLANT	-16,894.90
EFT25278	02/12/2019	NEW-GEN SOLUTIONS	VARIOUS IT WORKS	-4,843.80
EFT25279	02/12/2019	NATALIE ANNE M'LEANE	CIVIL FUNCTION REIMBURSEMENT	-320.40
EFT25280	02/12/2019	WA TREASURY CORPORATION	LOAN 93 & 96	-41,296.79
EFT25281	02/12/2019	THE WEST AUSTRALIAN	ADVERTISING - FORESHORE SPRINT	-500.00
EFT25282	11/12/2019	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,020.00
EFT25283	11/12/2019	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-50.00
EFT25284	11/12/2019	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-70.00
EFT25285	12/12/2019	ANDREW JOHN GILLAM	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2019	-1,903.00
EFT25286	12/12/2019	AMPAC DEBT RECOVERY (WA) PTY LTD	OUTSTANDING RATES LEGAL COSTS	-4,804.48
EFT25287	12/12/2019	AUSTRALIAN WASTE MANAGEMENT PTY LTD	BIN STANDS INCLUDING LOCKS AND GALVANIZING	-4,285.00
EFT25288	12/12/2019	BARRY WYSE	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2019	-1,903.00
EFT25289	12/12/2019	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION NOVEMBER 2019	-725.46
EFT25290	12/12/2019	BOC AUSTRALIA	OXYGEN CYLINDER RENTAL	-76.80
EFT25291	12/12/2019	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION NOVEMBER 2019	-920.82
EFT25292	12/12/2019	CANINE CONTROL	CONTRACT RANGER SERVICE	-1,400.00
EFT25293	12/12/2019	DONGARA BODY BUILDERS	SECURE MOUNTING BRACKETS FOR FIRE EXTINGUISHERS, REPAIRS TO SIDE TIPPERS, REMOVE DIESEL TANK AND REFIT TO NEW VEHICLE	-828.08
EFT25294	12/12/2019	GRANT STEVEN EVA	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2019	-1,903.00
EFT25295	12/12/2019	HAYLEY WELLS	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2019	-1,983.00
EFT25296	12/12/2019	ISABELLA MARY SCOTT	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2019	-1,903.00
EFT25297	12/12/2019	INFINITUM TECHNOLOGIES	NOVEMBER CONSUMABLES 2019	-248.00
EFT25298	12/12/2019	IN SITU CONSTRUCTION & MAINTENANCE	FISHERMEN'S HALL DEMOLITION WORKS	-34,764.74
EFT25299	12/12/2019	MARK LEONARD	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2019	-1,903.00
EFT25300	12/12/2019	MARKS WATERTRUCK	WATER CARTING FOR RE-SHEETING WORKS	-4,730.00
EFT25301	12/12/2019	MCDONALDS WHOLESALERS	REC CENTRE KIOSK SUPPLIES	-213.55
EFT25302	12/12/2019	NORDIC BUILDERS	BOND REFUND	-1,000.00
EFT25303	12/12/2019	PIXIES SCREEN PRINTS	PROTECTIVE CLOTHING	-170.60
EFT25304	12/12/2019	MICHAEL SMITH	PRESIDENT ATTENDANCE FEES OCTOBER TO DECEMBER 2019	-2,500.00
EFT25305	12/12/2019	SOUTHERLY'S HARBOUR VIEW BAR &	CIVIC FUNCTION	-4,515.50
EFT25306	12/12/2019	SHARON TRACY STEEL	CAR DETAILING	-220.00
EFT25307	12/12/2019	SYNERGY	ELECTRICITY CHARGES	-11,300.51
EFT25308	12/12/2019	IAN FRANCIS WEST	MEMBERS ATTENDANCE FEES OCTOBER TO DECEMBER 2019	-1,903.00
EFT25309	12/12/2019	YOUNG MOTORS P/L	PURCHASE OF TWO HOLDEN COLORADOS	-78,110.30
EFT25310	18/12/2019	AMC PLUMBING AND GAS	PLUMBING REPAIRS AT THE VILLAGE	-464.50
EFT25311	18/12/2019	AMPAC DEBT RECOVERY (WA) PTY LTD	FUNDS PAID TO THE SHIRE INCORRECTLY	-243.03
EFT25312	18/12/2019	ATOM	TYRE INFLATOR FOR DEPOT	-136.87
EFT25313	18/12/2019	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES NOVEMBER 2019	-510.98
EFT25314	18/12/2019	BADGELINK	COUNCILLOR NAME BADGES	-35.00
EFT25315	18/12/2019	BATAVIA HEALTH	GP SERVICES FINANCIAL ASSISTANCE - NOVEMBER 2019	-2,200.00
EFT25316	18/12/2019	BEELOVED BY ME AND THE BEE	VISITOR CENTRE STOCK	-160.00
EFT25317	18/12/2019	BENARA NURSERIES	CUPANIOPSIS ANACADOIDES FOR TREE PLANTING	-1,013.40
EFT25318	18/12/2019	BLACKWOODS	MATERIALS FOR BUSH FIRE BRIGADE	-242.08
EFT25319	18/12/2019	BRAND MECHANICAL SERVICES	INSPECT AND REPAIRS TO DOZER AND SERVICE TO TORO MOWER & TOWN BUSHFIRE TOYOTA LANDCRUISER	-1,640.46
EFT25320	18/12/2019	BEINGTHERE SOLUTIONS PTY LTD	MONTHLY VIDEO CONFERENCING FEE - DECEMBER 2019	-275.00
EFT25321	18/12/2019	BUNNINGS BUILDING SUPPLIES	INDUSTRIAL WALL MOUNT FAN FOR REC CENTRE GYM	-141.55
EFT25322	18/12/2019	CRAIGES AUTO ELECTRICAL AND AIR-CONDITIONING	FIT & WIRE BEACONS TO NEW HOLDEN COLORADOS	-1,190.20
EFT25323	18/12/2019	CANINE CONTROL	CONTRACT RANGER SERVICES	-1,500.00
EFT25324	18/12/2019	TOLL	FREIGHT CHARGES	-1,399.88
EFT25325	18/12/2019	DALLYWATER CONSULTING	CONSULTANT EHO SERVICES	-5,294.30
EFT25326	18/12/2019	DATA#3 LIMITED	ADOBE LICENCE RENEWAL	-4,290.00
EFT25327	18/12/2019	DC TWO	DESKTOP SUPPORT - DECEMBER 2019 AND IT ASSISTANCE FOR NEW BARCODED INVENTORY SYSTEM AT DEPOT AND CONFIGURATIONS OF NEW COMPUTERS	-8,861.80
EFT25328	18/12/2019	DONGARA FREIGHT	FREIGHT CHARGES NOVEMBER 2019	-242.55
EFT25329	18/12/2019	DELTA CLEANING SERVICES	CLEANING CONTRACT	-12,500.80
EFT25330	18/12/2019	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	AERIAL IMAGERY OF MORETON TERRACE	-211.20
EFT25331	18/12/2019	DONGARA HANDYMAN SERVICE	REPAIRS TO CARPORT CEILING, EAVES AND GUTTERS. INCLUDING UPGRADING DOWNPIPE WATER FLOW AT UNIT 4B KENNEDY HEIGHTS	-5,481.00
EFT25332	18/12/2019	DONGARA BOBCAT & CONTRACTING SERVICES	EXCAVATOR FOR RETICULATION WORKS AT DONGARA OVAL	-924.00
EFT25333	18/12/2019	DONGARA BODY BUILDERS	MODIFICATIONS TO WATER TANKER AND GRIT BLAST, PRIME & PAINT TIPPING TRAILER	-20,677.80
EFT25334	18/12/2019	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDENS, BUILDING AND ROAD MAINTENANCE SUPPLIES NOVEMBER 2019	-488.33

Shire of Irwin

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MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT25335	18/12/2019	DONGARA DRILLING AND ELECTRICAL	RETICULATION PARTS FOR UPGRADE AT DONGARA OVAL	-968.88
EFT25336	18/12/2019	DONGARA HARDWARE	STORAGE RACK FOR DEPOT AND WATER FOR VISITOR CENTRE & ADMIN	-253.00
EFT25337	18/12/2019	DONGARA DENISON SMASH REPAIRS	REPAIR STONE CHIPS IN NISSAN PRIME MOVER WINDSCREEN	-52.80
EFT25338	18/12/2019	TYREPOWER DONGARA	TYRE CHANGE ON HIRED TRAILER	-82.50
EFT25339	18/12/2019	DONGARA TREE SERVICE	REMOVAL OF FALLEN TREE ON ST DOMINIC'S ROAD	-418.00
EFT25340	18/12/2019	DONGARA VETERINARY HOSPITAL	SENTINEL CHICKEN BLEEDING	-136.20
EFT25341	18/12/2019	DONGARA-DENISON RAG (INC)	VISITOR CENTRE STOCK	-43.00
EFT25342	18/12/2019	RIVERBEND FOODWORKS DONGARA	VISITOR CENTRE STOCK	-159.85
EFT25343	18/12/2019	DONGARA YOUTH CARE	DDHS SCHOOL CHAPLAINCY CONTRIBUTION 2019/20	-5,000.00
EFT25344	18/12/2019	DIRECT TRAFFIC MANAGEMENT	MILO ROAD CROSSING - TRAFFIC CONTROL, SIGN HIRE AND SITE PACK-UP AND RURAL ROAD SIGN HIRE AND CHECKS NOVEMBER 2019	-4,463.25
EFT25345	18/12/2019	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	EMERGENCY SERVICES LEVY - QUARTER 2	-72,316.41
EFT25346	18/12/2019	FIVESTAR BUSINESS SOLUTIONS & INNOVATION	REPLACEMENT PRINTER FOR DPI/COUNCIL CHAMBERS OFFICE	-4,634.30
EFT25347	18/12/2019	FRSA - FIRE RESCUE SAFETY AUSTRALIA	MATERIALS FOR BUSH FIRE BRIGADE	-386.11
EFT25348	18/12/2019	GERALDTON CAR CARRIERS	TRANSPORT VEHICLES TO PICKLES AUCTIONS	-1,026.00
EFT25349	18/12/2019	GERALDTON MOWER & REPAIRS	INSPECT AND REPAIR HEDGE TRIMMER	-295.20
EFT25350	18/12/2019	GERALDTON LOCK & KEY SPECIALISTS	SUPPLY AND INSTALL SAFE AT TRANSFER STATION	-1,706.00
EFT25351	18/12/2019	ALL DECOR	INSTALL CARPET AT UNIT 4B KENNEDY HEIGHTS	-1,642.00
EFT25352	18/12/2019	CITY OF GREATER GERALDTON	BUILDING & PLANNING CERTIFICATION SERVICES AND MERU WASTE DISPOSAL	-18,750.52
EFT25353	18/12/2019	REFUEL AUSTRALIA	BULK DIESEL PURCHASE AND FUEL CARD PURCHASES NOVEMBER 2019	-15,462.59
EFT25354	18/12/2019	GERALDTON AIR COMPRESSORS	INSPECT AND REPAIR AIR COMPRESSOR FROM DEPOT	-435.60
EFT25355	18/12/2019	GLASS CO WA PTY LTD	REPAIRS TO SLIDING DOOR AT UNIT 35 THE VILLAGE & SECURITY DOOR AT TRANSFER STATION OFFICE	-303.88
EFT25356	18/12/2019	GREENFIELD TECHNICAL SERVICES	ENGINEERING SERVICES - DEVELOP SCOPE OF WORKS FOR THE VILLAGE	-3,300.00
EFT25357	18/12/2019	GREAT NORTHERN RURAL SERVICES	RETICULATIONS SUPPLIES, WEED KILLER & CHEMICALS	-1,750.43
EFT25358	18/12/2019	HILLE, THOMPSON & DELFOS	BOUNDARY RE-ESTABLISHMENT SURVEY FOR PEARSE ROAD SUMP	-1,210.00
EFT25359	18/12/2019	HOCKEY'S PEST SERVICE	PEST TREATMENT AT THE VILLAGE	-550.00
EFT25360	18/12/2019	IRWIN DISTRICT HISTORICAL SOCIETY INC.	VISITOR CENTRE STOCK	-200.00
EFT25361	18/12/2019	IT VISION	ALTUS PAYROLL IMPLEMENTATION	-11,820.78
EFT25362	18/12/2019	JASON SIGNMAKERS	SIGNAGE FOR TRANSFER STATION, SIGN BRACKETS AND ROAD MAINTENANCE SIGNS	-5,276.99
EFT25363	18/12/2019	KIRKLAND ELECTRICAL SERVICES	ELECTRICAL REPAIRS AT THE VILLAGE INCLUDING FAN INSTALLATION AND AT OTHER SHIRE FACILITIES	-5,616.60
EFT25364	18/12/2019	DONGARA DENISON LAUNDRY SERVICE	CLEANING OF TABLE CLOTHS AFTER SENIORS WEEK EVENT	-48.00
EFT25365	18/12/2019	LOCAL BLOKE MARKETING AND DISTRIBUTION	VISITOR CENTRE STOCK	-605.00
EFT25366	18/12/2019	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE	-179.90
EFT25367	18/12/2019	LOGIC IT	HARDWARE AND NETWORK CONFIGURATION FOR FORESHORE RETICULATION SYSTEM	-1,432.50
EFT25368	18/12/2019	MANDALAY TECHNOLOGIES PTY LTD	MANDALAY PROJECT IMPLEMENTATION	-1,136.66
EFT25369	18/12/2019	MIDWEST MOWERS & SMALL ENGINES	PARTS FOR LINE TRIMMERS	-135.00
EFT25370	18/12/2019	MIDWEST FIRE PROTECTION SERVICE	HALF YEAR SERVICING OF FIRE PANEL AT REC CENTRE & MONTHLY SERVICING FOR DECEMBER 2019	-418.00
EFT25371	18/12/2019	MITCHELL & BROWN COMMUNICATIONS	INSTALLATION OF STEEL ENCLOSURE FOR RETICULATION WIFI AND FREE WIFI RELOCATION	-3,334.82
EFT25372	18/12/2019	NATURE'S BOTANICAL PTY LTD	VISITOR CENTRE STOCK	-160.88
EFT25373	18/12/2019	MIDWEST SOLAR & WATER WA	DISCONNECT OF SERVICES TO FISHERMEN'S HALL, REPAIRS TO WATER LEAK AT MEMORIAL PARK AND FIT ISOLATION VALVES AT REC CENTRE	-2,160.83
EFT25374	18/12/2019	NEW-GEN SOLUTIONS	VARIOUS IT WORKS	-4,793.30
EFT25375	18/12/2019	ONSHORE CABINETS & FURNITURE	MODIFY KITCHEN CABINETS TO SUIT DISHWASHER AT DEPOT	-990.00
EFT25376	18/12/2019	OZTROLOGY	VISITOR CENTRE STOCK	-117.00
EFT25377	18/12/2019	OFFICE NATIONAL	STATIONERY ITEMS	-77.80
EFT25378	18/12/2019	DONGARA PATCHWORK CLUB	COMMUNITY ASSISTANCE SCHEME	-1,754.07
EFT25379	18/12/2019	PEMCO DIESEL	PARTS AND REPAIR NISSAN PRIME MOVER	-2,095.79
EFT25380	18/12/2019	RED DUST HOLDINGS	HIRE OF TRI-AXLE TIPPER BODY	-1,925.00
EFT25381	18/12/2019	ROCKETMAN DISTRIBUTORS PTY LTD	CARTRIDGES FOR BIRD FRIGHT GUNS	-413.60
EFT25382	18/12/2019	SEASIDE SIGNS	SIGNS FOR TRANSFER STATION ENTRANCE AND ALTERATIONS TO NO FISHING SIGNS	-3,663.00
EFT25383	18/12/2019	SOTTACETO	VISITOR CENTRE STOCK	-284.15
EFT25384	18/12/2019	STEWART & HEATON CLOTHING CO	PROTECTIVE CLOTHING FOR BUSH FIRE BRIGADE	-882.86
EFT25385	18/12/2019	SUN CITY PRINT & DESIGN	DESIGN OF DRAFT DOG EXERCISE AREA MAP	-90.00
EFT25386	18/12/2019	DONGARA IGA	REFRESHMENTS & RECEPTION	-1,089.22
EFT25387	18/12/2019	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET BINS COLLECTION, FRONT LIFT COLLECTION, TRANSFER STATION MTCE AND LANDFILL MTCE	-49,605.84
EFT25388	18/12/2019	T-QUIP	PARTS FOR TORO GROUND MASTER MOWER	-397.50
EFT25389	18/12/2019	TRUCK CENTRE (WA) PTY LTD	PART FOR NISSAN PRIME MOVER	-146.33
EFT25390	18/12/2019	TYREPOWER LIMITED	SUPPLY AND FIT TYRES TO HOLDEN COLORADO AND FUSO TIP TRUCK	-1,158.72
EFT25391	18/12/2019	VANGUARD PRESS	BROCHURE DISPLAY, TRANSPORT & WAREHOUSING FEE NOVEMBER 19	-284.15
EFT25392	18/12/2019	VINIDEX PTY LTD	STORM WATER DRAINS	-1,320.00
EFT25393	18/12/2019	WESTERN AUSTRALIAN ELECTORAL COMMISSION	2019 LOCAL GOVERNMENT ELECTIONS	-18,989.16

Shire of Irwin

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MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT25394	18/12/2019	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES NOVEMBER 2019	-1,512.55
EFT25395	18/12/2019	WA LOCAL GOVERNMENT ASSOCIATION	COUNCIL CONNECT SUBSCRIPTION 2019/20	-6,818.20
EFT25396	18/12/2019	WA TREASURY CORPORATION	LOAN 93	-20,727.35
EFT25397	18/12/2019	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES NOVEMBER 2019	-402.38
EFT25398	18/12/2019	SYNERGY	ELECTRICITY CHARGES	-6,755.91
EFT25399	18/12/2019	WESTRAC EQUIPMENT	PARTS FOR CAT DOZER, ROLLER & GRADER	-700.66
EFT25400	18/12/2019	ON HOLD ON LINE	MONTHLY ON HOLD MESSAGE - DECEMBER 2019	-207.00
EFT25401	18/12/2019	WESTLINE CONTRACTING	CORE DRILLING & INSTALLATION OF ROAD SAFETY SIGNS	-5,098.50
EFT25402	18/12/2019	YOUNG MOTORS P/L	SERVICE OF HOLDEN TRAILBLAZERS AND MODIFICATIONS TO HOLDEN COLORADOS	-938.09
EFT25403	18/12/2019	WINC AUSTRALIA PTY LTD	PRINTER CHARGES ADMIN & DEPOT	-287.96
EFT25404	18/12/2019	NORDIC BUILDERS	PROGRESS PAYMENT - SIHI PROJECT	-268,500.00
EFT25405	02/01/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,110.00
EFT25406	02/01/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-50.00
EFT25407	02/01/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-70.00
EFT25408	07/01/2020	JENNIFER ANN GOODBOURN	REIMBURSEMENT	-538.11
EFT25409	07/01/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,030.00
EFT25410	07/01/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-50.00
EFT25411	07/01/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-70.00
EFT25412	17/01/2020	ALYKA	PROGRESS PAYMENT - WEBSITE UPGRADE	-6,875.00
EFT25413	17/01/2020	AMC PLUMBING AND GAS	REPLACE SHOWER HEADS AT THE VILLAGE AND INSTALL DISHWASHER AT DEPOT	-1,939.50
EFT25414	17/01/2020	ATOM	WORKSHOP SUPPLIES	-353.06
EFT25415	17/01/2020	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES DECEMBER 2019	-501.24
EFT25416	17/01/2020	AUSTRALIAN CORK & TIMBER FLOORING CO	REMAINING BALANCE - RESEALING STADIUM FLOORS AT REC CENTRE	-4,495.00
EFT25417	17/01/2020	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION - DECEMBER 2019	-1,061.20
EFT25418	17/01/2020	BOC AUSTRALIA	OXYGEN CYLINDER RENTAL	-79.36
EFT25419	17/01/2020	BRAD'S REFRIGERATION AND ELECTRICAL	REPLACE SCORE BOARD SOCKET OUTLETS AT REC CENTRE	-565.95
EFT25420	17/01/2020	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION - DECEMBER 2019	-1,029.22
EFT25421	17/01/2020	CANINE CONTROL	CONTRACT RANGER SERVICES	-2,800.00
EFT25422	17/01/2020	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	SLIP ANNUAL SUBSCRIPTION FEE 2019/20, GROSS RENTAL VALUATIONS AND MINING TENEMENTS CHARGEABLE	-2,854.94
EFT25423	17/01/2020	DONGARA HANDYMAN SERVICE	INSTALL NEW DOORWAY IN STORE ROOM AT DEPOT, REPAIR FENCE AT RESOURCE CENTRE, BUILDING MAINTENANCE REPAIRS AT THE DRIVE IN AND THE VILLAGE	-5,049.00
EFT25424	17/01/2020	DONGARA BODY BUILDERS	SAFETY CHECKS AND REPAIRS TO TRAILERS AND FIT HYDRAULIC FLOW UNIT TO WATER TANKER	-2,707.93
EFT25425	17/01/2020	DIRECT TRAFFIC MANAGEMENT	TRAFFIC MANAGEMENT ON MORETON TCE	-269.50
EFT25426	17/01/2020	EJ DIESEL	REPLACE BATTERY IN FORD RANGER	-392.70
EFT25427	17/01/2020	ALL DECOR	SUPPLY AND INSTALL COMMERICAL CHINO CARPET TILES AT VISITOR CENTRE	-5,699.00
EFT25428	17/01/2020	GLASS CO WA PTY LTD	REPAIR BLINDS, ROLLERS & SECURITY SCREENS AT THE VILLAGE AND REPLACE LOCK ON SLIDING DOOR AT TRANSFER STATION	-2,032.78
EFT25429	17/01/2020	MOORE STEPHENS (WA) PTY LTD	AUDIT CERTIFICATION	-2,200.00
EFT25430	17/01/2020	INTEGRITY COACH LINES	BUS TICKET SALES	-144.59
EFT25431	17/01/2020	INSTANT RACKING & STEEL SHELVING	SHELF RACKING FOR STORE ROOM AT DEPOT	-3,095.00
EFT25432	17/01/2020	JOSH BYRNE & ASSOCIATES	CONSULTANTS TO FACILITATE & PRESENT THE FORESHORE MASTERPLAN AT THE COUNCILLOR WORKSHOP	-6,033.00
EFT25433	17/01/2020	JOCKS BOBCAT & TRUCK HIRE	SUPPLY AND SPREAD SAND ON FORESHORE PLAYGROUNDS	-462.00
EFT25434	17/01/2020	GRACE RESOURCES PTY LTD T/AS KEEN BROS	HC DRIVERS LICENSE - PLANT OPERATOR	-1,400.00
EFT25435	17/01/2020	KLEENHEAT GAS	GAS CYLINDER RENTAL FEE - IRWIN REC CENTRE	-559.21
EFT25436	17/01/2020	KIRKLAND ELECTRICAL SERVICES	REPLACE AIR CONDITIONER IN UNIT 36 THE VILLAGE , STORE ROOM AND TRANSMISSION TOWER AND INSTALL NEW LIGHTING AND OUTLETS IN STORE ROOM AT DEPOT	-8,509.50
EFT25437	17/01/2020	BRYAN H KLEINSMAN	REMOVE LAWN AROUND PLAYGROUNDS ON FORESHORE	-495.00
EFT25438	17/01/2020	LAND INSIGHTS	COASTAL MANAGEMENT PLAN - CONSOLATION MEETINGS	-3,135.00
EFT25439	17/01/2020	MCDONALDS WHOLESALERS	REC CENTRE KIOSK SUPPLIES	-335.65
EFT25440	17/01/2020	NAVSDRON TRUST PTY LTD	ADDITIONAL HOURS SPENT ON 2018/19 ANNUAL FINANCIAL STATEMENTS FOR AUDITORS AND PREPARATION OF THE 2019/20 BUDGET	-35,244.00
EFT25441	17/01/2020	CLEANPAK TOTAL SOLUTIONS	SOAP DISPENSERS FOR ABLUTIONS AROUND TOWN	-478.50
EFT25442	17/01/2020	WBHO INFRASTRUCTURE PTY LTD	TRAFFIC MANAGEMENT & MRWA PRE-REQUISITES TRAINING	-3,460.00
EFT25443	17/01/2020	ROSELAKE HOLDINGS PTY LTD	SLASHING AND SPRAYING WORKS TO REDUCE BUSHFIRE RISK	-5,830.00
EFT25444	17/01/2020	SYNERGY	ELECTRICITY CHARGES	-6,710.28
EFT25445	20/01/2020	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION DECEMBER 2019	-15,377.00
EFT25446	20/01/2020	WA TREASURY CORPORATION	GUARANTEE FEE	-11,178.96
EFT25447	23/01/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,163.57
EFT25448	23/01/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-50.00
EFT25449	23/01/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-75.63
EFT25450	23/01/2020	ARBORWEST TREE FARM	NORFOLK PINE FOR CHRISTMAS TREE DECORATIONS	-264.00
EFT25451	23/01/2020	ASM ECLIPSE PTY LTD	VISITOR CENTRE STOCK	-1,672.40
EFT25452	23/01/2020	ATOM	WORKSHOP SUPPLIES	-635.36

Shire of Irwin

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EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT25453	23/01/2020	AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY	BROADCASTING/TRANSMISSION TOWER ANNUAL LICENCE FEE	-113.00
EFT25454	23/01/2020	BATAVIA HEALTH	GP SERVICES FINANCIAL ASSISTANCE - DECEMBER 2019	-2,200.00
EFT25455	23/01/2020	BLACKWOODS	MATERIALS FOR BUSH FIRE BRIGADE	-165.59
EFT25456	23/01/2020	BRAND MECHANICAL SERVICES	ANNUAL SERVICE OF DONGARA HINO FIRE TRUCK AND REPAIRS TO KOMATSU LOADER	-866.48
EFT25457	23/01/2020	BEINGTHERE SOLUTIONS PTY LTD	MONTHLY VIDEO CONFERENCING FEE - JANUARY 2020	-275.00
EFT25458	23/01/2020	CANINE CONTROL	CONTRACT RANGER SERVICES	-3,160.00
EFT25459	23/01/2020	IRWIN RURAL SUPPLIES & STOCKFEEDS	POULTRY GROWER CRUMBLES FOR CHICKENS	-53.00
EFT25460	23/01/2020	TOLL	FREIGHT CHARGES	-471.20
EFT25461	23/01/2020	DATANET	ADDITIONAL MATERIALS FOR MANDALAY TABLET AT TRANSFER STATION	-623.48
EFT25462	23/01/2020	DIAL BEFORE YOU DIG	QUARTERLY REFERRAL SERVICES - OCTOBER TO DECEMBER 2019	-110.00
EFT25463	23/01/2020	DC TWO	DESKTOP SUPPORT - JANUARY 2020	-6,171.88
EFT25464	23/01/2020	DONGARA FREIGHT	FREIGHT CHARGES DECEMBER 2019	-458.15
EFT25465	23/01/2020	DELTA CLEANING SERVICES	CLEANING CONTRACT	-25,001.60
EFT25466	23/01/2020	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	CONSULTANCY AND SERVICES FEES FOR INDIAN OCEAN DR EXTENSION - TOPOGRAPHICAL AND GRID POSTINGS	-1,051.12
EFT25467	23/01/2020	DONGARA HANDYMAN SERVICE	IMPROVEMENTS TO ENTRANCE OF PATCHWORK ENTRY AT DENISON HOUSE AND INSTALL SHIRE OF IRWIN LOGO ON FRONT OF ADMIN BUILDING	-975.00
EFT25468	23/01/2020	DONGARA BOBCAT & CONTRACTING SERVICES	EXCAVATOR TO REMOVE STEEL SPIKES ON SEASPRAY BEACH AND RETICULATIONS WORK AT DONGARA OVAL	-858.00
EFT25469	23/01/2020	DONGARA BODY BUILDERS	REPAIR BLADES AND FABRICATE COVERS FOR CAT DOZER	-2,975.50
EFT25470	23/01/2020	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDEN, BUILDING & ROAD MAINTENANCE SUPPLIES DECEMBER	-2,310.48
EFT25471	23/01/2020	DONGARA DRILLING AND ELECTRICAL	RETICULATIONS SUPPLIES	-197.69
EFT25472	23/01/2020	DONGARA HARDWARE	WATER FOR ADMIN & VISITOR CENTRE AND INFRARED THERMOMETER FOR REC CENTRE	-243.16
EFT25473	23/01/2020	TYREPOWER DONGARA	INSPECT AND REPAIR LEAKING TYRE ON TORO MOWER	-30.40
EFT25474	23/01/2020	DONGARA VETERINARY HOSPITAL	SENTINEL CHICKEN BLEEDING	-136.20
EFT25475	23/01/2020	DONGARA-DENISON RAG (INC)	VISITOR CENTRE STOCK	-25.00
EFT25476	23/01/2020	RIVERBEND FOODWORKS DONGARA	REC CENTRE KIOSK SUPPLIES	-60.63
EFT25477	23/01/2020	DIRECT TRAFFIC MANAGEMENT	TRAFFIC MANAGEMENT PLAN AND CONTROL FOR SHOULDER REPAIRS AT ALLANOOKA SPRINGS ROAD AND RURAL ROAD SIGN HIRE AND CHECKS DECEMBER 2019	-10,195.08
EFT25478	23/01/2020	ECHELON AUSTRALIA PTY	REGIONAL RISK CO-ORDINATOR PROGRAM 2019/20 1ST INSTALMENT	-6,629.70
EFT25479	23/01/2020	EJ DIESEL	SUPPLY AND INSTALL NEW METAL PLUG FOR HOLDEN COLORADOS	-394.16
EFT25480	23/01/2020	EJAN COMMUNICATIONS	INSTALL RADIOS REMAINING PLANT AND VEHICLES INCLUDING BASES	-10,825.78
EFT25481	23/01/2020	DONGARA TOWN BUSHFIRE BRIGADE	DONATION TO BUSHFIRE BRIGADE	-300.00
EFT25482	23/01/2020	FIVESTAR BUSINESS SOLUTIONS & INNOVATION	PRINTER CHARGES ADMIN, LIBRARY & VISITOR CENTRE	-1,412.82
EFT25483	23/01/2020	CITY OF GREATER GERALDTON	BUILDING & PLANNING CERTIFICATION SERVICES AND MERU WASTE DISPOSAL	-28,875.37
EFT25484	23/01/2020	REFUEL AUSTRALIA	FUEL CARD PURCHASES DECEMBER 2019	-1,426.19
EFT25485	23/01/2020	GABYON PASTORAL CO (1997)	UNPROCESSED GRAVEL FOR RESHEETING WORKS	-22,000.00
EFT25486	23/01/2020	GREAT NORTHERN RURAL SERVICES	RETICULATION PARTS	-1,406.24
EFT25487	23/01/2020	IMAGE BOLLARDS	KEYED REMOVABLE BOLLARDS FOR DONGARA OVAL	-1,416.80
EFT25488	23/01/2020	INCITE SECURITY	INTEGRATION OF THE REC CENTRE SECURITY SYSTEM WITH EXISTING ADMIN SECURITY SYSTEM	-4,344.14
EFT25489	23/01/2020	INSTANT RACKING & STEEL SHELVING	SHELVING FOR SHED AT BACK OF VISITOR CENTRE FOR STORAGE	-1,882.00
EFT25490	23/01/2020	IT VISION	ALTUS ECM IMPLEMENTATION	-38,553.39
EFT25491	23/01/2020	IVEY CONTRACTING	SHOULDER REPAIRS AT ALLANOOKA SPRINGS ROAD	-15,496.80
EFT25492	23/01/2020	JASON SIGNMAKERS	STREET SIGN BRACKETS FOR SIGN INSTALLATION	-1,397.57
EFT25493	23/01/2020	JB HI-FI GROUP PTY LTD	COMPUTER RENEWALS	-9,051.80
EFT25494	23/01/2020	JODEY EDWARDS	CONTRACT LANDSCAPING - THE VILLAGE	-2,524.50
EFT25495	23/01/2020	LORINE ANNE HAGGER	DEVELOPMENT APPLICATION FEES REFUND	-147.00
EFT25496	23/01/2020	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE	-179.90
EFT25497	23/01/2020	MANDALAY TECHNOLOGIES PTY LTD	MANDALAY IMPLEMENTATION AND SUBSCRIPTION FEES	-32,746.36
EFT25498	23/01/2020	MARKS WATERTRUCK	WATER CARTING FOR RE-SHEETING WORKS	-5,940.00
EFT25499	23/01/2020	MIDWEST MOWERS & SMALL ENGINES	INSPECT AND REPAIR HEDGER	-221.60
EFT25500	23/01/2020	MIDWEST FIRE PROTECTION SERVICE	MONTHLY SERVICING OF FIRE PANEL AT REC CENTRE - JANUARY 2020	-176.00
EFT25501	23/01/2020	MEERILINGA YOUNG CHILDREN'S FOUNDATION INC.	CHILDREN'S WEEK COMMUNITY GRANT RETURN FUNDS	-1,100.00
EFT25502	23/01/2020	MIDWEST SOLAR & WATER WA	SUPPLY AND INSTALL HOT WATER UNIT AT 4A KENNEDY HEIGHTS AND REPLACE CISTERN AT SOUTH BEACH	-2,283.00
EFT25503	23/01/2020	NORTH MIDLANDS FOOTBALL LEAGUE	BOND REFUND	-500.00
EFT25504	23/01/2020	NORDIC BUILDERS	PROGRESS PAYMENT - SIHI PROJECT	-121,770.00
EFT25505	23/01/2020	PEMCO DIESEL	SERVICE ON ISUZU TIPPER TRUCK	-1,516.08
EFT25506	23/01/2020	PERTH IRRIGATION CENTRE	RETICULATION SUPPLIES FOR FORESHORE	-1,146.20
EFT25507	23/01/2020	RED DUST HOLDINGS	DRY HIRE OF SEMI SIDE TIPPER	-2,117.50
EFT25508	23/01/2020	SEASIDE SIGNS	ENTRY SIGN AT TRANSFER STATION - REVISED FEES	-701.80
EFT25509	23/01/2020	ST JOHNS AMBULANCE ASSOCIATION	REPLACE PADS ON AED MACHINE AT CLIFF HEAD	-109.00
EFT25510	23/01/2020	DONGARA IGA	REFRESHMENTS & RECEPTIONS	-393.51

