ORDINARY COUNCIL MEETING

24 March 2020

Attachment Booklet – March 2020

8. PRESIDENT'S ANNOUNCEMENTS

WALGA Quarterly Report Q4

Local Government House Trust Update

WALGA Quarterly Overview Report

2019 Q4 (October - December)

*Please note due to the Christmas shutdown this reporting period finished on 19 December 2019

Shire of Irwin

With this being the first quarter completed following the October elections, we welcome those newly Elected Councillors who are for the first time receiving this Quarterly Report. WALGA issues these individualised reports each quarter in order to outline the interactions and activities of your Council with the Association to help demonstrate how WALGA can contribute to Member's operations and our progress towards achieving Council specific and sector-wide advocacy goals.

This report includes for the first time an update for those Councils that are unit holders in the Local Government House Trust. 132 of 139 of WA Local Governments are holders, with the Auditor General recently advising this unit value needs to be included in your asset register.

WALGA has also been liaising with the Office of the Auditor General on the financial ratios used in auditing processes, as some of the current ratios are not suitable for the style and scope of Local Government operations. The OAG has indicated a willingness to explore this further, and WALGA will form a Sector Reference group to further review these ratios including Zone Feedback and provide recommendations to the May 2020 State Council meeting.

MEMBER SERVICES



8 Governance advice was provided 8 times to the Shire of Irwin.



1 Tax Service Advice was provided once to the Shire of Irwin.*



21 Recruitment Advice was provided 21 times to the Shire of Irwin.



2 2 Roadwise activities were conducted in the Shire of Irwin this quarter.

* Tax service advice is reported one quarter in arrears due to third party reporting timeframes.

LOCAL GOVERNMENT HOUSE TRUST

The Shire of Irwin holds 3 units in the Local Government House Trust, with each unit valued at $17,805.27 as at 30 June 2019. This value is derived from net assets as outlined in the latest audited financial statements which are available on request.

Total value of units currently held by the Shire of Irwin equals $53,415.80. Further information on results and outlook for the Trust is also included in the attached flyer.

SECTOR ADVOCACY

LOCAL GOVERNMENT ROAD ASSETS AND EXPENDITURE REPORT 2018-19

WALGA's annual Local Government Road Assets and Expenditure Report provides a comprehensive analysis of the investment in WA roads and acts as a supporting document, useful in inter-governmental negotiations on the allocation of road funds.

WALGA sought information from all Local Governments on their road expenditure information for the financial year.

The Shire of Irwin contributed road data to the report.

MEETINGS AND EVENTS

WALGA REGIONAL ROAD GROUP (RRG) MEETINGS

The RRGs make recommendations to the State Advisory Committee (SAC) in relation to the Annual Local Government Roads Program for their Region and any other relevant issues.

The Shire of Irwin participated in the following RRG meeting this quarter:

~ Mid West RRG Meeting.

WALGA staff attend RRG meetings to provide executive support and advice.

WALGA Quarterly Overview Report

2019 Q4 (October - December)

*Please note due to the Christmas shutdown this reporting period finished on 19 December 2019

COASTAL HAZARD PLANNING AND MANAGEMENT FORUM

WALGA hosted a forum for Local Government Officers to discuss and resolve common issues relating to coastal hazard planning and management. A guest presentation was made by Matt Eliot, Director of Seashore Engineering.

 1 Local Government Officer from the Shire of Irwin attended via webinar.

RESOURCES

- Two Policy Templates provided for Works and for Events in the Local Government Road Reserve.

CONTACTS

Chief Executive Officer
Nick Sloan
9213 2025

Executive Manager Business Solutions
John Filippone
9213 2020

Executive Manager Environment and Waste
Mark Batty
9213 2078

Executive Manager Finance and Marketing
Zac Donovan
9213 2038

Executive Manager Governance and Organisational Services
Tony Brown
9213 2051

Executive Manager Infrastructure
Ian Duncan
9213 2031

Executive Manager People and Place
Joanne Burges
9213 2018

Local Government House Trust Update

JANUARY 2020

BACKGROUND

The Local Government House Trust ("the Trust") is a unit trust, created back in 1980 for the purpose of providing building accommodation to the Western Australian Local Government Association (WALGA).

Under the current Trust Deed, 132 Local Governments contributed to create a Trust comprising of 620 units. Units are of equal value and are revalued annually once the audited Financial Report is adopted by the Board of Management at its November meeting.

Since January 2014, the Trust has provided WALGA with accommodation at the ONE70 building, located at 170 Railway Parade West Leederville.

The building fulfils an essential requirement to provide suitable accommodation for the Association and its staff, while representing a long-term investment opportunity through rental income and long term capital growth. The building includes meeting rooms which are used extensively for training courses provided to Elected Members and Local Government Officers, meetings of State Council, its committees and numerous policy groups and committees. Meeting rooms are also available for use by Members.

The building consists of four levels of quality office space. WALGA leases level one, enabling WALGA employees to be housed on a single floor. Three levels are available to third party tenants with additional rental space on the ground floor occupied by an all-day childcare and café. Underground building car parking ensures sufficient parking for visitors. The energy efficient building utilises solar power generation from PVC Units and carries a 5 Star Green Star rating. It has also achieved an indicative five star NABERS rating for energy and water.

The Trust has 60% ownership of the ONE70 building, through its investment in a joint venture with Qube Property.

The Joint Venture agreement ends in 2024, with the Trust having the option of purchasing the building outright.

Cash growth outlined in the chart to the right allows for repayment of building loan debt. The projected cash reserves assumes the expected renewal of the fourth floor tenants beyond August 2020. The next major lease breakpoint is for levels two and three, when Marsh/LGIS has a lease breakpoint in 2024.

HIGHLIGHTS FROM 2018/19

- Building remained fully tenanted, which is a good result in the local commercial property market.
- Building is fully occupied with a weighted average lease expiry (WALE) of 5.3 years at 30 June 2019.
- Trust's own cash reserves grew to $2.0 million at 30 June 2019.
- Building loan debt held by the Joint Venture reduced to $26.2 million at 30 June 2019 (Trust's 60% share of the loan being $15.7 million).
- Borrowing interest rates remained low.

BUILDING VALUATION

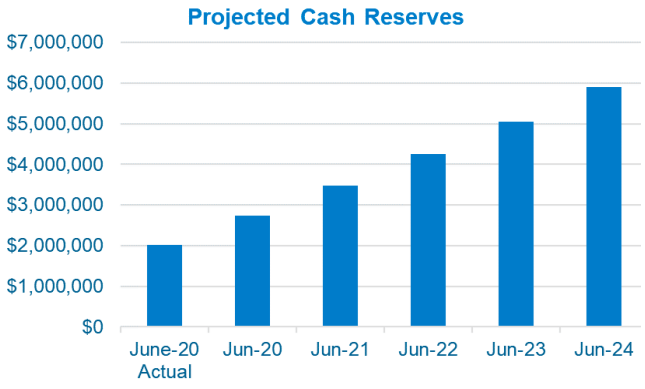
The most recent independent valuation at 30 June 2019 valued the property at $49.5 million which reflects contracted future lease income. This compares favourably against the cost of land and buildings of $43.4 million and current net book value of $36.5 million.

FUTURE OUTLOOK

The positive impact of record low interest rates on loan borrowings is anticipated to drive a good result in 2019/20. However, interest rate savings will be absorbed by a reduction in lease income from 2020/21, as a 2020 lease expiry is expected to be extended in a market less favourable than five years ago. With full tenancy and low rates on loan borrowings, the outlook for the Local Government House Trust remains positive.

The Trust's own cash reserves are projected to continue growing. Strategically this will place the Trust in a position to consider the outright purchase of 170 Railway Parade in 2024. Profits however tend to be relatively modest due to the impact of building depreciation which is an accounting entry and does not necessarily reflect the diminution in building value.

Projections for the Trust's own cash reserves are shown below.



Local Government House Trust Update

JANUARY 2020 (CONTINUED)

HOUSE TRUST UNIT VALUE

The unit value as at 30 June 2019 is $17,805 based upon Net Assets of $11,039,266 / 620 units.

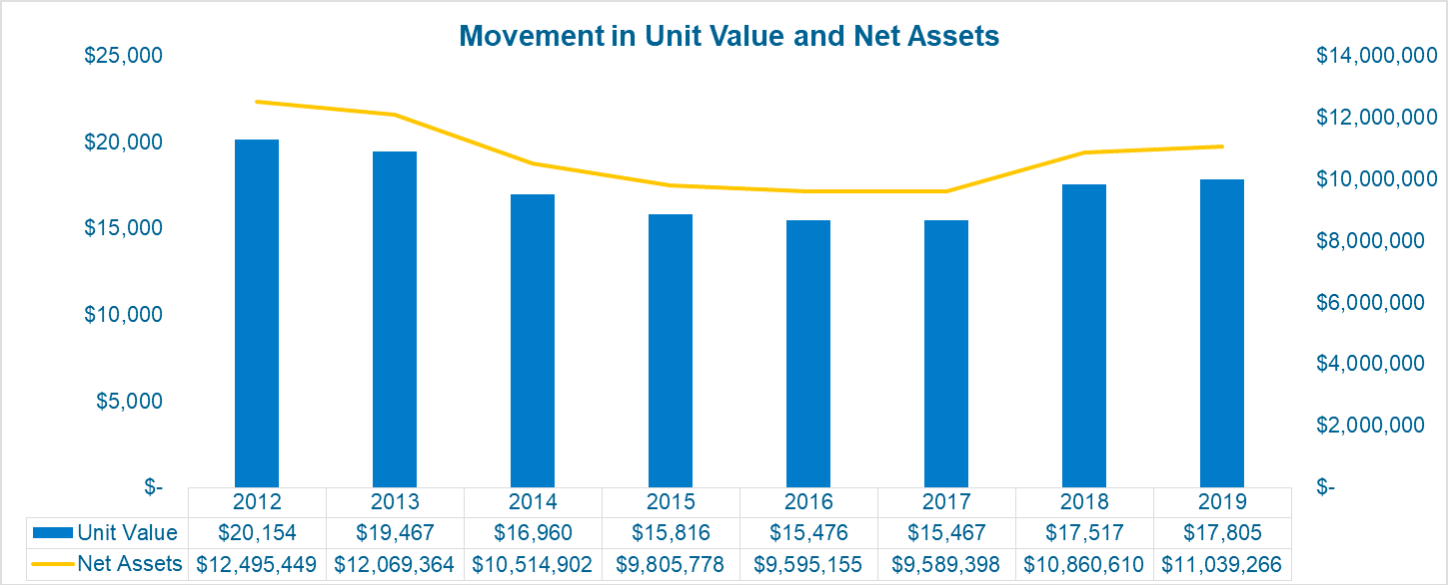
Unit values follow the movement of the Trust's Net Assets. Included within the Trust's Net Assets are the Trust's 60% share of assets and liabilities held in the Joint Venture established to own and manage the building.

Unit values will fluctuate over time depending on the movement in net assets.

The downward fluctuation between 2013 and 2015 relates to the transition from the previous building to the current ONE70 building.