Shire of Irwin

List of Accounts paid December 2019 & January 2020 for presentation to the Council Meeting 25 February 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT25511	23/01/2020	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET BINS COLLECTION, FRONT LIFT COLLECTION, TRANSFER STATION MTCE AND LANDFILL MTCE	-48,533.96
EFT25512	23/01/2020	T-QUIP	PARTS FOR STREET SWEEPER	-1,800.00
EFT25513	23/01/2020	TRUCK CENTRE (WA) PTY LTD	PARTS FOR NISSAN PRIME MOVER	-343.30
EFT25514	23/01/2020	TUNBRIDGE CONSTRUCTION & MAINTENANCE	PORTABLE TOILET HIRE FOR FORESHORE SPRINT	-650.00
EFT25515	23/01/2020	TYREPOWER LIMITED	SUPPLY AND FIT TYRE TO JOHN DEERE MOWER	-295.00
EFT25516	23/01/2020	VANGUARD PRESS	BROCHURE DISPLAY, TRANSPORT & WAREHOUSING FEE DECEMBER 19	-259.60
EFT25517	23/01/2020	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES DECEMBER 2019	-564.30
EFT25518	23/01/2020	SYNERGY	ELECTRICITY CHARGES	-10,561.44
EFT25519	23/01/2020	ON HOLD ON LINE	MONTHLY MESSAGE ON HOLD - JANUARY 2020	-207.00
EFT25520	23/01/2020	WINC AUSTRALIA PTY LTD	PRINTER CHARGES DEPOT & ADMIN	-183.35
31961	02/12/2019	SHIRE OF IRWIN	PETTY CASH RECONCILIATION NOVEMBER 2019 INCLUDING CHANGE OF PLATE FEES, TRANSFER FEES, FAREWELL GIFTS FOR COUNCILLORS, UNIFORM REIMBURSEMENT AND MEAL REIMBURSEMENT FOR PROFESSIONAL DEVELOPMENT	-888.15
31962	05/12/2019	SHIRE OF IRWIN	SHIRE OF IRWIN NUMBER PLATES	-400.00
31963	12/12/2019	COMMISSIONER OF POLICE	CORPORATE FIREARM LICENCE ANNUAL FEE	-128.00
31964	12/12/2019	TELSTRA AUSTRALIA	TELSTRA INTEGRATED MESSAGING AND VARIOUS DATA CHARGES	-1,427.10
31965	18/12/2019	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES	-1,151.05
31966	17/01/2020	TELSTRA AUSTRALIA	VARIOUS TELEPHONE, MOBILE & DATA CHARGES	-1,959.49
31967	24/01/2020	SHIRE OF IRWIN	SHIRE OF IRWIN NUMBER PLATES	-200.00
31968	28/01/2020	SHIRE OF IRWIN	REGISTRATION OF COMMUNITY BUS	-182.25
31969	28/01/2020	SHIRE OF IRWIN	FLOAT FOR MEDICAL CENTRE	-200.00
31970	29/01/2020	WATER CORPORATION	VARIOUS WATER CHARGES	-67,161.69
SOL 12/19	18/12/2019	SHINE TECH SOLAR	SOLAR REPAYMENT - DECEMBER 2019	-1,947.66
SOL 01/20	16/01/2020	SHINE TECH SOLAR	SOLAR PANEL REPAYMENT - JANUARY 2020	-1,947.66
INS 06	03/12/2019	HUNTER PREMIUM FUNDING LIMITED	INSURANCE PREMIUM FUNDING REPAYMENT - SIXTH INSTALMENT	-25,273.17
INS 07	30/12/2019	HUNTER PREMIUM FUNDING LIMITED	INSURANCE PREMIUM FUNDING REPAYMENT - SEVENTH INSTALMENT	-25,273.17
INS 08	30/01/2020	HUNTER PREMIUM FUNDING LIMITED	INSURANCE PREMIUM FUNDING REPAYMENT - EIGHTH INSTALMENT	-25,273.17
CR 031219	03/12/2019	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING COMPUTER OPERATING EXPENSES, PROFESSIONAL DEVELOPMENT, CONFERENCE REGISTRATION, AERIAL PHOTOGRAPHY AND REC CENTRE EXPENSES	-1,592.97
CR 020120	02/01/2020	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING COMPUTER OPERATING EXPENSES, ITEMS FOR COUNCIL CHAMBERS KITCHEN AND REC CENTRE EXPENSES	-1,932.94
DD20212.1	10/12/2019	AUSTRALIAN SUPER	SUPERANNUATION	-1,199.06
DD20212.2	10/12/2019	HOSTPLUS	SUPERANNUATION	-393.49
DD20212.3	10/12/2019	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-223.60
DD20212.4	10/12/2019	MLC SUPER FUND	SUPERANNUATION	-468.98
DD20212.5	10/12/2019	WA SUPER	SUPERANNUATION	-11,554.18
DD20214.1	20/12/2019	AUSTRALIAN SUPER	SUPERANNUATION	-1,149.73
DD20214.2	20/12/2019	HOSTPLUS	SUPERANNUATION	-322.82
DD20214.3	20/12/2019	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-223.60
DD20214.4	20/12/2019	MLC SUPER FUND	SUPERANNUATION	-468.98
DD20214.5	20/12/2019	WA SUPER	SUPERANNUATION	-11,755.88
DD20216.1	07/01/2020	AUSTRALIAN SUPER	SUPERANNUATION	-1,124.78
DD20216.2	07/01/2020	HOSTPLUS	SUPERANNUATION	-395.63
DD20216.3	07/01/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-223.60
DD20216.4	07/01/2020	MLC SUPER FUND	SUPERANNUATION	-485.40
DD20216.5	07/01/2020	WA SUPER	SUPERANNUATION	-10,655.02
DD20219.1	21/01/2020	AUSTRALIAN SUPER	SUPERANNUATION	-1,330.76
DD20219.2	21/01/2020	HOSTPLUS	SUPERANNUATION	-466.31
DD20219.3	21/01/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-248.83
DD20219.4	21/01/2020	MLC SUPER FUND	SUPERANNUATION	-468.98
DD20219.5	21/01/2020	REST SUPERANNUATION	SUPERANNUATION	-101.53
DD20219.6	21/01/2020	WA SUPER	SUPERANNUATION	-12,609.77
PL 281119	02/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 28.11.19	-1,738.70
PL 291119	03/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 29.11.19	-1,620.70
PL 021219	04/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 02.12.19	-1,568.90
PL 031219	05/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 03.12.19	-1,887.20
PL 041219	06/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 04.12.19	-2,851.70
PL 051219	09/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 05.12.19	-3,188.60
PL 061219	10/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 06.12.19	-3,748.90
PL 091219	11/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 09.12.19	-4,665.00
PL 101219	12/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 10.12.19	-1,165.60
PL 111219	13/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 11.12.19	-2,408.45
PL 121219	16/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 12.12.19	-2,277.25
PL 131219	17/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 13.12.19	-1,930.95
PL 161219	18/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 16.12.19	-6,212.40
PL 171219	19/12/2019	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 17.12.19	-1,636.00

Shire of Irwin

List of Accounts paid December 2019 & January 2020 for presentation to the Council Meeting 25 February 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
PL 181219	20/12/2019 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 18.12.19	-849.20
PL 191219	23/12/2019 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 19.12.19	-7,307.15
PL 201219	24/12/2019 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 20.12.19	-9,173.35
PL 060120	08/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 06.01.20	-5,017.65
PL 070120	09/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 07.01.20	-860.25
PL 080120	10/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 08.01.20	-3,751.75
PL 090120	13/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 09.01.20	-1,121.10
PL 140120	16/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 14.01.20	-9,960.85
PL 150120	17/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 15.01.20	-3,749.90
PL 160120	20/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 16.01.20	-3,445.45
PL 170120	21/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 17.01.20	-3,442.35
PL 200120	22/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 20.01.20	-2,249.85
PL 210120	23/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 21.01.20	-4,842.55
PL 220120	24/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 22.01.20	-2,958.65
PL 230120	28/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 23.01.20	-4,670.50
PL 240120	29/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 24.01.20	-5,222.30
PL 280120	30/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 28.01.20	-4,333.05
PL 290120	31/01/2020 DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 29.01.20	-2,008.30
			-1,791,515.92

Sundry Creditors as at 31/01/2020 **0.00**

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

11/2/20
DATE

Shane Ivers
Chief Executive Officer

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR 031219

S.Ivers Credit Card Expenses		
MYOB Australia	Upgrade of MYOB at Visitor Centre Monthly Charge	70.50
Spotify	Rec Centre Gym Music	11.99
Four Points Sheraton	Accommodation - IPWEA Conference	627.27
Landgate	Aerial Photography - Transfer Station	110.21
Blue Dog Training	White Card	59.00
Try Booking Gymnastics	Registration for Gymnastics Conference	401.00
Sebel West Perth	Accommodation - Gymnastics Conference	304.00
NAB	Card Fee	9.00
		1,592.97
TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT		1,592.97

Corporate Credit Card Expenditure - Payment Reference CR 020120

S.Ivers Credit Card Expenses		
MYOB Australia	Upgrade of MYOB at Visitor Centre Monthly Charge	70.50
Microsoft Pty Ltd	Windows 10 Pro Licence for Replacement Laptop	169.00
Microsoft Pty Ltd	Windows 10 Pro Licence for Replacement Laptop	169.00
Microsoft Pty Ltd	Windows 10 Pro Licence for Replacement Laptop	169.00
Microsoft Pty Ltd	Windows 10 Pro Licence for Replacement Laptop	169.00
Spotify	Rec Centre Gym Music	11.99
Microsoft Pty Ltd	Windows 10 Pro Licence for Replacement Laptop	169.00
Microsoft Pty Ltd	Windows 10 Pro Licence for Replacement Laptop	169.00
Microsoft Pty Ltd	Windows 10 Pro Licence for Replacement Laptop	169.00
Microsoft Pty Ltd	Windows 10 Pro Licence for Replacement Laptop	169.00
PLE Computers	Computer Cords	273.68
House	Items for Council Chambers Kitchen	70.97
Kitchen Warehouse	Items for Council Chambers Kitchen	144.80
NAB	Card Fee	9.00
		1,932.94
TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT		1,932.94

ATTACHMENT: CC02

Monthly Financial Report for the Period Ended 31 December 2019

Financial Statements for the period ended 31 December 2019

SHIRE OF IRWIN

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2019

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Irwin
Information Summary
For the Period Ended 31 December 2019

Key Information

Report Purpose

This report is prepared to comply with the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34 .*

Overview

Summary reports and graphical progressive graphs are provided on pages 1 - 2.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus/(deficit) as at 31 December 2019 of $3,451,669.

Items of Significance

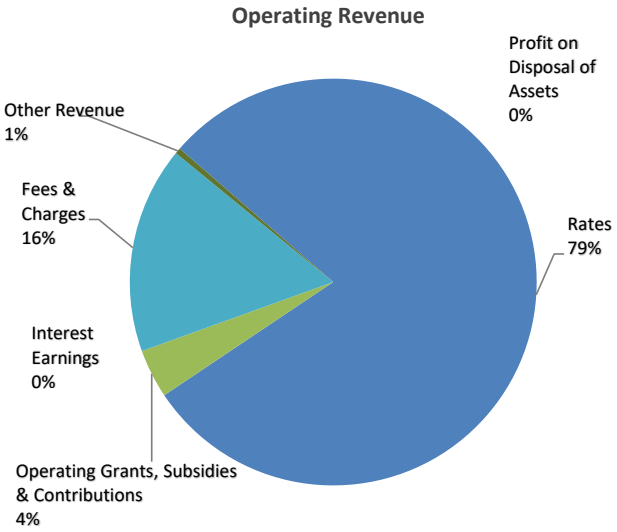
The material variance adopted by the Shire of Irwin for the year is $10,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

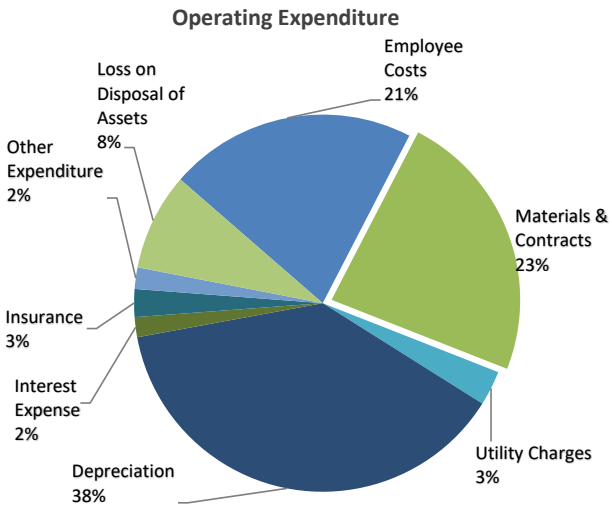
Financial Position		Prior Year 31 December 2018	Current Year 31 December 2019
Adjusted Net Current Assets	118%	2,925,661	3,451,669
Cash and Equivalent - Unrestricted	98%	2,150,199	2,112,575
Cash and Equivalent - Restricted	107%	2,656,447	2,852,180
Receivables - Rates	156%	1,078,366	1,685,223
Receivables - Other	41%	237,715	97,345
Payables	-60%	(342,122)	206,792

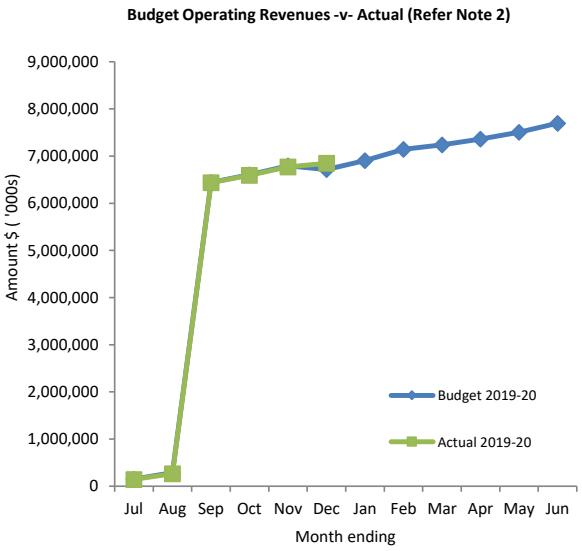
% Compares current ytd actuals to prior year actuals at the same time

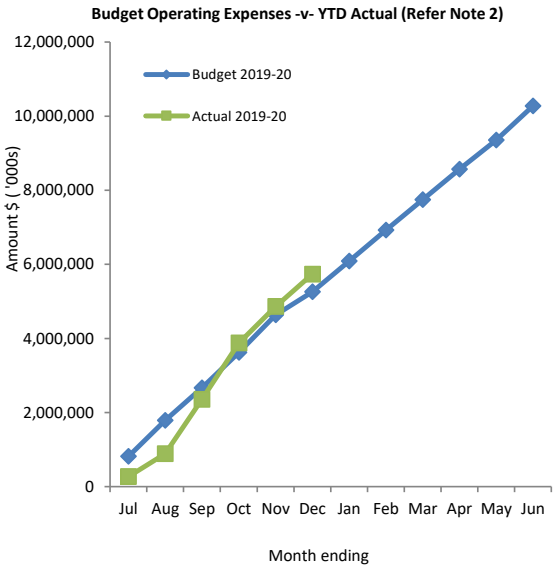
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

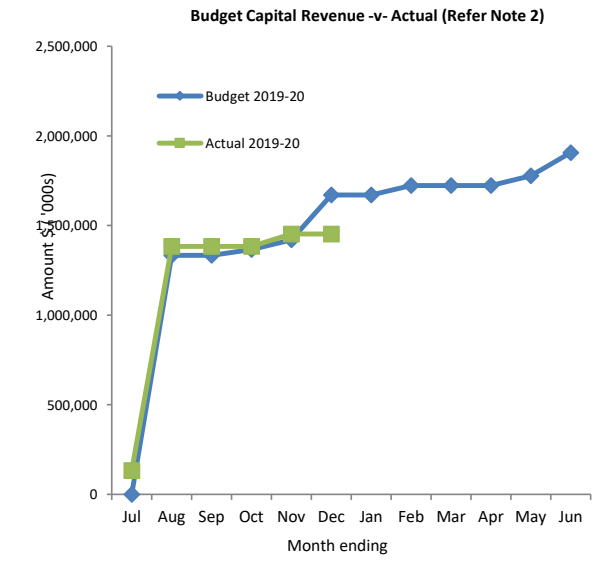
Shire of Irwin
Information Summary
For the Period Ended 31 December 2019

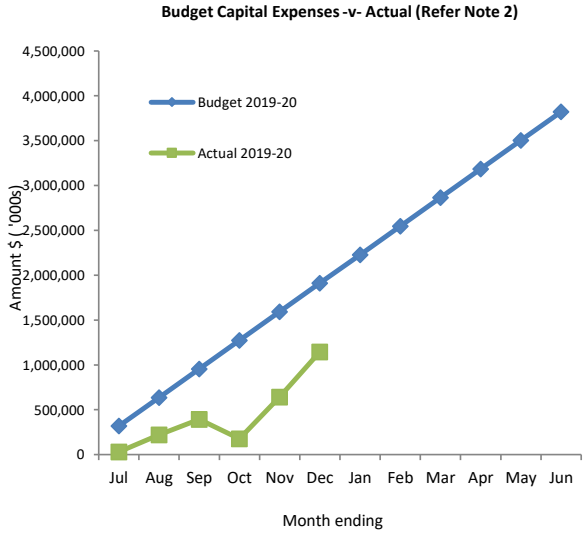












SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 December 2019

	Note	Original Annual Budget	Original YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.
				$	$	%	
Opening Funding Surplus(Deficit)	3	(30,334)	(30,334)	**(39,832)**	(9,498)	31%	
Revenue from operating activities							
Governance		200	102	**273**	171	167%	
General Purpose Funding		5,716,052	5,480,543	**5,526,637**	46,094	1%	
Law, Order and Public Safety		182,764	54,321	**53,285**	(1,036)	(2%)	
Health		29,900	14,952	**4,970**	(9,982)	(67%)	
Education and Welfare		14,200	7,098	**4,062**	(3,036)	(43%)	
Housing		281,000	140,496	**141,875**	1,379	1%	
Community Amenities		915,781	837,250	**781,466**	(55,784)	(7%)	
Recreation and Culture		265,052	122,524	**120,271**	(2,253)	(2%)	
Transport		142,300	112,098	**104,882**	(7,216)	(6%)	
Economic Services		300,050	150,422	**81,767**	(68,655)	(46%)	▼
Other Property and Services		(150,048)	(205,506)	**27,043**	232,549	(113%)	
		7,697,251	**6,714,300**	**6,846,531**			
Expenditure from operating activities							
Governance		(564,913)	(325,701)	**(298,318)**	(27,383)	(8%)	
General Purpose Funding		(585,169)	(276,732)	**(272,038)**	(4,694)	(2%)	
Law, Order and Public Safety		(492,560)	(266,920)	**(234,959)**	(31,961)	(12%)	▼
Health		(155,322)	(68,171)	**(74,984)**	6,813	10%	
Education and Welfare		(61,212)	(30,564)	**(35,343)**	4,779	16%	
Housing		(538,941)	(277,118)	**(275,617)**	(1,501)	(1%)	
Community Amenities		(1,385,250)	(661,871)	**(529,363)**	(132,508)	(20%)	▼
Recreation and Culture		(2,814,835)	(1,406,518)	**(1,847,705)**	441,187	31%	▲
Transport		(3,468,152)	(1,931,752)	**(1,962,375)**	30,622	2%	
Economic Services		(385,280)	(184,746)	**(204,479)**	19,733	11%	▲
Other Property and Services		178,000	170,724	**(240)**	170,965	(100%)	
		(10,273,634)	**(5,259,368)**	**(5,735,420)**			
Operating activities excluded from budget							
Add back Depreciation		4,376,844	2,192,058	**2,188,797**	(3,260)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	8	(67,309)	(5,900)	**478,462**	484,362	(8210%)	▲
Movement in liabilities associated with restricted cash		3,529	1,176	**571**	(605)	(51%)	
Movement in employee benefit provisions (non current)		0	0	**0**	0		
Amount attributable to operating activities		**1,736,681**	**3,642,266**	**3,778,941**			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	1,906,784	1,669,725	**1,452,767**	(216,958)	(13%)	▼
Proceeds from Disposal of Assets	8	233,000	88,636	**88,636**	0	0%	
Land and Buildings	13	(1,868,449)	(945,224)	**(881,950)**	(63,274)	(7%)	
Infrastructure Assets - Roads	13	(976,277)	(846,693)	**(451,213)**	(395,480)	(47%)	▼
Infrastructure Assets - Other	13	(477,000)	(71,702)	**(105,346)**	33,644	47%	▲
Plant and Equipment	13	(368,585)	(213,585)	**(183,619)**	(29,966)	(14%)	▼
Furniture and Equipment	13	(131,300)	(64,300)	**(51,516)**	(12,784)	(20%)	▼
Amount attributable to investing activities		**(1,681,828)**	**(383,143)**	**(132,241)**			
Financing Actvities							
Repayment of Debentures	10	(271,888)	(143,216)	**(143,216)**	0	0%	
Repayment of Right of Use Asset		0	0	**(9,765)**	(9,765)		
Proceeds from New Debentures		0	0	**0**	0		
Self-Supporting Loan Principal		7,893	3,921	**3,921**	0	0%	
Transfer from Reserves	7	85,000	0	**0**	0		
Transfer from Restricted		362,595	0	**0**	0		
Transfer to Reserves	7	(208,119)	(6,141)	**(6,141)**	0	0%	
Transfer to Restricted		0	0	**0**	0		
Amount attributable to financing activities		**(24,519)**	**(145,436)**	**(155,201)**			
Closing Funding Surplus(Deficit)	3	**0**	**3,083,353**	**3,451,669**			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 December 2019

	Note	Original Annual Budget	Original YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)
				$	$	%
Opening Funding Surplus (Deficit)	3	(30,334)	(30,334)	**(39,832)**	(9,498)	31%
Revenue from operating activities						
Rates	9	5,314,227	5,304,227	**5,353,206**	48,979	1%
Operating Grants, Subsidies and Contributions	11	480,895	254,109	**262,707**	8,598	3%
Fees and Charges		1,733,533	1,233,520	**1,110,755**	(122,765)	(10%)
Interest Earnings		113,537	42,172	**31,396**	(10,776)	(26%)
Other Revenue		220,750	107,372	**88,467**	(18,905)	(18%)
Profit on Disposal of Assets	8	67,309	5,900	**0**	(5,900)	(100%)
		7,930,251	**6,947,300**	**6,846,531**		
Expenditure from operating activities						
Employee Costs		(2,742,132)	(1,554,670)	**(1,216,395)**	338,275	(22%)
Materials and Contracts		(2,372,829)	(1,207,877)	**(1,339,823)**	(131,946)	11%
Utility Charges		(487,400)	(227,649)	**(171,013)**	56,636	(25%)
Depreciation on Non-Current Assets		(4,376,844)	(2,192,058)	**(2,188,797)**	3,260	(0%)
Interest Expenses		(167,442)	(84,176)	**(98,318)**	(14,142)	17%
Insurance Expenses		(173,946)	(147,180)	**(136,854)**	10,326	(7%)
Other Expenditure		(186,040)	(78,759)	**(105,758)**	(26,999)	34%
Loss on Disposal of Assets	8	0	0	**(478,462)**	(478,462)	
		(10,506,634)	**(5,492,368)**	**(5,735,420)**		
Operating activities excluded from budget						
Add back Depreciation		4,376,844	2,192,058	**2,188,797**	(3,260)	(0%)
Adjust (Profit)/Loss on Asset Disposal	8	(67,309)	(5,900)	**478,462**	484,362	(8210%)
Movement in liabilities associated with restricted cash		3,529	1,176	**571**	(605)	(51%)
Movement in employee benefit provisions (non current)		0	0	**0**	0	
Amount attributable to operating activities		**1,736,681**	**3,642,266**	**3,778,942**		
Investing activities						
Grants, Subsidies and Contributions	11	1,906,784	1,669,725	**1,452,767**	(216,958)	(13%)
Proceeds from Disposal of Assets	8	233,000	88,636	**88,636**	0	0%
Land and Buildings	13	(1,868,449)	(945,224)	**(881,950)**	63,274	(7%)
Infrastructure Assets - Roads	13	(976,277)	(846,693)	**(451,213)**	395,480	(47%)
Infrastructure Assets - Other	13	(477,000)	(71,702)	**(105,346)**	(33,644)	47%
Plant and Equipment	13	(368,585)	(213,585)	**(183,619)**	29,966	(14%)
Furniture and Equipment	13	(131,300)	(64,300)	**(51,516)**	12,784	(20%)
Amount attributable to investing activities		**(1,681,828)**	**(383,143)**	**(132,241)**		
Financing Activities						
Repayment of Debentures	10	(271,888)	(143,216)	**(143,216)**	0	0%
Repayment of Right of Use Asset				**(9,765)**	(9,765)	
Proceeds from New Debentures		0	0	**0**	0	
Self-Supporting Loan Principal		7,893	3,921	**3,921**	0	0%
Transfer from Reserves	7	85,000	0	**0**	0	
Transfer from Restricted		362,595	0	**0**	0	
Transfer to Reserves	7	(208,119)	(6,141)	**(6,141)**	0	0%
Transfer to Restricted		0	0	**0**	0	
Amount attributable to financing activities		**(24,519)**	**(145,436)**	**(155,201)**		
Closing Funding Surplus (Deficit)	3	**0**	**3,083,353**	**3,451,669**		

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Statement of Cash Flows

Description	Actual 31 Dec 2019	Budget 30 Jun 2020	Actual 30/06/2019
	$	$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts:			
Rates	4,680,503	5,314,227	5,119,640
Operating grants, subsidies and contributions	421,828	523,002	1,191,115
Fees and charges	381,095	1,733,533	1,622,278
Interest earnings	32,531	113,537	124,749
Goods and services tax	513,480	500,000	681,585
Other revenue	88,467	220,750	259,457
	6,117,903	**8,405,049**	**8,998,824**
Payments:			
Employee costs	(1,239,597)	(2,742,132)	(3,139,428)
Materials and contracts	(2,550,968)	(2,420,829)	(2,954,033)
Utility charges	(171,013)	(487,400)	(472,743)
Interest expenses	(98,318)	(167,442)	40,058
Insurance expenses	(136,854)	(173,946)	(179,961)
Goods and services tax	(381,332)	(500,000)	(761,420)
Other expenditure	(114,294)	(186,040)	(400,104)
	(4,692,377)	**(6,677,790)**	**(7,867,631)**
Net cash provided by (used in) operating activities	**1,425,526**	**1,727,259**	**1,131,193**
CASH FLOWS FROM INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	1,452,767	1,906,784	2,082,179
Proceeds from sale of assets	88,636	233,000	552,256
Payments for purchase of property, plant & equipment	(1,117,085)	(2,368,334)	(2,207,162)
Payments for construction of infrastructure	(556,559)	(1,453,277)	(1,428,399)
Net cash provided by (used in) investment activities	**(132,241)**	**(1,681,828)**	**(1,001,125)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from self supporting loans	3,921	7,892	7,698
Proceeds from new debentures	0	0	913,700
Repayment of debentures	(143,216)	(271,888)	(141,493)
Repayment of Leases	(9,765)	0	0
Net cash provided by (used In) financing activities	**(149,060)**	**(263,996)**	**779,905**
Net increase (decrease) in cash held	**1,144,225**	**(218,564)**	**909,973**
Cash and cash equivalents at beginning of year	3,820,528	3,820,528	2,910,556
Cash and cash equivalents at the end of the period	**4,964,754**	**3,601,964**	**3,820,528**

SHIRE OF IRWIN
STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING
For the Period Ended 31 December 2019

Capital Acquisitions

	Note	Original Budget	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		$	$	$	$	$	$
Land and Buildings	13	1,868,449	836,901	45,049	945,224	**881,950**	(63,274)
Infrastructure Assets - Roads	13	976,277	16	451,197	846,693	**451,213**	(395,480)
Infrastructure Assets - Other	13	477,000	0	105,346	71,702	**105,346**	33,644
Plant and Equipment	13	368,585	32,574	151,045	213,585	**183,619**	(29,966)
Furniture and Equipment	13	131,300	640	50,876	64,300	**51,516**	(12,784)
Capital Expenditure Totals		**3,821,611**	**870,131**	**803,513**	**2,141,504**	**1,673,644**	**(467,860)**
Capital acquisitions funded by:							
Capital Grants and Contributions					0	**1,455,767**	1,455,767
Borrowings					0	**0**	0
Other (Disposals & C/Fwd)					88,636	**88,636**	0
Council contribution - Cash Backed Reserves							
Plant Replacement Reserve					0	**0**	0
Council contribution - operations					**(2,230,141)**	**(3,218,047)**	(987,907)
Capital Funding Total					**(2,141,504)**	**(1,673,644)**	**467,860**

Note 1: Significant Accounting Policies

(a) 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.

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.

(b) 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 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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.

(e) 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.

(f) Cash and Cash Equivalents

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.

(g) Trade and Other Receivables

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.

(h) Inventories

General

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.

Note 1: Significant Accounting Policies

(i) Fixed Assets

All assets with a purchase price of $5,000 or more 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.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	**Years**
Land	Not depreciated
Buildings - non-specialised	20 - 50 years
Buildings - specialised	15 - 50 years
Furniture and equipment	3 - 10 years
Plant and equipment	2 - 25 years
Infrastructure - Roads	12 - 50 years
Infrastructure - Other	10 - 75 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

Note 1: Significant Accounting Policies

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

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.

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.

Note 1: Significant Accounting Policies

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.

(r) Program Classifications (Function/Activity)

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

GOVERNANCE

Objective:

Provide the greatest level of administrative support to all Council functions and activities as well as to elected members.

Activities:

Include administration and the operation of facilities and services to members of Council including fees, expenses, allowances, election expenses, conference expenses, refreshments and receptions.

The collection point for all administration expenses relating to Council operations including office equipment and administration centre maintenance and various direct and indirect costs associated with administration staff (salaries, superannuation, housing maintenance and vehicle costs). The costs are reallocated to various sub-programs by a cost allocation method determined on a usage

GENERAL PURPOSE FUNDING

Objective:

To provide a solid financial platform by good financial management in order to provide a level of services expected by electors.

Activities:

Include rates income, expenditure relating to the collection of rates, grants and interest on investments.

LAW, ORDER, PUBLIC SAFETY

Objective:

Ensure residents enjoy a standard of living as free as possible from the threat of bush fires and public nuisance (eg dog attacks).

Activities:

Include administration and operation of fire prevention and fire fighting services. They include administration and enforcement of animal control, litter, parking, camping and other local laws as required.

Revenues include dog and cat registration fees and fines and penalties relating to the enforcement of local parking and local laws.

HEALTH

Objective:

Maintain a high standard of health control for the benefit of residents by ensuring compliance with all relevant legislation and regular testing by health staff.

Activities:

Include the administration and operation of pest control and general health administration and inspection services.

Expenses include salaries, superannuation, vehicle costs, analytical expenses, contributions to health services, housing and administration reallocations.

Revenues include rent received, licence fees and employee reimbursements.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Elderly person's activities and support, community services planning, disabled persons, youth services, aboriginal issues, playgroup, playgroup and other welfare. Maintenance of the senior citizens centre, resource centre, playgroup buildings.

HOUSING

Objective:

Provide high quality Aged Persons accommodation in partnership with Homeswest at a subsidised rental and to work in conjunction with the Government Employees Housing Authority (GEHA) to assist government employees find appropriate accommodation within

Activities:

Includes provision, administration and operation of housing programs for GEHA and Aged Persons.

Expenses include maintenance costs and administration reallocation and Revenue is received from rent.

Note 1: Significant Accounting Policies

COMMUNITY AMENITIES

Objective:

Provide high quality community amenities (eg waste management and public conveniences) for use by both residents and visitors as well as manage the Town Planning Scheme to encourage and foster development within the Shire.

Activities:

Includes the administration and operation of sanitation services, sewerage, town planning and regional development, public conveniences and cemeteries.

Expenses include costs associated with refuse collection, refuse site maintenance, salaries, town planning fees and charges.

Revenues include refuse collection charges, grants for coastal management, squatter charges and town planning fees and charges.

RECREATION AND CULTURE

Objective:

Provide cost effective recreation and culture facilities of a high standard for use by residents and visitors and help ensure that the use

Activities:

Include the administration and operation of public halls, community centres, beaches and foreshores, ovals, recreation centres, drive-in, libraries, museums and other significant heritage sites.

Expenses include maintenance costs, salaries and vehicle costs.

Revenues include usage charges and reimbursements from community organisations.

TRANSPORT

Objective:

Construct and maintain a high quality road network in an efficient manner, which is designed to meet the transport requirements of residents, local industry and visitors.

Activities:

Construction and maintenance of streets, roads, depots, aerodrome, footpaths, road plant purchases, the care and maintenance of jetties and the provision of Police Licensing services.

Expenses include wages, salaries, superannuation, the reallocation of administration costs, materials, plant operation costs, street lighting, and road asset management.

Revenue includes grants, contributions and reimbursements.

ECONOMIC SERVICES

Objective:

Provide support for local industry to encourage and foster economic development within the Shire and the Midwest.

Activities:

Include rural services, tourism, area promotion and building control.

Expenses include contribution for landcare co-ordinator, visitor centre running costs, salaries, superannuation and maintenance of standpipes.

Revenues are generated from caravan park leases, building license fees and water sales.

OTHER PROPERTY AND SERVICES

Objective:

Maintain the fleet of plant and equipment in good working order and provide additional income by utilising downtime to perform private works.

Activities:

Include private works, works overheads, plant operations, youth and related activities.

Expenses include wages, salaries, plant operation costs (fuel, oil, maintenance etc), superannuation, insurance and training.

Revenue includes income from private works, reimbursement and sale of scrap.

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 2: Explanation of Material 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 2019/20 year is $10,000 or 10% whichever is the greater.

Reporting Program	Var. $	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	$	%			
Opening Funding Surplus (Deficit)	(9,498)	31%			No material variance
Operating Revenues					
Governance	171	167%			No material variance
General Purpose Funding	46,094	1%			No material variance
Law, Order and Public Safety	(1,036)	(2%)			No material variance
Health	(9,982)	(67%)			No material variance
Welfare and Education	(3,036)	(43%)			No material variance
Housing	1,379	1%			No material variance
Community Amenities	(55,784)	(7%)			No material variance
Recreation and Culture	(2,253)	(2%)			No material variance
Transport	(7,216)	(6%)			No material variance
Economic Services	(68,655)	(46%)	▼	Timing	Caravan Park Lease income $70k below YTD budget - this revenue is expected to be raised in the future.
Other Property and Services	232,549	(113%)			No material variance
Operating Expense					
Governance	(27,383)	(8%)			No material variance
General Purpose Funding	(4,694)	(2%)			No material variance
Law, Order and Public Safety	(31,961)	(12%)	▼	Timing	Depreciation is $20k lower than YTD budget, Employee costs are $27k lower which is partly offset by higher expenditure on relief contractors. Staff will review these costs with the budget review.
Health	6,813	10%			No material variance
Welfare and Education	4,779	16%			No material variance
Housing	(1,501)	(1%)			No material variance
Community Amenities	(132,508)	(20%)	▼	Timing	Town Planning employee costs ($60k) below YTD budget on account of vacant position. Transfer station ($22k), public convenience ($53k) and commercial waste collection ($9k) expenses all below YTD budget. These budgets will all be reviewed as part of the mid-year budget review process.
Recreation and Culture	441,187	31%	▲	Permanent	This variance relates primarily to the loss on disposal of Fisherman's Hall of $478k that was not budgeted for. This has no impact on the Shires funding position. Further, an underspend against budget on Park & Gardens maintenance ($35k), employee costs ($136k) and utilities ($19k) - these will be reviewed in detail as part of the mid-year budget review process. Irwin Recreation Centre building maintenance ($26k), Community Assistance Scheme ($17k), Oval utilities ($15k) and other recreational facilities maintenance ($23k) all below YTD budget. Expenditure of $86k on coastal reserves (materials & contracts) not budgeted for, but will be adjusted in the mid-year budget review.
Transport	30,622	2%			No material variance
Economic Services	19,733	11%	▲	Permanent	$10k of this variance relates to payment to the CTF - Construction training fund. This is offset by revenue.
Other Property and Services	170,965	(100%)			No material variance
Operating activities excluded from budget					
Add back Depreciation	(3,260)	(0%)			No material variance
Adjust (Profit)/Loss on Asset Disposal	484,362	(8210%)	▲	Permanent	This variance relates to a loss on disposal of Fisherman's Hall of $478k that was not budgeted. This has no impact on the Shires funding position.
Movement in liabilities associated with restricted cash	(605)	(51%)			No material variance
Investing activities					
Grants, Subsidies and Contributions	(216,958)	(13%)	▼	Timing/Permanent	Variance attributed to recreation grant funding of $250k budgeted, but not yet received. Additional $70k of RRG funding received above full year budget. R2R funding received $37k below YTD budget.
Proceeds from Disposal of Assets	0	0%			No material variance
Land and Buildings	63,274	(7%)			No material variance
Infrastructure Assets - Roads	395,480	(47%)	▼	Timing	Refer to Note 13 for details of Capital Works
Infrastructure Assets - Other	(33,644)	47%	▲	Timing	Refer to Note 13 for details of Capital Works
Plant and Equipment	29,966	(14%)	▼	Timing	Refer to Note 13 for details of Capital Works
Furniture and Equipment	12,784	(20%)	▼	Timing	Refer to Note 13 for details of Capital Works
Financing Activities					
Repayment of Debentures	0	0%			No material variance
Repayment of Right of Use Asset	(9,765)				No material variance
Proceeds from New Debentures	0				No material variance
Self-Supporting Loan Principal	0	0%			No material variance
Transfer from Reserves	0				No material variance
Transfer from Restricted	0				No material variance
Transfer to Reserves	0	0%			No material variance
Transfer to Restricted	0				No material variance

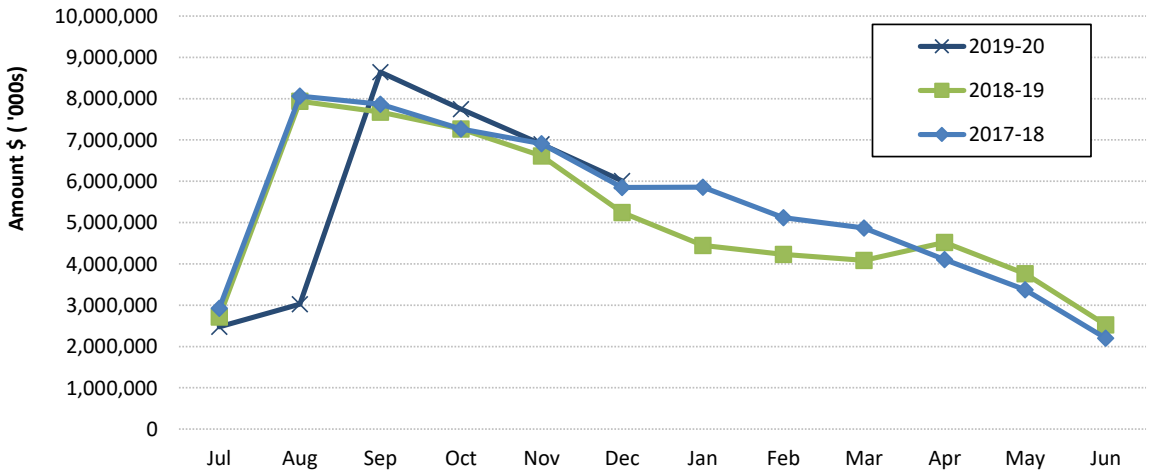
SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Actual Closing 30/06/2019	This Time Last Year 31 Dec 2018	Current 31 Dec 2019
		$	$	$
Current Assets				
Cash Unrestricted		975,800	2,150,199	2,112,575
Cash Reserves - Reserve Funds	7	1,310,454	1,655,469	1,316,594
Cash - Restricted		1,333,085	801,972	1,337,096
Cash - Restricted Bonds		201,190	199,006	198,490
Receivables - Rates, Sanitation and Other levies	6	282,859	1,078,366	1,685,223
Receivables - Other		388,483	233,848	97,345
Loans receivable - clubs/institutions		7,889	3,868	3,968
Interest / ATO Receivable/Trust		1,135	0	(132)
Inventories		20,118	20,619	20,118
		4,521,014	6,143,346	6,771,276
Less: Current Liabilities				
Current portion of long term borrowings		(271,888)	(71,691)	(128,672)
Bonds and Deposits		(201,190)	(199,006)	(198,490)
Payables		(1,446,975)	(342,122)	(206,792)
Provisions		(348,465)	(413,063)	(348,465)
Right of Use Assets		0	0	(9,765)
		(2,268,518)	(1,025,882)	(892,183)
Net Current Assets		2,252,495	5,117,464	5,879,093
Less: Cash - Restricted - Conditions over Grants		(1,367,812)	(801,972)	(1,367,812)
Less: Cash Reserves - Reserve Funds	7	(1,310,454)	(1,655,469)	(1,316,594)
Less: Right of Use Assets		0	0	9,765
Less: Loans receivable - clubs/institutions		(7,889)	(3,868)	(3,968)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		271,888	71,691	128,672
- Employee benefit provisions		121,940	197,815	122,515
- Bonds and deposits held			0	0
Adjusted Net Current Funding Position		**(39,832)**	**2,925,661**	**3,451,669**

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Bonds	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
(a) **Cash Deposits**							
Municipal Bank Account	2,070,675	1,337,096	198,490	3,606,260	NAB	Variable	At Call
Reserve Bank Account	0	1,318,906	0	1,318,906	NAB	Variable	At Call
Trust Bank Account	0	0	0	0	NAB	0.00%	At Call
Total	**2,070,675**	**2,656,001**	**198,490**	**4,925,166**			

Comments/Notes - Investments

The above balances are the actual balances of the Shires bank accounts as at the end of the reporting period.

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 5: Budget Amendments

No Budget Amendments have been approved as at 31 December 2019

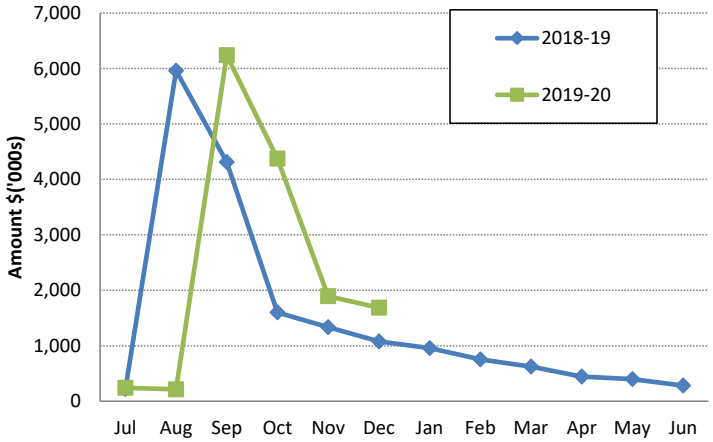
Note 6: Receivables

Receivables - Rates and Rubbish Receivable		31 Dec 2019	30 June 2019
		$	$
Opening Arrears Previous Years		282,859	282,859
Rates Levied this year	9	5,353,206	
Sanitation and other Levies		729,660	
Less Collections to date		(4,680,503)	
Equals Current Outstanding		**1,685,223**	**282,859**
Rates Debtors - Note 3		**1,685,223**	**282,859**
% Collected		73.53%	

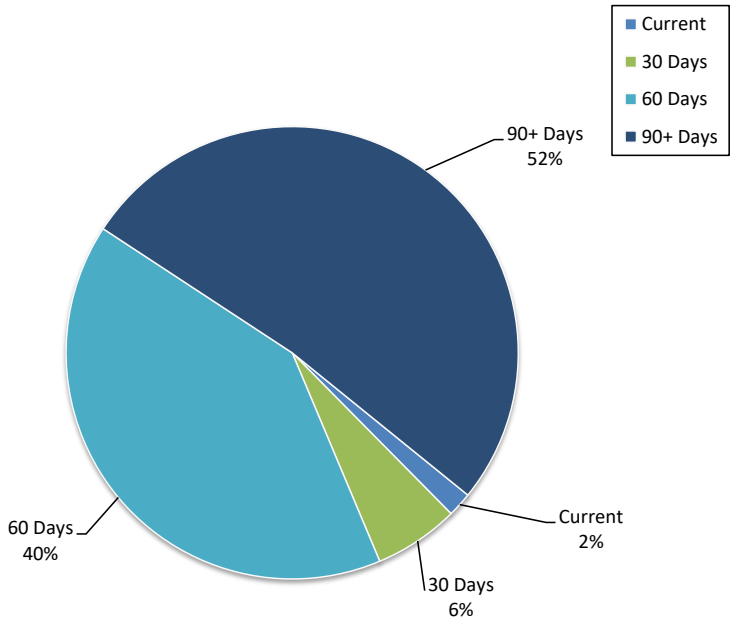
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	880	3,030	20,248	25,748	49,905
Balance per Trial Balance					
Sundry Debtors					49,571
Plus Provision for Loss					334
Total Receivables General Outstanding					**49,905**

Amounts shown above include GST (where applicable)

Note 6 - Rates and Rubbish Receivable



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates

Rates were levied on 25th September 2019

Rates are due in full or first instalment on 8th November 2018
Second instalment due 10th January 2020
Third instalment due 11th March 2020
Fourth and final instalment due 11th May 2020

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

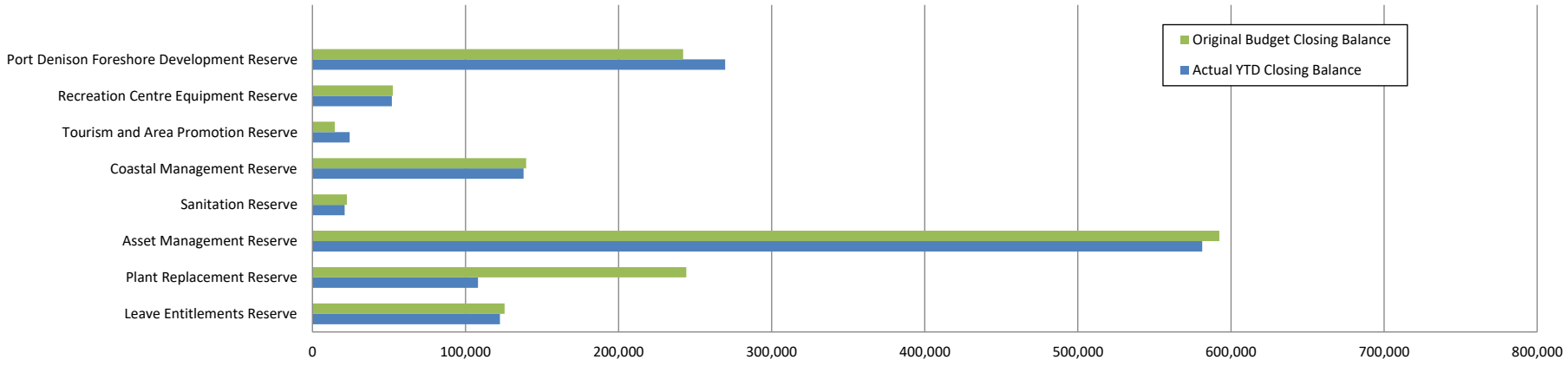
Note 7: Cash Backed Reserve

Name	Opening Balance	Original Budget Interest Earned (+)	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	$	$	$		$	$	$	$	$
Leave Entitlements Reserve	**121,943**	3,526	571	0	(0)	0	0	**125,469**	**122,515**
Plant Replacement Reserve	**107,641**	1,553	504	135,000	(0)	0	0	**244,194**	**108,145**
Asset Management Reserve	**578,481**	13,881	2,711	0	0	0	0	**592,362**	**581,192**
Sanitation Reserve	**20,947**	1,598	98	0	0	0	0	**22,545**	**21,046**
Coastal Management Reserve	**137,272**	2,400	643	0	(0)	0	0	**139,672**	**137,915**
Tourism and Area Promotion Reserve	**24,214**	423	113	0	0	(10,000)	0	**14,637**	**24,328**
Recreation Centre Equipment Reserve	**51,657**	903	242	0	(0)	0	0	**52,560**	**51,899**
Port Denison Foreshore Development Reserve	**268,298**	4,903	1,257	43,932	0	(75,000)	0	**242,133**	**269,555**
	1,310,454	**29,187**	**6,141**	**178,932**	**0**	**(85,000)**	**0**	**1,433,573**	**1,316,594**

Comments/Notes - Cash Backed Reserve

$ 2,311 **Interest to be applied to Reserves**

Note 7 - 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 2019

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)	Original Budget Net Book Value	Original Budget Proceeds	Original Budget Profit	Original Budget (Loss)
		$	$	$	$	$	$	$	$
	Plant and Equipment								
2866	Ford Ranger XL 4x4 Super Cab Chassis	0	0			21,042	30,000	8,958	0
3093	Ford Ranger XL 4x4 Dual Cab Utility	0	0			22,000	30,000	8,000	0
2814	Holden Colorado LS D/Cab 4x4	0	26,818			17,000	25,000	8,000	0
2813	Holden Colorado LS S/Cab 4x4	0	0			16,100	22,000	5,900	0
2858	Holden Colorado LS S/Cab 4x4	0	0			15,900	22,000	6,100	0
2815	Holden Colorado LS S/Cab 4x4	0	23,864			16,100	22,000	5,900	0
2714	Ford Ranger XL 4X4 Dual Cab Utility	0	0			16,500	22,000	5,500	0
2758	Skid Steer Loader 226D	0	0			41,048	60,000	18,951	0
	Coastmac Trailer	0	4,182	4,182		0	0	0	0
	Skid Steer Loader Attacchments	0	3,773	3,773		0	0	0	0
	Holden Colorado LS S/Cab 4x4	0	30,000	30,000		0	0	0	0
	Buildings								
2007	Denison Fisherman's Hall	478,462	0	0	(478,462)	0	0	0	0
		478,462	**88,636**	**37,955**	**(478,462)**	**165,690**	**233,000**	**67,309**	**0**

Comments - Disposal of Assets

Fisherman's Hall was budgeted to be demolished, however the loss on disposal was not. This will be corrected with the budget review. It has no impact on the Shires funding position

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 9: Rating Information		Number		YTD Actual				Original Budget
	Rate in	of Properties	Rateable Value	Rate Revenue	Interim Rates	Back Rates	Total Revenue	Total Revenue
RATE TYPE	$		**$**	$	$	$	$	$
Differential General Rate or General Rate								
GRV - Residential	0.111808	1,326	17,026,836	1,904,116	14,156	0	1,918,273	1,908,733
GRV - Commercial	0.111808	122	3,754,404	451,470	0	0	451,470	424,772
GRV - Undeveloped	0.111808	21	335,526	34,859	0	0	34,859	37,514
GRV - Residential - R50 Developed	0.111808	75	1,284,802	143,651	0	0	143,651	143,651
GRV - Residential - R50 Undeveloped	0.111808	12	166,050	18,566	0	0	18,566	18,566
UV - Policy Area A	0.014193	5	3,057,000	431,466	0	0	431,466	43,388
UV - Policy Area B	0.014193	13	4,791,500	43,388	0	0	43,388	68,006
UV - Policy Area C	0.014193	137	68,100,500	68,006	0	0	68,006	971,550
UV - Policy Area D	0.014193	113	15,288,000	966,579	0	0	966,579	216,983
UV - Policy Area E	0.014193	39	10,140,000	224,130	0	0	224,130	143,917
UV - Policy Area F	0.014193	24	5,698,000	136,770	0	0	136,770	80,872
UV - Policy Area G	0.014193	28	7,337,500	80,872	0	0	80,872	104,141
UV - Mining	0.189882	25	1,317,795	104,141	0	0	104,141	255,226
UV - Mining Developed	0.189882	9	865,768	0	0	0	0	164,394
Sub-Totals		**1,949**	**139,163,681**	**4,608,013**	**14,156**	**0**	**4,622,170**	**4,581,712**
	Minimum							
Minimum Payment	**$**							
GRV - Residential	1,021	98	764,626	100,058	0	0	100,058	100,058
GRV - Commercial	1,021	65	295,668	66,365	0	0	66,365	66,365
GRV - Undeveloped	1,021	465	1,330,487	474,765	0	0	474,765	474,765
GRV - Residential - R50 Developed	1,021	7	58,656	7,147	0	0	7,147	7,147
GRV - Residential - R50 Undeveloped	1,021	14	70,618	14,294	0	0	14,294	14,294
UV - Policy Area A	1,021	4	186,500	17,357	0	0	17,357	4,084
UV - Policy Area B	1,021	4	163,500	4,084	0	0	4,084	4,084
UV - Policy Area C	1,021	24	1,082,600	4,084	0	0	4,084	24,504
UV - Policy Area D	1,021	7	339,500	23,483	0	0	23,483	7,147
UV - Policy Area F	1,021	11	630,000	7,147	0	0	7,147	11,231
UV - Policy Area G	1,021	1	70,000	11,231	0	0	11,231	1,021
UV - Mining	1,021	15	39,436	1,021	0	0	1,021	15,315
Sub-Totals		**715**	**5,031,591**	**731,036**	**0**	**0**	**731,036**	**730,015**
		2,664	**144,195,272**	**5,339,049**	**14,156**	**0**	**5,353,206**	**5,311,727**
Amount from General Rates							**5,353,206**	**5,311,727**
Ex-Gratia Rates							0	2,500
Totals							**5,353,206**	**5,314,227**

Comments - Rating Information

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 10: Information on Borrowings and Financing

(a) Debenture Repayments

Particulars	01 Jul 2019	New Loans Original Budget	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
			$		$		$	
Recreation and Culture								
Loan 93 - Recreation Centre	2,207,988	0	59,143	102,832	2,148,845	2,105,156	85,949	145,896
Loan 96 - Tennis Courts Resurfacing	118,455	0	19,166	38,559	99,289	79,896	1,404	2,581
Transport								
Loan 98 - Plant	913,700	0	60,987	122,604	852,713	791,096	9,457	18,282
Self Supporting Loans								
Recreation and Culture								
Loan 97 - Golf Club	28,532	0	3,921	7,893	24,611	20,639	367	683
	3,268,675	0	143,216	271,888	3,125,459	2,996,787	97,176	167,442

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

(b) Financing

Particulars	01 Jul 2019	New Financing Original Budget	Lease Financing Repayments		Lease Financing Outstanding		Interest Repayments	
			Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
			$		$		$	
Solar Panels	77,292	0	9,765	0	67,527	0	1,142	0
	77,292	0	9,765	0	67,527	0	1,142	0

Changes to Accounting Standards as at 1 July 2019 require Leases to be Capitalised. The repayments for the Solar Panels were budgeted as an Operating Expense, however the changes require that they now be treated as a capital item and depreciated over the usefu life of the asset. The required budget changes will be reflected in the budget review

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 11: Grants and Contributions

Grant Description	Grant Provider	Grant Classification	Opening Balance (a)	Original Budget Operating	Original Budget Capital	YTD Actual Revenue	YTD Actual (Expended) (c)	Unspent Grant (a)+(b)+(c)
				$	$	$	$	$
General Purpose Funding								
Grants Commission - General	WALGGC	Operating	0	89,883	0	51,916	(51,916)	0
Grants Commission - Roads	WALGGC	Operating	0	151,305	0	77,655	(77,655)	0
Law, Order and Public Safety								
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating - Tied	14,146	0	0	0	0	14,146
Bushfire Risk Management Project	Dept. of Fire & Emergency Serv.	Operating - Tied	23,923	0	0	3,000	(3,000)	23,923
Community Emergency Services	Dept. of Fire & Emergency Serv.	Operating - Tied	0	103,600	0	19,932	0	19,932
LG Grant Scheme & Mitigation Activity Funding	Dept. of Fire & Emergency Serv.	Operating - Tied	0	35,607	0	12,348	0	12,348
Welfare & Education								
Seniors Week Grant	Council on the Ageing	Operating	0	2,000	0	0	0	0
Housing								
SIHI Aging in Place	WA Country Health Service	Non-operating	731,017	0	1,380,000	1,250,000	(823,171)	1,157,845
Community Amenities								
Coastal Management Plan	Dept Local Government	Operating - Tied	6,600	0	0	0	0	6,600
Protection of the Environment		Operating	0	15,000	0	0	0	0
Local Planning Scheme Review	Dept Planning	Operating - Tied	22,283	0	0	0	0	22,283
Springfield Structure Plan Grant	Dept Planning	Operating - Tied	9,392	0	0	0	0	9,392
Recreation and Culture								
Coastal Reserve Works		Operating - Tied	15,463	0	0	0	0	15,463
Beach Rehabilitation Works		Operating - Tied	5,000	0	0	0	0	5,000
Beach Emergency Numbers		Operating		0	0	7,374	0	0
Other Grant Events	Various	Operating	0	7,500	0	6,000		0
Skate Park - Pump Track	Lotterywest	Non-operating	0	0	250,000	3,000	(3,000)	0
Blueprint Funding - Coastal Nodes		Operating - Tied	1,500	0	0	0	0	1,500
Transport								
Direct Grant	Main Roads WA	Operating	0	76,000	0	81,483	(81,483)	0
Roads To Recovery Grant	Roads to Recovery	Non-operating	0	0	214,117	69,700	(132,417)	(62,717)
Grants Commission - Bridge	???	Non-operating	14,907	0	0	0	0	14,907
Roadwise Grant	Road Safety Commission	Non-operating	6,776	0	0	0	0	6,776
Economic Services								0
Regional Road Group	Main Roads WA	Non-operating	0	0	62,667	133,067	(160,612)	(27,545)
TOTALS			**851,007**	**480,895**	**1,906,784**	**1,715,474**	**(1,333,254)**	**1,219,853**
SUMMARY								
Operating	Operating Grants, Subsidies and Contributions		0	341,688	0	224,428	(211,054)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		98,307	139,207	0	35,280	(3,000)	130,587
Non-operating	Non-operating Grants, Subsidies and Contributions		752,700	0	1,906,784	1,455,767	(1,119,200)	1,089,266
TOTALS			**851,007**	**480,895**	**1,906,784**	**1,715,474**	**(1,333,254)**	**1,219,853**

Note 12: Trust Fund

The Shire of Irwin held no funds in Trust as at the end of the current reporting period, due to changes required by the Auditor General as at 30.6.2019. Fund previously held as Trust monies are included in Current liabilites as Bond & Deposits. (Refer Note 3)

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 13: Capital Acquisitions

Assets	COA	JOB	New/Upgrade, Renewal	Original Budget	YTD Budget	YTD Actual	YTD Variance	New/Upgrade	Renewal	Strategic Reference / Comment
				Original Budget	YTD Budget	YTD Actual				
				$	$	$	$	$	$	
Level of completion indicator, please see table at the end of this note for further detail.										
LAND & BUILDINGS										
Housing										
Aged Appropriate Housing - Stage 2	2574	CJ18	New/Upgrade	1,710,449	855,224	823,171	(32,053)	823,171	0	SIHI Project
Aged Appropriate Housing - Livable Housing Australia Platinum Certification	2574	CJ30	New/Upgrade	7,000	0	0	0	0	0	
Aged Appropriate Housing - Livable Housing Australia Platinum Construction	2574	CJ31	New/Upgrade	41,000	0	0	0	0	0	
The Village - Footpaths, Handrails, Kerbs	2586	CJ45	New/Upgrade	10,000	10,000	0	(10,000)	0	0	
The Village - Soakwells & Downpipes	2585	CJ46	New/Upgrade	8,000	0	0	0	0	0	
4B Kennedy Heights	2584	CJ40	Renewal	12,000	0	3,853	3,853	0	3,853	
Housing Total				**1,788,449**	**865,224**	**827,024**	**(38,200)**	**823,171**	**3,853**	
Recreation and Culture										
Fishermans Hall Demolition	2404	CJ39	Renewal	30,000	30,000	41,196	11,196	0	41,196	Hall demolished in October 2019.
Irwin Rec Centre Building - Renewal	2834	CJ05	Renewal	20,000	20,000	0	(20,000)	0	0	
Rec Jetty	2834	CJ908	Renewal	15,000	15,000	0	(15,000)	0	0	
Recreation And Culture Total				**65,000**	**65,000**	**41,196**	**(23,804)**	**0**	**41,196**	
Other Property and Services										
Ceo Office Soundproofing	0394	CJ38	New/Upgrade	15,000	15,000	13,730	(1,270)	13,730	0	
Other Property and Services Total				**15,000**	**15,000**	**13,730**	**(1,270)**	**13,730**	**0**	
Land & Buildings Total				**1,868,449**	**945,224**	**881,950**	**(63,274)**	**836,901**	**45,049**	
FURNITURE & EQUIPMENT										
Recreation And Culture										
Gymnastics Equipment - Mats, Boards, Beam Etc	2824	CJ35	Renewal	5,000	0	0	0	0	0	
Recreation And Culture Total				**5,000**	**0**	**0**	**0**	**0**	**0**	
Transport										
Inventory Management System	3334	CJ43	New/Upgrade	8,500	8,500	640	(7,860)	640	0	
Transport Total				**8,500**	**8,500**	**640**	**(7,860)**	**640**	**0**	
Other Property and Services										
It - Records Management System	0264	CJ32	Renewal	43,000	43,000	33,049	(9,951)	0	33,049	
It - Hardware	0264	CJ33	Renewal	25,000	0	5,327	5,327	0	5,327	
It - Website & Intranet	0264	CJ34	Renewal	49,800	12,800	12,500	(300)	0	12,500	
Other Property and Services Total				**117,800**	**55,800**	**50,876**	**(4,924)**	**0**	**50,876**	
Furniture & Office Equip. Total				**131,300**	**64,300**	**51,516**	**(12,784)**	**640**	**50,876**	

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 13: Capital Acquisitions

Assets	COA	JOB	New/Upgrade, Renewal	Original Budget	YTD Budget	YTD Actual	YTD Variance	New/Upgrade	Renewal	Strategic Reference / Comment
				$	$	$	$	$	$	
PLANT & EQUIMENT										
Law, Order And Public Safety										
Community Ranger Vehicle - Reg 502Ir	0884	V502	Renewal	35,000	35,000	0	(35,000)	0	0	
Cesm Vehicle - Rego 505Ir	9911	V505	Renewal	34,000	34,000	0	(34,000)	0	0	
Law, Order And Public Safety Total				**69,000**	**69,000**	**0**	**(69,000)**	**0**	**0**	
Recreation and Culture										
Parks & Gardens Vehicle - Reg 520Ir	2844	V520	Renewal	30,000	0	35,549	35,549	0	35,549	
Parks & Gardens Vehicle - Reg 521Ir	2844	V521	Renewal	30,000	0	0	0	0	0	
Parks & Gardens Supervisors Vehicle - Reg 523Ir	2844	V523	Renewal	34,000	34,000	36,214	2,214	0	36,214	Overspend
Compliance & Safety Tools & Equipment	2865	CJ27	Renewal	11,085	11,085	908	(10,177)	0	908	
Operational Tools & Equipment	2865	CJ28	Renewal	10,000	10,000	0	(10,000)	0	0	
Recreation and Culture Total				**115,085**	**55,085**	**72,671**	**17,586**	**0**	**72,671**	
Transport										
Loader	3534	CJ51	New/Upgrade	16,000	0	0	0	0	0	Tools & Equipment for Loader
Side Tipper	3534	CJ52	Renewal	19,500	19,500	6,300	(13,200)	0	6,300	Repairs to Tipper
Traffic Counters	3534	CJ54	New/Upgrade	21,000	21,000	20,076	(924)	20,076	0	
Rural Road Maintenance Vehicle - Reg 525Ir	3534	V525	Renewal	30,000	0	36,286	36,286	0	36,286	
Water Tanker Pto	3584	CJ50	New/Upgrade	14,000	0	12,498	12,498	12,498	0	
Transport Total				**100,500**	**40,500**	**75,160**	**34,660**	**32,574**	**42,586**	
Other Property and Services										
Town Maintenance Truck Tools & Equipment	5201	CJ53	New/Upgrade	35,000	0	0	0	0	0	
Vehicle For Supervisor Operations - Reg 511Ir	5201	V511	Renewal	34,000	34,000	35,787	1,787	0	35,787	Overspend
Bulk Fuel Storage Tank & System	5300	CJ44	New/Upgrade	15,000	15,000	0	(15,000)	0	0	
Other Property and Services Total				**84,000**	**49,000**	**35,787**	**(13,213)**	**0**	**35,787**	
Plant , Equip. & Vehicles Total				**368,585**	**213,585**	**183,619**	**(29,966)**	**32,574**	**151,045**	
INFRASTRUCTURE ASSETS - OTHER										
Community Amenities										
Cemetery Landscaping	2644	CJ03	Renewal	27,500	27,500	0	(27,500)	0	0	
Community Amenities Total				**27,500**	**27,500**	**0**	**(27,500)**	**0**	**0**	
Recreation And Culture										
Dongara Oval - Maintenance	2864	C906	Renewal	20,000	0	4,330	4,330	0	4,330	
Skate Park - Pump Track	2864	CJ37	New/Upgrade	250,000	0	0	0	0	0	
Rec Centre Oval - Bore Maintenance & Metre Instalation	2864	CJ47	Renewal	10,000	0	1,121	1,121	0	1,121	
Tree Planting	2864	CJ49	Renewal	15,000	0	921	921	0	921	
Fence At Grannies Beach-Big 4 Caravan Park	2904	CJ41	Renewal	6,000	6,000	5,150	(850)	0	5,150	
Foreshore Masterplan Implementation Works	8054	CJ42	Renewal	110,000	35,000	42,181	7,181	0	42,181	
Foreshore Rehabilitation Works	8054	CJ48	Renewal	28,500	3,202	2,520	(682)	0	2,520	
Recreation And Culture Total				**439,500**	**44,202**	**56,223**	**12,021**	**0**	**56,223**	
Transport										
Rural Signs	6794	CJ10	Renewal	0	0	49,123	49,123	0	49,123	
Transport Total				**0**	**0**	**49,123**	**49,123**	**0**	**49,123**	
Economic Services										
Signage - Brand Highway	3914	CJ36	New/Upgrade	10,000	0	0	0	0	0	
Economic Services Total				**10,000**	**0**	**0**	**0**	**0**	**0**	
Infrastructure Assets - Other Total				**477,000**	**71,702**	**105,346**	**33,644**	**0**	**105,346**	

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 13: Capital Acquisitions

Assets	COA	JOB	New/Upgrade, Renewal	Original Budget	YTD Budget	YTD Actual	YTD Variance	New/Upgrade	Renewal	Strategic Reference / Comment
				$	$	$	$	$	$	
INFRASTRUCTURE ASSETS - ROADS										
Housing										
Housing Total				**0**	**0**	**0**	**0**	**0**	**0**	
Transport										
Roads to Recovery Works										
R2R - Ellery Road Resheeting	6644	CJ55	Renewal	64,115	64,114	12,057	(52,057)	0	12,057	
R2R - Butcher Road Resheeting	6644	CJ56	Renewal	64,115	64,115	27,885	(36,230)	0	27,885	
R2R - Matsen Road Resheeting	6644	CJ57	Renewal	64,115	64,115	15,043	(49,072)	0	15,043	
R2R - Yandanooka Road Resheeting	6644	CJ58	Renewal	64,115	64,115	77,433	13,318	0	77,433	Overhead allocations to be reviewed
Roads to Recovery Works Total				**256,459**	**256,458**	**132,417**	**(124,041)**	**0**	**132,417**	
Regional Road Group Works										
Year 4 Of 4 - Point Leander Drive	6664	CJ16	Renewal	76,324	76,324	159,443	83,119	0	159,443	Overhead allocations to be reviewed
Moreton Terrace Design	6664	CJ22	Renewal	45,000	45,000	192	(44,808)	0	192	
Milo Road Design	6674	CJ23	Renewal	49,000	49,000	977	(48,023)	0	977	
Regional Road Group Works Total				**170,324**	**170,324**	**160,612**	**(9,712)**	**0**	**160,612**	
Municipal Works										
Council Funded Urban	6604		Renewal	87,660	87,660	11,729	(75,932)	0	11,729	
Gravel Resheeting - Bookara Road	6614	CJ59	Renewal	62,545	62,543	53,663	(8,880)	0	53,663	
Gravel Resheeting - Mount Horner Road West	6614	CJ60	Renewal	62,545	62,543	36,088	(26,455)	0	36,088	
Gravel Resheeting - Piggery Lane	6614	CJ61	Renewal	62,545	62,543	21,170	(41,373)	0	21,170	
Gravel Resheeting - Yardarino Road	6614	CJ62	Renewal	62,545	62,543	26,939	(35,604)	0	26,939	
Gravel Resheeting - Baytime Holdings Access Road Springfield	6614	CJ63	Renewal	62,545	0	0	0	0	0	
Church Street Footpath	6784	CJ25	Renewal	17,000	0	0	0	0	0	
General Footpaths	6784	CJ26	Renewal	20,000	0	2,340	2,340	0	2,340	
Municipal Works Total				**437,385**	**337,832**	**151,929**	**(185,904)**	**0**	**151,929**	
Blackspot										
Blenheim Road	6694	CJ24	Renewal	10,000	10,000	0	(10,000)	0	0	
Blackspot Total				**10,000**	**10,000**	**0**	**(10,000)**	**0**	**0**	
Drainage										
Urban Drainage	6754		Renewal	91,000	60,970	5,190	(55,780)	0	5,190	
Water Bores	6934		Renewal	0	0	1,050	1,050	0	1,050	
Drainage Total				**91,000**	**60,970**	**6,240**	**(54,730)**	**0**	**6,240**	
Economic Services										
Rv Parking Area	3905	CJ29	New/Upgrade	11,109	11,109	16	(11,093)	16	0	
Economic Services Total				**11,109**	**11,109**	**16**	**(11,093)**	**16**	**0**	
Infrastructure Assets - Roads Total				**976,277**	**846,693**	**451,213**	**(395,480)**	**16**	**451,197**	
Capital Expenditure Total				**3,821,611**	**2,141,504**	**1,673,644**	**(467,860)**	**870,131**	**803,513**	

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 13: Capital Acquisitions

Assets	COA	JOB	New/Upgrade, Renewal	Original Budget	YTD Budget	YTD Actual				Strategic Reference / Comment
				Original Budget	YTD Budget	YTD Actual	YTD Variance	New/Upgrade	Renewal	
				$	$	$	$	$	$	

Level of Completion Indicators

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

ATTACHMENT: CC03

Monthly Financial Report for the Period Ended 31 January 2020

Financial Statements for the period ended 31 January 2020

SHIRE OF IRWIN

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

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Irwin
Information Summary
For the Period Ended 31 January 2020

Key Information

Report Purpose

This report is prepared to comply with the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34 .*

Overview

Summary reports and graphical progressive graphs are provided on pages 1 - 2.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus/(deficit) as at 31 January 2020 of $2,822,852.