Full occupancy of the new building since 2015 has seen the movement in net assets stabilise. The uplift in 2018 is due to the restatement of net assets by $765,074 following the change in accounting for lease income. Lease income is now accounted for on the straight line basis, instead of the previous "as invoiced basis".

The graph below shows the fluctuation in the net assets and unit price of the Trust since 2012 (2011/12).



	2012	2013	2014	2015	2016	2017	2018	2019
Unit Value	$20,154	$19,467	$16,960	$15,816	$15,476	$15,467	$17,517	$17,805
Net Assets	$12,495,449	$12,069,364	$10,514,902	$9,805,778	$9,595,155	$9,589,398	$10,860,610	$11,039,266



TRUST DEED VARIATION

A Deed of Variation to the Trust Deed will soon be circulated to Local Governments holdings units for approval. The amendment is intended to strengthen the House Trust's position as a State/ Territory Body for tax purposes. The Amendment seeks to achieve this by:

1. Transferring the power over the appointment of Trustee to the beneficiaries, where consent of 75% of the beneficiaries (unit holders) will be required, and

2. Confirmation that the power exists with the Board of Management, while allowing the Trustee sufficient operational discretion to place and renew investments and pay suppliers.

Approval of this Deed of Variation to the Trust deed requires consent of 75% of the 132 unit holders.

Any questions can be directed by email to lght@walga.asn.au.

ATTACHMENT: CC01

Accounts for Payment – February 2020

Shire of Irwin

List of Accounts paid February 2020 for presentation to the Council Meeting 24 March 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT25521	03/02/2020	ALYKA	PROGRESS PAYMENT - WEBSITE UPGRADE	-6,875.00
EFT25522	03/02/2020	AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY	BROADCASTING/TRANSMISSION ANNUAL FEE	-90.00
EFT25523	03/02/2020	DALLYWATER CONSULTING	UNCLAIMED TRAVEL HOURS - CONSULTANT EHO SERVICES	-12,400.52
EFT25524	03/02/2020	DONGARA FENCING	REMOVAL OF DAMAGED ASBESTOS FENCE AND SUPPLY & INSTALLATION OF FENCE AND RETAINING AT 2 KENNEDY HEIGHTS	-2,780.00
EFT25525	03/02/2020	DONGARA BODY BUILDERS	FIT NEW WHEEL JOCKEY TO PLANT TRAILER	-245.08
EFT25526	03/02/2020	NEW-GEN SOLUTIONS	IT CONSULTANCY WORK - JANUARY 2020	-6,000.00
EFT25527	03/02/2020	PIXIES SCREEN PRINTS	NAME BADGES & BUSINESS CARDS	-233.50
EFT25528	03/02/2020	P & M LEESON	ACCOMMODATION - LOCUM DOCTOR	-2,200.00
EFT25529	03/02/2020	KYLE POLLITT	REIMBURSEMENT FOR MEAL EXPENSES - NORSEMEN & COLLIE FIRES	-117.95
EFT25530	03/02/2020	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES DECEMBER	-1,289.17
EFT25531	03/02/2020	WA TREASURY CORPORATION	LOAN NO 93	-20,727.35
EFT25532	05/02/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,210.00
EFT25533	05/02/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-50.00
EFT25534	05/02/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-80.00
EFT25535	12/02/2020	AMC PLUMBING AND GAS	PLUMBING REPAIRS AT THE VILLAGE AND REC CENTRE	-3,055.00
EFT25536	12/02/2020	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES JANUARY	-2,299.36
EFT25537	12/02/2020	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION JANUARY	-3,211.66
EFT25538	12/02/2020	BOC AUSTRALIA	OXYGEN CYLINDER RENTAL CHARGES	-80.59
EFT25539	12/02/2020	TARTS & CO	FLOWERS FOR CITIZENSHIP AWARDS	-228.00
EFT25540	12/02/2020	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION JANUARY	-2,427.89
EFT25541	12/02/2020	BOB WADDELL CONSULTANT	ASSISTANCE WITH SETUP OF NEW MONTHLY FINANCIAL STATEMENTS	-528.00
EFT25542	12/02/2020	CANINE CONTROL	CONTRACT RANGER SERVICES	-3,840.00
EFT25543	12/02/2020	DC TWO	DESKTOP SUPPORT - FEBRUARY 2020 INCLUDING STAGE 1 FARM MANAGEMENT PROJECT AND CONFIGURATION OF LAPTOPS	-8,541.70
EFT25544	12/02/2020	DONGARA HANDYMAN SERVICE	SHED CLEAN OUT AND INSTALL NEW RACKING IN SHED AT BACK OF ADMIN AND REPAIRS TO UNIT 26 & 32 THE VILLAGE	-687.50
EFT25545	12/02/2020	DAWN JULIE CULLEN	BOND REFUND	-50.00
EFT25546	12/02/2020	DONGARA DRILLING AND ELECTRICAL	MODIFICATIONS TO MELALEUCA ROAD WATER TANKS, HIRE OF DIGGER FOR RETICULATIONS WORKS AND SERVICE PUMP TRAILER	-2,240.12
EFT25547	12/02/2020	DONGARA HARDWARE	WATER FOR OPERATIONS DEPOT	-101.50
EFT25548	12/02/2020	DONGARA TREE SERVICE	REMOVE DEAD TREE AND TRIM REMAINING TREES AT BOWLING CLUB, REMOVE FALLEN TREES ON FANE ROAD, BONNIEFIELD EAST ROAD, PETERWANGEY PLACE AND TOWN APPROACH	-3,905.00
EFT25549	12/02/2020	GERALDTON PARTY HIRE	HIRE OF MARQUEE FOR AUSTRALIA DAY	-570.00
EFT25550	12/02/2020	REFUEL AUSTRALIA	BULK DIESEL FUEL PURCHASE	-14,220.00
EFT25551	12/02/2020	GERALDTON GOLF CLUB PRO SHOP	SCHOOL HOLIDAY PROGRAM - 2 DAY CLINICS	-480.00
EFT25552	12/02/2020	GRAHAM & ALISON CONLEY	DEVELOPMENT APPLICATION FEES REFUND	-313.65
EFT25553	12/02/2020	GYMNASTICS WA	AFFILIATION & MANAGEMENT LIABILITY SCHEME - GYMNASTICS	-1,484.00
EFT25554	12/02/2020	HAMERSLEY FAIRFIELD	GRAVEL FOR CASUARINA ROAD MAINTENANCE WORKS	-16,500.00
EFT25555	12/02/2020	JOCKS BOBCAT & TRUCK HIRE	REMOVE RUBBISH & CONCRETE AT DENISON BOWLING CLUB	-440.00
EFT25556	12/02/2020	KIRKLAND ELECTRICAL SERVICES	ELECTRICAL REPAIRS AT THE VILLAGE, REMOVE DAMAGED POLE AND WIRING AT FORESHORE AND REPLACE MAIN SWITCH AT RAG/POTTERY BUILDING	-2,409.00
EFT25557	12/02/2020	KYLIE BESSEN	PARKING & MEAL REIMBURSEMENT - GWA CONFERENCE	-111.50
EFT25558	12/02/2020	LAZY LOBSTER	VISITOR CENTRE STOCK	-120.00
EFT25559	12/02/2020	LET'S PARTY	AUSTRALIA DAY DECORATIONS	-33.92
EFT25560	12/02/2020	PETER JOHN MANNERS	TRAVEL POLICY - PRIVATE ACCOMMODATION	-300.00
EFT25561	12/02/2020	MCDONALDS WHOLESALERS	REC CENTRE KIOSK SUPPLIES	-627.70
EFT25562	12/02/2020	NORDIC BUILDERS	PROGRESS PAYMENT - SIHI PROJECT INDEPENDENT UNITS	-143,000.00
EFT25563	12/02/2020	SHORELINE OUTDOOR WORLD	SUPPLY & INSTALL REPLACEMENT ROLLER DOOR TO STORAGE SHED AT BOWLING CLUB	-1,115.00
EFT25564	12/02/2020	TESTO PTY LTD	THERMOMETER FOR HEALTH TESTING	-245.91
EFT25565	12/02/2020	THURKLES DOZING	GRAVEL PUSH-UP & PIT SET UP - MOUNT ADAMS FOR YANDANOOKA WORKS	-8,470.00
EFT25566	12/02/2020	DONGARA TOURIST PARK	ACCOMMODATION - LOCUM DOCTOR	-720.00
EFT25567	12/02/2020	YOUNG MOTORS P/L	SERVICE OF COMMUNITY RANGER VEHICLE AND HOLDEN TRAILBLAZER	-984.44
EFT25568	12/02/2020	BOB WADDELL CONSULTANT	ASSISTANCE WITH SETUP OF NEW MONTHLY FINANCIAL STATEMENTS	-5,940.00
EFT25569	13/02/2020	TAYLOR JORDON PTY LTD - SHAY TAYLOR	LOCUM DOCTOR	-11,880.00
EFT25570	18/02/2020	DONGARA BODY BUILDERS	MAINTENANCE REPAIRS ON HEAVY PLANT VEHICLES	-1,446.50
EFT25571	18/02/2020	GERALDTON LIMESTONE RETAINING WALLS	INSTALL HEADWALLS, CULVERTS, PIPEWORK'S AND PIPE CLEANING ON BURMA ROAD, INSTALL SINGLE ROAD SUMP CULVERT ON SUNDEW AVENUE AND DRAINAGE CLEARANCE WORKS ON TABLETOP ROAD	-8,525.00
EFT25572	19/02/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,290.00
EFT25573	19/02/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-50.00
EFT25574	19/02/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-80.00
EFT25575	25/02/2020	AUSSIE NATURAL	ANNUAL FEE FOR WATER COOLER AND RACK FOR VISITOR CENTRE	-157.50
EFT25576	25/02/2020	AMC PLUMBING AND GAS	PLUMBING REPAIRS TO UNIT 12 THE VILLAGE	-144.50
EFT25577	25/02/2020	AMPAC DEBT RECOVERY (WA) PTY LTD	OUTSTANDING RATES LEGAL COSTS	-195.18