Items of Significance

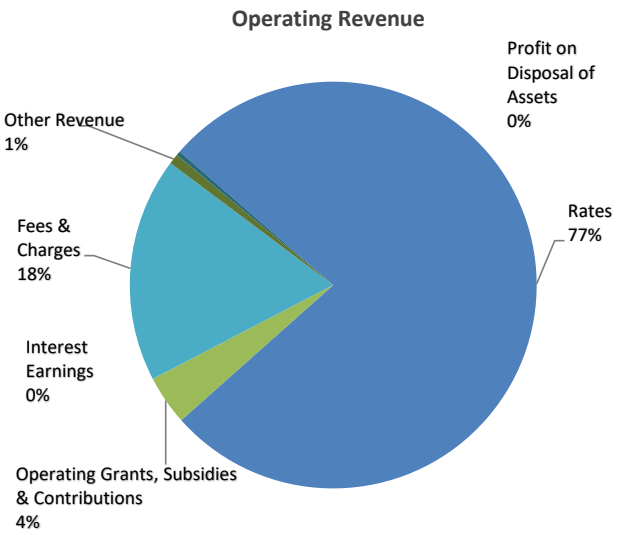
The material variance adopted by the Shire of Irwin for the year is $10,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

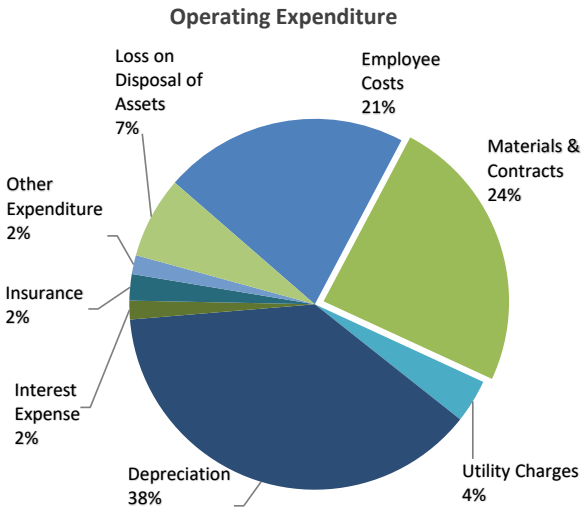
Financial Position		Prior Year 31 January 2019	Current Year 31 January 2020
Adjusted Net Current Assets	133%	2,129,117	2,822,852
Cash and Equivalent - Unrestricted	109%	1,561,444	1,698,887
Cash and Equivalent - Restricted	107%	2,660,336	2,851,656
Receivables - Rates	143%	958,822	1,371,342
Receivables - Other	114%	115,776	131,952
Payables	-38%	(362,279)	137,411

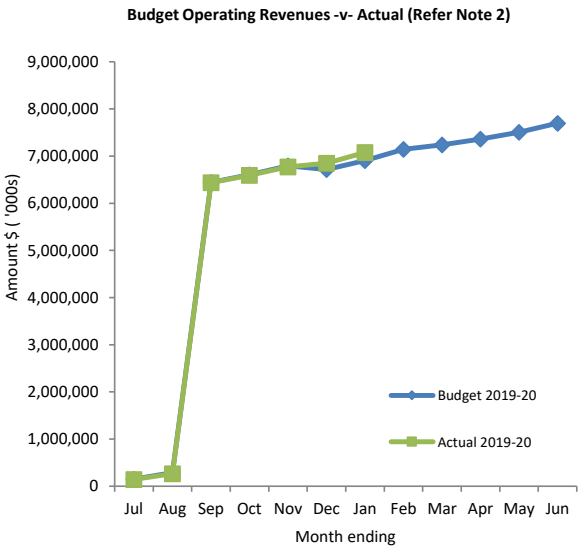
% Compares current ytd actuals to prior year actuals at the same time

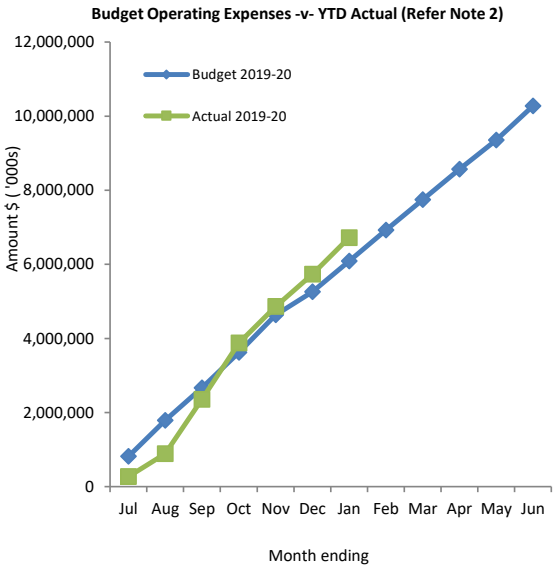
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

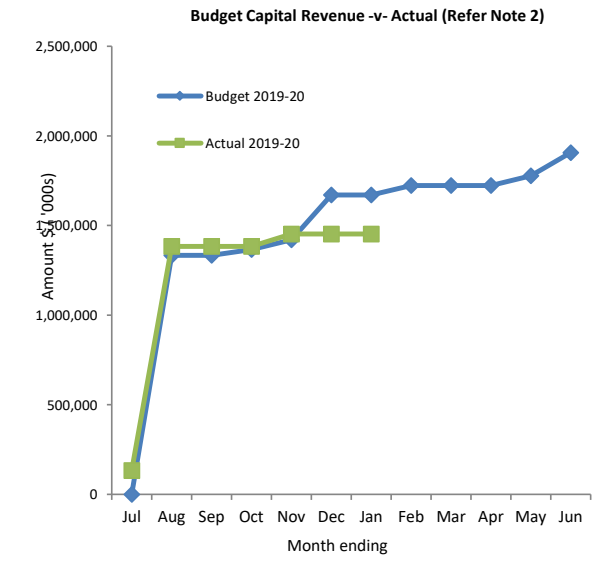
Shire of Irwin
Information Summary
For the Period Ended 31 January 2020

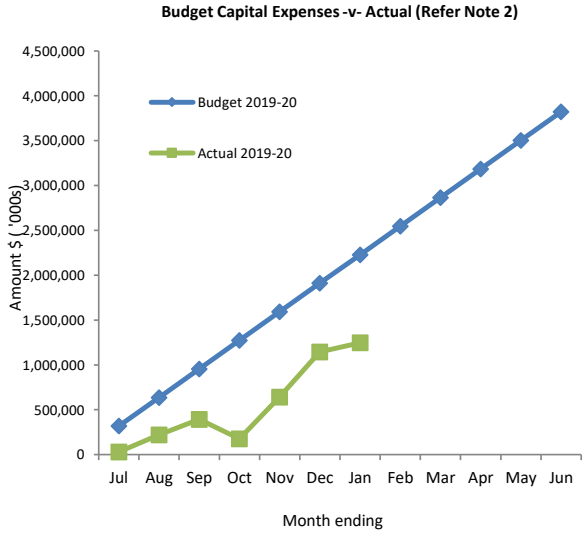












SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 January 2020

	Note	Original Annual Budget	Original YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var.
				$	$	%	
Opening Funding Surplus(Deficit)	3	(30,334)	(30,334)	**(39,832)**	(9,498)	31%	
Revenue from operating activities							
Governance		200	119	**273**	154	129%	
General Purpose Funding		5,716,052	5,499,855	**5,558,249**	58,394	1%	
Law, Order and Public Safety		182,764	68,282	**64,411**	(3,871)	(6%)	
Health		29,900	17,444	**6,697**	(10,747)	(62%)	▼
Education and Welfare		14,200	8,281	**4,062**	(4,219)	(51%)	
Housing		281,000	163,912	**164,580**	668	0%	
Community Amenities		915,781	859,922	**790,937**	(68,985)	(8%)	
Recreation and Culture		265,052	140,936	**128,305**	(12,631)	(9%)	
Transport		142,300	117,131	**108,179**	(8,952)	(8%)	
Economic Services		300,050	205,359	**179,780**	(25,579)	(12%)	▼
Other Property and Services		(150,048)	(177,305)	**71,554**	248,859	(140%)	
		7,697,251	**6,903,936**	**7,077,028**			
Expenditure from operating activities							
Governance		(564,913)	(372,311)	**(331,656)**	(40,655)	(11%)	▼
General Purpose Funding		(585,169)	(322,354)	**(337,457)**	15,103	5%	
Law, Order and Public Safety		(492,560)	(304,746)	**(283,772)**	(20,974)	(7%)	
Health		(155,322)	(73,787)	**(83,623)**	9,836	13%	
Education and Welfare		(61,212)	(35,658)	**(40,396)**	4,738	13%	
Housing		(538,941)	(320,741)	**(327,367)**	6,626	2%	
Community Amenities		(1,385,250)	(776,695)	**(666,560)**	(110,135)	(14%)	▼
Recreation and Culture		(2,814,835)	(1,652,049)	**(2,091,072)**	439,023	27%	▲
Transport		(3,468,152)	(2,186,278)	**(2,284,994)**	98,716	5%	
Economic Services		(385,280)	(217,984)	**(251,981)**	33,997	16%	▲
Other Property and Services		178,000	178,095	**(24,287)**	202,382	(114%)	
		(10,273,634)	**(6,084,507)**	**(6,723,164)**			
Operating activities excluded from budget							
Add back Depreciation		4,376,844	2,556,139	**2,555,291**	(848)	(0%)	
Adjust (Profit)/Loss on Asset Disposal	8	(67,309)	(32,852)	**454,598**	487,450	(1484%)	▲
Movement in liabilities associated with restricted cash		3,529	1,176	**894**	(282)	(24%)	
Movement in employee benefit provisions (non current)		0	0	**0**	0		
Amount attributable to operating activities		**1,736,681**	**3,343,892**	**3,364,648**			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	1,906,784	1,669,725	**1,452,767**	(216,958)	(13%)	▼
Proceeds from Disposal of Assets	8	233,000	88,636	**88,637**	0	0%	
Land and Buildings	13	(1,868,449)	(953,224)	**(1,002,068)**	48,844	5%	
Infrastructure Assets - Roads	13	(976,277)	(896,723)	**(517,634)**	(379,089)	(42%)	▼
Infrastructure Assets - Other	13	(477,000)	(170,085)	**(113,642)**	(56,443)	(33%)	▼
Plant and Equipment	13	(368,585)	(278,585)	**(185,229)**	(93,356)	(34%)	▼
Furniture and Equipment	13	(131,300)	(69,300)	**(67,725)**	(1,575)	(2%)	
Amount attributable to investing activities		**(1,681,828)**	**(609,556)**	**(344,895)**			
Financing Actvities							
Repayment of Debentures	10	(271,888)	(143,216)	**(143,216)**	0	0%	
Repayment of Right of Use Asset		0	0	**(8,147)**	(8,147)		
Proceeds from New Debentures		0	0	**0**	0		
Self-Supporting Loan Principal		7,893	3,921	**3,921**	0	0%	
Transfer from Reserves	7	85,000	0	**0**	0		
Transfer from Restricted		362,595	0	**0**	0		
Transfer to Reserves	7	(208,119)	(9,628)	**(9,628)**	0	0%	
Transfer to Restricted		0	0	**0**	0		
Amount attributable to financing activities		**(24,519)**	**(148,923)**	**(157,070)**			
Closing Funding Surplus(Deficit)	3	**0**	**2,555,079**	**2,822,852**			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 2020

	Note	Original Annual Budget	Original YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)
				$	$	%
Opening Funding Surplus (Deficit)	3	(30,334)	(30,334)	**(39,832)**	(9,498)	31%
Revenue from operating activities						
Rates	9	5,314,227	5,307,627	**5,356,833**	49,206	1%
Operating Grants, Subsidies and Contributions	11	480,895	266,769	**274,048**	7,279	3%
Fees and Charges		1,733,533	1,351,970	**1,242,253**	(109,717)	(8%)
Interest Earnings		113,537	47,284	**56,353**	9,069	19%
Other Revenue		220,750	130,434	**123,454**	(6,980)	(5%)
Profit on Disposal of Assets	8	67,309	32,852	**24,088**	(8,764)	(27%)
		7,930,251	**7,136,936**	**7,077,029**		
Expenditure from operating activities						
Employee Costs		(2,742,132)	(1,747,880)	**(1,434,792)**	313,088	(18%)
Materials and Contracts		(2,372,829)	(1,383,761)	**(1,625,009)**	(241,248)	17%
Utility Charges		(487,400)	(283,756)	**(254,416)**	29,340	(10%)
Depreciation on Non-Current Assets		(4,376,844)	(2,556,139)	**(2,555,291)**	848	(0%)
Interest Expenses		(167,442)	(96,334)	**(109,497)**	(13,163)	14%
Insurance Expenses		(173,946)	(151,591)	**(154,324)**	(2,733)	2%
Other Expenditure		(186,040)	(98,047)	**(111,150)**	(13,103)	13%
Loss on Disposal of Assets	8	0	0	**(478,685)**	(478,685)	
		(10,506,634)	**(6,317,507)**	**(6,723,164)**		
Operating activities excluded from budget						
Add back Depreciation		4,376,844	2,556,139	**2,555,291**	(848)	(0%)
Adjust (Profit)/Loss on Asset Disposal	8	(67,309)	(32,852)	**454,598**	487,450	(1484%)
Movement in liabilities associated with restricted cash		3,529	1,176	**894**	(282)	(24%)
Movement in employee benefit provisions (non current)		0	0	**0**	0	
Amount attributable to operating activities		**1,736,681**	**3,343,892**	**3,364,648**		
Investing activities						
Grants, Subsidies and Contributions	11	1,906,784	1,669,725	**1,452,767**	(216,958)	(13%)
Proceeds from Disposal of Assets	8	233,000	88,636	**88,637**	0	0%
Land and Buildings	13	(1,868,449)	(953,224)	**(1,002,068)**	(48,844)	5%
Infrastructure Assets - Roads	13	(976,277)	(896,723)	**(517,634)**	379,089	(42%)
Infrastructure Assets - Other	13	(477,000)	(170,085)	**(113,642)**	56,443	(33%)
Plant and Equipment	13	(368,585)	(278,585)	**(185,229)**	93,356	(34%)
Furniture and Equipment	13	(131,300)	(69,300)	**(67,725)**	1,575	(2%)
Amount attributable to investing activities		**(1,681,828)**	**(609,556)**	**(344,895)**		
Financing Activities						
Repayment of Debentures	10	(271,888)	(143,216)	**(143,216)**	0	0%
Repayment of Right of Use Asset				**(8,147)**	(8,147)	
Proceeds from New Debentures		0	0	**0**	0	
Self-Supporting Loan Principal		7,893	3,921	**3,921**	0	0%
Transfer from Reserves	7	85,000	0	**0**	0	
Transfer from Restricted		362,595	0	**0**	0	
Transfer to Reserves	7	(208,119)	(9,628)	**(9,628)**	0	0%
Transfer to Restricted		0	0	**0**	0	
Amount attributable to financing activities		**(24,519)**	**(148,923)**	**(157,070)**		
Closing Funding Surplus (Deficit)	3	**0**	**2,555,079**	**2,822,852**		

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Statement of Cash Flows

Description	Actual 31 Jan 2020	Budget 30 Jun 2020	Actual 30/06/2019
	$	$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts:			
Rates	4,998,937	5,314,227	5,119,640
Operating grants, subsidies and contributions	393,803	523,002	1,191,115
Fees and charges	511,666	1,733,533	1,622,278
Interest earnings	57,488	113,537	124,749
Goods and services tax	513,760	500,000	681,585
Other revenue	123,454	220,750	259,457
	6,599,108	**8,405,049**	**8,998,824**
Payments:			
Employee costs	(1,457,994)	(2,742,132)	(3,139,428)
Materials and contracts	(2,900,749)	(2,420,829)	(2,954,033)
Utility charges	(254,416)	(487,400)	(472,743)
Interest expenses	(109,497)	(167,442)	40,058
Insurance expenses	(154,324)	(173,946)	(179,961)
Goods and services tax	(380,090)	(500,000)	(761,420)
Other expenditure	(119,686)	(186,040)	(400,104)
	(5,376,756)	**(6,677,790)**	**(7,867,631)**
Net cash provided by (used in) operating activities	**1,222,352**	**1,727,259**	**1,131,193**
CASH FLOWS FROM INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	1,452,767	1,906,784	2,082,179
Proceeds from sale of assets	88,637	233,000	552,256
Payments for purchase of property, plant & equipment	(1,255,022)	(2,368,334)	(2,207,162)
Payments for construction of infrastructure	(631,276)	(1,453,277)	(1,428,399)
Net cash provided by (used in) investment activities	**(344,895)**	**(1,681,828)**	**(1,001,125)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from self supporting loans	3,921	7,892	7,698
Proceeds from new debentures	0	0	913,700
Repayment of debentures	(143,216)	(271,888)	(141,493)
Repayment of Leases	(8,147)	0	0
Net cash provided by (used In) financing activities	**(147,441)**	**(263,996)**	**779,905**
Net increase (decrease) in cash held	**730,016**	**(218,564)**	**909,973**
Cash and cash equivalents at beginning of year	3,820,528	3,820,528	2,910,556
Cash and cash equivalents at the end of the period	**4,550,544**	**3,601,964**	**3,820,528**

SHIRE OF IRWIN
STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING
For the Period Ended 31 January 2020

Capital Acquisitions

	Note	Original Budget	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		$	$	$	$	$	$
Land and Buildings	13	1,868,449	960,871	41,196	953,224	**1,002,068**	48,844
Infrastructure Assets - Roads	13	976,277	0	517,634	896,723	**517,634**	(379,089)
Infrastructure Assets - Other	13	477,000	0	113,642	170,085	**113,642**	(56,443)
Plant and Equipment	13	368,585	32,574	152,655	278,585	**185,229**	(93,356)
Furniture and Equipment	13	131,300	640	67,085	69,300	**67,725**	(1,575)
Capital Expenditure Totals		**3,821,611**	**994,085**	**892,213**	**2,367,917**	**1,886,298**	**(481,619)**
Capital acquisitions funded by:							
Capital Grants and Contributions					0	**1,455,767**	1,455,767
Borrowings					0	**0**	0
Other (Disposals & C/Fwd)					88,636	**88,637**	0
Council contribution - Cash Backed Reserves							
Plant Replacement Reserve					0	**0**	0
Council contribution - operations					**(2,456,554)**	**(3,430,702)**	(974,148)
Capital Funding Total					**(2,367,917)**	**(1,886,298)**	**481,619**

Note 1: Significant Accounting Policies

(a) 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.

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.

(b) 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 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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.

(e) 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.

(f) Cash and Cash Equivalents

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.

(g) Trade and Other Receivables

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.

(h) Inventories

General

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.

Note 1: Significant Accounting Policies

(i) Fixed Assets

All assets with a purchase price of $5,000 or more 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.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	**Years**
Land	Not depreciated
Buildings - non-specialised	20 - 50 years
Buildings - specialised	15 - 50 years
Furniture and equipment	3 - 10 years
Plant and equipment	2 - 25 years
Infrastructure - Roads	12 - 50 years
Infrastructure - Other	10 - 75 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

Note 1: Significant Accounting Policies

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

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.

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.

Note 1: Significant Accounting Policies

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.

(r) Program Classifications (Function/Activity)

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

GOVERNANCE

Objective:

Provide the greatest level of administrative support to all Council functions and activities as well as to elected members.

Activities:

Include administration and the operation of facilities and services to members of Council including fees, expenses, allowances, election expenses, conference expenses, refreshments and receptions.

The collection point for all administration expenses relating to Council operations including office equipment and administration centre maintenance and various direct and indirect costs associated with administration staff (salaries, superannuation, housing maintenance and vehicle costs). The costs are reallocated to various sub-programs by a cost allocation method determined on a usage

GENERAL PURPOSE FUNDING

Objective:

To provide a solid financial platform by good financial management in order to provide a level of services expected by electors.

Activities:

Include rates income, expenditure relating to the collection of rates, grants and interest on investments.

LAW, ORDER, PUBLIC SAFETY

Objective:

Ensure residents enjoy a standard of living as free as possible from the threat of bush fires and public nuisance (eg dog attacks).

Activities:

Include administration and operation of fire prevention and fire fighting services. They include administration and enforcement of animal control, litter, parking, camping and other local laws as required.

Revenues include dog and cat registration fees and fines and penalties relating to the enforcement of local parking and local laws.

HEALTH

Objective:

Maintain a high standard of health control for the benefit of residents by ensuring compliance with all relevant legislation and regular testing by health staff.

Activities:

Include the administration and operation of pest control and general health administration and inspection services.

Expenses include salaries, superannuation, vehicle costs, analytical expenses, contributions to health services, housing and administration reallocations.

Revenues include rent received, licence fees and employee reimbursements.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Elderly person's activities and support, community services planning, disabled persons, youth services, aboriginal issues, playgroup, playgroup and other welfare. Maintenance of the senior citizens centre, resource centre, playgroup buildings.

HOUSING

Objective:

Provide high quality Aged Persons accommodation in partnership with Homeswest at a subsidised rental and to work in conjunction with the Government Employees Housing Authority (GEHA) to assist government employees find appropriate accommodation within

Activities:

Includes provision, administration and operation of housing programs for GEHA and Aged Persons.

Expenses include maintenance costs and administration reallocation and Revenue is received from rent.

Note 1: Significant Accounting Policies

COMMUNITY AMENITIES

Objective:

Provide high quality community amenities (eg waste management and public conveniences) for use by both residents and visitors as well as manage the Town Planning Scheme to encourage and foster development within the Shire.

Activities:

Includes the administration and operation of sanitation services, sewerage, town planning and regional development, public conveniences and cemeteries.

Expenses include costs associated with refuse collection, refuse site maintenance, salaries, town planning fees and charges.

Revenues include refuse collection charges, grants for coastal management, squatter charges and town planning fees and charges.

RECREATION AND CULTURE

Objective:

Provide cost effective recreation and culture facilities of a high standard for use by residents and visitors and help ensure that the use

Activities:

Include the administration and operation of public halls, community centres, beaches and foreshores, ovals, recreation centres, drive-in, libraries, museums and other significant heritage sites.

Expenses include maintenance costs, salaries and vehicle costs.

Revenues include usage charges and reimbursements from community organisations.

TRANSPORT

Objective:

Construct and maintain a high quality road network in an efficient manner, which is designed to meet the transport requirements of residents, local industry and visitors.

Activities:

Construction and maintenance of streets, roads, depots, aerodrome, footpaths, road plant purchases, the care and maintenance of jetties and the provision of Police Licensing services.

Expenses include wages, salaries, superannuation, the reallocation of administration costs, materials, plant operation costs, street lighting, and road asset management.

Revenue includes grants, contributions and reimbursements.

ECONOMIC SERVICES

Objective:

Provide support for local industry to encourage and foster economic development within the Shire and the Midwest.

Activities:

Include rural services, tourism, area promotion and building control.

Expenses include contribution for landcare co-ordinator, visitor centre running costs, salaries, superannuation and maintenance of standpipes.

Revenues are generated from caravan park leases, building license fees and water sales.

OTHER PROPERTY AND SERVICES

Objective:

Maintain the fleet of plant and equipment in good working order and provide additional income by utilising downtime to perform private works.

Activities:

Include private works, works overheads, plant operations, youth and related activities.

Expenses include wages, salaries, plant operation costs (fuel, oil, maintenance etc), superannuation, insurance and training.

Revenue includes income from private works, reimbursement and sale of scrap.

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 2: Explanation of Material 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 2019/20 year is $10,000 or 10% whichever is the greater.

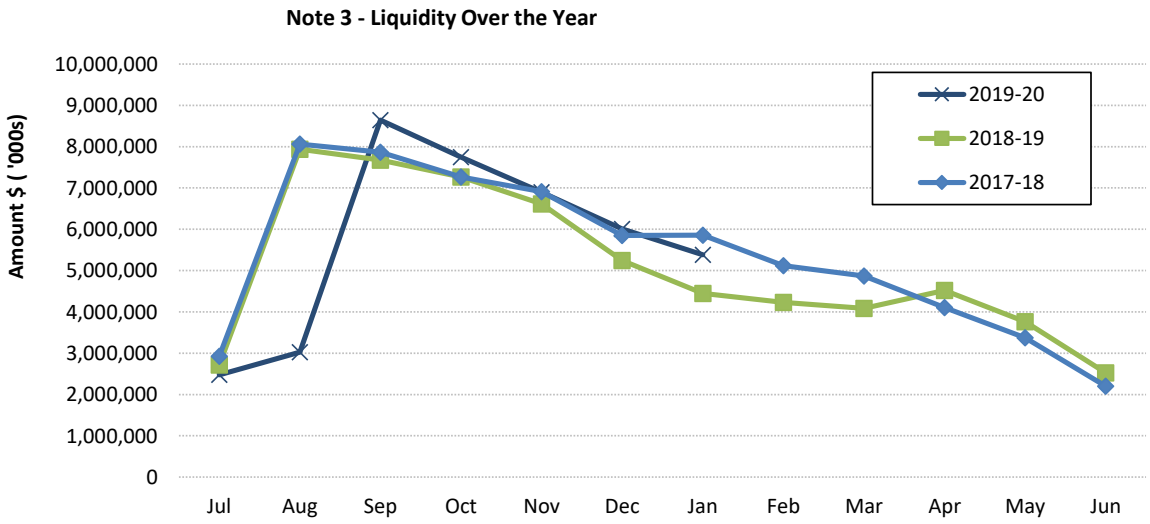
Reporting Program	Var. $	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	$	%			
Opening Funding Surplus (Deficit)	(9,498)	31%			No material variance
Operating Revenues					
Governance	154	129%			No material variance
General Purpose Funding	58,394	1%			No material variance
Law, Order and Public Safety	(3,871)	(6%)			No material variance
Health	(10,747)	(62%)	▼	Timing	Health Officer charge outs are lower than YTD budget. These are expected to be recovered in future months.
Welfare and Education	(4,219)	(51%)			No material variance
Housing	668	0%			No material variance
Community Amenities	(68,985)	(8%)			No material variance
Recreation and Culture	(12,631)	(9%)			No material variance
Transport	(8,952)	(8%)			No material variance
Economic Services	(25,579)	(12%)	▼	Timing	Caravan Park Lease income $42k below YTD budget - this revenue is expected to be raised in the future. CTF revenue of $13k has been collected but was not budgeted. These funds are not Councils and are forward to Construction Training Funds.
Other Property and Services	248,859	(140%)			No material variance
Operating Expense					
Governance	(40,655)	(11%)	▼	Timing	Members expenses are $15k lower than YTD budget, Admin allocated is $23k lower. These may even out over the year.
General Purpose Funding	15,103	5%			No material variance
Law, Order and Public Safety	(20,974)	(7%)			No material variance
Health	9,836	13%			No material variance
Welfare and Education	4,738	13%			No material variance
Housing	6,626	2%			No material variance
Community Amenities	(110,135)	(14%)	▼	Timing	Town Planning employee costs ($66k) below YTD budget on account of vacant position. Public convenience ($56k) expenses all below YTD budget. These budgets will all be reviewed as part of the mid-year budget review process.
Recreation and Culture	439,023	27%	▲	Permanent	This variance relates primarily to the loss on disposal of Fisherman's Hall of $478k that was not budgeted for. This has no impact on the Shires funding position. Expenditure of $86k on coastal reserves (materials & contracts) not budgeted for, this expenditure is offset by savings in other recreation and culture activities. These items will be recognised and addressed in the mid-year budget review.
Transport	98,716	5%			No material variance
Economic Services	33,997	16%	▲	Permanent	$20k of this variance relates to payment to the CTF - Construction training fund and BSL - Building Services Levy collected by the Shire. This is offset by revenue. $12k Building Contract Services provided by the City of Geraldton were not budgeted.
Other Property and Services	202,382	(114%)			No material variance
Operating activities excluded from budget					
Add back Depreciation	(848)	(0%)			No material variance
Adjust (Profit)/Loss on Asset Disposal	487,450	(1484%)	▲	Permanent	This variance relates to a loss on disposal of Fisherman's Hall of $478k that was not budgeted. Also, Profit/Loss yet to be processed on assets disposed of to date - this will occur next month. This has no impact on the Shires funding position.
Movement in liabilities associated with restricted cash	(282)	(24%)			No material variance
Investing activities					
Grants, Subsidies and Contributions	(216,958)	(13%)	▼	Timing/Permanent	Variance attributed to recreation grant funding of $250k budgeted, but not yet received. Additional $70k of RRG funding received above full year budget. R2R funding received $37k below YTD budget.
Proceeds from Disposal of Assets	0	0%			No material variance
Land and Buildings	(48,844)	5%			No material variance
Infrastructure Assets - Roads	379,089	(42%)	▼	Timing	Refer to Note 13 for details of Capital Works
Infrastructure Assets - Other	56,443	(33%)	▼	Timing	Refer to Note 13 for details of Capital Works
Plant and Equipment	93,356	(34%)	▼	Timing	Refer to Note 13 for details of Capital Works
Furniture and Equipment	1,575	(2%)		Timing	Refer to Note 13 for details of Capital Works
Financing Activities					
Repayment of Debentures	0	0%			No material variance
Repayment of Right of Use Asset	(8,147)				No material variance
Proceeds from New Debentures	0				No material variance
Self-Supporting Loan Principal	0	0%			No material variance
Transfer from Reserves	0				No material variance
Transfer from Restricted	0				No material variance
Transfer to Reserves	0	0%			No material variance
Transfer to Restricted	0				No material variance

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Actual Closing 30/06/2019	This Time Last Year 31 Jan 2019	Current 31 Jan 2020
		$	$	$
Current Assets				
Cash Unrestricted		975,800	1,561,444	1,698,887
Cash Reserves - Reserve Funds	7	1,310,454	1,658,000	1,320,082
Cash - Restricted		1,333,085	802,651	1,333,085
Cash - Restricted Bonds		201,190	199,685	198,490
Receivables - Rates, Sanitation and Other levies	6	282,859	958,822	1,371,342
Receivables - Other		388,483	111,909	131,952
Loans receivable - clubs/institutions		7,889	3,868	3,968
Interest / ATO Receivable/Trust		1,135	0	(132)
Inventories		20,118	20,619	20,118
		4,521,014	5,316,998	6,077,792
Less: Current Liabilities				
Current portion of long term borrowings		(271,888)	(63,658)	(128,672)
Bonds and Deposits		(201,190)	(199,685)	(200,040)
Payables		(1,446,975)	(362,279)	(137,411)
Provisions		(348,465)	(359,213)	(348,465)
Right of Use Assets		0	0	(9,765)
		(2,268,518)	(984,836)	(824,352)
Net Current Assets		2,252,495	4,332,163	5,253,440
Less: Cash - Restricted - Conditions over Grants		(1,367,812)	(802,651)	(1,367,812)
Less: Cash Reserves - Reserve Funds	7	(1,310,454)	(1,658,000)	(1,320,082)
Less: Right of Use Assets		0	0	9,765
Less: Loans receivable - clubs/institutions		(7,889)	(3,868)	(3,968)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		271,888	63,658	128,672
- Employee benefit provisions		121,940	197,815	122,838
- Bonds and deposits held			0	0
Adjusted Net Current Funding Position		**(39,832)**	**2,129,117**	**2,822,852**



Comments - Net Current Funding Position

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 4: Cash and Investments

	Unrestricted	Restricted	Bonds	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
(a) **Cash Deposits**							
Municipal Bank Account	1,747,853	1,333,085	198,490	3,279,428	NAB	Variable	At Call
Reserve Bank Account	0	1,320,082		1,320,082	NAB	Variable	At Call
Trust Bank Account	0	0	0	0	NAB	0.00%	At Call
Total	**1,747,853**	**2,653,167**	**198,490**	**4,599,510**			

Comments/Notes - Investments

The above balances are the actual balances of the Shires bank accounts as at the end of the reporting period.

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 5: Budget Amendments

No Budget Amendments have been approved as at 31 January 2020

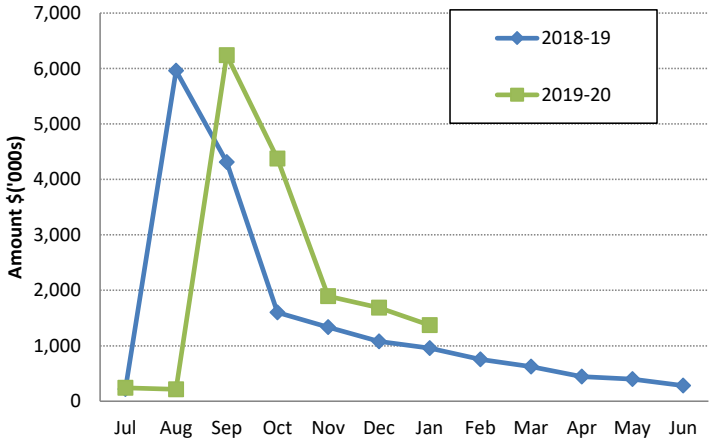
Note 6: Receivables

Receivables - Rates and Rubbish Receivable		31 Jan 2020	30 June 2019
		$	$
Opening Arrears Previous Years		282,859	282,859
Rates Levied this year	9	5,356,833	
Sanitation and other Levies		730,587	
Less Collections to date		(4,998,937)	
Equals Current Outstanding		**1,371,342**	**282,859**
Rates Debtors - Note 3		**1,371,342**	**282,859**
% Collected		78.47%	

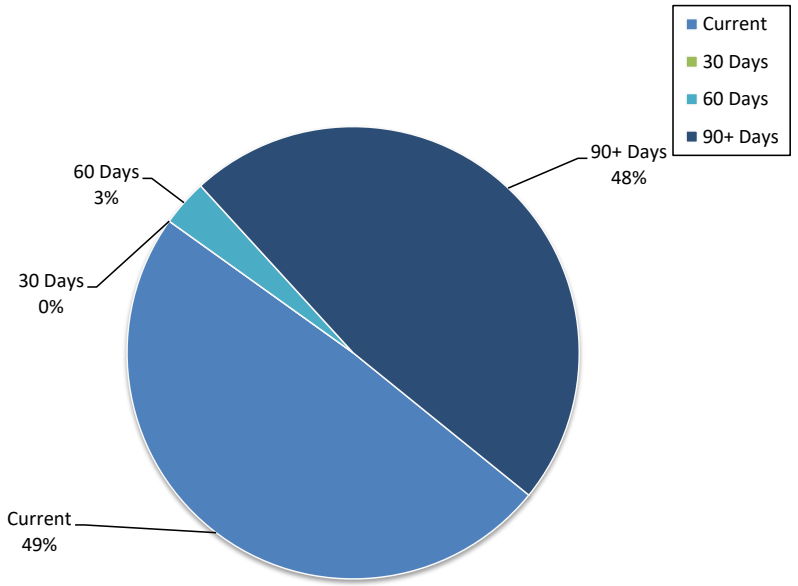
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	43,786	0	2,975	42,510	89,271
Balance per Trial Balance					
Sundry Debtors					88,937
Plus Provision for Loss					334
Total Receivables General Outstanding					**89,271**

Amounts shown above include GST (where applicable)

Note 6 - Rates and Rubbish Receivable



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates

Rates were levied on 25th September 2019

Rates are due in full or first instalment on 8th November 2018
Second instalment due 10th January 2020
Third instalment due 11th March 2020
Fourth and final instalment due 11th May 2020

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

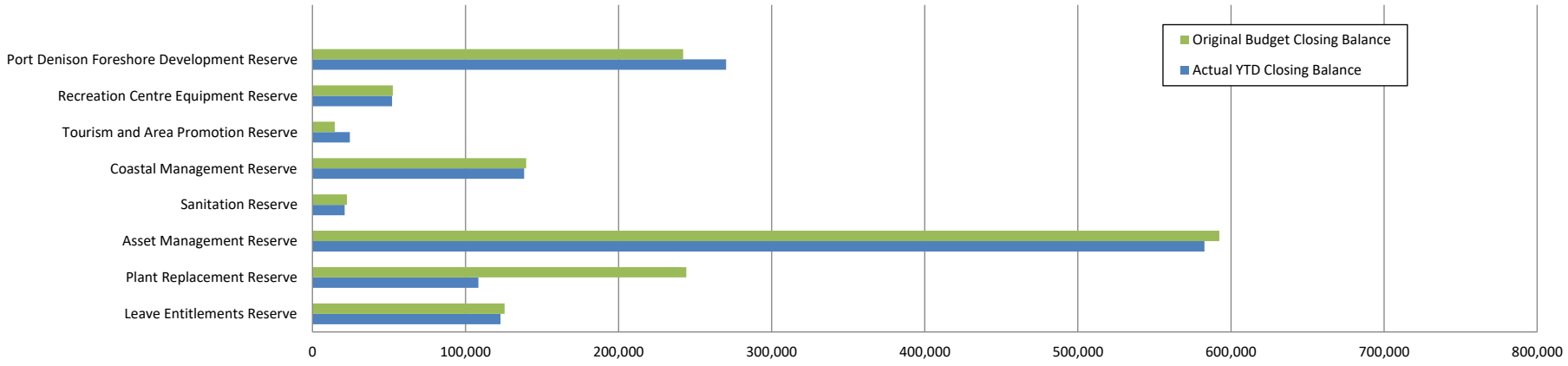
Note 7: Cash Backed Reserve

Name	Opening Balance	Original Budget Interest Earned (+)	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	$	$	$		$	$	$	$	$
Leave Entitlements Reserve	**121,943**	3,526	894	0	0	0	0	**125,469**	**122,838**
Plant Replacement Reserve	**107,641**	1,553	790	135,000	(0)	0	0	**244,194**	**108,430**
Asset Management Reserve	**578,481**	13,881	4,252	0	0	0	0	**592,362**	**582,732**
Sanitation Reserve	**20,947**	1,598	154	0	0	0	0	**22,545**	**21,101**
Coastal Management Reserve	**137,272**	2,400	1,007	0	(0)	0	0	**139,672**	**138,279**
Tourism and Area Promotion Reserve	**24,214**	423	185	0	(0)	(10,000)	0	**14,637**	**24,400**
Recreation Centre Equipment Reserve	**51,657**	903	379	0	(0)	0	0	**52,560**	**52,036**
Port Denison Foreshore Development Reserve	**268,298**	4,903	1,968	43,932	0	(75,000)	0	**242,133**	**270,266**
	1,310,454	**29,187**	**9,628**	**178,932**	**(0)**	**(85,000)**	**0**	**1,433,573**	**1,320,082**

Comments/Notes - Cash Backed Reserve

$ 0 **Interest to be applied to Reserves**

Note 7 - 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 2020

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)	Original Budget Net Book Value	Original Budget Proceeds	Original Budget Profit	Original Budget (Loss)
		$	$	$	$	$	$	$	$
	Plant and Equipment								
2866	Ford Ranger XL 4x4 Super Cab Chassis	0	0			21,042	30,000	8,958	0
3093	Ford Ranger XL 4x4 Dual Cab Utility	23,494	30,000	6,506		22,000	30,000	8,000	0
2814	Holden Colorado LS D/Cab 4x4	17,000	26,818	9,818		17,000	25,000	8,000	0
2813	Holden Colorado LS S/Cab 4x4	0	0			16,100	22,000	5,900	0
2858	Holden Colorado LS S/Cab 4x4	0	0			15,900	22,000	6,100	0
2815	Holden Colorado LS S/Cab 4x4	16,100	23,864	7,764		16,100	22,000	5,900	0
2714	Ford Ranger XL 4X4 Dual Cab Utility	0	0			16,500	22,000	5,500	0
2758	Skid Steer Loader 226D	0	0			41,048	60,000	18,951	0
2764	Coastmac Trailer	4,405	4,182		(223)	0	0	0	0
Pt 2758	Skid Steer Loader Attachments	3,773	3,773		0	0	0	0	0
	Buildings								
2007	Denison Fisherman's Hall	478,462	0	0	(478,462)	0	0	0	0
		543,234	**88,637**	**24,088**	**(478,685)**	**165,690**	**233,000**	**67,309**	**0**

Comments - Disposal of Assets

Fisherman's Hall was budgeted to be demolished, however the loss on disposal was not. This will be corrected with the budget review. It has no impact on the Shires funding position

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 9: Rating Information		Number		YTD Actual				Original Budget
	Rate in	of Properties	Rateable Value	Rate Revenue	Interim Rates	Back Rates	Total Revenue	Total Revenue
RATE TYPE	$		**$**	$	$	$	$	$
Differential General Rate or General Rate								
GRV - Residential	0.111808	1,326	17,026,836	1,904,116	17,783	0	1,921,900	1,908,733
GRV - Commercial	0.111808	122	3,754,404	451,470	0	0	451,470	424,772
GRV - Undeveloped	0.111808	21	335,526	34,859	0	0	34,859	37,514
GRV - Residential - R50 Developed	0.111808	75	1,284,802	143,651	0	0	143,651	143,651
GRV - Residential - R50 Undeveloped	0.111808	12	166,050	18,566	0	0	18,566	18,566
UV - Policy Area A	0.014193	5	3,057,000	431,466	0	0	431,466	43,388
UV - Policy Area B	0.014193	13	4,791,500	43,388	0	0	43,388	68,006
UV - Policy Area C	0.014193	137	68,100,500	68,006	0	0	68,006	971,550
UV - Policy Area D	0.014193	113	15,288,000	966,579	0	0	966,579	216,983
UV - Policy Area E	0.014193	39	10,140,000	224,130	0	0	224,130	143,917
UV - Policy Area F	0.014193	24	5,698,000	136,770	0	0	136,770	80,872
UV - Policy Area G	0.014193	28	7,337,500	80,872	0	0	80,872	104,141
UV - Mining	0.189882	25	1,317,795	104,141	0	0	104,141	255,226
UV - Mining Developed	0.189882	9	865,768	0	0	0	0	164,394
Sub-Totals		**1,949**	**139,163,681**	**4,608,013**	**17,783**	**0**	**4,625,797**	**4,581,712**
	Minimum							
Minimum Payment	**$**							
GRV - Residential	1,021	98	764,626	100,058	0	0	100,058	100,058
GRV - Commercial	1,021	65	295,668	66,365	0	0	66,365	66,365
GRV - Undeveloped	1,021	465	1,330,487	474,765	0	0	474,765	474,765
GRV - Residential - R50 Developed	1,021	7	58,656	7,147	0	0	7,147	7,147
GRV - Residential - R50 Undeveloped	1,021	14	70,618	14,294	0	0	14,294	14,294
UV - Policy Area A	1,021	4	186,500	17,357	0	0	17,357	4,084
UV - Policy Area B	1,021	4	163,500	4,084	0	0	4,084	4,084
UV - Policy Area C	1,021	24	1,082,600	4,084	0	0	4,084	24,504
UV - Policy Area D	1,021	7	339,500	23,483	0	0	23,483	7,147
UV - Policy Area F	1,021	11	630,000	7,147	0	0	7,147	11,231
UV - Policy Area G	1,021	1	70,000	11,231	0	0	11,231	1,021
UV - Mining	1,021	15	39,436	1,021	0	0	1,021	15,315
Sub-Totals		**715**	**5,031,591**	**731,036**	**0**	**0**	**731,036**	**730,015**
		2,664	**144,195,272**	**5,339,049**	**17,783**	**0**	**5,356,833**	**5,311,727**
Amount from General Rates							**5,356,833**	**5,311,727**
Ex-Gratia Rates							0	2,500
Totals							**5,356,833**	**5,314,227**

Comments - Rating Information

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 10: Information on Borrowings and Financing

(a) Debenture Repayments

Particulars	01 Jul 2019	New Loans Original Budget	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
			$		$		$	
Recreation and Culture								
Loan 93 - Recreation Centre	2,207,988	0	59,143	102,832	2,148,845	2,105,156	96,621	145,896
Loan 96 - Tennis Courts Resurfacing	118,455	0	19,166	38,559	99,289	79,896	1,818	2,581
Transport								
Loan 98 - Plant	913,700	0	60,987	122,604	852,713	791,096	9,457	18,282
Self Supporting Loans								
Recreation and Culture								
Loan 97 - Golf Club	28,532	0	3,921	7,893	24,611	20,639	458	683
	3,268,675	0	143,216	271,888	3,125,459	2,996,787	108,355	167,442

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

(b) Financing

Particulars	01 Jul 2019	New Financing Original Budget	Lease Financing Repayments		Lease Financing Outstanding		Interest Repayments	
			Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
			$		$		$	
Solar Panels	77,292	0	8,147	0	69,145	0	1,142	0
	77,292	0	8,147	0	69,145	0	1,142	0

Changes to Accounting Standards as at 1 July 2019 require Leases to be Capitalised. The repayments for the Solar Panels were budgeted as an Operating Expense, however the changes require that they now be treated as a capital item and depreciated over the usefu life of the asset. The required budget changes will be reflected in the budget review

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 11: Grants and Contributions

Grant Description	Grant Provider	Grant Classification	Opening Balance (a)	Original Budget Operating	Original Budget Capital	YTD Actual Revenue	YTD Actual (Expended) (c)	Unspent Grant (a)+(b)+(c)
				$	$	$	$	$
General Purpose Funding								
Grants Commission - General	WALGGC	Operating	0	89,883	0	51,916	(51,916)	0
Grants Commission - Roads	WALGGC	Operating	0	151,305	0	77,655	(77,655)	0
Law, Order and Public Safety								
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating - Tied	14,146	0	0	0	0	14,146
Bushfire Risk Management Project	Dept. of Fire & Emergency Serv.	Operating - Tied	23,923	0	0	3,000	(3,000)	23,923
Community Emergency Services	Dept. of Fire & Emergency Serv.	Operating - Tied	0	103,600	0	19,932	0	19,932
LG Grant Scheme & Mitigation Activity Funding	Dept. of Fire & Emergency Serv.	Operating - Tied	0	35,607	0	22,598	0	22,598
Welfare & Education								
Seniors Week Grant	Council on the Ageing	Operating	0	2,000	0	0	0	0
Housing								
SIHI Aging in Place	WA Country Health Service	Non-operating	731,017	0	1,380,000	1,250,000	(947,141)	1,033,875
Community Amenities								
Coastal Management Plan	Dept Local Government	Operating - Tied	6,600	0	0	0	0	6,600
Protection of the Environment		Operating	0	15,000	0	1,091	0	0
Local Planning Scheme Review	Dept Planning	Operating - Tied	22,283	0	0	0	0	22,283
Springfield Structure Plan Grant	Dept Planning	Operating - Tied	9,392	0	0	0	0	9,392
Recreation and Culture								
Coastal Reserve Works		Operating - Tied	15,463	0	0	0	0	15,463
Beach Rehabilitation Works		Operating - Tied	5,000	0	0	0	0	5,000
Beach Emergency Numbers		Operating		0	0	7,374	0	0
Other Grant Events	Various	Operating	0	7,500	0	6,000		0
Skate Park - Pump Track	Lotterywest	Non-operating	0	0	250,000	3,000	(3,000)	0
Blueprint Funding - Coastal Nodes		Operating - Tied	1,500	0	0	0	0	1,500
Transport								
Direct Grant	Main Roads WA	Operating	0	76,000	0	81,483	(81,483)	0
Roads To Recovery Grant	Roads to Recovery	Non-operating	0	0	214,117	69,700	(169,394)	(99,694)
Grants Commission - Bridge	???	Non-operating	14,907	0	0	0	0	14,907
Roadwise Grant	Road Safety Commission	Non-operating	6,776	0	0	0	0	6,776
Economic Services								0
Regional Road Group	Main Roads WA	Non-operating	0	0	62,667	133,067	(160,612)	(27,545)
TOTALS			**851,007**	**480,895**	**1,906,784**	**1,726,815**	**(1,494,201)**	**1,069,156**
SUMMARY								
Operating	Operating Grants, Subsidies and Contributions		0	341,688	0	225,518	(211,054)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		98,307	139,207	0	45,530	(3,000)	140,837
Non-operating	Non-operating Grants, Subsidies and Contributions		752,700	0	1,906,784	1,455,767	(1,280,147)	928,319
TOTALS			**851,007**	**480,895**	**1,906,784**	**1,726,815**	**(1,494,201)**	**1,069,156**

Note 12: Trust Fund

The Shire of Irwin held no funds in Trust as at the end of the current reporting period, due to changes required by the Auditor General as at 30.6.2019. Fund previously held as Trust monies are included in Current liabilites as Bond & Deposits. (Refer Note 3)

Note 13: Capital Acquisitions

Assets	COA	JOB	New/Upgrade, Renewal	Original Budget	YTD Budget	YTD Actual	YTD Variance	New/Upgrade	Renewal	Strategic Reference / Comment
				Original Budget	YTD Budget	YTD Actual		YTD Actual		
				$	$	$	$	$	$	
Level of completion indicator, please see table at the end of this note for further detail.										
LAND & BUILDINGS										
Housing										
Aged Appropriate Housing - Stage 2	2574	CJ18	New/Upgrade	1,710,449	855,224	947,141	91,917	947,141	0	SIHI Project
Aged Appropriate Housing - Livable Housing Australia Platinum Certification	2574	CJ30	New/Upgrade	7,000	0	0	0	0	0	
Aged Appropriate Housing - Livable Housing Australia Platinum Construction	2574	CJ31	New/Upgrade	41,000	0	0	0	0	0	
The Village - Footpaths, Handrails, Kerbs	2586	CJ45	New/Upgrade	10,000	10,000	0	(10,000)	0	0	
The Village - Soakwells & Downpipes	2585	CJ46	New/Upgrade	8,000	8,000	0	(8,000)	0	0	
4B Kennedy Heights	2584	CJ40	Renewal	12,000	0	0	0	0	0	expenses moved to OPEX
Housing Total				**1,788,449**	**873,224**	**947,141**	**73,917**	**947,141**	**0**	
Recreation and Culture										
Fishermans Hall Demolition	2404	CJ39	Renewal	30,000	30,000	41,196	11,196	0	41,196	Hall demolished in October 2019.
Irwin Rec Centre Building - Renewal	2834	CJ05	Renewal	20,000	20,000	0	(20,000)	0	0	
Rec Jetty	2834	CJ908	Renewal	15,000	15,000	0	(15,000)	0	0	
Recreation And Culture Total				**65,000**	**65,000**	**41,196**	**(23,804)**	**0**	**41,196**	
Other Property and Services										
Ceo Office Soundproofing	0394	CJ38	New/Upgrade	15,000	15,000	13,730	(1,270)	13,730	0	
Other Property and Services Total				**15,000**	**15,000**	**13,730**	**(1,270)**	**13,730**	**0**	
Land & Buildings Total				**1,868,449**	**953,224**	**1,002,068**	**48,844**	**960,871**	**41,196**	
FURNITURE & EQUIPMENT										
Recreation And Culture										
Gymnastics Equipment - Mats, Boards, Beam Etc	2824	CJ35	Renewal	5,000	5,000	0	(5,000)	0	0	
Recreation And Culture Total				**5,000**	**5,000**	**0**	**(5,000)**	**0**	**0**	
Transport										
Inventory Management System	3334	CJ43	New/Upgrade	8,500	8,500	640	(7,860)	640	0	
Transport Total				**8,500**	**8,500**	**640**	**(7,860)**	**640**	**0**	
Other Property and Services										
It - Records Management System	0264	CJ32	Renewal	43,000	43,000	34,759	(8,241)	0	34,759	
It - Hardware	0264	CJ33	Renewal	25,000	0	13,576	13,576	0	13,576	
It - Website & Intranet	0264	CJ34	Renewal	49,800	12,800	18,750	5,950	0	18,750	
Other Property and Services Total				**117,800**	**55,800**	**67,085**	**11,285**	**0**	**67,085**	
Furniture & Office Equip. Total				**131,300**	**69,300**	**67,725**	**(1,575)**	**640**	**67,085**	

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 13: Capital Acquisitions

Assets	COA	JOB	New/Upgrade, Renewal	Original Budget	YTD Budget	YTD Actual	YTD Variance	New/Upgrade	Renewal	Strategic Reference / Comment
				Original Budget	YTD Budget	YTD Actual	YTD Variance	New/Upgrade	Renewal	
				$	$	$	$	$	$	
PLANT & EQUIMENT										
Law, Order And Public Safety										
Community Ranger Vehicle - Reg 502Ir	0884	V502	Renewal	35,000	35,000	0	(35,000)	0	0	
Cesm Vehicle - Rego 505Ir	9911	V505	Renewal	34,000	34,000	0	(34,000)	0	0	
Law, Order And Public Safety Total				**69,000**	**69,000**	**0**	**(69,000)**	**0**	**0**	
Recreation and Culture										
Parks & Gardens Vehicle - Reg 520Ir	2844	V520	Renewal	30,000	0	35,549	35,549	0	35,549	Overspend
Parks & Gardens Vehicle - Reg 521Ir	2844	V521	Renewal	30,000	0	0	0	0	0	
Parks & Gardens Supervisors Vehicle - Reg 523Ir	2844	V523	Renewal	34,000	34,000	36,214	2,214	0	36,214	Overspend
Compliance & Safety Tools & Equipment	2865	CJ27	Renewal	11,085	11,085	2,378	(8,707)	0	2,378	
Operational Tools & Equipment	2865	CJ28	Renewal	10,000	10,000	140	(9,860)	0	140	
Recreation and Culture Total				**115,085**	**55,085**	**74,281**	**19,196**	**0**	**74,281**	
Transport										
Loader	3534	CJ51	New/Upgrade	16,000	0	0	0	0	0	Tools & Equipment for Loader
Side Tipper	3534	CJ52	Renewal	19,500	19,500	6,300	(13,200)	0	6,300	Repairs to Tipper
Traffic Counters	3534	CJ54	New/Upgrade	21,000	21,000	20,076	(924)	20,076	0	
Rural Road Maintenance Vehicle - Reg 525Ir	3534	V525	Renewal	30,000	30,000	36,286	6,286	0	36,286	Overspend
Water Tanker Pto	3584	CJ50	New/Upgrade	14,000	0	12,498	12,498	12,498	0	
Transport Total				**100,500**	**70,500**	**75,160**	**4,660**	**32,574**	**42,586**	
Other Property and Services										
Town Maintenance Truck Tools & Equipment	5201	CJ53	New/Upgrade	35,000	35,000	0	(35,000)	0	0	
Vehicle For Supervisor Operations - Reg 511Ir	5201	V511	Renewal	34,000	34,000	35,787	1,787	0	35,787	Overspend
Bulk Fuel Storage Tank & System	5300	CJ44	New/Upgrade	15,000	15,000	0	(15,000)	0	0	
Other Property and Services Total				**84,000**	**84,000**	**35,787**	**(48,213)**	**0**	**35,787**	
Plant , Equip. & Vehicles Total				**368,585**	**278,585**	**185,229**	**(93,356)**	**32,574**	**152,655**	
INFRASTRUCTURE ASSETS - OTHER										
Community Amenities										
Cemetery Landscaping	2644	CJ03	Renewal	27,500	27,500	0	(27,500)	0	0	
Community Amenities Total				**27,500**	**27,500**	**0**	**(27,500)**	**0**	**0**	
Recreation And Culture										
Dongara Oval - Maintenance	2864	C906	Renewal	20,000	20,000	5,962	(14,038)	0	5,962	
Skate Park - Pump Track	2864	CJ37	New/Upgrade	250,000	50,000	0	(50,000)	0	0	
Rec Centre Oval - Bore Maintenance & Metre Instalation	2864	CJ47	Renewal	10,000	10,000	1,121	(8,879)	0	1,121	
Tree Planting	2864	CJ49	Renewal	15,000	10,383	921	(9,462)	0	921	
Fence At Grannies Beach-Big 4 Caravan Park	2904	CJ41	Renewal	6,000	6,000	5,150	(850)	0	5,150	
Foreshore Masterplan Implementation Works	8054	CJ42	Renewal	110,000	35,000	47,665	12,665	0	47,665	
Foreshore Rehabilitation Works	8054	CJ48	Renewal	28,500	3,202	2,520	(682)	0	2,520	
Recreation And Culture Total				**439,500**	**134,585**	**63,339**	**(71,246)**	**0**	**63,339**	
Transport										
Rural Signs	6794	CJ10	Renewal	0	0	50,303	50,303	0	50,303	
Transport Total				**0**	**0**	**50,303**	**50,303**	**0**	**50,303**	
Economic Services										
Signage - Brand Highway	3914	CJ36	New/Upgrade	10,000	0	0	0	0	0	
Economic Services Total				**10,000**	**0**	**0**	**0**	**0**	**0**	
Infrastructure Assets - Other Total				**477,000**	**170,085**	**113,642**	**(56,443)**	**0**	**113,642**	

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 13: Capital Acquisitions

Assets	COA	JOB	New/Upgrade, Renewal	Original Budget	YTD Budget	YTD Actual	YTD Variance	New/Upgrade	Renewal	Strategic Reference / Comment
				Original Budget	YTD Budget	YTD Actual	YTD Variance	New/Upgrade	Renewal	
				$	$	$	$	$	$	
INFRASTRUCTURE ASSETS - ROADS										
Housing										
Housing Total				**0**	**0**	**0**	**0**	**0**	**0**	
Transport										
Roads to Recovery Works										
R2R - Ellery Road Resheeting	6644	CJ55	Renewal	64,115	64,114	12,057	(52,057)	0	12,057	
R2R - Butcher Road Resheeting	6644	CJ56	Renewal	64,115	64,115	29,685	(34,430)	0	29,685	
R2R - Matsen Road Resheeting	6644	CJ57	Renewal	64,115	64,115	17,743	(46,372)	0	17,743	
R2R - Yandanooka Road Resheeting	6644	CJ58	Renewal	64,115	64,115	109,910	45,795	0	109,910	Overhead allocations to be reviewed
Roads to Recovery Works Total				**256,459**	**256,458**	**169,394**	**(87,064)**	**0**	**169,394**	
Regional Road Group Works										
Year 4 Of 4 - Point Leander Drive	6664	CJ16	Renewal	76,324	76,324	159,443	83,119	0	159,443	Overhead allocations to be reviewed
Moreton Terrace Design	6664	CJ22	Renewal	45,000	45,000	192	(44,808)	0	192	
Milo Road Design	6674	CJ23	Renewal	49,000	49,000	977	(48,023)	0	977	
Regional Road Group Works Total				**170,324**	**170,324**	**160,612**	**(9,712)**	**0**	**160,612**	
Municipal Works										
Council Funded Urban	6604		Renewal	87,660	87,660	11,729	(75,932)	0	11,729	
Gravel Resheeting - Bookara Road	6614	CJ59	Renewal	62,545	62,543	53,663	(8,880)	0	53,663	
Gravel Resheeting - Mount Horner Road West	6614	CJ60	Renewal	62,545	62,543	36,088	(26,455)	0	36,088	
Gravel Resheeting - Piggery Lane	6614	CJ61	Renewal	62,545	62,543	16,675	(45,868)	0	16,675	
Gravel Resheeting - Yardarino Road	6614	CJ62	Renewal	62,545	62,543	40,880	(21,663)	0	40,880	
Gravel Resheeting - Baytime Holdings Access Road Springfield	6614	CJ63	Renewal	62,545	0	0	0	0	0	
#DIV/0! Allanooka Rd Shoulders - Safety Critical Works	6615	SC01	Renewal	0	0	21,064	21,064	0	21,064	
Church Street Footpath	6784	CJ25	Renewal	17,000	10,000	0	(10,000)	0	0	
General Footpaths	6784	CJ26	Renewal	20,000	10,000	2,340	(7,660)	0	2,340	
Municipal Works Total				**437,385**	**357,832**	**182,439**	**(175,394)**	**0**	**182,439**	
Blackspot										
Blenheim Road	6694	CJ24	Renewal	10,000	10,000	0	(10,000)	0	0	
Blackspot Total				**10,000**	**10,000**	**0**	**(10,000)**	**0**	**0**	
Drainage										
Urban Drainage	6754		Renewal	91,000	91,000	5,190	(85,810)	0	5,190	
Water Bores	6934		Renewal	0	0	0	0	0	0	
Drainage Total				**91,000**	**91,000**	**5,190**	**(85,810)**	**0**	**5,190**	
Economic Services										
Rv Parking Area	3905	CJ29	New/Upgrade	11,109	11,109	0	(11,109)	0	0	
Economic Services Total				**11,109**	**11,109**	**0**	**(11,109)**	**0**	**0**	
Infrastructure Assets - Roads Total				**976,277**	**896,723**	**517,634**	**(379,089)**	**0**	**517,634**	
Capital Expenditure Total				**3,821,611**	**2,367,917**	**1,886,298**	**(481,619)**	**994,085**	**892,213**	

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 13: Capital Acquisitions

Assets	COA	JOB	New/Upgrade, Renewal	Original Budget	YTD Budget	YTD Actual				Strategic Reference / Comment
				Original Budget	YTD Budget	YTD Actual	YTD Variance	New/Upgrade	Renewal	
				$	$	$	$	$	$	

Level of Completion Indicators

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

ATTACHMENT: CC04

2019/20 Budget Review

Attachment 1: Shire of Irwin 2019/20 Budget Review
Attachment 2: Summary of Major Matters
Attachment 3: 2019/20 Capital Program Budget Review

SHIRE OF IRWIN
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2020

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF IRWIN
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31ST JANUARY 2020

		Budget v Actual		Predicted			
	Note	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	Material Variance
OPERATING ACTIVITIES		$	$	$	$	$	
Net current assets at start of financial year surplus/(deficit)		(30,334)	(39,832)	(9,498)	0	(39,832)	▼
Revenue from operating activities (excluding rates)							
Governance		200	273	75	0	275	▲
General purpose funding		404,325	201,417	(14,204)	0	390,121	▼
Law, order, public safety		182,764	64,411	(7,020)	0	175,744	▼
Health		29,900	6,697	2,500	0	32,400	▲
Education and welfare		14,200	4,062	(7,200)	0	7,000	▼
Housing		281,000	164,580	3,000	0	284,000	▲
Community amenities		915,781	790,937	2,836	0	918,617	▲
Recreation and culture		265,052	138,124	(13,384)	0	251,668	▼
Transport		142,300	115,943	6,847	0	149,147	▲
Economic services		300,050	179,780	(9,650)	0	290,400	▼
Other property and services		82,952	142,609	42,055	0	125,007	▲
		2,618,524	1,808,832	5,855	0	2,624,379	
Expenditure from operating activities							
Governance		(564,913)	(331,656)	32,668	0	(532,245)	▼
General purpose funding		(585,169)	(337,457)	(3,644)	0	(588,813)	▲
Law, order, public safety		(492,560)	(283,322)	46,427	0	(446,133)	▼
Health		(155,322)	(83,623)	(189,652)	0	(344,974)	▲
Education and welfare		(61,212)	(40,396)	(8,501)	0	(69,713)	▲
Housing		(538,941)	(322,590)	(9,101)	0	(548,042)	▲
Community amenities		(1,385,250)	(666,560)	187,312	0	(1,197,937)	▼
Recreation and culture		(2,814,835)	(2,010,169)	(672,659)	0	(3,487,494)	▲
Transport		(3,468,152)	(2,284,994)	(2,679)	0	(3,470,830)	▲
Economic services		(385,280)	(251,674)	(31,990)	0	(417,270)	▲
Other property and services		(55,000)	(113,373)	47,729	0	(7,271)	▼
		(10,506,634)	(6,725,813)	(604,088)	0	(11,110,722)	
Non-cash amounts excluded from operating activities							
Add back Depreciation		4,376,844	2,555,291	(78,273)		4,298,571	
Adjust (Profit)/Loss on Asset Disposal		(67,309)	454,598	497,455		430,146	
Movement in Accruals		0	617	0		0	
Movement in liabilities associated with restricted cash		3,529	894			3,529	
		4,313,064	3,011,400	419,183	0	4,732,247	
Amount attributable to operating activities		(3,575,046)	(1,905,581)	(179,050)	0	(3,754,097)	
INVESTING ACTIVITIES							
Non-operating Grants, Subsidies and Contributions		1,906,784	1,452,767	70,400		1,977,184	
Proceeds from Disposal of Assets		233,000	88,637	(62,363)		170,637	▲
Land and Buildings		(1,868,449)	(1,002,068)	(24,691)		(1,893,140)	▲
Infrastructure Assets - Roads		(976,277)	(517,634)	58,281		(917,996)	▼
Infrastructure Assets - Other		(477,000)	(194,852)	(135,031)		(612,031)	▲
Plant and Equipment		(368,585)	(185,229)	(13,164)		(381,749)	▲
Furniture and Equipment		(131,300)	(67,725)	8,000		(123,300)	▼
Amount attributable to investing activities		(1,681,828)	(426,105)	(98,568)	0	(1,780,396)	
FINANCING ACTIVITIES							
Repayment of Debentures		(271,888)	(143,216)	0		(271,888)	
Repayment of Right of Use Asset		0	(8,147)	0		0	
Proceeds from New Debentures		0	0	0		0	
Self-Supporting Loan Principal		7,893	3,921	0		7,893	
Transfer from Reserves		85,000	0	0		85,000	
Transfer from Restricted	9	362,595	0	0	0	362,595	
Transfer to Reserves		(208,119)	(9,628)	135,000		(73,119)	
Transfer to Restricted		0	0	0		0	
Amount attributable to financing activities		(24,519)	(157,070)	135,000	0	110,481	
Budget deficiency before general rates		(5,311,727)	(2,528,587)	(152,116)	0	(5,463,843)	
Estimated amount to be raised from general rates		5,311,728	5,356,833	51,533	0	5,363,261	
Closing Funding Surplus(Deficit)	2	**(0)**	**2,828,245**	**(100,582)**	**0**	**(100,582)**	▼

SHIRE OF IRWIN
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31ST JANUARY 2020

		Budget v Actual		Predicted			
	Note	Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
OPERATING ACTIVITIES		$	$	$	$	$	
Net current assets at start of financial year surplus/(deficit)		(30,334)	(39,832)	(9,498)	0	(39,832)	▼
Revenue from operating activities (excluding rates)							
Other Rates (Ex-Gratia)		2,500	0	0	0	2,500	
Operating grants, subsidies and contributions	4.1.1	480,895	274,048	43,973	0	524,868	▲
Fees and Charges	4.1.2	1,733,533	1,242,253	(2,484)	0	1,731,049	▼
Interest Earnings	4.1.3	113,537	56,353	(26,357)	0	87,180	▼
Other Revenue	4.1.4	220,750	123,454	11,475	0	232,225	▲
Profit on Disposal of Assets	4.1.5	67,309	24,088	(18,770)	0	48,539	▼
		2,618,524	1,720,196	7,837	0	2,626,361	
Expenditure from operating activities							
Employee Costs	4.2.1	(2,742,132)	(1,434,792)	75,110	0	(2,667,022)	▼
Materials and Contracts	4.2.2	(2,372,829)	(1,544,782)	(278,598)	0	(2,651,427)	▲
Utility Charges	4.2.3	(487,400)	(254,416)	(1,228)	0	(488,628)	▲
Depreciation on Non-Current Assets	4.2.4	(4,376,844)	(2,555,291)	78,273	0	(4,298,571)	▼
Interest Expenses	4.2.5	(167,442)	(109,497)	(776)	0	(168,218)	▲
Insurance Expenses	4.2.6	(173,946)	(154,324)	(14,765)	0	(188,712)	▲
Other Expenditure	4.2.7	(186,040)	(105,390)	14,600	0	(171,440)	▼
Loss on Disposal of Assets	4.2.8	0	(478,685)	(478,685)	0	(478,685)	▲
		(10,506,634)	(6,637,177)	(606,069)	0	(11,112,703)	
Non-cash amounts excluded from operating activities							
Add back Depreciation		4,376,844	2,555,291	(78,273)	0	4,298,571	
Adjust (Profit)/Loss on Asset Disposal		(67,309)	454,598	497,455	0	430,146	
Movement in Accruals		0	617			0	
Movement in liabilities associated with restricted cash		3,529	894	0	0	3,529	
		4,313,064	3,011,400	419,183	0	4,732,247	
Amount attributable to operating activities		(3,575,046)	(1,905,581)	(179,050)	0	(3,754,096)	
INVESTING ACTIVITIES							
Non-operating Grants, Subsidies and Contributions	4.3.1	1,906,784	1,452,767	70,400	0	1,977,184	▲
Proceeds from Disposal of Assets	4.3.2	233,000	88,637	(62,363)	0	170,637	▲
Land and Buildings	4.3.3	(1,868,449)	(1,002,068)	(24,691)	0	(1,893,140)	▲
Infrastructure Assets - Roads	4.3.4	(976,277)	(517,634)	58,281	0	(917,996)	▼
Infrastructure Assets - Other	4.3.5	(477,000)	(194,852)	(135,031)	0	(612,031)	▲
Plant and Equipment	4.3.6	(368,585)	(185,229)	(13,164)	0	(381,749)	▲
Furniture and Equipment	4.3.7	(131,300)	(67,725)	8,000	0	(123,300)	▼
Amount attributable to investing activities		(1,681,828)	(426,105)	(98,568)	0	(1,780,396)	
FINANCING ACTIVITIES							
Repayment of Debentures	4.4.1	(271,888)	(143,216)	0	0	(271,888)	
Repayment of Right of Use Asset	4.4.2	0	(8,147)	0	0	0	
Proceeds from New Debentures	4.4.3	0	0	0	0	0	
Self-Supporting Loan Principal	4.4.4	7,893	3,921	0	0	7,893	
Transfer from Reserves	4.4.5	85,000	0	0	0	85,000	
Transfer from Restricted	4.4.6	362,595	0	0	0	362,595	
Transfer to Reserves	4.4.7	(208,119)	(9,628)	135,000	0	(73,119)	▼
Transfer to Restricted	4.4.8	0	0	0	0	0	
Amount attributable to financing activities		(24,519)	(157,070)	135,000	0	110,481	
Budget deficiency before general rates		(5,311,727)	(2,528,587)	(152,115)	0	(5,463,843)	
Estimated amount to be raised from general rates	4.5.1	5,311,728	5,356,833	51,533	0	5,363,261	▲
Closing funding surplus(deficit)	4.5.2	**(0)**	**2,828,246**	**(100,582)**	**0**	**(100,582)**	▼

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2020

1. BASIS OF PREPARATION

The budget review report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authorative 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 budget review report are presented below and have been consistently applied unless stated otherwise.