Shire of Irwin

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MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT25578	25/02/2020	ASM ECLIPSE PTY LTD	VISITOR CENTRE STOCK	-1,177.39
EFT25579	25/02/2020	ATOM	WORKSHOP SUPPLIES	-576.62
EFT25580	25/02/2020	AUS RECORD	STATIONERY	-41.80
EFT25581	25/02/2020	BATAVIA COAST TRIMMERS	REMOVE SHADE SAILS AFTER STRONG WINDS, REPAIR AND THEN REINSTALL	-2,160.00
EFT25582	25/02/2020	BEAUREPAIRES FOR TYRES	REPLACE GRADER TYRE AND TWO NEW TYRES FOR SIDE TIPPING TRAILER	-3,077.26
EFT25583	25/02/2020	BENARA NURSERIES	PLANTS AND BUSHES FOR PLANTING AROUND TOWN	-865.40
EFT25584	25/02/2020	BLACKWOODS	MATERIALS FOR BUSH FIRE BRIGADES	-563.52
EFT25585	25/02/2020	BLUESTEEL ENTERPRISES PTY LTD	PORTABLE ROAD TRAFFIC SIGNS FOR BUSHFIRES	-3,943.50
EFT25586	25/02/2020	BRAND MECHANICAL SERVICES	SERVICE & REPAIR TO TORO MOWER	-1,990.08
EFT25587	25/02/2020	BUNNINGS BUILDING SUPPLIES	ROSES FOR PLANTING AROUND TOWN	-332.20
EFT25588	25/02/2020	BOB WADDELL CONSULTANT	ASSISTANCE WITH SETUP OF NEW MONTHLY FINANCIAL STATEMENTS	-5,445.00
EFT25589	25/02/2020	CANINE CONTROL	CONTRACT RANGER SERVICES - 6-10 FEBRUARY 2020	-4,080.00
EFT25590	25/02/2020	CENTRAL REGIONAL TAFE	TWO UNITS IN CERTIFICATE IV IN ACCOUNTING/BOOKKEEPING - STEPH CLARKSON	-469.80
EFT25591	25/02/2020	IRWIN RURAL SUPPLIES & STOCKFEEDS	WEED SPRAYER	-878.00
EFT25592	25/02/2020	TOLL	FREIGHT CHARGES	-462.89
EFT25593	25/02/2020	DATA#3 LIMITED	ADOBE ILLUSTRATOR SUBSCRIPTION	-600.31
EFT25594	25/02/2020	DC TWO	IT ASSISTANCE FOR INSTALLATION OF BARCODE INVENTORY SYSTEM AT DEPOT AND COMPUTER FOR TECHNICAL OFFICER	-1,778.91
EFT25595	25/02/2020	DONGARA FREIGHT	FREIGHT CHARGES JANUARY	-332.75
EFT25596	25/02/2020	DELTA CLEANING SERVICES	CLEANING CONTRACT FEBRUARY	-12,500.80
EFT25597	25/02/2020	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	GROSS RENTAL AMD RURAL VALUATIONS CHARGEABLE	-251.51
EFT25598	25/02/2020	DONGARA HANDYMAN SERVICE	REPLACE RUSTED GUTTER AND FASCIA ON UNIT 18 THE VILLAGE AND BUILDING MAINTENANCE REPAIRS TO UNIT 10 & THE VILLAGE	-3,318.50
EFT25599	25/02/2020	DONGARA BOBCAT & CONTRACTING SERVICES	EXCAVATOR TO DIG GRAVE AT CEMETERY	-264.00
EFT25600	25/02/2020	DONGARA BODY BUILDERS	REPAIR BBQS AT FORESHORE AFTER VANDALISM AND FIT ANDERSON PLUG ON MOWER TRAILER	-610.50
EFT25601	25/02/2020	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDEN, BUILDING & ROAD MAINTENANCE SUPPLIES JANUARY	-2,717.13
EFT25602	25/02/2020	DONGARA DRILLING AND ELECTRICAL	INSPECT AND REPAIR AIRCON AT UNIT 11 THE VILLAGE	-225.74
EFT25603	25/02/2020	DONGARA VETERINARY HOSPITAL	CHICKEN BLEEDING - JANUARY	-136.20
EFT25604	25/02/2020	DONGARA-DENISON RAG (INC)	ADVERTISING	-140.00
EFT25605	25/02/2020	RIVERBEND FOODWORKS DONGARA	REFRESHMENTS & RECEPTIONS JANUARY	-352.49
EFT25606	25/02/2020	DONGARA HOTEL MOTEL	CATERING	-595.00
EFT25607	25/02/2020	DONGARA DISTRICT HIGH SCHOOL P & C	DRINK SERVICE - AUSTRALIA DAY EVENT	-200.00
EFT25608	25/02/2020	DONGARA MID WEST WASTE	HIRE OF PORTABLE TOILETS FOR GRANNIES BEACH	-1,529.00
EFT25609	25/02/2020	DURATEC AUSTRALIA PTY LTD	TECHNICAL CONDITION SURVEY AND REPORT OF RECREATIONAL JETTY	-6,550.50
EFT25610	25/02/2020	FIVESTAR BUSINESS SOLUTIONS & INNOVATION	PRINTER CHARGES ADMIN, VISITOR CENTRE AND REC CENTRE	-1,631.15
EFT25611	25/02/2020	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL	-19,672.60
EFT25612	25/02/2020	REFUEL AUSTRALIA	FUEL CARD PURCHASES JANUARY	-868.52
EFT25613	25/02/2020	GLASS CO WA PTY LTD	REPAIRS TO UNIT 22 THE VILLAGE	-101.20
EFT25614	25/02/2020	GERALDTON LIMESTONE RETAINING WALLS	INSTALLATION OF BUBBLE-UP ON POINT LEANDER DRIVE AND INSTALL CULVERT ON PEARSE ROAD SUMP	-3,707.00
EFT25615	25/02/2020	GNC	PRE-CAST DRAINAGE PRODUCTS FOR OCEAN DRIVE DRAINAGE WORKS	-12,941.50
EFT25616	25/02/2020	GREAT NORTHERN RURAL SERVICES	RETICULATION CONSUMABLES AND FENCE DROPPERS FOR MILO ROAD PEGGING	-9,543.73
EFT25617	25/02/2020	GYMSPORTS WA	GYMNASTICS EQUIPMENT	-840.00
EFT25618	25/02/2020	HARCOURTS DONGARA	FINAL COSTS FOR 2 KENNEDY HEIGHTS RENTAL	-262.18
EFT25619	25/02/2020	HILLE, THOMPSON & DELFOS	STAKE OUT EASEMENT ON BOTTLEBRUSH COVE, SPRINGFIELD	-913.00
EFT25620	25/02/2020	HI-LITE SECURITY	SECURITY REQUIRED FOR FISHERMENS HALL DEMOLITION PROJECT	-7,329.99
EFT25621	25/02/2020	INFORMATION ENTERPRISES AUSTRALIA PTY LTD	CONSULTANCY SERVICES - ARCHIVE ROOM PROJECT	-8,717.51
EFT25622	25/02/2020	JASON SIGNMAKERS	NAME BLADES FOR TOWN AND RURAL STREET SIGNS INSTALLATION AND REDUCE SPEED AND ROUGH SURFACE SIGNS FOR RURAL ROADS	-4,788.80
EFT25623	25/02/2020	JB HI-FI GROUP PTY LTD	COMPUTER RENEWALS	-2,702.50
EFT25624	25/02/2020	JODEY EDWARDS	CONTRACT LANDSCAPING - THE VILLAGE	-2,673.00
EFT25625	25/02/2020	KOMATSU AUSTRALIA PTY LTD	SERVICE OF KOMATSU LOADER	-2,080.84
EFT25626	25/02/2020	MIDWEST AUTO GROUP	SERVICE OF CESM VEHICLE	-431.39
EFT25627	25/02/2020	DONGARA DENISON LIONS CLUB	AUSTRALIA DAY BREAKFAST 2020	-546.43
EFT25628	25/02/2020	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE	-179.90
EFT25629	25/02/2020	MCDONALDS WHOLESALERS	REC CENTRE KIOSK SUPPLIES	-184.55
EFT25630	25/02/2020	MIDWEST MOWERS & SMALL ENGINES	SUNDRY PLANT	-302.60
EFT25631	25/02/2020	MIDWEST FIRE PROTECTION SERVICE	SERVICING OF FIRE ALARM PANEL AT RECREATION CENTRE - FEBRUARY	-176.00
EFT25632	25/02/2020	NESTLE AUSTRALIA LIMITED TRADING AS NESPRESSO AUSTRALIA	COFFEE DISCS - ADMIN & DEPOT	-721.00
EFT25633	25/02/2020	MIDWEST SOLAR & WATER WA	PLUMBING REPAIRS AT THE VILLAGE, SHIRE ABLUTIONS, ANNUAL WATER TESTING AT THE REC CENTRE AND INSTALL HOT WATER SYSTEM AT 4A KENNEDY HEIGHTS	-3,795.39
EFT25634	25/02/2020	NEW-GEN SOLUTIONS	IT CONSULTANCY WORK	-1,050.00
EFT25635	25/02/2020	ORBIT HEALTH & FITNESS SOLUTIONS PTY LTD	GYM EQUIPMENT	-395.00
EFT25636	25/02/2020	OFFICE NATIONAL	STATIONERY CONSUMABLES INCLUDING A PALLET OF PAPER	-5,133.77