The report has 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
Shire of Irwin controls
resources to carry on its functions have been included in the financial statements forming part of this budget review.

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.

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.

2019-20 ACTUAL BALANCES
Balances shown in this budget review report as 2019-20 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES
All figures shown in this budget review report are rounded to the nearest dollar.

BUDGET COMPARATIVE FIGURES
Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

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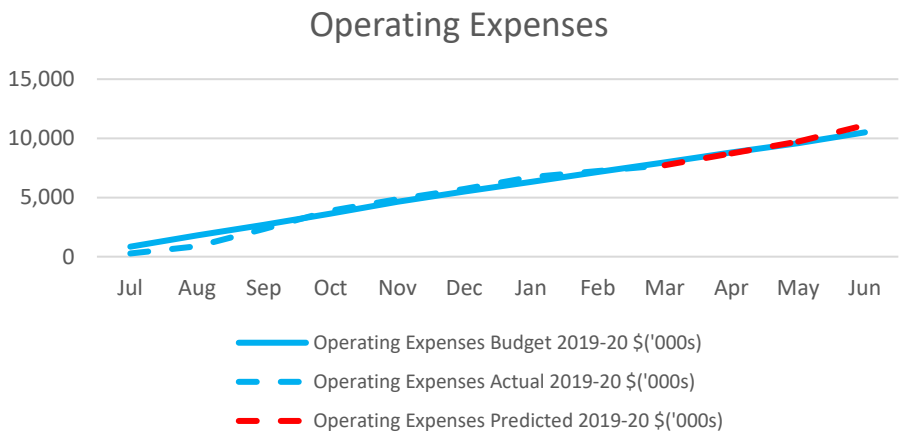
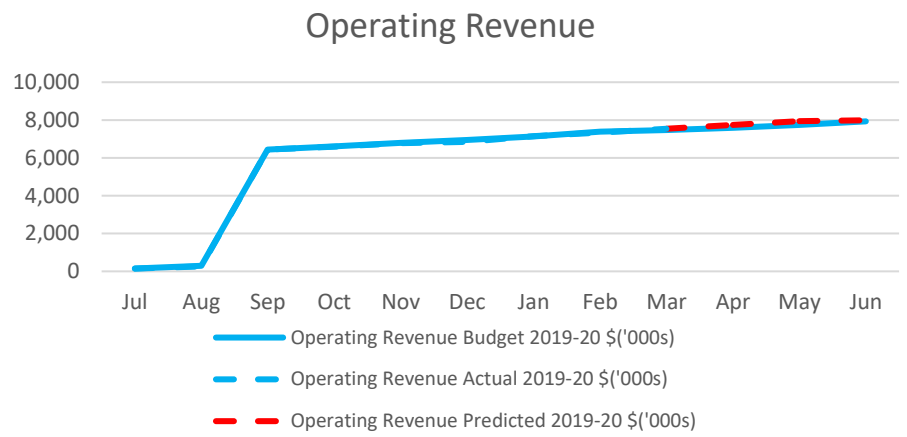
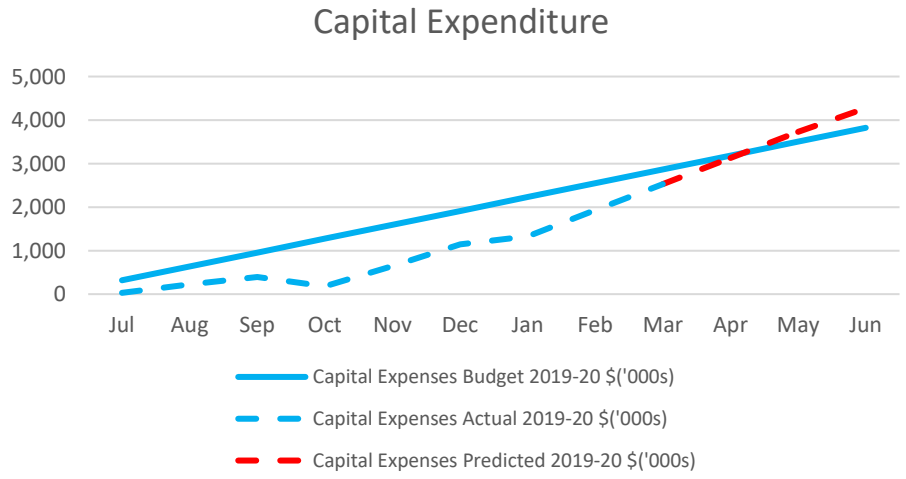
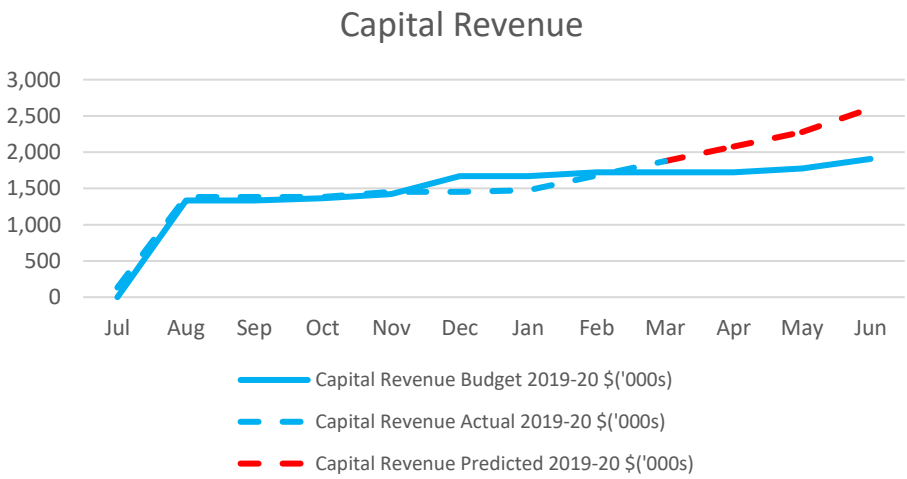
SHIRE OF IRWIN
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31ST JANUARY 2020

2. SUMMARY GRAPHS - BUDGET REVIEW









This information is to be read in conjunction with the accompanying financial statements and notes.

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SHIRE OF IRWIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2020

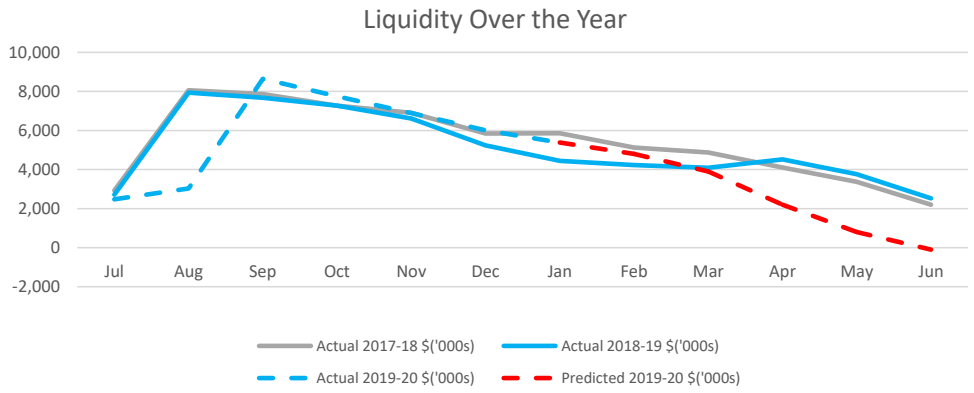
3. NET CURRENT FUNDING POSTION

Positive=Surplus (Negative=Deficit)
2019-20

	Note	This Period	Last Year Closing
		$	$
Current assets			
Cash unrestricted		1,704,280	975,800
Cash restricted		2,851,656	2,844,729
Receivables - rates and rubbish		1,371,342	282,859
Receivables - other		135,788	397,507
Inventories		20,118	20,118
		6,083,185	4,521,014
Less: current liabilities			
Payables		(475,887)	(1,920,053)
Provisions		(348,465)	(348,465)
		(824,352)	(2,268,518)
Less: cash restricted reserves		(1,320,082)	(1,310,454)
Less: cash restricted unspent grants		(1,367,812)	(1,367,812)
Add : Borrowings		134,469	263,999
Add : Employee Benefits		122,838	121,940
Net current funding position		2,828,245	(39,832)

3A. NET CURRENT FUNDING POSTION -EXPLANATION OF AMOUNTS EXCLUDED FROM OPERATING ACTIVITIES

	Annual Budget (a)	YTD Actual (b)
	$	$
Depreciation on non-current assets	4,376,844	2,555,291
Loss on asset disposals	0	105,390
Profit on asset disposals	(67,309)	(1,242,253)
Movement in liabilities associated with restricted cash	3,529	1,176
Non-cash amounts excluded from operating activities	4,309,535	1,418,429



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3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities in Note 2 Net Current Assets of the budget.

TRADE AND OTHER RECEIVABLES

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.

INVENTORIES

General

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.

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Irwin's operational cycle. In the case of liabilities where the Shire of Irwin does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Irwin's intentions to release for sale.

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Irwin prior to the end of the financial year that are unpaid and arise when the Shire of Irwin 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.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Irwin'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 of Irwin's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Irwin's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Irwin has a 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.

RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

Rates, grants, donations and other contributions are recognised as as revenues when the Shire of Irwin 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.

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4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance $ Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS Includes adjustment to reflect actual FAG- budget $241K - actual $259K - increase $18K $3k unbudgeted bushfire risk management grant, $3k ARC initiatives grant Higher costs of CESM offset by higher reimbursement from DFES $15k	43973	0
4.1.2 FEES AND CHARGES Includes reduced fire break penalties - budget $8k review reduced to $2k, increase in cemetery fees of $3.5k (but will have higher expenditure to offset. Reduced hall hire income	(2,484)	0
4.1.3 INTEREST EARNINGS Interest expectations appear to be very high in original budget. Review has adjusted in line with actual interest earnt. Main adjustment Municipal interest budget reduced from $35k to $18k and reserve interest budget from $14k to $10k	(26,357)	0
4.1.4 OTHER REVENUE Main adjustment here is the ongoing workers compensation claim . The original budget was $10k but this will be closer to $40k for the year. This is a reimbursement so will be offset by higher expenditure which we are recouping.	11,475	0
4.1.5 PROFIT ON ASSET DISPOSAL Original budget profit $63k. 2 Utes have been deferred from this to allow for radio communication to be installed in plant and one that was going to be traded has been retained for use at the Rec Centre so revised profit figure is now $48K	(18,770)	0
Predicted Variances Carried Forward	7,837	0
Predicted Variances Brought Forward	7,837	0

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4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance $ Permanent	Variance $ Timing
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS Overall reduction in employee costs is due to some positions not been filled as soon as budgeted - e.g. Supervisor finance. The reduced labour costs have been offset to some degree by greater use of contractor - e.g. monthly financial reports.	75,110	0
4.2.2 MATERIAL AND CONTRACTS This area includes the $200k increase to cover the medical practice and provision of doctors services from the end of January until the end of June whilst under the interim operation of the Dongara medical facility. There is also an increase in contractor costs of $60k to cover for the additional work under taken in the finance section, and to allow for monthly financial reporting, budget review and annual budget templates to be developed.	(278,598)	0
4.2.3 UTILITY CHARGES No material variance	(1,228)	0
4.2.4 DEPRECIATION (NON CURRENT ASSETS) The depreciation costs have been reviewed and the revised budget brought into line with the monthly journals form our asset register. There seem to have been some over budgets in the admin Furniture & Equipment area and the admin building Plant & Equipment area. A review of the depreciation will be carried out to ensure correct calculations are being made. However this is a non-cash amount which is excluded from operating activities and the amount written back will reflect the amount budgeted.	78,273	0
4.2.5 INTEREST EXPENSES No Material Variance	(776)	0
4.2.6 INSURANCE EXPENSES Excess on professional indemnity claim - SRM - $15k missed from budget.	(14,765)	0
4.2.7 OTHER EXPENDITURE Reduction in monthly payment to Batavia Health for February - June. $10k Community assistance budget reduced $5k from $40 to $35	14,600	0
4.2.8 LOSS ON SALE OF ASSET DISPOSAL Disposal of Fisherman's Hall	(478,685)	0
Predicted Variances Carried Forward	(598,232)	0

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4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance $ Permanent	Variance $ Timing
Predicted Variances Brought Forward	(598,232)	0
4.3 INVESTING ACTIVITIES		
4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS Increase in Regional Road Group Funds - Budget $63k - actual $133k	70,400	0
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS 3 ute trade-ins not taking place - reduced proceeds by $62k. Disposal of Coastmac trailer not budgeted - increase of $4k	(62,363)	0
4.3.3 LAND AND BUILDINGS Demolition costs of Fisherman's Hall - budget $30k - actual costs $32k & $7k for security additional $2k on SIHI audit and $4.6k to complete soundproofing works on CEO office	(24,691)	0
4.3.4 INFRASTRUCTURE ASSETS - ROADS Capital works to complete Leander Drive from 18/19 over budget, other jobs completed under budget	58,281	0
4.3.4 INFRASTRUCTURE ASSETS - OTHER Some capital works - Foreshore Retic and signage - budget as under road infrastructure when they should be other. Pump Track increase from $250k to $300k	(135,031)	0
4.3.6 PLANT AND EQUIPMENT Two vehicle purchases deferred - saving of $65k. Three vehicles bought have gone over budget $9k and we have included $65k for the purchase of a vehicle for the doctor.	(13,164)	0
4.3.7 FURNITURE AND EQUIPMENT IT Hardware - budget $25k completed $8 under budget	8,000	0
Predicted Variances Carried Forward	(696,800)	0
Predicted Variances Brought Forward	(696,800)	0

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4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance $ Permanent	Variance $ Timing
4.4 FINANCING ACTIVITIES		
4.4.1 REPAYMENT OF DEBENTURES No Material Variance	0	0
4.4.2 REPAYMENT OF RIGHT OF USE ASSETS No Material Variance	0	0
4.4.3 PROCEEDS FROM DEBENTURES No Material Variance	0	0
4.4.4 SELF SUPPORTING LOAN PRINCIPAL No Material Variance		
4.4.5 TRANSFER FROM RESERVE No Material Variance	0	0
4.4.6 TRANSFER FROM RESTRICTED No Material Variance	0	0
4.4.7 TRANSFER TO RESERVE Proposed to cancel transfer to plant reserve to cover purchase of vehicle for the doctor	135,000	0
4.4.8 TRANSFER TO RESTRICTED No Material Variance	0	0
Predicted Variances Carried Forward	(561,800)	0
Predicted Variances Brought Forward	(561,800)	0

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4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance $ Permanent	Variance $ Timing
4.5 OTHER ITEMS		
4.5.1 GENERAL RATES Actual rates raised compared to budget were $5,339K against $5,291K	51,533	0
4.5.2 OPENING FUNDING SURPLUS(DEFICIT) The actual opening deficit was more than budget	(9,498)	0
4.5.3 ADJUSTMENT FOR NON-CASH ITEMS Loss on disposal of Fisherman's Hall $478k and changes to profit on vehicles not being purchased $24k. Adjustment to depreciation written back $78k.	419,183	
Total Predicted Variances as per Annual Budget Review	(100,582)	0

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SHIRE OF IRWIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2020

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				$	$	$	$	
Budget Adoption			Opening Surplus(Deficit)			**(9,488)**	(9,488)	
							(9,488)	
							(9,488)	
							(9,488)	
							(9,488)	
Amended Budget Cash Position as per Council Resolution				0	0	(9,488)	(9,488)	

Classifications Pick List
Operating Revenue
Operating Expenses
Capital Revenue
Capital Expenses
Opening Surplus(Deficit)
Non Cash Item

Summary of Major Matters Reported from Budget Review

Opening Position	-$9,498	▼	Opening deficit higher than budgeted
Financial Assistance Grants	$17,953	▲	Actual FAG higher than projected
Bushfire risk management grant	$3,000	▲	Grant not included in budget
ARC Initiatives grant - gymnastics	$3,000	▲	Grant not included in budget
Contributions CESM	$14,537	▲	Recoup higher as expenditure higher
Fire Break Penalties	-$6,000	▼	Lower number of infringements
Municipal and reserve interest	-$24,955	▼	Lower than budgeted
Profit on asset disposal	-$18,770	▼	Less vehicles traded in as some capital purchases deferred
Employee costs	$75,110	▲	Reduced direct labour cost - timing of appoinments
Medical centre and provision of doctor	-$200,000	▼	Interim costs associated with operation of medical centre and locum doctors
Contractors - finance	-$35,000	▼	Increased use of contractor for production of financial reports.
Contractor - Set up of new reporting templates	-$25,000	▼	Production of new monthly and budget reporting templates
Depreciation	$78,273	▲	Bring budget into line with actual depreciation journals
Disposal of fishermans hall	-$478,685	▼	Loss on disposal of asset
Regional road group	$70,400	▲	Additional project funding approved after original budget
Poceeds from disposal of asests	-$62,363	▼	3 Utes no longer being traded in this year
Demolition costs for Fishermans Hall	-$2,000	▼	Total costs for demolition $32,000 against budget of $30,000
Security measures - Fishermans Hall	-$7,300	▼	Security measure required to ensure safe demolition
Completion of capital road jobs	$58,281	▲	See details in capital worksheet
Infrastructure assets - other	-$135,031	▼	See details in capital worksheet
Plant and equipment - Utes	$65,000	▲	Two vehicles not being purchased this year
Plant and equipment - Utes	-$14,064	▼	Three Utes purchased slightly higher than budgeted
Doctors vehicle	-$65,000	▼	Provision of vehicle for the new doctor
It Hardware	-$8,000	▼	Purchase of hardware completed under budget
Rate income	$51,533	▲	Rates raised higher than budgeted.
Adjustment for non-cash items	$478,685	▲	Add back loss on disposal of fishermans hall.
Adjustment for non-cash items	-$78,273	▼	Add back change in depreciation
Numerous other net favourable movements in budget review.	$18,585	▲	
Transfer to Reserve	$135,000	▲	Original budget was to transfer $135k- reduced to allow for Dr's car
	-$100,582	▼	
Result of Budget Review	**-$100,582**	▼	

2019/20 Capital Program- Budget review

Job #	Capital Expenditure	Budget $	Amended Budget	Variance	Status	Comments
Buildings						
CJ39	Fisherman's Hall - Demolition	$ 30,000	$ 32,000	$ 2,000	Complete	
CJ39	Fisherman's Hall - Further expenses - safety	$ -	$ 7,300	$ 7,300	Complete	Security,
I626	SIHI Project Stage 1 - Audit of R4R funding	$ -	$ 2,200	$ 2,200		Audit charge from 18/19
CJ18	SIHI Project - Stage 2: Construction Package 1	$ 1,710,449	$ 1,710,449	$ -	In Progress	No change
CJ30	SIHI Project - Livable Housing Australia Platinum Certification	$ 7,000	$ 7,000	$ -	In Progress	No change
CJ31	SIHI Project - Livable Housing Australia Platinum Construction	$ 41,000	$ 41,000	$ -	Complete	No change
CJ40	4B Kennedy Heights - Refurbishment & Structural Repairs	$ 12,000	$ 12,000	$ -	Complete	No change
CJ38	CEO Office - Sound Proofing	$ 15,000	$ 19,630	$ 4,630	Complete	To complete ceiling works
CJ45	The Village - Footpaths , handrails, kerb ramps	$ 10,000	$ 10,000	$ -	In Progress	No change
CJ46	The Village - Soakwells & connection to downpipes	$ 8,000	$ 8,000	$ -	Deferred	No change
CJ05	Irwin Rec - External painting-front, emergency exit doors,	$ 20,000	$ 20,000	$ -	In Progress	No change
Infrastructure						
CJ37	Skate Park - Pump Track	$ 250,000	$ 300,000	$ 50,000	In Progress	The project is on task for delivery early July 2020. Overall projected costs have increased.
CJ41	Fence Renewal - Repairs to storm damaged fence Grannies Beach/Big 4 Caravan Park	$ 6,000	$ 5,150	-$ 850	Complete	Completed under budget
CJ908	Recreational Jetty Renewal	$ 15,000	$ 15,000	$ -	Complete	No change
CJ36	Shire Promotional Sign - Brand Hwy	$ 10,000	$ 10,000	$ -		No change
Parks & Gardens						
CJ49	Green Infrastructure Tree Planting Program	$ 15,000	$ 15,000	$ -	In Progress	No change
CJ48	Foreshore Redevelopment - Rehabilitation Open Spaces	$ 28,500	$ 28,500	$ -	Complete	No change
C906	Dongara Oval Maintenance	$ 20,000	$ 20,000	$ -	Complete	No change
CJ29	RV Parking Area Upgrade	$ 11,109	$ 11,109	$ -		No change
CJ03	Cemetery Revitalisation Project - Stage 2	$ 27,500	$ 27,500	$ -	In Progress	No change

CJ47	Bore Maintenance & Meter Installation - Water Extraction Licence Requirement	$ 10,000	$ 10,000	$ -	In Progress	No change
Fleet, Plant & Equipment						
CJ35	Irwin Rec - Gymnastics - floor mat, crash mats, beat board, high beam recovering.	$ 5,000	$ 5,000	$ -	In Progress	No change
CJ44	Upgrade bulk diesel fuel storage tank and system	$ 15,000	$ 15,000	$ -		No change
CJ43	Depot - Inventory Management System	$ 8,500	$ 8,500	$ -	In Progress	No change
CJ27	Tools & Equipment - Compliance & Safety	$ 11,085	$ 11,085	$ -	Complete	No change
CJ28	Tools & Equipment - Operational	$ 10,000	$ 10,000	$ -	In Progress	No change
V502	Vehicle Renewal: Community Ranger 502IR	$ 35,000	$ -	-$ 35,000	Deferred	Replacement deferred based on a review of the Shire's Fleet Replacement Strategy.
V521	Vehicle Renewal: Parks & Gardens 521IR	$ 30,000	$ -	-$ 30,000	Deferred	
V520	Vehicle Renewal: Parks & Gardens 520IR	$ 30,000	$ 35,550	$ 5,550	Complete	
V511	Vehicle Renewal: Supervisor Operations 511IR	$ 34,000	$ 33,632	-$ 369	Complete	
V523	Vehicle Renewal: Supervisor Parks & Gardens 523IR	$ 34,000	$ 36,214	$ 2,214	Complete	
V525	Vehicle Renewal: Rural Road Maintenance 525IR	$ 30,000	$ 36,300	$ 6,300	Complete	
V505	Vehicle Renewal: CESM 505IR	$ 34,000	$ 34,000	$ -	In Progress	No change
V950	Doctors Vehicle	$ -	$ 65,000	$ 65,000		New - provision of Doctor
CJ51	Tools and Equipment for Loader	$ 16,000	$ 16,000	$ -	In Progress	No change
CJ50	Water tanker PTO	$ 14,000	$ 12,498	-$ 1,502	Complete	Completed under budget
CJ53	Town site maintenance truck tools and modifications	$ 35,000	$ 35,000	$ -	In Progress	No change
CJ52	Repairs Side Tipper	$ 19,500	$ 11,500	-$ 8,000	In Progress	See V526
V526	UD Prime Mover	$ -	$ 8,000	$ 8,000		See CJ52
CJ54	Traffic Counters	$ 21,000	$ 20,100	-$ 900	Complete	Completed under budget
Works						
CJ42	Foreshore Master Plan Implementations Works -	$ 110,000	$ 128,900	$ 18,900		
CJ59	Gravel Resheeting - Bookara Road	$ 62,545	$ 53,663	-$ 8,882	Complete	
CJ60	Gravel Resheeting - Mount Horner Road West	$ 62,545	$ 37,000	-$ 25,545	Complete	
CJ61	Gravel Resheeting - Piggery Lane	$ 62,545	$ 96,000	$ 33,455	In Progress	
CJ62	Gravel Resheeting - Yardarino Road	$ 62,545	$ 118,000	$ 55,455	In Progress	
CJ63	Gravel Resheeting - Baytime Holdings access road Springfield	$ 62,545	$ -	-$ 62,545	In Progress	Deferred - job CJ62 now R2R
CJ55	Roads to Recovery Program - Ellery Road Resheeting	$ 64,115	$ 12,070	-$ 52,045	Complete	Completed under budget

CJ56	Roads to Recovery Program - Butcher Road Resheeting	$ 64,115	$ 29,728	-$ 34,387	Complete	Completed under budget
CJ57	Roads to Recovery Program - Matsen Road Resheeting	$ 64,115	$ 17,752	-$ 46,363	Complete	Completed under budget
CJ58	Roads to Recovery Program - Yandanooka Road Resheeting	$ 64,115	$ 119,000	$ 54,885	Complete	
CJ23	Regional Road Group Program - Milo Road	$ 49,000	$ 49,000	$ -	In Progress	
CJ22	Regional Road Group Program - Moreton Terrace	$ 45,000	$ 45,000	$ -	In Progress	No change
CJ24	Black Spot Project - Blenheim Rd improvements	$ 10,000	$ 10,000	$ -	In Progress	No change
	Drainage - renewal	$ 91,000	$ -	-$ 91,000	In Progress	See three following jobs for allocation
CJ65	Pearse Road Sump	$ -	$ 26,000	$ 26,000		
CJ66	Ocean Drive Drainage	$ -	$ 30,000	$ 30,000		
DR01	Drainage Renewal	$ -	$ 20,000	$ 20,000		
SC01	Allanooka Road Shoulders	$ -	$ 22,000	$ 22,000		
DR02	Kerbing - renewal	$ 10,000	$ 10,000	$ -	In Progress	
CJ10	Signage & Line marking - renewal	$ 67,000	$ 67,000	$ -	In Progress	
CJ26	Footpath - renewal	$ 20,000	$ 2,000	-$ 18,000	In Progress	
CJ25	Footpath Renewal - Church Street	$ 17,000	$ 20,500	$ 3,500	Complete	
CJ16	FY18/19 Carry Over - Year 4 Of 4 - Point Leander Drive	$ 76,324	$ 159,444	$ 83,120	Complete	
CJ19	FY18/19 Carry Over - Signage & Line marking -	$ 10,662	$ 11,730	$ 1,068	Complete	
Administration						
CJ32	IT - Records Management System	$ 43,000	$ 43,000	$ -	In Progress	No change
CJ33	IT - Hardware	$ 25,000	$ 17,000	-$ 8,000	In Progress	Completed under budget
CJ34	IT - Website & Intranet	$ 49,800	$ 49,800	$ -	In Progress	No change
		$ 3,821,614	**$ 3,908,254**	**$ 86,640**		

ATTACHMENT: CEO01

2019 Compliance Audit Return (CAR)

2019 Compliance Audit Return for Certification

Department of
Local Government, Sport
and Cultural Industries
GOVERNMENT OF
WESTERN AUSTRALIA

Irwin - Compliance Audit Return 2019

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments

No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A	No major trading undertaken in 2019.	Danika Chandler
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A	No major land transactions were undertaken in 2019.	Danika Chandler
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2019?	N/A		Danika Chandler
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Danika Chandler
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Danika Chandler

Department of
Local Government, Sport
and Cultural Industries
GOVERNMENT OF WESTERN AUSTRALIA

Delegation of Power / Duty

No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	N/A	The Shire of Irwin has no delegations to committees.	Danika Chandler
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	N/A		Danika Chandler
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	N/A		Danika Chandler
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Danika Chandler
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	N/A		Danika Chandler
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	Yes		Danika Chandler
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Danika Chandler
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Danika Chandler
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Danika Chandler
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes		Danika Chandler
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Danika Chandler
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes	Record # NCR198696	Danika Chandler
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required?	Yes		Danika Chandler

Disclosure of Interest

No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	Yes		Danika Chandler
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	Yes		Danika Chandler

Department of
Local Government, Sport and Cultural Industries
GOVERNMENT OF WESTERN AUSTRALIA

No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Danika Chandler
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A		Danika Chandler
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A		Danika Chandler
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	N/A		Danika Chandler
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	Yes		Danika Chandler
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	No	One Councillor didn't lodge their completed annual return until 2 September 2019. This was reported to the DLGSC by the CEO on 27 September 2019 with a response provided by the DLGSC on 19 November 2019 advising that no further action will be taken (Record # ICR1946197).	Danika Chandler
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Danika Chandler
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes		Danika Chandler
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Danika Chandler
12	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Danika Chandler
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Danika Chandler
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Danika Chandler

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No	Reference	Question	Response	Comments	Respondent
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Danika Chandler
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Danika Chandler
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	N/A	There were no disclosures of interest by employees during the reporting period.	Danika Chandler
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	N/A	There were no disclosures of interest by employees during the reporting period.	Danika Chandler
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Danika Chandler

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5))?	N/A	No property disposal occurred during the reporting period that was not excluded by s3.58(5).	Danika Chandler
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A		Danika Chandler

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Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1) (2)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates?	Yes		Danika Chandler
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	Yes		Danika Chandler

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes	Audit Committee members appointed by absolute majority 26 November 2019 (Minute # 121119).	Danika Chandler
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A	No powers delegated to the Audit Committee.	Danika Chandler
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes	Office of the Auditor General and Moore Stephens.	Danika Chandler
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	N/A	Office of the Auditor General conducted the 2018/19 Audit.	Danika Chandler
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes	Audit completed 15/10/2019. Audit report received via the OAG portal on 15/10/2019.	Danika Chandler
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes	Audit report received 15/10/2019 and presented to Council at the 26 November 2019 Ordinary Council Meeting (Minute # 071119).	Danika Chandler
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters?	Yes		Danika Chandler

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No	Reference	Question	Response	Comments	Respondent
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	No	The report on actions taken and actions intended to be taken to address significant matters identified has been prepared and will be endorsed by the Audit Committee on 11 February 2020, endorsed by full Council on 25 February 2020 then provided to the Minister 26 February 2020 (approx. 4 months after the audit report being received). The DLGSC has been notified of this delay and acknowledges and accepts the delay. Refer record #INT20/6F05EA14.	Danika Chandler
9	S7.12A (4)	Within 14 days after the local government gave a report to the Minister under s7.12A(4) (b), did the CEO publish a copy of the report on the local government's official website?	Yes	The CEO will publish the report on significant matters identified on the Shire website as soon as it has been provided to the Minister on 26 February 2020.	Danika Chandler
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes	As per the arrangements letter received 25 February 2019 (Record # ICR1942955).	Danika Chandler
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes	As per the arrangements letter received 25 February 2019 (Record # ICR1942955).	Danika Chandler
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes	As per the arrangements letter received 25 February 2019 (Record # ICR1942955).	Danika Chandler
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes	As per the 'Indicative Audit Fee 2019' received 13 March 2019 (Record # ICR1943328).	Danika Chandler
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes	As per the arrangements letter received 25 February 2019 (Record # ICR1942955).	Danika Chandler

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Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Corporate Business Plan 2013-2017. Adopted 25 June 2013 (Minute #140613).	Danika Chandler
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	No	The Shire has developed a draft Corporate Business Plan. Council will be conducting an early review of the Strategic Community Plan in early 2020, before adopting the Corporate Business Plan.	Danika Chandler
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Strategic Community Plan 2017-2027. Adopted 27 June 2017 (Minute #110617).	Danika Chandler
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments. Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A	Strategic Community Plan 2017-2027. Adopted 27 June 2017 (Minute #110617).	Danika Chandler
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	Property Infrastructure Asset Management Plan 2012, Transport Infrastructure Asset Management Plan 2012. Adopted 25 June 2013 (Minute #140613).	Danika Chandler
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	Long Term Financial Plan 2018-2028. Adopted 28 March 2019 (Minute # 060319) (Record # NFM198604).	Danika Chandler
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	Workforce Plan 2013. Adopted 25 June 2013 (Minute #140613).	Danika Chandler

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Local Government Employees

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	Yes	12 February 2019 Special Council Meeting (Minute # S010219).	Danika Chandler
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A?	Yes		Danika Chandler
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4)?	Yes		Danika Chandler
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	Yes		Danika Chandler
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	Yes		Danika Chandler

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Official Conduct

No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer?	N/A	The CEO is the designated complaints officer.	Danika Chandler
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c)?	Yes		Danika Chandler
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?	Yes		Danika Chandler
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?	Yes		Danika Chandler
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occured?	Yes		Danika Chandler
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c)?	Yes		Danika Chandler

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Optional Questions

No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	30 April 2019 (Minute # 050419).	Danika Chandler
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	30 April 2019 (Minute # 050419).	Danika Chandler
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes	10 December 2019	Danika Chandler
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	Yes		Danika Chandler

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	N/A	The Shire used the WALGA Preferred Supplier Program in accordance with Functions and General Regulation 11(2).	Danika Chandler
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	N/A		Danika Chandler
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	N/A		Danika Chandler
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	N/A		Danika Chandler

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No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation?	N/A		Danika Chandler
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?	N/A		Danika Chandler
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?	N/A		Danika Chandler
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?	N/A		Danika Chandler
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection?	Yes		Danika Chandler
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	N/A		Danika Chandler
11	F&G Reg 21 & 22	Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?	N/A		Danika Chandler
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?	N/A		Danika Chandler
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services?	N/A		Danika Chandler
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	N/A		Danika Chandler
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	Yes	CP20 Purchasing	Danika Chandler
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	N/A		Danika Chandler
17	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?	N/A		Danika Chandler

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No	Reference	Question	Response	Comments	Respondent
18	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?	N/A		Danika Chandler
19	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, given notice of the variation?	N/A		Danika Chandler
20	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications?	N/A		Danika Chandler
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	N/A		Danika Chandler
22	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG?	N/A		Danika Chandler
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	N/A		Danika Chandler
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	N/A		Danika Chandler
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	Yes		Danika Chandler
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, $150,000 or less?	Yes	CP20 Purchasing	Danika Chandler

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No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with it's current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be $150,000 or less or worth $150,000 or less?	Yes		Danika Chandler

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Irwin

Signed CEO, Irwin

ATTACHMENT: CEO02

Report to the Office of the Auditor General (OAG) – Performance Audit 2018/19

Report – Office of the Auditor General 2018/19 Performance Audit

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

Shire of Irwin

Section 7.12A(4)(a) of the *Local Government Act 1995*
Office of the Auditor General (OAG)
Performance Audit 2018/19

innovation
accountability
integrity
respect

Document Control

Document No.	Date Originated	Previous Version	
Revision No.	**Date Reviewed**	**Adopted by Council - Date**	**Adopted by Council – Minute Ref**
DRAFT	11 February 2020		
Rev0	25 February 2020		

Amendments

Details of amendments	Reviewed/Amended Date	Record No.	Council Minute Ref.
New Format – Office of the Auditor General (OAG) – Performance Audit 2018-19.	25 February 2020		

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1 Purpose of Report

The Shire of Irwin's audit for the year ended 30 June 2019 was completed by Moore Stephens on behalf of the Office of the Auditor General (OAG) and identified matters that are significant. The purpose of this report is to comply with Section 7.12A(4) (5) of the *Local Government Act 1995* which states that a local government must:

> *(a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
> *(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
>
> *(5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

The Shire is required to prepare a report for its Audit Committee and seek Council's endorsement before forwarding a copy to the Department.

2 Significant Matter Identified by OAG

Moore Stephens on behalf of the Office of the Auditor General (OAG) reported on legal and regulatory requirements in accordance with the Local Government (Audit) Regulations 1996 and identified the following significant matters:

> *"In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:*
>
> *a. The Current Ratio has been below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the past 2 years.*
> *b. The Operating Surplus Ratio has been below the DLGSCI standard for the past 3 years."*

3 Implication

The possible implications of the significant adverse trends in the financial position of the Shire:

i) Current Ratio below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the past two years;
   - $80,000 less funds available in the Staff Liabilities Reserve

ii) Operating Surplus Ratio below the Department standard for the last three years;
   - As stated in the 2017-18 Management Report prepared by Moore Stephens, there is a significant structural deficit in the Shire operations. The Shire's operating result (ignoring non-operating grants, subsidies and contributions) for the year ended 30 June 2019 recorded a net deficit of $3,734,439 (2018: $3,518,679). Whilst there are no short to medium term implications resulting from the structural deficit, the long term implication could be that there is insufficient funding to maintain the Shire's infrastructure.

4 Management Comment

4.1 Current Ratio

Following the corrective measures taken during the 2018-19 financial year to reduce staff costs as reported to the Minister, the Staff Liabilities Reserve was used to assist with the redundancies, which in turn has impacted the Current Ratio.

4.2 Operating Surplus Ratio

The Net Cash provided by operating activities as reported in the Annual Report - Statement of Cash Flows substantially improved from $274,657 in 2017-18 to $1,115,536 in 2018-19. The Net Result as reported in the Annual Report - Statement of Comprehensive Income improved from a deficit of $2,028,287 in 2017-18 to a deficit of $1,698,628 in 2018-19 when the non-operating grants, subsidies and contributions were included. However, both of these improved results have not improved the Operating Surplus Ratio.

The key areas to improve the Operating Surplus Ratio include:

- Increase rate revenue
- Increase operating grants
- Reduce employee costs
- Reduce materials and contract expenditure
- Depreciation cost management

4.2.1 Rate revenue increase

Rate revenue increase could be raised either:

- Directly – raise rates
- Indirectly – long-term growth of the ratepayer base through population growth

A significant rate increase, which is estimated to be well over 50%, would be required to achieve an on-target Operating Surplus Ratio, which is not feasible even if executed over a long period of time.

The long-term growth of the ratepayer base is probable given the large number of resource projects in development together with the attractiveness of Dongara-Port Denison as a tourist destination, but largely controlled by factors outside of the Shire's control.

4.2.2 Operating grants increase

The Shire is on a minimum Federal Assistance Grant and comparatively, receives one of the lowest amounts in regional Western Australia. This has the single most dominant impact on the Shire's financial position.

Generally, operating grant revenue will have matched materials and contracts expenditure, so there is little benefit of pursuing funding opportunities except where the balance of the grant can be used in real terms to offset administration costs such as employee costs. An example would be rural road resheeting, but Main Roads WA (MRWA) Regional Road funding is the only real opportunity for this type of funding support outside of Roads to Recovery and the Federal Assistance Grant. However, MRWA Regional Road funding for rural road resheeting activities is not normally successful due to high competition for the regional pool of funds.

4.2.3 Employee cost reduction

The Shire conducted an organisational review November 2018 resulting in a number of redundancies. Whilst achieving the desired reduction in operating expenditure, its influence on the Operating Surplus Ratio has been minimal plus the Shire is now operating at the bare minimum employee base to meet its core service delivery commitments.

4.2.4 Materials & contracts cost reduction

The Shire is currently operating at the minimum materials and contracts expenditure necessary to meet its core service delivery commitments. The 2019-20 Budget delivered a significant reduction in materials and contracts expenditure.

4.2.5 Depreciation

An independent valuation undertaken in 2016 of the Shire's road infrastructure significantly impacted the non-current asset depreciation data from $2,251,478 in 2016-17 to $4,152,634 in 2017-18. The Shire has reviewed the external valuation results thoroughly and confident that it is transparent and accurate, but it resulted in a further $2M deficit of the Net Operating result and a significant decline in the Operating Surplus Ratio.

Whilst not being able to significantly impact the depreciation value itself, the Shire is focused on using advanced asset management principles to ensure the preservation and integrity for the majority of its infrastructure at a minimum cost when compared to non-current asset depreciation value. The advanced asset management principles effectively extend the Remaining Useful Life of the Shire's infrastructure and there is an opportunity to recalculate in the future the non-current asset depreciation value based on this information.

In summary, smaller regional Shire's face similar dilemmas to Irwin by not having a sufficient ratepayer base as well as falling outside of the criteria for the appropriate operating grants whilst having significant infrastructure to maintain.

5 Action Taken

The Shire's submission for MRWA Regional Road funding for rural road resheeting was initially declined, but an additional allocation was made available to the regional fund in November 2019, allowing the previously declined projects to be endorsed. The value of the additional funding was $602,777.

As stated, the 2019-20 Budget delivered a significant reduction in materials and contracts expenditure. Based on this change alone, the 2019-20 Budget demonstrates a significant improvement in the Operating Surplus Ratio from -53% to -35%.

6 Action Intended to be Taken

6.1 Current Ratio

Transfer of some funds back into the Staff Liabilities Reserve given the redundancy work is complete and the Shire finances have stabilised.

6.2 Operating Surplus Ratio

The Shire will explore opportunities in 2020 to lobby the Grants Commission for a fairer share of the Federal Assistance Grant given the detrimental impact the reduced funding is having on the Shire's financial position.

The Shire will continue to deploy advanced asset management principles to effectively extend the

Remaining Useful Life of the Shire's infrastructure with the view of recalculating the non-current asset depreciation value.

7 Completion Date

• Transfer of funds to the Staff Liabilities Reserve	2020-21 Budget
• Lobby the Grants Commission	December 2020
• Corporate Business Plan	December 2020
• Review of the Remaining Useful Life	Ongoing

8 Recommendation

To ensure the financial recovery and sustainability of the organisation, it is recommended to:

- Review the Long Term Financial Plan 2018-2028 as part of the 2019/20 Budget Review to ensure it is accurately reflecting any organisational or funding changes and the relevant performance metrics are in line with the original projections.
- Update the Corporate Business Plan by December 2020 to demonstrate the alignment of the Long Term Financial Plan 2018-28 and 2019-20 Budget to the 2017-27 Strategic Community Plan.
- Transfer some funds back into the Staff Liabilities Reserve
- Lobby the Grants Commission for a fairer share of the Federal Assistance Grant
- Deploy advanced asset management principles to extend the Remaining Useful Life of the Shire's infrastructure and recalculate the non-current asset depreciation value.

Both the Current Ratio and Operating Surplus Ratio will improve in the next audit period and should not result in a significant adverse trend, though the values will still be below target for the foreseeable future.

ATTACHMENT: CEO03

Council Policy – CP24 Recordkeeping

Policy CP24 - Recordkeeping

Policy Number	Policy Title
CP24	**Recordkeeping**

OBJECTIVE

To provide recordkeeping principles to ensure the Shire of Irwin meets statutory requirements under legislation, including but not limited to, the *Local Government Act 1995* and the *State Records Act 2000.*

POLICY

This policy applies to all Shire of Irwin employees, elected members and contractors.

To ensure that records and documents related to the Shire are properly recorded and disposed of during the course of business. Sound records management will ensure process efficiency and compliance.

The Shire is required to maintain a Recordkeeping Plan in accordance with requirements by the *State Records Act 2000.*

Custodianship of Records

The Shire recognises that all records created and/or collected during the course of Shire business are a Government Record and will ensure that the records are managed as such.

Creation of records

All elected members, staff and contractors are to create and record full accurate records, in the appropriate format and in accordance with the General Disposal Authority (GDA) for Local Government Records. The GDA is approved by the State Records Commission and lists the mandatory minimum retention period for local government records.

Recordkeeping system

The Shire is to maintain an appropriate recordkeeping system to ensure all documentation is captured and recorded. This system is required to store data in the correct format and manage records for the correct retention and disposal.

Security of records

All records are required to be assessed in accordance with their level of sensitivity. Records are required to be adequately secured from unauthorised access or destruction and kept in accordance with the GDA requirements.

Access to records

Records are to be allocated security classifications through the recordkeeping system. Access to the Shire's records by the general public will be in accordance with the *Freedom of Information Act 1992* and where applicable the Shire's policies and procedures.

Disposal of records

Is to be performed in accordance with the GDA for Local Government produced by the State Records Office in WA, following authorisation from the CEO.

Statutory Obligations

There are legislative requirements for managing records. The primary legislation relating to the keeping of public records is the *State Records Act 2000*. Other legislation that affects records management includes, but is not limited to:

Local Government Act 1995
Freedom of Information Act 1992

Electronic Transactions Act 2000
Financial Administration and Audit Act 1985
Evidence Act 1906
Criminal Code 1913 (Section 85)

Date of Adoption:		**Adoption Ref:**	
Date of Review:		**Review frequency:**	
Responsible Directorate:	Governance		
Legislation:	*Local Government Act 1995* *State Records Act 2000*		
Related Management Policy and/or Procedure:	Recordkeeping Plan MP06 Digitisation Policy PRO Recordkeeping Procedure Manual MP03 Code of Conduct – Employees, Contractors, Volunteers		

DRAFT

ATTACHMENT: CEO04

Annual Meeting of Electors 2019

Minutes of the 2019 Annual Meeting of Electors

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

MINUTES

of the

Annual Electors' Meeting

held

Tuesday 10 December 2019

in the

Council Chambers
11-13 Waldeck Street, Dongara

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ANNUAL ELECTORS' MEETING

held

Tuesday 10 December 2019

at 5.00pm

MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Shire President welcomed Councillors, Staff and Electors and opened the meeting at 5.00pm.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Members

Councillor M T Smith	President
Councillor B Wyse	Deputy President
Councillor G S Eva	
Councillor A J Gillam	
Councillor M Leonard	
Councillor I Scott	
Councillor H M Wells	
Councillor I F West	

Employees

Mr S D Ivers	Chief Executive Officer
Mr B Jeans	Manager Regulatory Services
Mrs D K Chandler	Governance & Executive Coordinator

Apologies

Nil.

Electors and Members of the Public (Non electors)

R Murray – Ocean Drive, Port Denison
J Rossiter – Point Leander Drive, Port Denison
V Smith – Tulloch Drive, Dongara
S Bligh-Lee – Francisco Road, Dongara

3. 2018/19 ANNUAL REPORT

S Ivers, CEO provided an overview of the 2018/19 Annual Report highlighting the following:

- Rural grading went well during 2018/19 with several plant purchases, improved grading cycle of 2-3 months using water, resheeting and emergency patching works and Roads to Recovery assisted with various works throughout the Shire including the coastal nodes.

- Seal works on Point Leander Drive in front of Foodworks through to the Port Denison foreshore. This was tremendous value for money and ended with a fantastic result.

- Water bores were installed, primarily for resheeting but also valuable for fire-fighting capabilities. The Shire working with local brigades (through he CESM) and the processes using the bores for this purpose will be developed this Summer. There are 2 x 200,000L water tanks at Melaleuca Rd and near Correy Rd (near southern border of Shire). The Shire are also able to utilise water from the Irwin River from pickup points at Milo Crossing and Warradong Road.

- Signage throughout the rural sector including installation of chevrons was undertaken during the year. This was critical to improve road safety after several minor incidents.

- Slashing & spraying of road reserves went well but was challenging with public relations issues relating to the use of glyphosate. This is very cost efficient as it only requires 1 spray through winter and is critical to improve road safety.

- RSL drainage improvements were completed to address stormwater runoff.

- Bus stop installation on Waldeck Street went well with positive feedback from the community.

- This is the first year for significant beautifying works at the Dongara Cemetery. These works were undertaken at low cost but proved successful with a high visual impact.

- The wall at Grannies Beach was installed down to approximately 2 metres deep, so the Shire doesn't expect any erosion issues in the near future.

- A round of critical maintenance on the recreational jetty was completed.

- Cleaning tender was awarded for a cleaning contract from Cliff Head to several Shire facilities in town, therefore being quite a substantial contract.

- 2019 Australia Day Awards recipients included Brodie M'Leane, Fiona Cockman and Dongara Denison Surf Life Saving Club.

- The Irwin Recreation Centre showed steady growth in gym visits and strong participation in the school holiday program and rollerskating sessions.

- The Denison Foreshore sprint has become largest event in the Midwest region and Seniors Week remains very popular.

- Community Assistance Scheme, budgeted amounts went to some very worthy recipients in 2018/19.

- The Visitor's Centre had another terrific year with an approximate 50% increase in visitors during 2018/19.

- The Library hosted several author visits and Book Week.

- The Shire of Irwin was one of the first in the state to be audited by the Office of the Auditor General with a very positive outcome and no significant compliance issues, but a couple of adverse trend ratios to be reported to the Minister that are still below standard.

- The Plan for the Future is for a strong financial recovery for the medium to long term as it will be tough to achieve in the short term.

- The Shire of Irwin Strategic Community Plan 2017-27 is not currently up for review but will be reviewed to achieve relevance within the current organisation. The Corporate Business Plan was developed but adoption was delayed. This will be reviewed and adopted in line with the Strategic Community Plan.

The CEO thanked staff for their contribution during 2018/19 and noted that everyone has worked hard to achieve great outcomes.

The CEO thanked Council for their guidance and support in bringing a dynamic edge to Council's future direction.

The Presiding Member invited questions from electors in relation to the 2018/19 Annual Report.

John Rossiter, Point Leander Drive: With the recreational jetty, what amount has been spent on repairs and maintenance so far?

Response from the CEO: The Shire has spent approximately $120,000 in the last 3-4 years. The rec jetty is approximately 15 years old.

Mr Rossiter asked the Presiding Member if he could make a statement and the Presiding Member allowed him.

John Rossiter: In the past, it has been requested that the wooden jetty be saved, but the previous CEO said no and Council went halves with Department of Transport which ended up as a significant ongoing cost for Council.

The Shire President thanked Mr Rossiter.

There were no other questions from the gallery relating to the 2018/19 Annual Report.

4. GENERAL BUSINESS

Before inviting questions from electors, the Presiding Member responded to written questions provided prior to the Special Electors' Meeting held 11 November 2019 and advised that these responses will also be provided in writing to the respective individuals.

Responses to questions submitted by Mr John Fitzhardinge:

1. For what reason was such sudden action taken to demolish the Hall when in receipt of a formal petition from 270 electors requesting a meeting to discuss the future uses of the Hall? The decision by Council taken at the February meeting to demolish the Hall did not indicate any requirement for urgency.

   Response: The dismantling of the Bond Store component of the Fishermen's Hall was not sudden action as the Council decision was made 26 February 2019. Council were going to dismantle the Bond Store component of the Fishermen's Hall immediately after the 26 February 2019 decision, but an amended motion was moved that was supported by Council to delay the dismantling until 2019-20 budget approval or onwards.

2. Why was the decision taken to proceed with the demolition of the Hall in such haste when the President was in receipt of a correctly submitted petition of 270 electors calling for a meeting to discuss the future uses of the Hall? While it is certainly allowed under the Local Government Act to proceed with actions subject to such a request by Electors, it shows a complete disregard for any semblance of democracy.

Response: The dismantling of the hall was a critical step before progressing with the Foreshore Masterplan. The dismantling of the Bond Store component of the Fishermen's Hall was not in such haste as the Council decision was made 26 February 2019. Council were going to dismantle the Bond Store component of the Fishermen's Hall immediately after the 26 February 2019 decision, but an amended motion was moved that was supported by Council to delay the dismantling until 2019-20 budget approval or onwards. The 2019-20 Budget was adopted at the 24 September 2019 Ordinary Council Meeting and the dismantling of the hall was progressed due to the already significant delay, and this happened well ahead of the receipt of the petition from 270 Electors.

3. When were the elected members of Council advised of the receipt by the President of a formal request by Electors for the convening of a meeting to discuss the future of the Hall?

   Response: Elected members were formally advised via email by the Shire President on 9 October 2019, the day after the petition was received.

4. If this advice was given to the Councillors prior to the commencement of demolition, given the vote at the 24 Sept meeting was split 4/4 (where Council received the IDHS presentation for MOFATS) and the President used his casting vote to carry the motion, were all councillors asked whether they favoured immediate demolition of the Hall, or favoured delay until the requested meeting could be called?

   Response: In accordance with section 5.33 of the LG Act, the Shire is under no statutory obligation to depart from the course of action approved by a Council resolution. It is considered very poor practice for a Council to rescind a resolution and is a very rare occurrence amongst Western Australian local governments. The Agenda Report presented to Council clearly contained the petition statement requesting that Council immediately rescind its decision to dismantle the hall. Those who voted in support of the Officer Recommendation naturally supported the current course of action, which was to proceed with the dismantling of the hall given the already significant delay.

5. Is Council satisfied that none of its members had financial or proximity interests in relation to the proposed developments, which could benefit from demolition of the Fishermen's Hall?

   Response: Yes.

6. What professional community consultation was carried out by council that showed the majority of the community favoured demolition of the Hall, when the informal feedback sessions held in December 2018 on combined car parking and Hall collected feedback from 80 people (not necessarily electors of the district), 52 voting "yes" to the Hall being kept?

   Response: Two professional community consultation sessions were held in December 2018. From the discussions with the proponents who voted "yes" to keep the hall at these sessions, it was found that there was a diversity of opinion on how the history should be retained. The majority of these proponents, whilst against the hall being dismantled, also verbally supported removing the Fishermen's Hall but preserving the heritage significance of the Bond Store in an open pavilion type concept or something similar that would more widely embrace the history of the district including the original purpose of the Bond Store. It was observed also that there was a large diversity of opinion of individual members within groups such as the Dongara Professional Fishermen's Association and the Irwin District Historical Society. The Council has full legal right to make its own assessment from community consultation sessions and to make a determination it believes represents the broader community and take into account other factors such as maximising future State or Federal Government funding opportunities.

7. In the consultation questionnaire, why was there no question to develop the 1894 bond store in its original form and location?

Response: Refer to Question 3 from the consultation, which states: "What should the Fishermen's Hall be used for and how would you fund it?". Responses included developing it into a museum (12 people).

8. We are aware of 2 formal consultations by the Council on broad Foreshore development proposals, both of which heavily favoured retention of the Hall in various configurations, and one Petition by Irwin District Historical Society with 184 valid signatures supporting the retention of the Hall, were they taken into account by Council?

   Response: Yes, as per the decision made at the 26 February 2019 Ordinary Council Meeting (minute reference 140219) and the decision made at the 24 September 2019 Ordinary Council Meeting (minute reference 110919).

9. The data reported to Council on 26 February 2019 following the December 2018 community consultation, did not demonstrate data integrity standards had been applied, nor has any data been provided for public review, yet Council adopted a recommendation to demolish the hall from the information provided in the report. Why did Council not question the data, nor publish the data?

   Response: The raw data was provided to Council under confidential cover as it contained personal information relating to community members. The results of the collated data was published in the 26 February 2019 Ordinary Council Meeting agenda and minutes. In terms of data integrity standards, 52 people in support of retaining the hall are exactly 52 people in the community, and not all of these 52 people were Electors.

10. In the CEO's report to Council on 24 Sept 2019, why was the DPFA offer to re-lease the Hall, prepare concept plans for public discussion, and carry out all development works on the Hall at DPFA expense, not included?

    Response: At the 26 February 2019 Ordinary Council Meeting, Council voted to:
    1. Dismantle and remove the Fishermen's Hall;
    2. Preserve the heritage significance of the Fishermen's Hall by removing and storing the historically significant timbers and other heritage items for the potential future use in the Shire, that will reflect the full (approx. 125 year) history of the Bond Store / Fishermen's Hall and its place in the history of our district; and
    3. Accept that all costs and actions relating to dismantling and removal of the Fishermen's Hall and the repurposing of heritage items be subject to funding provisions within future budgets, 2019-20 onwards.

    Based on this Council decision, the CEO was unable to lease the Fishermen's Hall, however, the CEO gave permission for the Irwin District Historical Society to present to Council the DPFA proposal at the 24 September 2019 Ordinary Council Meeting before any formal voting occurred at that meeting.

11. In accordance with Council policies, why was there no engagement with major stakeholders in this project, in particular IDHS and DPFA?

    Response: Major stakeholders had the opportunity to engage at the consultation sessions held in December 2018. The CEO and the Shire President were in continuous discussion with IDHS throughout the process.

12. How will Council engage with the electors in future if a previous engagement with the community on this subject has not been taken into account, in particular the 2016 Foreshore development plan consultation has been ignored?

    Response: Council will engage with electors in the future in accordance with better practice.
    The Shire was unsuccessful with funding for the 2016 Foreshore Development Plan. Council is currently reviewing the Foreshore Masterplan with the view of significantly reducing the overall project costs and redesigning the foreshore masterplan into packages that are more likely to attract funding.

Responses to questions submitted by Mr John Rossiter:

1. Under the Shire of Irwin Municipal Inventory of Heritage Places, listed as category 2 are Bond/Fishermans Hall, Topsy McIntyres house, 2nd jetty pylons, Cypress Holme, WA Bank & quarters, Toko's Restaurant & Downes Cottage. Why were the demolition of Toko's Restaurant & Topsy McIntyres House rejected and the Bond Store demolished?

   Response: The sites of Toko's Restaurant and Topsy McIntyre's House are on private property and not under the control / management of the Shire.

2. Under what criteria, except council resolutions, was the demolition of the Bond Store allowed to proceed?

   Response: The remnants of the historically significant Bond Store timbers were dismantled and not demolished. The remnants of the historically significant Bond Store timbers were located inside the Fishermen's Hall. The Fishermen's Hall (Place Record No. 70 and formerly No. 72) was downgraded from a Management Category 2 to a 3 during the 2017 heritage review owing to "diminished heritage value" as a result of the progressive removal and modification to the historically significant Bond Store timbers over the past 100 years. The criteria of Council was to preserve the heritage significance by removing and storing historically significant timbers and other heritage items for the potential future use in the Shire that will reflect the full (~125 year) history of the Bond Sore and its place in the history of our district.

3. With the Bond Store and 2nd jetty pylons historically connected, are the pylons next on the wrecking ball's agenda?

   Response: No.

Response to question submitted by Mr Peter Nunn:

1. Why was the demolition of the Port Denison Fisherman's Hall given such a high priority after the budget approval when other more critical items have been waiting for a long time, and was the demolition prioritised by the shire president?

   Response: The dismantling of the Bond Store component of Fishermen's Hall was not given high priority as the Council decision was made 26 February 2019. Council were going to dismantle the Bond Store component of Fishermen's Hall immediately after the 26 February 2019 decision, but a Councillor moved an amended motion that was supported by Council to delay the dismantling until 2019-20 budget approval or onwards.

   The dismantling activity was not prioritised by the Shire President.

Responses to questions submitted by the Irwin Districts Historical Society Inc:

<u>Protection Order for Denison Hall</u>

1. When was the Shire first advised by the Heritage Council that it had received a request for a Protection Order over Denison Hall?

   Response: The Shire was first formally advised by the Heritage Council 9 October 2019. The Shire did initiate conversation with the Heritage Council prior to this time to understand an email that it had received from the IDHS regarding a protection order.

2. What responses did the Shire provide to the Heritage Council concerning the Protection Order request?

   Response: The Shire was not required to provide a response to the Heritage Council concerning the Protection Order request.

3. Did the Shire understand it had the Heritage Council's support to commence demolition of the Hall before it was notified of the Heritage Council's formal decision about midday on 11 October that a Protection Order was not warranted? If it did have that understanding, how was this conveyed by the Heritage Council to the Shire?

   Response: Yes, confirmed via email on the 9 October 2019. An agreement was reached between the Heritage Council and the Shire that the additions to the 1894 Bond Store could be demolished prior to the Heritage Council meeting 11 October 2019 and the dismantling of the Bond Store could continue after this meeting should the Heritage Council not uphold the Protection Order.

4. When the Heritage Council did advise the Shire of its formal decision on the Protection Order request, did it also request or advise the Shire that it should provide more time for options other than demolition to be explored?

   Response: The Heritage Council respectfully thanked the Shire for deferring the dismantling work of the Bond Store until it had held its meeting Friday 11 October to consider the Protection Order request. At the Heritage Council meeting, Council resolved that a Protection Order for Fishermen's Hall and its surrounds was not warranted. The Council encouraged the Shire to give further consideration to the Eastman Poletti Sherwood report, which the Shire will do as part of the Foreshore Masterplan development work.

5. Did the Shire consult with the Heritage Council at any stage in its processes of making its foreshore plans over the past few years, and if it did, what were the Heritage Council's responses?

   Response: The Shire did not consult/refer the concept or master plans to the Heritage Council of Western Australia (HCWA). Referral to HCWA for the master planning process was not required due to no works affecting State Heritage listed place being triggered by this master planning process. The Shire was aware of the potential future requirements relating to the Obelisk site with HCWA.

<u>Local heritage management and Denison Hall</u>

6. What sources of heritage advice and information about Denison Hall did the Shire receive before the February decision to demolish Denison Hall, and was this advice made available to all councillors?

   Response: The sources of heritage advice and information is contained in the agenda report of the 26 February 2019 Ordinary Council Agenda which is provided to Councillors for consideration and readily available to the public prior to the meeting being held.

7. Why did the Shire allow its heritage advisory committee and its heritage advisory service to lapse in early 2017, and what is proposed to replace these bodies?

   Response: The Committee was disbanded at the 28 November 2017 OCM with the following excerpt from the Officer's Comment in the agenda report: "The Heritage Advisory Committee has had little reason to meet over the last couple of years, with their main task to assess Heritage Award nominations. Due to lack of support for the Awards program it is proposed that it be run biannually." There is a current plan to replace these bodies.

8. Why did the Shire remove the Heritage List from Planning Scheme No 5, and when and by whom was approval to do so given by the State government?

   Response: Subsequent changes with the town planning regulations from Town Planning Scheme No 4 to Local Planning Scheme No 5 resulted in changes to how local heritage places were listed and managed administratively. Previously a heritage list would be contained within the Scheme. This however required a lengthy scheme amendment process for every minor change to this list. The new planning regulations, which came into effect with the development

of the Shire's Local Planning Scheme No 5, removed the need for a heritage list to be contained within the Scheme and for local governments to instead establish and maintain a heritage list separate to the Scheme. For any changes it would then only require a Council resolution allowing the list to be more fluid and relevant.

The Shire retained the heritage list from Town Planning Scheme No 4 to refer to for development proposals along with the Municipal Inventory. In 2016 to 2019 the Shire carried out a review of the Municipal Inventory, with the purpose of updating the content for the revised Heritage List for Local Planning Scheme No 5.

Expert report on Denison Hall

9. What conclusions did the Shire draw from the expert findings of the Sherwood Report regarding Denison Hall and its surrounds, and was the full report made available to councillors when it was received?

   Response: The report was provided to Councillors the next day after it been received, which was 25 June 2019. As stated in the report "There are eight former Bond Stores listed on the Heritage Council database, of which only two (one being the Fisherman's Hall) are not listed on the State Register of Heritage Places. This is indicative of the rarity of these places and the importance with which they are viewed in the context of the overall heritage of the state. That ***the Port Denison Bond Store is not listed on the State Register is likely due to its low integrity resulting from the changes that have been made over time***." and "the overall form and structure of the original Bond Store building and the materials used ***are not unique***. They are typical of many buildings of a similar nature built across the state" and "The building fabric associated with the more recent alterations and recladding of the building has no real significance. Similarly, the building fabric from the 1930s re-purposing (shaded green) has been so compromised as to reduce any significance it may have been afforded." and "Internally other than the posts and trusses there is little that is identifiable of the original Bond Store building fabric … all finishes are otherwise from the use of the place as a community centre and fisherman's hall and have no real significance."

Demolition of Denison Hall

10. Did the Shire have a validly made demolition order for Denison Hall from the time it commenced demolition on the morning of 10 October, and if so, who gave the approval, and did it include any provisions for an archaeological watch during demolition or any site interpretation after demolition?

    Response: The Shire had a valid Demolition Permit (#5383) issued on the 9 October 2019. The Shire has received no requests for archaeological work post the dismantling of the Bond Store component of Fishermen's Hall.

11. What proportion of the $30,000 budgeted for demolition of Denison Hall in the 2019-2020 budget was spent on the demolition, and if more than the budgeted amount was spent, from what parts of the budget were those funds drawn?

    Response: $30,000 for the contract to dismantle the hall.

12. From what part of the 2019-2020 budget was the cost of private security guards patrolling the Hall site between 9 and 15 October paid, and what was the total cost of the private security?

    Response: Due to unruly/unlawful acts from some members of the public, the Shire had to authorize security for the protection of its staff, contractors and property. The Shire has not received the invoice at this time.

13. Where are the timbers removed from the Hall site now stored, what condition are they in, what is the ongoing cost of their maintenance and storage, and from which parts of the 2019-2020 budget are those costs being drawn?

Response: The timbers are stored at the Shire Depot at no cost to the rate payer. The timbers have been placed in a dry storage location, raised off the ground and bundled together to prevent any warping.

Future of Denison Hall site and surrounds

14. What does the Shire propose to do with the now vacant Denison Hall site? Does it involve the sale or any sort of lease or licence of the property to any other party?

    Response: The vacant site does not involve the sale or any sort of lease or license of the property to any other party. In terms of use of the vacant site, the Shire will recommence the development of the Foreshore Masterplan with Council and then commence a consultation process with the community.

15. Can the Shire give any assurances that it does not intend to try and remove or relocate the 1867 jetty ruins, and does not intend to remove any of the Moreton Bay and Port Jackson fig trees in the foreshore reserve or beside Samuel Street and Albatross Lane?

    Response: The Shire has no plans to remove or relocate the 1867 jetty ruins, and does not intend to remove any of the Moreton Bay and Port Jackson fig trees in the foreshore reserve or beside Samuel Street and Albatross Lane.

The Shire President invited any questions relating to the responses just read out.

- John Rossiter: Why were these questions not responded to at the special meeting of electors?

  Response from the CEO: It took a reasonable amount of time and resources to compose the responses to the (31) questions (submitted a few days before the meeting).

  Toward the end of question time, the CEO provided Mr Rossiter further clarification: it was also indicated at the Special Meeting of Electors, by the Shire President, that the written questions would be processed as normal business, as the written questions were no longer relevant due to the subject matter in the petition no longer in existence.

The Shire President invited any other general business questions from the gallery.

- Steph Bligh-Lee, Francisco Road: Are there any plans to close Francisco Road? The bottom part is in disrepair and it's a concern, especially with the bus stop.

  Response from the CEO: There are no plans to close the road. It is a Main Roads road reserve and the Shire have had lengthy conversations with Main Roads to seal the bottom part but Main Roads don't have the funding, therefore it will need to form part of future budget considerations by Council.

  Ms Bligh-Lee requested that the Shire seal the whole road.

- Rosie Murray, Ocean Drive: Can I please have clarification with the dog exercise area map that is out for comment? Will Grannies Beach & the Surf Club / Starfish Café be no dog zones as both the Starfish Café & the Green Beanie quite often have customers with their dogs on leads.

  Also with the potential dog park area near Reeve Terrace, it is a beautiful area that could be maintained as a park for families. Why does this area have to be made a dog park?

  Response from the Shire President: Council are currently reviewing all playgrounds and locations as the cost of maintenance is very high. Therefore, Council needs to prioritise playgrounds and their locations.

  Response from Manager Regulatory Services: At Grannies Beach, it is proposed that dogs on leads are allowed on the footpath for transit purposes, however the lawn areas either side of the

footpath is proposed to be a no dog zone. For the Starfish Café, the areas from the café to the beach require dogs to be on leads for transit purposes and the red areas on the lawn and near the café are a no dog zone.

- John Rossiter: Kellie Wilson asked if the old bus stop could be used elsewhere. John wrote to Kellie suggesting that it could be placed in front of the drive in for shelter and advertising and there is no seat in this area.

  The Shire President *took this question on notice*.

5. CLOSURE

There being no further business, the Shire President closed the meeting at 5.52pm.

ATTACHMENT: IO01

Council Policy CP28 – Two Henry Road Housing Allocation

Attachment 1 – CP28 Two Henry Road Housing Allocation
Attachment 2 – Two Henry Road Procedure Manual

Policy Number	Policy Title
CP28	**Two Henry Road Housing Allocation**

OBJECTIVE

The Shire is committed to providing independent living units as housing options within the Shire of Irwin to meet the needs of the community. This Policy and supporting documentation ensures a fair and transparent allocation process to eligible applicants.

POLICY

As housing units at the *Two Henry Road* complex become available for allocation, the Shire will conduct a review of all eligible applicants. Interested applicants are to apply to the Shire of Irwin using the Shire of Irwin's application documentation.

Eligibility Criteria

Applicants are required to comply with the Shire of Irwin's eligibility criteria which include the following:

- be an Australian citizen or permanent resident;
- an applicant or applicants must be 65 years or over (non-aboriginal decent); or
- be 55 years or over (aboriginal decent).

Applicants living in other states of Australia or in countries outside Australia are not eligible to make an application regardless of any future intention to live in Western Australia.

Application Criteria

Housing allocation will be in accordance with weighted criteria requirements as per the following table and the Shire of Irwin's associated policies and procedures.

Community and Housing (50%)	
Criteria 1	Resident Status
Criteria 2	Community Involvement
Criteria 3	Social & Affordable Housing Eligibility
Health and Care Requirements (50%)	
Criteria 4	Wellness – Self Assessment
Criteria 5	Access to Services
Criteria 6	Commonwealth Aged Care Assessment
Criteria 7	Current Care Status

Accepting Tenancy

An applicant who has accepted an offer of accommodation must, prior to occupying the accommodation, enter into a tenancy agreement with the Shire of Irwin as per the *Residential Tenancies Act 1987.*

Date of Adoption:		**Adoption Ref:**	
Date of Review:			
Responsible Directorate:	Chief Executive Officer		
Legislation:	*Local Government Act 1995* *Residential Tenancies Act 1987*		
Related Management Policy and/or Procedure:	PRO Two Henry Road Housing Procedure Manual		

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

Infrastructure & Operations

Two Henry Road Housing Procedure Manual

innovation
accountability
integrity
respect

Document Control

Document No.	Date created	Author
NPP198864	01/07/2019	Stacey Pratt-King Coordinator Infrastructure & Asset Services

Revision No.	Date Reviewed	Brief description of amendment	Responsible Officer	Authorising Officer	Next review date
0	01/07/2019	New Procedure document	Stacey Pratt-King Coordinator Infrastructure & Asset Services	Shane Ivers CEO	01/07/2021
1	13/08/2019	Reviewed by project funding body (DPIRD)	Stacey Pratt-King Coordinator Infrastructure & Asset Services	Shane Ivers CEO	13/08/2020

Compliance

Procedure manuals throughout the Shire of Irwin need to be compliant with the Register of Delegations and Authorisations, corresponding Acts, Regulations and Procedures.

All employees of the Shire of Irwin shall observe the highest standards of ethics and integrity in all activities and act in an honest and professional manner that supports the standing of the Shire of Irwin.

It is essential that you are familiar with the procedure process and all related documentation. Please ensure you are reviewing the latest version of all legislation, policies and procedures as they may be subject to change.