Shire of Irwin

List of Accounts paid February 2020 for presentation to the Council Meeting 24 March 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT25637	25/02/2020	PEMCO DIESEL	SERVICE OF NISSAN PRIME MOVER AND COMMUNITY BUS	-2,198.41
EFT25638	25/02/2020	KYLE POLLITT	REIMBURSEMENT FOR MEAL EXPENSES - FORRESTANIA COMPLEX INCIDENT	-144.35
EFT25639	25/02/2020	SOUTHERLY'S HARBOUR VIEW BAR & RESTAURANT	COFFEE SERVICE - AUSTRALIA DAY 2020	-400.00
EFT25640	25/02/2020	ST JOHNS AMBULANCE ASSOCIATION	DEFIBRILLATOR & OUTDOOR CABINET FOR THE VILLAGE	-2,139.00
EFT25641	25/02/2020	SUN CITY PRINT & DESIGN	POP UP SIGNS FOR MEDICAL CENTRE COMMUNITY CONSOLATION'S, BUILDING PERMIT ENVELOPES AND REPLY PAID ENVELOPES FOR SURVEY MAIL OUT	-1,579.60
EFT25642	25/02/2020	DONGARA IGA	REFRESHMENTS & RECEPTIONS JANUARY	-294.97
EFT25643	25/02/2020	TAYLOR JORDON PTY LTD - SHAY TAYLOR	LOCUM DOCTOR	-13,200.00
EFT25644	25/02/2020	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET BINS COLLECTION, FRONT LIFT COLLECTION, TRANSFER STATION MTCE AND LANDFILL MTCE	-52,266.06
EFT25645	25/02/2020	T-QUIP	SERVICE AND REPAIR TO HAKO SWEEPER	-1,375.95
EFT25646	25/02/2020	TRUCK CENTRE (WA) PTY LTD	PART FOR NISSAN PRIME MOVER	-70.40
EFT25647	25/02/2020	VANGUARD PRESS	BROCHURE DISPLAY, TRANSPORT & WAREHOUSING FEE JANUARY	-248.56
EFT25648	25/02/2020	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES JANUARY	-1,263.60
EFT25649	25/02/2020	WA LOCAL GOVERNMENT ASSOCIATION	COUNCIL CONNECT SUBSCRIPTION AND PROFESSIONAL DEVELOPMENT-DEALING WITH DIFFICULT CUSTOMERS	-1,958.06
EFT25650	25/02/2020	WA NATURALLY PUBLICATIONS	VISITOR CENTRE STOCK	-89.70
EFT25651	25/02/2020	WA RANGERS ASSOCIATION	MEMBERSHIP RENEWAL	-50.00
EFT25652	25/02/2020	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES JANUARY	-580.69
EFT25653	25/02/2020	SYNERGY	ELECTRICITY CHARGES	-18,269.40
EFT25654	25/02/2020	WESTRAC EQUIPMENT	SERVICE AND PARTS FOR CAT GRADER AND PARTS FOR CAT DOZER	-2,514.86
EFT25655	25/02/2020	ON HOLD ON LINE	MONTHLY ON HOLD MESSAGES - FEBRUARY	-207.00
EFT25656	25/02/2020	ZIP HEATERS (AUST) PTY LTD	FILTER CARTRIDGES FOR ZIP HOT WATER SYSTEM AT ADMIN	-418.00
EFT25657	25/02/2020	WINC AUSTRALIA PTY LTD	PRINTER CHARGES - DEPOT	-123.70
31971	12/02/2020	TELSTRA AUSTRALIA	VARIOUS TELEPHONE & DATA CHARGES	-489.01
31972	13/02/2020	WATER CORPORATION	WATER CHARGES	-1,483.88
31973	19/02/2020	WILLIAM FREDERICK ARKELL	RATES REFUND	-792.50
31974	19/02/2020	DARRYL JOHN HANCOCK	RATES REFUND	-553.00
31975	19/02/2020	AILEEN ELLA KONKOLY (DEC'D)	RATES REFUND	-696.58
31976	19/02/2020	BARRY MALCOLM GRANT MACGREGOR	RATES REFUND	-792.50
31977	19/02/2020	LYNDALL JEAN MINCHAM	RATES REFUND	-638.44
31978	19/02/2020	JOHN DOUGLAS THOMAS	RATES REFUND	-792.50
31979	19/02/2020	LEON STANLEY WEINMAN	RATES REFUND	-754.72
31980	25/02/2020	AMANDA & AARON WHITE	DEVELOPMENT APPLICATION FEE REFUND	-464.00
31981	25/02/2020	TELSTRA AUSTRALIA	VARIOUS TELEPHONE, MOBILE & DATA CHARGES	-2,128.14
SOL 02/20	17/02/2020	SHINE TECH SOLAR	SOLAR REPAYMENTS - REC CENTRE & ADMIN FEBRUARY 2020	-1,947.66
CR 030220	03/02/2020	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING COMPUTER OPERATING EXPENSES AND REC CENTRE EXPENSES	-429.49
DD20231.1	05/02/2020	AUSTRALIAN SUPER	SUPERANNUATION	-1,588.98
DD20231.2	11/02/2020	HOSTPLUS	SUPERANNUATION	-429.89
DD20231.3	11/02/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-236.22
DD20231.4	11/02/2020	MLC SUPER FUND	SUPERANNUATION	-468.98
DD20231.5	11/02/2020	REST SUPERANNUATION	SUPERANNUATION	-199.50
DD20231.6	11/02/2020	WA SUPER	SUPERANNUATION	-12,142.90
DD20271.1	25/02/2020	AUSTRALIAN SUPER	SUPERANNUATION	-1,688.73
DD20271.2	25/02/2020	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-133.78
DD20271.3	25/02/2020	HOSTPLUS	SUPERANNUATION	-432.04
DD20271.4	25/02/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-223.60
DD20271.5	25/02/2020	MLC SUPER FUND	SUPERANNUATION	-468.98
DD20271.6	25/02/2020	REST SUPERANNUATION	SUPERANNUATION	-256.50
DD20271.7	25/02/2020	WA SUPER	SUPERANNUATION	-12,525.73
DD20271.8	25/02/2020	WESTPAC LIFETIME SUPERANNUATION SERVICE	SUPERANNUATION	-195.05
DD20291.1	11/02/2020	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-161.39
PL 300120	03/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 30.01.2020	-675.80
PL 310120	04/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 31.01.2020	-2,519.90
PL 030220	05/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 03.02.2020	-1,206.40
PL 040220	06/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 04.02.2020	-2,842.70
PL 050220	07/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 05.02.2020	-2,176.40
PL 060220	10/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 06.02.2020	-3,547.10
PL 110220	13/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 11.02.2020	-3,491.50
PL 120220	14/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 12.02.2020	-2,460.20
PL 130220	17/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 13.02.2020	-875.05
PL 140220	18/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 14.02.2020	-2,406.15
PL 170220	19/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 17.02.2020	-1,449.05
PL 180220	20/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 18.02.2020	-3,406.55
PL 190220	21/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 19.02.2020	-3,378.95
PL 200220	24/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 20.02.2020	-2,685.35
PL 210220	25/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 21.02.2020	-11,574.60

Shire of Irwin

List of Accounts paid February 2020 for presentation to the Council Meeting 24 March 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
PL 240220	26/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 24.02.2020	-2,366.95
PL 250220	27/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 25.02.2020	-3,255.25
PL 260220	28/02/2020	DEPARTMENT OF TRANSPORT	DEPT TRANSPORT TAKINGS 26.02.2020	-810.25
				-650,840.19

Sundry Creditors as at 29/02/2020 **0.00**

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

12/3/20
DATE

Shane Ivers
Chief Executive Officer

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR 030220

S.Ivers Credit Card Expenses		
MYOB Australia	Upgrade of MYOB at Visitor Centre Monthly Charge	70.50
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
NAB	Card Fee	9.00
		429.49
	TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT	429.49

ATTACHMENT: CC02

Monthly Financial Statements for the Period Ended 29 February 2020

SHIRE OF IRWIN

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 29 February 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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KEY INFORMATION

Items of Significance

The material variance adopted by the Shire of Irwin for the 2019/20 year is $10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
AGED APPROPRIATE HOUSING - STAGE 2	64%	1,710,449	1,282,836	1,087,941	194,895
CARROLL STREET INTERSECTION - RENEWAL	110%	10,660	10,660	11,729	(1,068)
GRAVEL RESHEETING - BOOKARA ROAD	86%	62,545	62,543	53,663	8,880
GRAVEL RESHEETING - MOUNT HORNER ROAD WEST	58%	62,545	62,543	36,088	26,455
GRAVEL RESHEETING - PIGGERY LANE	27%	62,545	62,543	16,675	45,868
GRAVEL RESHEETING - YARDARINO ROAD	113%	62,545	62,543	70,433	(7,890)
GRAVEL RESHEETING - BAYTIME HOLDINGS ACCESS ROAD SI	0%	62,545	22,099	0	22,099
ALLANOOKA RD SHOULDERS - SAFETY CRITICAL WORKS	96%	22,000	22,000	21,064	936
R2R - ELLERY ROAD RESHEETING	19%	64,115	64,114	12,057	52,057
R2R - BUTCHER ROAD RESHEETING	46%	64,115	64,115	29,685	34,430
R2R - MATSEN ROAD RESHEETING	28%	64,115	64,115	17,743	46,372
R2R - YANDANOOKA ROAD RESHEETING	215%	64,115	64,115	137,947	(73,833)
YEAR 4 OF 4 - POINT LEANDER DRIVE	209%	76,324	76,324	159,520	(83,196)
MORETON TERRACE DESIGN	0%	45,000	45,000	192	44,808
MILO ROAD DESIGN	3%	49,000	49,000	1,638	47,362
BLENHEIM ROAD	0%	10,000	10,000	0	10,000
PEARSE RD SUMP - RENEWAL	8%	26,000	0	1,970	(1,970)
OCEAN DRIVE - DRAINAGE RENEWAL	31%	23,000	0	7,160	(7,160)
DRAINAGE RENEWAL - GENERAL	71%	20,000	20,000	14,155	5,845
KERBING RENEWAL - GENERAL	29%	10,000	10,000	2,890	7,110
CHURCH STREET FOOTPATH	0%	17,000	17,000	0	17,000
GENERAL FOOTPATHS	12%	20,000	20,000	2,340	17,660
RV PARKING AREA	0%	11,109	11,109	0	11,109
FORESHORE MASTERPLAN IMPLEMENTATION WORKS	117%	110,000	65,000	128,875	(63,875)
FORESHORE REHABILITATION WORKS	9%	28,500	3,202	2,520	682
SKATE PARK - PUMP TRACK	0%	250,000	125,000	0	125,000
RURAL SIGNS	82%	67,000	67,000	54,656	12,344
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	70%	480,895	353,757	338,834	(14,923)
Non-operating Grants, Subsidies and Contributions	76%	1,906,784	1,723,254	1,452,767	(270,487)
	75%	2,387,679	2,077,011	1,791,600	(285,411)
Rates Levied	101%	5,314,228	5,310,927	5,359,635	48,708

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 28 February 2019	Current Year 29 February 2020
Adjusted Net Current Assets	82%	$ 2,763,045	$ 2,260,050
Cash and Equivalent - Unrestricted	151%	$ 1,557,170	$ 2,351,923
Cash and Equivalent - Restricted	80%	$ 1,660,289	$ 1,321,145
Receivables - Rates	146%	$ 756,259	$ 1,103,323
Receivables - Other	135%	$ 120,749	$ 163,493
Payables	116%	$ 132,237	$ 153,874

% 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.

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 29 February 2020
Prepared by:Jenny Goodbourn (Supervisor Finance)
Reviewed by: Shane Ivers (CEO)

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

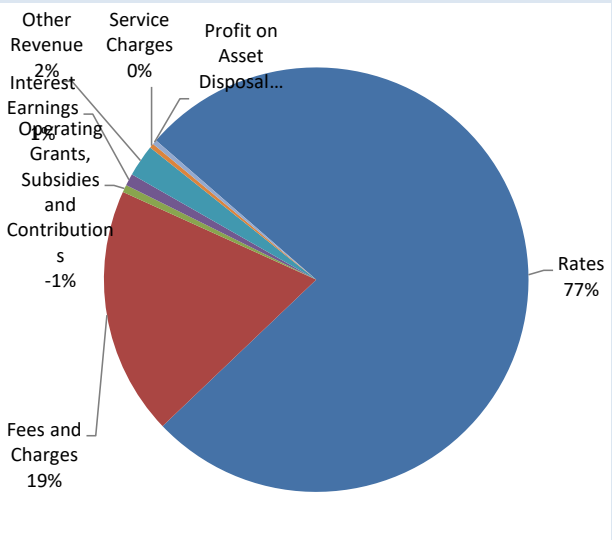
ROUNDING OFF FIGURES

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

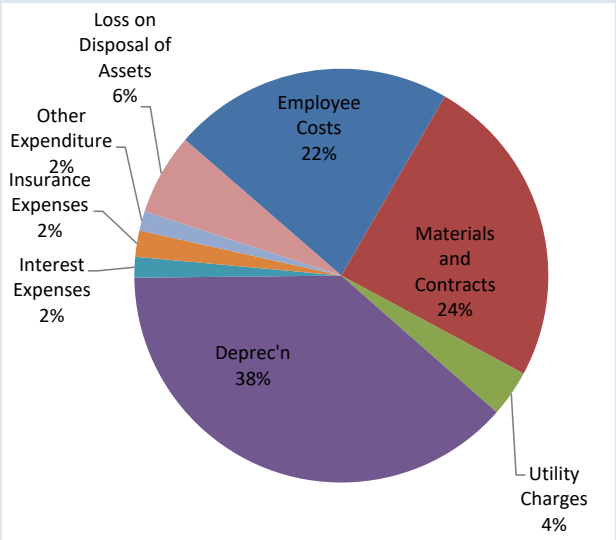
SHIRE OF IRWIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2020

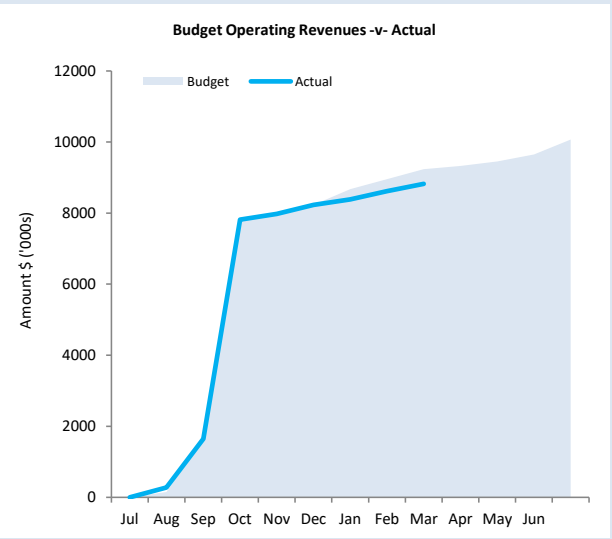
SUMMARY GRAPHS

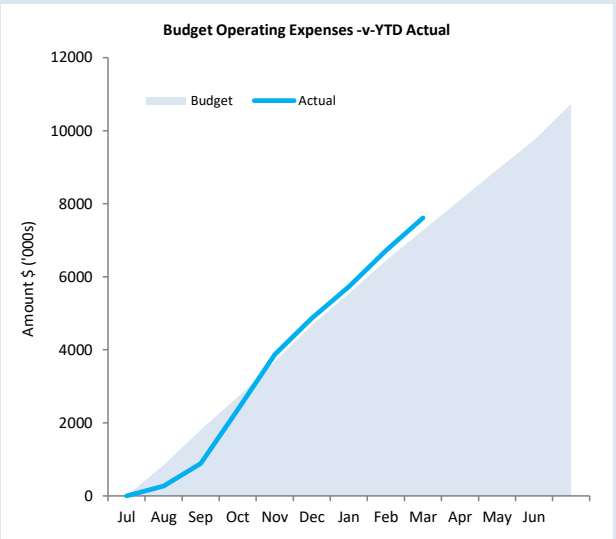
OPERATING REVENUE



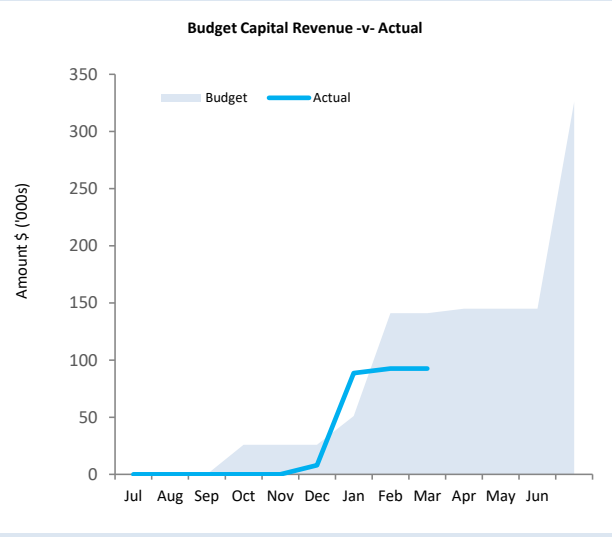
OPERATING EXPENSES



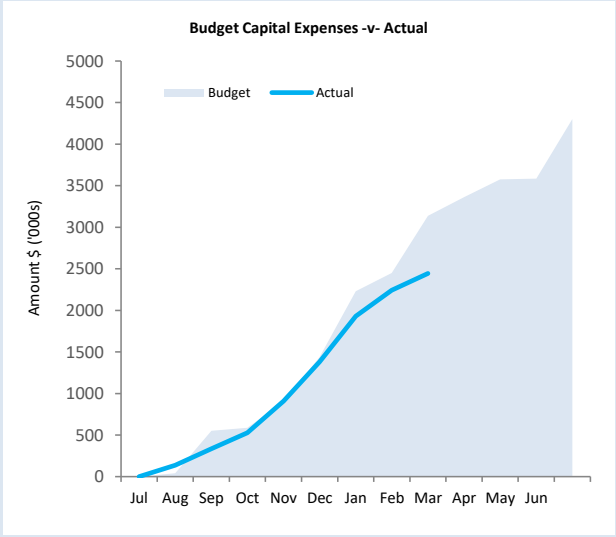




CAPITAL REVENUE



CAPITAL EXPENSES



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

STATUTORY REPORTING PROGRAMS

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

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
Opening Funding Surplus(Deficit)	1	(30,334)	(39,829)	(39,829)	**(39,829)**	0	0%		
Revenue from operating activities									
Governance		200	200	136	**273**	137	101%	▲	
General Purpose Funding - Rates	6	5,314,227	5,314,228	5,308,177	**5,359,635**	51,458	1%	▲	
General Purpose Funding - Other		401,825	401,824	266,312	**277,695**	11,383	4%	▲	
Law, Order and Public Safety		182,764	182,764	96,274	**67,842**	(28,432)	(30%)	▼	S
Health		29,900	29,900	19,936	**15,289**	(4,647)	(23%)	▼	
Education and Welfare		14,200	14,200	9,464	**5,103**	(4,361)	(46%)	▼	
Housing		281,000	281,000	187,328	**187,876**	548	0%	▲	
Community Amenities		915,781	915,781	871,344	**812,026**	(59,318)	(7%)	▼	
Recreation and Culture		265,052	265,052	175,374	**175,631**	257	0%	▲	
Transport		169,252	169,252	149,116	**127,142**	(21,974)	(15%)	▼	S
Economic Services		300,050	300,050	260,296	**193,458**	(66,838)	(26%)	▼	S
Other Property and Services		56,000	56,000	29,992	**59,888**	29,896	100%	▲	S
		7,930,251	**7,930,251**	**7,373,749**	**7,281,857**				
Expenditure from operating activities									
Governance		(564,913)	(564,913)	(409,096)	**(363,729)**	45,367	11%	▲	S
General Purpose Funding		(585,169)	(585,169)	(368,376)	**(391,150)**	(22,774)	(6%)	▼	
Law, Order and Public Safety		(492,560)	(492,560)	(339,216)	**(322,279)**	16,937	5%	▲	
Health		(155,322)	(155,322)	(96,378)	**(131,820)**	(35,442)	(37%)	▼	S
Education and Welfare		(61,212)	(61,212)	(40,752)	**(45,075)**	(4,323)	(11%)	▼	
Housing		(538,941)	(538,941)	(364,364)	**(360,128)**	4,235	1%	▲	
Community Amenities		(1,385,250)	(1,385,250)	(891,519)	**(762,417)**	129,102	14%	▲	S
Recreation and Culture		(2,814,835)	(2,814,835)	(1,878,821)	**(2,241,646)**	(362,825)	(19%)	▼	S
Transport		(3,486,434)	(3,486,434)	(2,456,760)	**(2,597,572)**	(140,812)	(6%)	▼	
Economic Services		(385,280)	(385,280)	(257,521)	**(280,753)**	(23,232)	(9%)	▼	
Other Property and Services		(36,717)	(36,717)	(38,077)	**(27,029)**	11,048	29%	▲	S
		(10,506,634)	**(10,506,634)**	**(7,140,880)**	**(7,523,599)**				
Operating activities excluded from budget									
Add back Depreciation		4,376,844	4,376,844	2,917,704	**2,885,782**	(31,922)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	(67,309)	(67,309)	(42,852)	**454,598**	497,450	(1161%)	▲	
Movement in Leave Reserve (Added Back)		3,526	3,526	0	**993**	993		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**(991,515)**	(991,515)		▼	S
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**120**	120		▲	
Amount attributable to operating activities		**1,736,678**	**1,736,678**	**3,107,721**	**2,108,236**				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	1,906,784	1,906,784	1,723,254	**1,452,767**	(270,487)	(16%)	▼	S
Proceeds from Disposal of Assets	7	233,000	233,000	137,000	**88,636**	(48,364)	(35%)	▼	S
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,850,449)	(1,850,449)	(1,374,836)	**(1,115,220)**	259,616	19%	▲	S
Plant and Equipment	8	(368,585)	(368,585)	(308,585)	**(165,153)**	143,432	46%	▲	S
Furniture and Equipment	8	(131,300)	(131,300)	(106,300)	**(78,247)**	28,053	26%	▲	S
Infrastructure Assets - Roads	8	(919,277)	(919,277)	(829,822)	**(611,948)**	217,874	26%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Public Facilities	8	0	0	0	**0**	0			
Infrastructure Assets - Other	8	(552,000)	(552,000)	(346,702)	**(199,205)**	147,497	43%	▲	S
Amount attributable to investing activities		**(1,681,827)**	**(1,681,827)**	**(1,105,991)**	**(628,370)**				
Financing Actvities									
Proceeds from New Debentures	9	0	0	0	**0**	0			
Repayment of Debentures	9	(271,888)	(271,888)	(151,856)	**(151,856)**	0	(0%)		
Repayment of Lease Financing	9	0	0	0	**(12,875)**	(12,875)		▼	S
Advances to Community Groups		0	0	0	**0**	0			
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal		7,893	7,893	3,921	**3,921**	0	0%		
Transfer to Restricted Cash - Other		0	0	0	**0**	0			
Transfer from Restricted Cash - Other		362,595	362,595	0	**991,515**	991,515		▲	S
Transfer from Reserves	10	85,000	85,000	0	**0**	0			
Transfer to Reserves	10	(208,119)	(208,119)	(19,456)	**(10,692)**	8,764	45%	▲	
Amount attributable to financing activities		**(24,519)**	**(24,519)**	**(167,391)**	**820,013**				
Closing Funding Surplus(Deficit)	1	**(2)**	**(9,497)**	**1,794,510**	**2,260,050**				

KEY INFORMATION
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2019/20 year is $10,000 and 10%.

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

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

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

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

FEES AND CHARGEES
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES
Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME
Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS
All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation expense raised on all classes of assets.