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1 Information

1.1 Objective

The age-appropriate accommodation units known as “Two Henry Road” in Port Denison provide fit for purpose rental accommodation options for older members of the community to support the ongoing independence and health of residents as part of an age-friendly community.

This document outlines the procedures for providing, assessing and managing tenancy applications for Two Henry Road.

1.2 Documents required

- Two Henry Rd – Application Form
- Two Henry Rd - Allocation Model Calculation Tool
- Community Housing Income and Asset Limits Policy 2013 http://www.housing.wa.gov.au/HousingDocuments/CH_Income_and_Asset_Limits_Policy.pdf
- Form 1AA Residential Tenancy Agreement https://www.commerce.wa.gov.au/sites/default/files/atoms/files/rtagreeform1aa.pdf
- Form 1AC Information for Tenants https://www.commerce.wa.gov.au/sites/default/files/atoms/files/1actenantinfo.pdf

2 Means Testing & Allocation Model

2.1 Eligibility

Units will be priced in line with the private rental market. As units become available they will be advertised for seniors to apply.

To be eligible an applicant/s must comply with the Shire of Irwin eligibility criteria as per the below:

- be an Australian citizen or permanent resident;
- an applicant or applicants must be 65 years or over (non-aboriginal decent); or
- 55 years or over (aboriginal decent).

2.2 Means Testing

Means testing is in accordance with the Community Housing Income and Asset Limits Policy 2013 – Income Eligibility Limits.

2.3 Allocation Model

Applicants will be assessed against the below weighted criteria.

Community and Housing (50%)		**Weighting**
Criteria 1	Resident Status	5%
Criteria 2	Community Involvement	5%
Criteria 3	Social & Affordable Housing Eligibility	40%
Health and Care Requirements (50%)		**Weighting**
Criteria 4	Wellness – Self Assessment	5%
Criteria 5	Access to Services	10%

Criteria 6	Commonwealth Aged Care Assessment	10%
Criteria 7	Current Care Status	25%
TOTAL		**100%**

3 Criteria and Score Allocation

3.1 Community and Housing

Criteria 1 – Resident Status (5%)

Question: How long have you resided in the Shire of Irwin?
This question is scored on a sliding scale, benefiting longer term residents of the Shire of Irwin however applicants that have not lived in town are not excluded from applying.

Response Options	Raw Score
0-2 yrs	2
2-4 yrs	4
4-6 yrs	5
6-8 yrs	7
8-10 yrs	9
More than 10 yrs	10

Criteria 2 – Community Involvement (5%)

Question: Are you currently or have you in the past actively participated in community groups, events and/or enabled others to get involved within your community?
This question is to benefit those members of the community that have been active and/or enabled others to get involved within their community.

Response Options	Raw Score
Have never participated or enabled others to be involved within their local community	0
Have previously participated or enabled others to be involved within their local community	5
Currently participating or enabling others to be involved within their local community	10

Criteria 3 – Social & Affordable Housing Eligibility (40%)

Question: Are you eligible for Social (Band A) or Affordable (Band B) Housing Income Eligibility Limits?
To comply with the Community Housing Income and Asset Limits Policy - Income Eligibility Limits. Those that are not on social housing benefits are not excluded from applying.

Response Options	Raw Score
Not Eligible	1
Eligible for Affordable Housing	6
Eligible for Social Housing	10

3.2 Health and Care Requirements

Criteria 4 – Wellness Self-Assessment (5%)

Question: Please tick the statement that best describes your current level of wellness.
Sliding scale based on self-health assessment, benefiting those in poor health as determined by hospitalisation frequency.

Response Options	Raw Score
Applicant is in good health	2
Applicant is in fair health or has been admitted to hospital in the last 6-12 months	6
Applicant is in poor health or requires complex care or has been admitted to hospital in the last 6 months	10

Criteria 5 – Access to Services (10%)

Question: Are you able to access care services where you are currently living?
This question is scored based on the accessibility the applicant has to nearby services.

Response Options	Raw Score
Lives in town where services easily accessible	1
Lives out of town but services are able to be provided	5
Live out of town and services are unable to be provided	10

Criteria 6 – Commonwealth Aged Care Assessment (10%)

Question: Do you qualify for government-funded aged care services?
This question is scored based on the level of government-funded aged care support, where preference is given to applicants with the highest care requirements. Type of aged care service include Commonwealth Home Support Program (CHSP) and Home Care Package (HCP).

Response Options	Raw Score
Applicant has not been assessed for either CHSP or HCP	0
No, applicant has been assessed and does not qualify for either CHSP or HCP	0
Yes, applicant has been assessed and qualifies for CHSP	2
Yes, applicant has been assessed and qualifies for HCP; level 1 - 2	6
Yes, applicant has been assessed and qualifies for HCP; level 3 - 4	10

Criteria 7 – Current Care Status (25%)

Question: What is your care status?
This question is scored based on care needs and benefits those in need of care and/or carer support.

Response Options	Raw Score
Applicant does not require care	0
Applicant lives with a carer and carer experiences no stress	2
Applicant lives alone and receives indirect care only	6
Applicant requires care but lives without or lives with a carer that experiences stress	10

3.3 Couples Bonus

The additional score is for married or defacto couples that are both eligible to live in the units. The couple's bonus score is added to the highest scoring applicant.

The couple's bonus score is calculated on a sliding scale depending on the score of the lowest scoring applicant.

Couples Bonus Scores *(based on lowest scoring applicant)*	
Lowest Scoring Applicant - Score	**Bonus Score**
<49	1
50 - 60	2
60 - 70	4
70 - 80	6
80 - 90	8
90 - 100	10

Example

Mr Citizen A *Raw Score 81* *(highest score)*

Mrs Citizen A *Raw Score 77* *(lowest score)*

Calculation

= Highest Score + Couples Bonus Score
= 81 + 6
= 87

In the above example the final score for the joint application is 87

4 Procedure

Preparation of short listing applications for both the initial tenants and the re-let of vacant units will be in line with the eligibility criteria and allocation model calculation tool.

The ongoing management of the units may be outsourced to a third party who would be responsible for:

- advertising vacant units;
- vetting of potential tenants;
- collection of rents;
- arranging and carrying out inspections and/or maintenance; and
- ensuring that the property management is in line with current legislative requirements.

5 Waiting Lists

Units will be advertised as and when they become available. The Shire or Irwin will not manage or maintain a waiting list of applicants wishing to relocate to the units.

6 Live in care

Where an applicant or current tenant applies for a live in carer and that carer does not meet the eligibility criteria, a separate assessment will be made on a case by case basis, taking into consideration individual circumstances and needs.

7 Rental Agreements

Residential rental (or lease) agreements are either periodic or fixed-term.

All written tenancy agreements must be done using the Residential Tenancy Agreement (Form 1AA). Whether the agreement is written or verbal, a tenant must also be given Information for Tenant (Form 1AC) sheet.

If the agreement is in writing, the lessor must give the tenant a copy of the agreement. A tenant should also get another copy when it is signed by the lessor/property manager and tenant/s within 14 days of it being signed.

The lessor cannot make a residential tenancy agreement containing terms or conditions which

contract out of the Residential Tenancies Act 1987 (the Act). A tenant and lessor can agree to have clauses added as long as these don't change the rights and obligations under the Act.

7.1 Fixed Term Tenancy

A fixed term tenancy is an agreement which allows the property owner/agent to rent the premises for a set period with a specific start and finish date. It provides more certainty and security for both the tenant and the lessor. Although fixed-term tenancy agreements have expiry dates, the agreement will not automatically terminate on the end date unless either you or the lessor/property manager gives 30 days' notice of intention NOT to renew the agreement.

All ingoing tenants are to be offered a 12 month fixed term tenancy agreement, with the option thereafter for a 3 year extension, pending satisfactory tenancy history.

8 Administration

Synergy file location = CP.RE (Council Properties – Registration - General)

9 Legislation

Residential Tenancies Act 1987

ATTACHMENT: 9.2.1

Shire of Irwin Audit & Risk Committee

Minutes of the Shire of Irwin Audit & Risk Committee meeting held 11 February 2020

Shire of Irwin Audit Committee Meeting

held

Tuesday 11 February 2020

at 5.00pm

Minutes

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The meeting was declared open by the Chief Executive Officer at 5.00pm.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

I certify that this copy of the Minutes is a true and correct record of the meeting held on
11 February 2020

Signed:……..
Cr Ian West – Chairperson

Date:……..

Members

Cr M T Smith	Shire of Irwin
Cr I F West	Shire of Irwin
Cr M Leonard	Shire of Irwin
Cr B Wyse	Shire of Irwin

Staff

Mr S Ivers	Chief Executive Officer
Mrs J Goodbourn	Supervisor Finance
Mrs D K Chandler	Governance & Executive Coordinator

Apologies
Nil.

3. ELECTION OF CHAIRPERSON

One (1) verbal nomination was received from Cr Leonard nominating Cr West as Chairperson.

Cr West accepted the nomination.

An invitation for any further nominations was provided and, as no other nominations were forthcoming, the nomination period was declared closed.

With only one (1) nomination received, Cr West was declared elected unopposed to the office of Chairperson.

4. ADOPTION OF THE TERMS OF REFERENCE

A draft Terms of Reference was provided to all committee members for consideration.

AUDIT & RISK COMMITTEE RECOMMENDATION TO COUNCIL:	
MOVED: Cr Wyse	**SECONDED: Cr Leonard**
That Council adopts the updated Audit & Risk Committee Terms of Reference provided as Attachment 4.	
VOTING DETAILS:	**Carried 4/0**

5. CONFIRMATION OF MINUTES

5.1. Minutes of the Audit Committee Meeting held Thursday 17 October 2019

A copy of the minutes of the Audit Committee Meeting held 17 October 2019 have been provided to all Committee Members under separate cover.

AUDIT & RISK COMMITTEE DECISION:	
MOVED: Cr Leonard	**SECONDED: Cr Wyse**
That the Minutes of the Audit Committee Meeting, held 17 October 2019, be confirmed as a true and accurate recording of that meeting.	
VOTING DETAILS:	**Carried 4/0**

6. BUSINESS ARISING FROM PREVIOUS MEETING

6.1. Office of the Auditor General (OAG) – Performance Audit 2018/19

The Shire of Irwin received the Audit Opinion from the Office of the Auditor General on 15 October 2019.

The result of the audit was satisfactory and the following material matters indicate significant adverse trends in the financial position of the Shire:

- The Current Ratio has been below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the past 2 years.
- The Operating Surplus Ratio has been below the DLGSCI standard for the past 3 years.
- In the Auditor's opinion, the asset consumption ratio and the asset renewal funding ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Section 7.12A(4) and (5) of the Local Government Act 1995 states that a local government must:

> *(4) (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
>
> *(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
>
> *(5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

At the Audit Committee Meeting held 17 October 2019, the committee recommended to Council to endorse the preparation of a report addressing the significant matters identified in the audit report to be provided to the Minister by 31 December 2019.

This report has been prepared but requires endorsement by both the Audit Committee and full Council. Due to Council meeting early in December 2019 and no meeting scheduled in January 2020, an extension was requested to allow the Audit Committee to endorse the report and then full Council to endorse the report at the Ordinary Council Meeting to be held 25 February 2020, before providing the report to the Minister.

A response was received from the DLGSCI on 31 January 2020, acknowledging and accepting the delay in providing the report to the Minister.

The report is presented as an attachment to this agenda for the Audit Committee's consideration.

AUDIT & RISK COMMITTEE DECISION:	
MOVED: Cr Leonard	**SECONDED: Cr Wyse**
That the Shire of Irwin Audit & Risk Committee, in accordance with Section 7.12A(4) of the Local Government Act 1995, endorses the *Office of the Auditor General (OAG) Performance Audit 2018/19 Report* provided as Attachment 6.1.	
VOTING DETAILS:	**Carried 4/0**

7. NEW BUSINESS ITEMS

7.1. Compliance Audit Return (CAR) 2019

Members of the Audit Committee have been provided with the complete Compliance Audit Return (CAR) for the 2019 calendar year. Local governments are required by legislation to complete the statutory compliance return annually and have the return adopted by Council. The return is a checklist of a local government's compliance with the requirements of the Act and its Regulations, concentrating on areas of compliance considered "high risk".

The Audit Committee is to review the annual CAR and report to Council the results of that review, prior to adoption of the return by Council. After adoption the return is to be signed by the Shire President and the CEO prior to it being forwarded to the Department of Local Government, Sport and Cultural Industries (DLGSCI). A report to Council will be prepared for Council's consideration at the 25 February 2020 Ordinary Council Meeting.

The following provides an outline of each section addressed in the 2019 return:

Commercial Enterprises by Local Governments
As the Shire has not undertaken any commercial enterprises during 2019, a N/A response has been provided.

Delegation of Power / Duty
An investigation was undertaken to ensure that the Shire is meeting its statutory obligations in regards to Delegated Authority. A N/A response has been provided for questions relating to delegation of powers to Committees as there have been no delegations of this type. In regards to delegations from Council to CEO and CEO to staff, processes around administering and recording these delegations are sound, although delegations across the organisation are currently being reviewed.

Disclosure of Interest
Recordkeeping practices for Disclosures of Interest are sound and staff have a number of practices/procedures in place to ensure compliance in this area.

One Councillor lodged their completed annual return on 2 September. Section 5.76 of the *Local Government Act 1995* states that each year, a relevant person other than the CEO must lodge with the CEO an annual return in the prescribed form by 31 August of that year. Penalty applicable: $10,000 or imprisonment for 2 years.

This was reported to the DLGSCI with a response advising that the Department has considered the matter and determined that in this case no further action will be taken. However, the Councillor should be reminded of their obligations under the Act to submit all future annual returns by the due date. The Department also advised that the matter has been recorded in their case management system should a similar matter arise in the future.

Disposal of Property
The Shire disposed of a number of vehicles during 2019 by public auction – the questions relate to property disposed of by other means, therefore N/A responses were provided.

Elections
The Shire is considered to be compliant in all areas relating to the 2019 local government election.

Finance
This section relates to the Audit Committee and its duties. For the reporting period the Shire is considered to be compliant in all areas. The Shire is required to report on actions taken to address significant adverse trends identified in the 2018/19 audit within 3 months of receiving the audit report. Given timing over the Christmas break and Council not meeting in January, the report will not be endorsed by full Council until after this February meeting. The DLGSC have been notified of this approximately 1 month delay and have acknowledged and accepted the delay.

Integrated Planning and Reporting
This section seeks input about Integrated Planning and Reporting and Regulation 17 of the Government (Audit) Regulations 1996. Council have adopted a recent Strategic Community Plan and Long Term Financial Plan. It has been identified previous to completion of the CAR, that a revised Corporate Business Plan, Asset Management Plan and Workforce Plan all need to be developed and adopted. These will be done after an early review of the Strategic Community Plan in the first half of 2020.

Local Government Employees
This section relates to the recruitment of the Chief Executive Officer (CEO) or designated senior employees. The Shire is considered to be compliant with the CEO recruitment process that was undertaken during the reporting period.

Official Conduct
The Shire of Irwin has not received any Complaints relating to official conduct of Council members resulting in an action under s5.110(6)(b) or (c) during 2018.

Tenders for Providing Goods and Services
The Shire is considered to be compliant in all areas of this section.

The Compliance Audit Return is due for submission to the DLGSCI by 31 March 2020.

AUDIT & RISK COMMITTEE DECISION:	
MOVED: Cr Smith	**SECONDED: Cr Leonard**
That the Shire of Irwin Audit & Risk Committee supports the information provided in the 2019 Compliance Audit Return (CAR) provided as Attachment 7.1.	
VOTING DETAILS:	**Carried 4/0**

8. GENERAL BUSINESS

Cr Smith raised the topic of external members of the community being invited and appointed as members of the Audit & Risk Committee. After some discussion, it was decided that it would be very difficult to find a community member that had an accounting background specific to local government. Cr Leonard moved a motion to remove any reference to the committee being able to appoint an external committee member from the Terms of Reference that were adopted earlier at Item 4.

AUDIT & RISK COMMITTEE DECISION:	
MOVED: Cr Leonard	**SECONDED: Cr Wyse**
That the Shire of Irwin Audit & Risk Committee remove any reference to the Audit & Risk Committee being able to appoint an external committee member from the Terms of Reference provided as Attachment 4 before recommending to Council for adoption.	
VOTING DETAILS:	**Carried 4/0**

8. URGENT BUSINESS APPROVED BY CHAIR OR BY COMMITTEE DECISION

Nil.

9. SETTING OF FUTURE MEETING DATES

Next meeting TBA.

10. CLOSURE

There being no further business, the Chairperson declared the meeting closed at 5.36pm.

Attachment 4

Terms of Reference

Shire of Irwin
Audit & Risk Committee

Document Control

Document No.	Date Originated	Previous Version	
Revision No.	Date Reviewed	Adopted by Council - Date	Adopted by Council – Minute Ref
Rev0	08/08/2019	27 August 2019	110819
DRAFT	11/02/2020		
Rev1	25/02/2020	25 February 2020	

Amendments

Details of amendments	Reviewed/Amended Date	Record No.	Council Minute Ref.
Altered: 'Objectives' & 'Meetings' Added: 'Reporting'.	27 August 2019	INT20/1CD8ACD6	110819
Brought into line with DLGSCI's template excluding irrelevant sections now OAG is in control of LG auditing. Removed reference to committee being able to appoint an external committee member.	11 February 2020		

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2 Powers of the Audit & Risk Committee 3
3 Membership 3
4 Meetings 3
5 Reporting 4
6 Duties and Responsibilities 4

1 Objectives of the Audit & Risk Committee

The primary objective of the Audit & Risk Committee (the 'committee') is to accept responsibility for the annual external audit and liaise with the Office of the Auditor General (OAG) so that council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The committee is to facilitate:

- the enhancement of the credibility and objectivity of external financial reporting;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- the provision of an effective means of communication between the OAG, the CEO and the council.

2 Powers of the Audit & Risk Committee

The committee is to report to council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

3 Membership

The committee is to consist of four elected members. All members shall have full voting rights.

The CEO and employees are not members of the committee.

The CEO or his/her nominee is to attend all meetings to provide advice and guidance to the committee.

The local government shall provide secretarial and administrative support to the committee.

4 Meetings

a) The Audit & Risk Committee constitutes a committee of Council pursuant to section 5.8 of the *Local Government Act 1995 and Local Government (Audit) Regulations 1996*;

b) All members are bound by the Shire's Code of Conduct;

c) The Audit & Risk Committee is not authorised to make decisions on behalf of Council but may make recommendations to Council primarily through Minutes of the Committee, or through another approved means*;

d) The Audit & Risk Committee and its members are to first and foremost act in the best interest of the wider Shire of Irwin community;

e) Audit & Risk Committee members are required to declare all applicable financial and/or proximity interests;

f) The Audit & Risk Committee is to maintain a standard of professionalism and confidentiality applicable to any material or documentation of a sensitive nature either marked or declared confidential by the CEO or Chairperson of the committee;

g) The appointed Chair shall conduct the Audit & Risk Committee meetings and functions in an orderly manner in accordance with the Shire of Irwin Meeting Procedures Local Law 2016;

h) The Minute Taker will work closely with the CEO in the preparation and distribution of agendas and minutes for the Audit & Risk Committee meeting;

i) The Minutes of each Audit & Risk Committee meeting will be prepared and distributed by the Minute Taker;

j) The Audit & Risk Committee will meet at least once annually. Additional meetings shall be convened at the discretion of the presiding person.

*Approved means for making a recommendation to Council is to submit a request, in writing to the Chief Executive Officer, outlining the proposed recommendation and how it aligns with the Shire's integrated planning and reporting framework.

5 Reporting

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council.

6 Duties and Responsibilities

The duties and responsibilities of the committee will be:

a. Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits;

b. Meet with the relevant OAG representative once in each year and examine the reports of the OAG after receiving a report from the CEO on the matters to:
   - determine if any matters raised require action to be taken by the local government;
   - ensure that appropriate action is taken in respect of those matters; and
   - make recommendations to Council within the scope of these Terms of Reference.

c. Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the OAG and presenting the report to council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the OAG is received, whichever is the latest in time;

d. Review the report prepared by the CEO on any actions taken in respect of any significant matters identified in the report of the OAG, in accordance with section 7.12 of the *Local Government Act 1995* and ensure the report is endorsed by the Audit Committee, endorsed by full Council and provided to the Minister within 3 months of the date of the audit report.

e. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the council;

f. Review the annual Compliance Audit Return and report to the council the results of that review;

g. Consider the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the council the results of those reviews.

h. To review these Terms of Reference and amend where appropriate, within 6 months of an ordinary local government election.

Attachment 6.1

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

Shire of Irwin

Section 7.12A(4)(a) of the *Local Government Act 1995*
Office of the Auditor General (OAG)
Performance Audit 2018/19

innovation
accountability
integrity
respect

Document Control

Document No.	Date Originated	Previous Version	
Revision No.	**Date Reviewed**	**Adopted by Council - Date**	**Adopted by Council – Minute Ref**
DRAFT	11 February 2020		
Rev0	25 February 2020		

Amendments

Details of amendments	Reviewed/Amended Date	Record No.	Council Minute Ref.
New Format – Office of the Auditor General (OAG) – Performance Audit 2018-19.	25 February 2020		

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8 Recommendation 7

1 Purpose of Report

The Shire of Irwin's audit for the year ended 30 June 2019 was completed by Moore Stephens on behalf of the Office of the Auditor General (OAG) and identified matters that are significant. The purpose of this report is to comply with Section 7.12A(4) (5) of the *Local Government Act 1995* which states that a local government must:

> *(a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
> *(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
>
> *(5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

The Shire is required to prepare a report for its Audit Committee and seek Council's endorsement before forwarding a copy to the Department.

2 Significant Matter Identified by OAG

Moore Stephens on behalf of the Office of the Auditor General (OAG) reported on legal and regulatory requirements in accordance with the Local Government (Audit) Regulations 1996 and identified the following significant matters:

> *"In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:*
>
> *a. The Current Ratio has been below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the past 2 years.*
> *b. The Operating Surplus Ratio has been below the DLGSCI standard for the past 3 years."*

3 Implication

The possible implications of the significant adverse trends in the financial position of the Shire:

i) Current Ratio below the Department of Local Government, Sport and Cultural Industries (DLGSCI) standard for the past two years;
   - $80,000 less funds available in the Staff Liabilities Reserve

ii) Operating Surplus Ratio below the Department standard for the last three years;
   - As stated in the 2017-18 Management Report prepared by Moore Stephens, there is a significant structural deficit in the Shire operations. The Shire's operating result (ignoring non-operating grants, subsidies and contributions) for the year ended 30 June 2019 recorded a net deficit of $3,734,439 (2018: $3,518,679). Whilst there are no short to medium term implications resulting from the structural deficit, the long term implication could be that there is insufficient funding to maintain the Shire's infrastructure.

4 Management Comment

4.1 Current Ratio

Following the corrective measures taken during the 2018-19 financial year to reduce staff costs as reported to the Minister, the Staff Liabilities Reserve was used to assist with the redundancies, which in turn has impacted the Current Ratio.

4.2 Operating Surplus Ratio

The Net Cash provided by operating activities as reported in the Annual Report - Statement of Cash Flows substantially improved from $274,657 in 2017-18 to $1,115,536 in 2018-19. The Net Result as reported in the Annual Report - Statement of Comprehensive Income improved from a deficit of $2,028,287 in 2017-18 to a deficit of $1,698,628 in 2018-19 when the non-operating grants, subsidies and contributions were included. However, both of these improved results have not improved the Operating Surplus Ratio.

The key areas to improve the Operating Surplus Ratio include:

- Increase rate revenue
- Increase operating grants
- Reduce employee costs
- Reduce materials and contract expenditure
- Depreciation cost management

4.2.1 Rate revenue increase

Rate revenue increase could be raised either:

- Directly – raise rates
- Indirectly – long-term growth of the ratepayer base through population growth

A significant rate increase, which is estimated to be well over 50%, would be required to achieve an on-target Operating Surplus Ratio, which is not feasible even if executed over a long period of time.

The long-term growth of the ratepayer base is probable given the large number of resource projects in development together with the attractiveness of Dongara-Port Denison as a tourist destination, but largely controlled by factors outside of the Shire's control.

4.2.2 Operating grants increase

The Shire is on a minimum Federal Assistance Grant and comparatively, receives one of the lowest amounts in regional Western Australia. This has the single most dominant impact on the Shire's financial position.

Generally, operating grant revenue will have matched materials and contracts expenditure, so there is little benefit of pursuing funding opportunities except where the balance of the grant can be used in real terms to offset administration costs such as employee costs. An example would be rural road resheeting, but Main Roads WA (MRWA) Regional Road funding is the only real opportunity for this type of funding support outside of Roads to Recovery and the Federal Assistance Grant. However, MRWA Regional Road funding for rural road resheeting activities is not normally successful due to high competition for the regional pool of funds.

4.2.3 Employee cost reduction

The Shire conducted an organisational review November 2018 resulting in a number of redundancies. Whilst achieving the desired reduction in operating expenditure, its influence on the Operating Surplus Ratio has been minimal plus the Shire is now operating at the bare minimum employee base to meet its core service delivery commitments.

4.2.4 Materials & contracts cost reduction

The Shire is currently operating at the minimum materials and contracts expenditure necessary to meet its core service delivery commitments. The 2019-20 Budget delivered a significant reduction in materials and contracts expenditure.

4.2.5 Depreciation

An independent valuation undertaken in 2016 of the Shire's road infrastructure significantly impacted the non-current asset depreciation data from $2,251,478 in 2016-17 to $4,152,634 in 2017-18. The Shire has reviewed the external valuation results thoroughly and confident that it is transparent and accurate, but it resulted in a further $2M deficit of the Net Operating result and a significant decline in the Operating Surplus Ratio.

Whilst not being able to significantly impact the depreciation value itself, the Shire is focused on using advanced asset management principles to ensure the preservation and integrity for the majority of its infrastructure at a minimum cost when compared to non-current asset depreciation value. The advanced asset management principles effectively extend the Remaining Useful Life of the Shire's infrastructure and there is an opportunity to recalculate in the future the non-current asset depreciation value based on this information.

In summary, smaller regional Shire's face similar dilemmas to Irwin by not having a sufficient ratepayer base as well as falling outside of the criteria for the appropriate operating grants whilst having significant infrastructure to maintain.

5 Action Taken

The Shire's submission for MRWA Regional Road funding for rural road resheeting was initially declined, but an additional allocation was made available to the regional fund in November 2019, allowing the previously declined projects to be endorsed. The value of the additional funding was $602,777.

As stated, the 2019-20 Budget delivered a significant reduction in materials and contracts expenditure. Based on this change alone, the 2019-20 Budget demonstrates a significant improvement in the Operating Surplus Ratio from -53% to -35%.

6 Action Intended to be Taken

6.1 Current Ratio

Transfer of some funds back into the Staff Liabilities Reserve given the redundancy work is complete and the Shire finances have stabilised.

6.2 Operating Surplus Ratio

The Shire will explore opportunities in 2020 to lobby the Grants Commission for a fairer share of the Federal Assistance Grant given the detrimental impact the reduced funding is having on the Shire's financial position.

The Shire will continue to deploy advanced asset management principles to effectively extend the

Remaining Useful Life of the Shire's infrastructure with the view of recalculating the non-current asset depreciation value.

7 Completion Date

• Transfer of funds to the Staff Liabilities Reserve	2020-21 Budget
• Lobby the Grants Commission	December 2020
• Corporate Business Plan	December 2020
• Review of the Remaining Useful Life	Ongoing

8 Recommendation

To ensure the financial recovery and sustainability of the organisation, it is recommended to:

- Review the Long Term Financial Plan 2018-2028 as part of the 2019/20 Budget Review to ensure it is accurately reflecting any organisational or funding changes and the relevant performance metrics are in line with the original projections.
- Update the Corporate Business Plan by December 2020 to demonstrate the alignment of the Long Term Financial Plan 2018-28 and 2019-20 Budget to the 2017-27 Strategic Community Plan.
- Transfer some funds back into the Staff Liabilities Reserve
- Lobby the Grants Commission for a fairer share of the Federal Assistance Grant
- Deploy advanced asset management principles to extend the Remaining Useful Life of the Shire's infrastructure and recalculate the non-current asset depreciation value.

Both the Current Ratio and Operating Surplus Ratio will improve in the next audit period and should not result in a significant adverse trend, though the values will still be below target for the foreseeable future.

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Irwin - Compliance Audit Return 2019

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments

No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A	No major trading undertaken in 2019.	Danika Chandler
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A	No major land transactions were undertaken in 2019.	Danika Chandler
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2019?	N/A		Danika Chandler
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Danika Chandler
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Danika Chandler

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Delegation of Power / Duty

No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	N/A	The Shire of Irwin has no delegations to committees.	Danika Chandler
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	N/A		Danika Chandler
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	N/A		Danika Chandler
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Danika Chandler
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	N/A		Danika Chandler
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	Yes		Danika Chandler
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Danika Chandler
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Danika Chandler
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Danika Chandler
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes		Danika Chandler
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Danika Chandler
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes	Record # NCR198696	Danika Chandler
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required?	Yes		Danika Chandler

Disclosure of Interest

No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	Yes		Danika Chandler
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	Yes		Danika Chandler

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No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Danika Chandler
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A		Danika Chandler
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A		Danika Chandler
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	N/A		Danika Chandler
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	Yes		Danika Chandler
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	No	One Councillor didn't lodge their completed annual return until 2 September 2019. This was reported to the DLGSC by the CEO on 27 September 2019 with a response provided by the DLGSC on 19 November 2019 advising that no further action will be taken (Record # ICR1946197).	Danika Chandler
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Danika Chandler
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes		Danika Chandler
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Danika Chandler
12	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Danika Chandler
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Danika Chandler
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Danika Chandler

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No	Reference	Question	Response	Comments	Respondent
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Danika Chandler
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Danika Chandler
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	N/A	There were no disclosures of interest by employees during the reporting period.	Danika Chandler
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	N/A	There were no disclosures of interest by employees during the reporting period.	Danika Chandler
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Danika Chandler

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5))?	N/A	No property disposal occurred during the reporting period that was not excluded by s3.58(5).	Danika Chandler
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A		Danika Chandler

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Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1) (2)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates?	Yes		Danika Chandler
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	Yes		Danika Chandler

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes	Audit Committee members appointed by absolute majority 26 November 2019 (Minute # 121119).	Danika Chandler
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A	No powers delegated to the Audit Committee.	Danika Chandler
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes	Office of the Auditor General and Moore Stephens.	Danika Chandler
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	N/A	Office of the Auditor General conducted the 2018/19 Audit.	Danika Chandler
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes	Audit completed 15/10/2019. Audit report received via the OAG portal on 15/10/2019.	Danika Chandler
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes	Audit report received 15/10/2019 and presented to Council at the 26 November 2019 Ordinary Council Meeting (Minute # 071119).	Danika Chandler
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters?	Yes		Danika Chandler

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No	Reference	Question	Response	Comments	Respondent
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	No	The report on actions taken and actions intended to be taken to address significant matters identified has been prepared and will be endorsed by the Audit Committee on 11 February 2020, endorsed by full Council on 25 February 2020 then provided to the Minister 26 February 2020 (approx. 4 months after the audit report being received). The DLGSC has been notified of this delay and acknowledges and accepts the delay. Refer record #INT20/6F05EA14.	Danika Chandler
9	S7.12A (4)	Within 14 days after the local government gave a report to the Minister under s7.12A(4) (b), did the CEO publish a copy of the report on the local government's official website?	Yes	The CEO will publish the report on significant matters identified on the Shire website as soon as it has been provided to the Minister on 26 February 2020.	Danika Chandler
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes	As per the arrangements letter received 25 February 2019 (Record # ICR1942955).	Danika Chandler
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes	As per the arrangements letter received 25 February 2019 (Record # ICR1942955).	Danika Chandler
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes	As per the arrangements letter received 25 February 2019 (Record # ICR1942955).	Danika Chandler
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes	As per the 'Indicative Audit Fee 2019' received 13 March 2019 (Record # ICR1943328).	Danika Chandler
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes	As per the arrangements letter received 25 February 2019 (Record # ICR1942955).	Danika Chandler

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Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Corporate Business Plan 2013-2017. Adopted 25 June 2013 (Minute #140613).	Danika Chandler
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	No	The Shire has developed a draft Corporate Business Plan. Council will be conducting an early review of the Strategic Community Plan in early 2020, before adopting the Corporate Business Plan.	Danika Chandler
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Strategic Community Plan 2017-2027. Adopted 27 June 2017 (Minute #110617).	Danika Chandler
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments. Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A	Strategic Community Plan 2017-2027. Adopted 27 June 2017 (Minute #110617).	Danika Chandler
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	Property Infrastructure Asset Management Plan 2012, Transport Infrastructure Asset Management Plan 2012. Adopted 25 June 2013 (Minute #140613).	Danika Chandler
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	Long Term Financial Plan 2018-2028. Adopted 28 March 2019 (Minute # 060319) (Record # NFM198604).	Danika Chandler
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	Workforce Plan 2013. Adopted 25 June 2013 (Minute #140613).	Danika Chandler

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Local Government Employees

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	Yes	12 February 2019 Special Council Meeting (Minute # S010219).	Danika Chandler
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A?	Yes		Danika Chandler
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4)?	Yes		Danika Chandler
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	Yes		Danika Chandler
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	Yes		Danika Chandler

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Official Conduct

No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer?	N/A	The CEO is the designated complaints officer.	Danika Chandler
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c)?	Yes		Danika Chandler
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?	Yes		Danika Chandler
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?	Yes		Danika Chandler
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occured?	Yes		Danika Chandler
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c)?	Yes		Danika Chandler

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Optional Questions

No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	30 April 2019 (Minute # 050419).	Danika Chandler
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	30 April 2019 (Minute # 050419).	Danika Chandler
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes	10 December 2019	Danika Chandler
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	Yes		Danika Chandler

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	N/A	The Shire used the WALGA Preferred Supplier Program in accordance with Functions and General Regulation 11(2).	Danika Chandler
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	N/A		Danika Chandler
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	N/A		Danika Chandler
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	N/A		Danika Chandler

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No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation?	N/A		Danika Chandler
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?	N/A		Danika Chandler
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?	N/A		Danika Chandler
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?	N/A		Danika Chandler
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection?	Yes		Danika Chandler
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	N/A		Danika Chandler
11	F&G Reg 21 & 22	Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?	N/A		Danika Chandler
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?	N/A		Danika Chandler
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services?	N/A		Danika Chandler
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	N/A		Danika Chandler
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	Yes	CP20 Purchasing	Danika Chandler
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	N/A		Danika Chandler
17	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?	N/A		Danika Chandler

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No	Reference	Question	Response	Comments	Respondent
18	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?	N/A		Danika Chandler
19	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, given notice of the variation?	N/A		Danika Chandler
20	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications?	N/A		Danika Chandler
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	N/A		Danika Chandler
22	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG?	N/A		Danika Chandler
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	N/A		Danika Chandler
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	N/A		Danika Chandler
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	Yes		Danika Chandler
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, $150,000 or less?	Yes	CP20 Purchasing	Danika Chandler

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No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with it's current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be $150,000 or less or worth $150,000 or less?	Yes		Danika Chandler

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Irwin

Signed CEO, Irwin