INTEREST EXPENSES
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
Opening Funding Surplus (Deficit)	1	(30,334)	(39,829)	(39,829)	**(39,829)**	0	0%		
Revenue from operating activities									
Rates	6	5,314,227	5,314,228	5,310,927	**5,359,635**	48,708	1%	▲	
Operating Grants, Subsidies and Contributions	12	480,895	480,895	353,757	**338,834**	(14,923)	(4%)	▼	
Fees and Charges		1,733,533	1,733,533	1,467,071	**1,324,413**	(142,658)	(10%)	▼	
Service Charges		0	0	0	**0**	0			
Interest Earnings		113,537	113,537	55,646	**63,879**	8,233	15%	▲	
Other Revenue		220,750	220,750	143,496	**171,009**	27,513	19%	▲	S
Profit on Disposal of Assets	7	67,309	67,309	42,852	**24,088**	(18,764)	(44%)	▼	S
Gain FV Valuation of Assets		0		0	**0**	0			
		7,930,251	**7,930,252**	**7,373,749**	**7,281,857**				
Expenditure from operating activities									
Employee Costs		(2,742,132)	(2,742,132)	(1,938,423)	**(1,651,701)**	286,722	15%	▲	S
Materials and Contracts		(2,372,829)	(2,372,829)	(1,586,003)	**(1,844,090)**	(258,087)	(16%)	▼	S
Utility Charges		(487,400)	(487,400)	(324,898)	**(272,832)**	52,066	16%	▲	S
Depreciation on Non-Current Assets		(4,376,844)	(4,376,844)	(2,917,704)	**(2,885,782)**	31,922	1%	▲	
Interest Expenses		(167,442)	(167,442)	(108,492)	**(121,732)**	(13,241)	(12%)	▼	S
Insurance Expenses		(173,946)	(173,946)	(147,350)	**(154,324)**	(6,974)	(5%)	▼	
Other Expenditure		(186,040)	(186,040)	(118,010)	**(114,451)**	3,559	3%	▲	
Loss on Disposal of Assets	7	0	0	0	**(478,685)**	(478,685)		▼	S
Loss FV Valuation of Assets		0	0	0	**0**	0			
		(10,506,634)	**(10,506,634)**	**(7,140,880)**	**(7,523,599)**				
Operating activities excluded from budget									
Add back Depreciation		4,376,844	4,376,844	2,917,704	**2,885,782**	(31,922)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	(67,309)	(67,309)	(42,852)	**454,598**	497,450	(1161%)	▲	
Movement in Leave Reserve (Added Back)		3,526	3,526	0	**993**	993		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**(991,515)**	(991,515)		▼	S
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**120**	120		▲	
Amount attributable to operating activities		**1,736,678**	**1,736,679**	**3,107,721**	**2,108,236**				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	1,906,784	1,906,784	1,723,254	**1,452,767**	(270,487)	(16%)	▼	S
Proceeds from Disposal of Assets	7	233,000	233,000	137,000	**88,636**	(48,364)	(35%)	▼	S
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,850,449)	(1,850,449)	(1,374,836)	**(1,115,220)**	259,616	19%	▲	S
Plant and Equipment	8	(368,585)	(368,585)	(308,585)	**(165,153)**	143,432	46%	▲	S
Furniture and Equipment	8	(131,300)	(131,300)	(106,300)	**(78,247)**	28,053	26%	▲	S
Infrastructure Assets - Roads	8	(919,277)	(919,277)	(829,822)	**(611,948)**	217,874	26%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Public Facilities	8	0	0	0	**0**	0			
Infrastructure Assets - Other	8	(552,000)	(552,000)	(346,702)	**(199,205)**	147,497	43%	▲	S
Amount attributable to investing activities		**(1,681,827)**	**(1,681,827)**	**(1,105,991)**	**(628,370)**				
Financing Activities									
Proceeds from New Debentures		0	0	0	**0**	0			
Repayment of Debentures	9	(271,888)	(271,888)	(151,856)	**(151,856)**	0	(0%)		
Repayment of Lease Financing	9	0	0	0	**(12,875)**	(12,875)		▼	S
Advances to Community Groups		0	0	0	**0**	0			
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal	9	7,893	7,893	3,921	**3,921**	0	0%		
Transfer to Restricted Cash - Other		0	0	0	**0**	0			
Transfer from Restricted Cash - Other		362,595	362,595	0	**991,515**	991,515		▲	S
Transfer from Reserves	10	85,000	85,000	0	**0**	0			
Transfer to Reserves	10	(208,119)	(208,119)	(19,456)	**(10,692)**	8,764	45%	▲	
Amount attributable to financing activities		**(24,519)**	**(24,519)**	**(167,391)**	**820,013**				
Closing Funding Surplus (Deficit)	1	**(2)**	**(9,497)**	**1,794,510**	**2,260,050**				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2019/20 year is $10,000 and 10%.

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

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

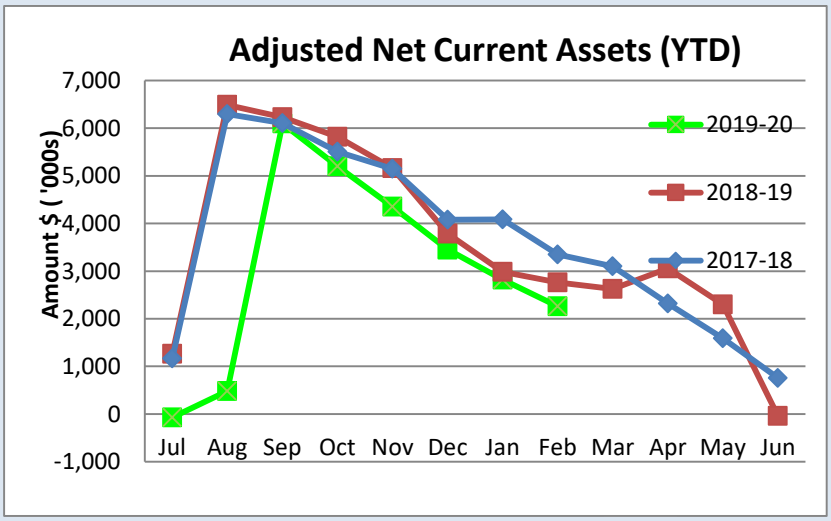
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2019	This Time Last Year 28/02/2019	Year to Date Actual 29/02/2020
		$	$	$
Current Assets				
Cash Unrestricted	2	975,800	1,557,170	2,351,923
Cash Restricted - Reserves	2	1,310,454	1,660,289	1,321,145
Cash Restricted - General	2	1,333,085	602,966	376,298
Cash Restricted - Bonds & Deposits	2	201,190	192,730	200,040
Receivables - Rates	3	282,859	756,259	1,103,323
Receivables - Other	3	397,507	120,749	163,493
Contract Assets	4	0	0	0
Inventories	4	20,118	20,619	20,118
		4,521,014	4,910,782	5,536,340
Less: Current Liabilities				
Payables	5	(1,446,975)	(132,237)	(153,874)
Contract Liabilities	11	0	0	(991,515)
Bonds & Deposits	14	(201,190)	(192,730)	(200,040)
Loan and Lease Liability	9	(271,888)	(55,581)	(126,556)
Provisions	11	(348,465)	(359,213)	(348,465)
		(2,268,518)	(739,761)	(1,820,450)
Less: Cash Reserves	10	(1,310,454)	(1,660,289)	(1,321,145)
Add Back: Component of Leave Liability not Required to be funded		121,943	200,599	122,936
Add Back: Loan and Lease Liability		271,888	55,581	126,556
Less : Loan Receivable - clubs/institutions		(7,889)	(3,868)	(7,889)
Less : Restricted Cash General	15	(1,367,812)	0	(376,298)
Net Current Funding Position		**(39,829)**	**2,763,045**	**2,260,050**

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD Surplus(Deficit)

$2.26 M

Last Year YTD Surplus(Deficit)

$2.76 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

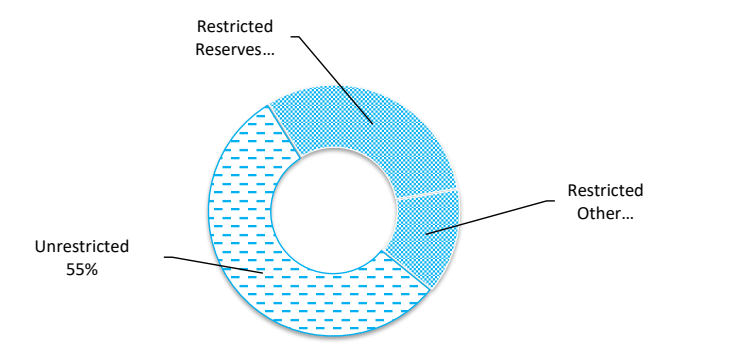
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
CASH ADVANCES	2,050			2,050	Cash on Hand	Nil	On Hand
At Call Deposits							
CASH AT BANK MUNI A/C	2,349,873			2,349,873	NAB	0.50%	At Call
RESERVE FUND BANK A/C		1,321,145		1,321,145	NAB	0.80%	At Call
RESTRICTED ASSETS BANK			376,298	376,298	NAB	0.50%	At Call
BONDS AND DEPOSITS HELD BANK (OLD TRUST FUND BANK)			200,040	200,040	NAB	0.00%	At Call
Term Deposits							
Nil							
Total	**2,351,923**	**1,321,145**	**576,337**	**4,249,405**			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Unrestricted
$4.25 M	$1.32 M

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

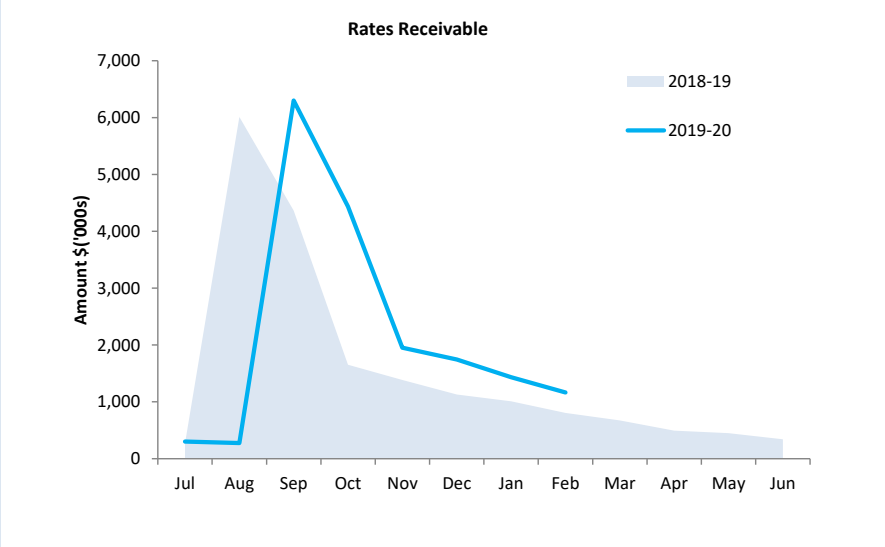
Receivables - Rates & Rubbish	30 June 2019	29 Feb 20
	$	$
Opening Arrears Previous Years	288,294	343,137
Levied this year	5,833,675	6,078,635
Less Collections to date	(5,778,833)	(5,258,172)
Equals Current Outstanding	343,137	1,163,600
Net Rates Collectable	**343,137**	**1,163,600**
% Collected	94.39%	81.88%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	72,197	110	0	42,188	114,495
Percentage	63%	0%	0%	37%	
Balance per Trial Balance					
Sundry Debtors					114,495
Receivables - Other					48,998
Total Receivables General Outstanding					**163,493**

Amounts shown above include GST (where applicable)

KEY INFORMATION

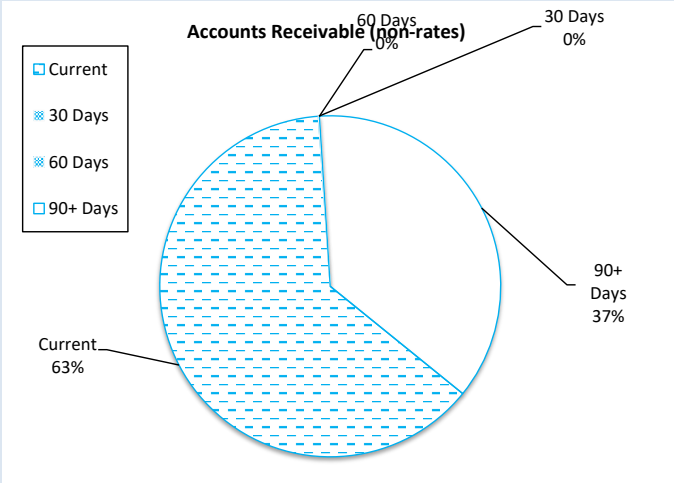
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Collected	Rates Due
82%	$1,163,600

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
$163,493

Over 30 Days
37%

Over 90 Days
37%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2019	Asset Increase	Asset Reduction	Closing Balance 29 Feb 2020
	$	$	$	$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	28,527	0	(3,921)	24,606
Inventory				
Fuel, Visitor and Rec Centres stock on hand	20,118	0	0	20,118
Land held for resale	0	0	0	0
Accrued income and prepayments				
Accrued income and prepayments	1,135	0	(1,135)	0
Contract assets				
Contract assets	0	0	0	0
Total Other Current assets				**44,724**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

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

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

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

CONTRACT ASSETS

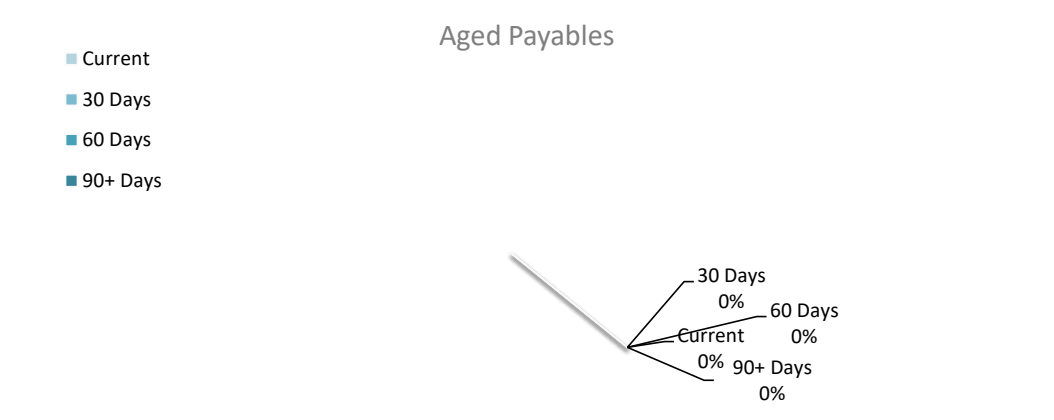
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					0
Other creditors					94,384
Accrued salaries and wages					0
ATO liabilities					44,538
Other accruals/payables					14,952
Total Payables General Outstanding					**153,874**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

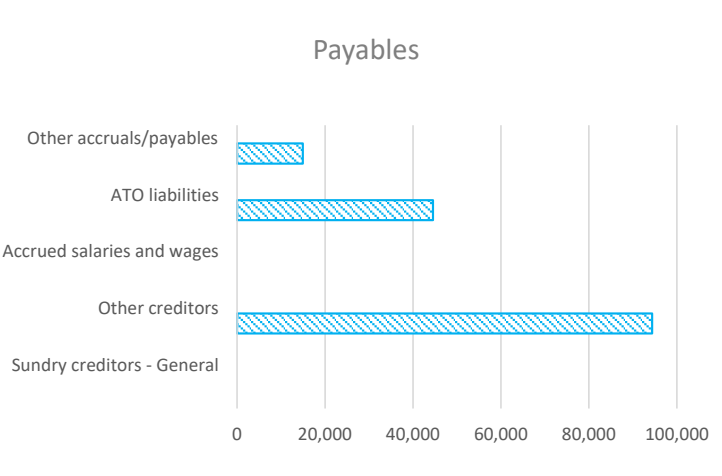
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

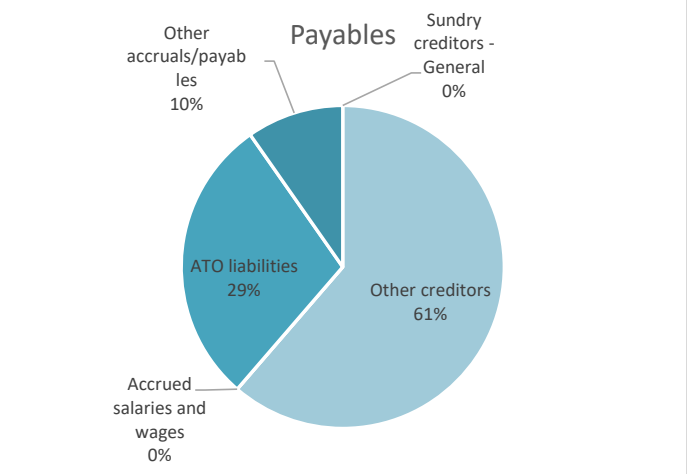


Creditors Due
$153,874

Over 30 Days
0%

Over 90 Days
0%



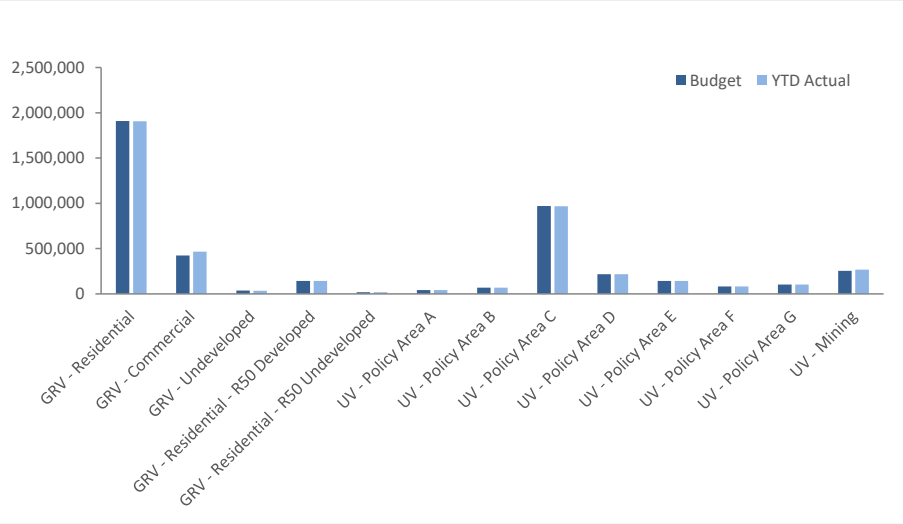


OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

		Amended Budget					YTD Acutal			
RATE TYPE	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	$			$	$	$	$	$	$	$	$
Differential General Rate											
GRV - Residential	0.111808	1,326	17,030,263	1,903,733	2,500	2,500	1,908,733	1,904,115.22	3,124	0	1,907,239
GRV - Commercial	0.111808	122	4,037,915	419,772	2,500	2,500	424,772	451,471.20	0	13,990	465,461
GRV - Undeveloped	0.111808	20	311,776	37,514	0	0	37,514	34,859.05	(28)	0	34,831
GRV - Residential - R50 Develope	0.111808	75	1,284,803	143,651	0	0	143,651	143,651.25	0	0	143,651
GRV - Residential - R50 Undevelc	0.111808	12	166,050	18,566	0	0	18,566	18,565.72	0	0	18,566
UV - Policy Area A	0.014193	5	3,057,000	43,388	0	0	43,388	43,388.00	0	0	43,388
UV - Policy Area B	0.014193	13	4,791,501	68,006	0	0	68,006	68,005.77	0	0	68,006
UV - Policy Area C	0.014193	137	68,102,511	966,550	2,500	2,500	971,550	966,578.94	0	0	966,579
UV - Policy Area D	0.014193	113	15,288,005	216,983	0	0	216,983	216,982.65	0	0	216,983
UV - Policy Area E	0.014193	39	10,140,000	143,917	0	0	143,917	143,917.02	0	0	143,917
UV - Policy Area F	0.014193	24	5,698,003	80,872	0	0	80,872	80,871.76	0	0	80,872
UV - Policy Area G	0.014193	28	7,337,501	104,141	0	0	104,141	104,141.15	0	0	104,141
UV - Mining	0.189882	27	1,406,515	250,226	2,500	2,500	255,226	267,071.88	0	0	267,072
UV - Mining Developed	0.189882	9	865,768	164,394	0	0	164,394	164,393.76	0	0	164,394
Sub-Totals		**1,950**	**139,517,611**	**4,561,713**	**10,000**	**10,000**	**4,581,713**	**4,608,013**	**3,096**	**13,990**	**4,625,099**
	Minimum										
Minimum Payment	**$**										
GRV - Residential	1,021	98	764,631	100,058	0	0	100,058	100,058	0	0	100,058
GRV - Commercial	1,021	65	295,661	66,365	0	0	66,365	66,365	0	0	66,365
GRV - Undeveloped	1,021	465	1,333,517	474,765	0	0	474,765	474,765	0	0	474,765
GRV - Residential - R50 Develope	1,021	7	58,655	7,147	0	0	7,147	7,147	0	0	7,147
GRV - Residential - R50 Undevelc	1,021	14	73,830	14,294	0	0	14,294	14,294	0	0	14,294
UV - Policy Area A	1,021	4	186,500	4,084	0	0	4,084	4,084	0	0	4,084
UV - Policy Area B	1,021	4	163,499	4,084	0	0	4,084	4,084	0	0	4,084
UV - Policy Area C	1,021	23	1,057,589	24,504	0	0	24,504	23,483	531	0	24,014
UV - Policy Area D	1,021	7	339,495	7,147	0	0	7,147	7,147	0	0	7,147
UV - Policy Area E	1,021	0	0	0	0	0	0	0	0	0	0
UV - Policy Area F	1,021	11	629,997	11,231	0	0	11,231	11,231	0	0	11,231
UV - Policy Area G	1,021	1	69,999	1,021	0	0	1,021	1,021	0	0	1,021
UV - Mining	1,021	17	43,175	15,315	0	0	15,315	17,357	(50)	217	17,523
UV - Mining Developed	1,021	0	0	0	0	0	0	0	0	0	0
Sub-Totals		**716**	**5,016,548**	**730,015**	**0**	**0**	**730,015**	**731,036**	**481**	**217**	**731,734**
		2,666	**144,534,159**	**5,291,728**	**10,000**	**10,000**	**5,311,728**	**5,339,049**	**3,577**	**14,207**	**5,356,833**
Discounts							0				0
Concession							0				0
Amount from General Rates							**5,311,728**				**5,356,833**
Ex-Gratia Rates							2,500				2,802
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							**5,314,228**				**5,359,635**

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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

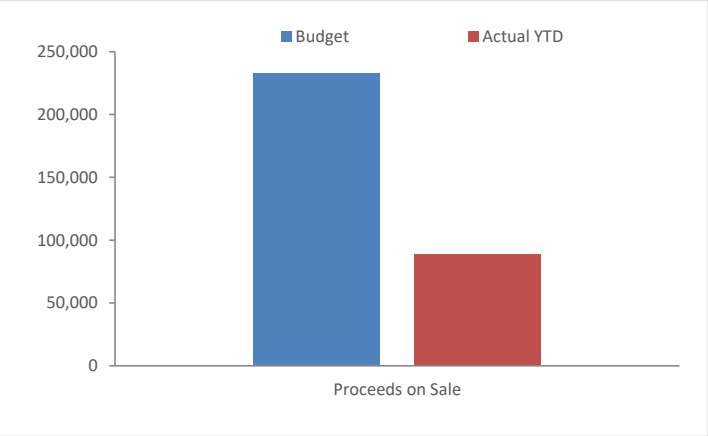


General Rates		
Budget	**YTD Actual**	**%**
$5.31 M	**$5.36 M**	**101%**

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget Net Book Value	Amended Budget Proceeds	Amended Budget Profit	Amended Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Land and Buildings								
2007	Denison Fishermens Hall	0	0			478,462	0		(478,462)
	Plant and Equipment								
2866	2018 Ford Ranger My Super Cc Xl - Community	21,043	30,000	8,957					
3093	2018 Holden Colorado Lt 4X4	22,000	30,000	8,000		23,494	30,000	6,506	
2814	2017 Holden Rgj Colorado Ls 4 X 4 - 523Ir	17,000	25,000	8,000		17,000	26,818	9,818	
2813	2017 Holden Rgj Colorado 4 X 4 Auto - 520Ir	16,100	22,000	5,900					
2858	2017 Holden Rgj Colorado - Operations (P521Ir	15,900	22,000	6,100					
2815	2017 Holden Rgj Colorado Ls 4 X 4 - 525Ir	16,100	22,000	5,900		16,100	23,864	7,764	
2714	Ford Ranger Utility Xl 4X4 2015 (Cesm)	16,500	22,000	5,500					
2758	Skid Steer Loader 226D	41,048	60,000	18,952		3,773	3,773	0	
2764	Coastmac 4.5 Plant Trailer	0	0			4,406	4,182		(224)
2758	Skid Steer Loader Attachments	0	0						
		165,691	**233,000**	**67,309**	**0**	**543,234**	**88,636**	**24,088**	**(478,685)**

KEY INFORMATION



Proceeds on Sale		
Budget	**YTD Actual**	**%**
$233,000	**$88,636**	**38%**

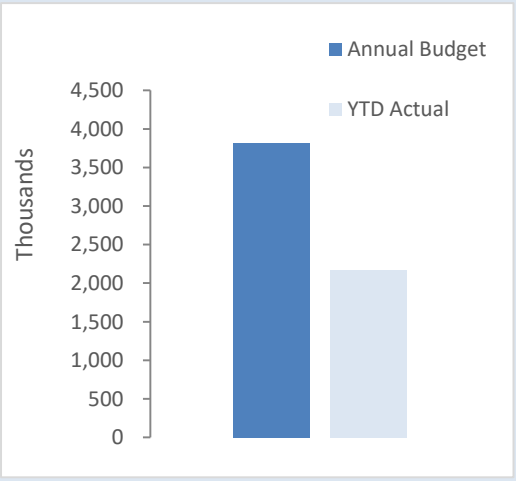
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	Amended YTD Budget	Amended Annual Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land Held for Resale	0	0	0	**0**	0
Land and Buildings	1,850,449	1,374,836	1,850,449	**1,115,220**	(259,616)
Plant and Equipment	368,585	308,585	368,585	**165,153**	(143,432)
Furniture and Equipment	131,300	106,300	131,300	**78,247**	(28,053)
Infrastructure Assets - Roads	919,277	829,822	919,277	**611,948**	(217,874)
Infrastructure Assets - Drainage	0	0	0	**0**	0
Infrastructure Assets - Footpaths	0	0	0	**0**	0
Infrastructure Assets - Public Facilities	0	0	0	**0**	0
Infrastructure Assets - Other	552,000	346,702	552,000	**199,205**	(147,497)
Capital Expenditure Totals	3,821,611	2,966,245	3,821,611	**2,169,774**	(796,472)
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	1,906,784	1,723,254	1,906,784	**1,452,767**	(270,487)
Borrowings	0	0	0	**0**	0
Other (Disposals & C/Fwd)	233,000	137,000	233,000	**88,636**	(48,364)
Council contribution - Cash Backed Reserves					
Various Reserves		0	85,000	**0**	0
Council contribution - operations		**1,105,991**	**1,596,827**	**628,370**	(477,621)
Capital Funding Total		**2,966,245**	**3,821,611**	**2,169,774**	**(796,472)**

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	$3.82 M	$2.17 M	57%

Capital Grant	Annual Budget	YTD Actual	% Received
	$1.91 M	$1.45 M	76%

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

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

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
	Level of completion indicator, please see table at the top of this note for further detail.				$	$	$	$	$
	Buildings								
	Housing								
1.00	AGED APPROPRIATE HOUSING - STAGE 1	2574	1311	1626	0	0	0	(2,200)	(2,200)
0.64	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(1,710,449)	(1,710,449)	(1,282,836)	(1,087,941)	194,895
0.00	AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA P	2574	1311	CJ30	(7,000)	(7,000)	0	0	0
0.00	AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA P	2574	1311	CJ31	(41,000)	(41,000)	0	0	0
0.45	4B KENNEDY HEIGHTS	2584	1311	CJ40	(12,000)	(12,000)	(12,000)	(5,394)	6,606
	Total - Housing				**(1,770,449)**	**(1,770,449)**	**(1,294,836)**	**(1,095,535)**	**199,301**
	Recreation And Culture								
0.00	FISHERMANS HALL DEMOLITION	2404	1311	CJ39	(30,000)	(30,000)	(30,000)	0	30,000
0.00	IRWIN REC CENTRE BUILDING - RENEWAL	2834	1311	CJ05	(20,000)	(20,000)	(20,000)	0	20,000
0.40	REC JETTY	2834	1311	CJ908	(15,000)	(15,000)	(15,000)	(5,955)	9,045
	Total - Recreation And Culture				**(65,000)**	**(65,000)**	**(65,000)**	**(5,955)**	**59,045**
	Other Property & Services								
0.92	CEO OFFICE SOUNDPROOFING	0394	1311	CJ38	(15,000)	(15,000)	(15,000)	(13,730)	1,270
0.92	**Total - Other Property & Services**				**(15,000)**	**(15,000)**	**(15,000)**	**(13,730)**	**1,270**
0.60	**Total - Buildings**				**(1,850,449)**	**(1,850,449)**	**(1,374,836)**	**(1,115,220)**	**259,616**
	Plant & Equipment								
	Other Law, Order & Public Safety								
0.00	COMMUNITY RANGER VEHICLE - REG 502IR	0884	1312	V502	(35,000)	(35,000)	(35,000)	0	35,000
0.00	CESM VEHICLE - REGO 505IR	9911	1312	V505	(34,000)	(34,000)	(34,000)	0	34,000
	Total - Other Law, Order & Public Safety				**(69,000)**	**(69,000)**	**(69,000)**	**0**	**69,000**
	Recreation & Culture								
1.18	PARKS & GARDENS VEHICLE - REG 520IR	2844	1312	V520	(30,000)	(30,000)	(30,000)	(35,549)	(5,549)
0.00	PARKS & GARDENS VEHICLE - REG 521IR	2844	1312	V521	(30,000)	(30,000)	0	0	0
1.07	PARKS & GARDENS SUPERVISORS VEHICLE - REG 523IR	2844	1312	V523	(34,000)	(34,000)	(34,000)	(36,214)	(2,214)
0.21	COMPLIANCE & SAFETY TOOLS & EQUIPMENT	2865	1312	CJ27	(11,085)	(11,085)	(11,085)	(2,378)	8,707
0.01	OPERATIONAL TOOLS & EQUIPMENT	2865	1312	CJ28	(10,000)	(10,000)	(10,000)	(140)	9,860
	Total - Recreation & Culture				**(115,085)**	**(115,085)**	**(85,085)**	**(74,281)**	**10,804**
	Transport								
0.00	LOADER	3534	1312	CJ51	(16,000)	(16,000)	0	0	0
0.32	SIDE TIPPER	3534	1312	CJ52	(19,500)	(19,500)	(19,500)	(6,300)	13,200
0.00	TRAFFIC COUNTERS	3534	1312	CJ54	(21,000)	(21,000)	(21,000)	0	21,000
1.21	RURAL ROAD MAINTENANCE VEHICLE - REG 525IR	3534	1312	V525	(30,000)	(30,000)	(30,000)	(36,286)	(6,286)
0.89	WATER TANKER PTO	3584	1312	CJ50	(14,000)	(14,000)	0	(12,498)	(12,498)
	Total - Transport				**(100,500)**	**(100,500)**	**(70,500)**	**(55,084)**	**15,416**
	Other Property & Services								
0.00	TOWN MAINTENANCE TRUCK TOOLS & EQUIPMENT	5201	1312	CJ53	(35,000)	(35,000)	(35,000)	0	35,000
1.05	VEHICLE FOR SUPERVISOR OPERATIONS - REG 511IR	5201	1312	V511	(34,000)	(34,000)	(34,000)	(35,787)	(1,787)
0.00	BULK FUEL STORAGE TANK & SYSTEM	5300	1312	CJ44	(15,000)	(15,000)	(15,000)	0	15,000
	Total - Other Property & Services				**(84,000)**	**(84,000)**	**(84,000)**	**(35,787)**	**48,213**
0.45	**Total - Plant & Equipment**				**(368,585)**	**(368,585)**	**(308,585)**	**(165,153)**	**143,432**
	Furniture & Equipment								
	Recreation & Culture								
0.00	GYMNASTICS EQUIPMENT - MATS, BOARDS, BEAM ETC	2824	1314	CJ35	(5,000)	(5,000)	(5,000)	0	5,000
	Total - Recreation & Culture				**(5,000)**	**(5,000)**	**(5,000)**	**0**	**5,000**
	Transport								
0.17	INVENTORY MANAGEMENT SYSTEM	3334	1314	CJ43	(8,500)	(8,500)	(8,500)	(1,480)	7,020
	Total - Transport				**(8,500)**	**(8,500)**	**(8,500)**	**(1,480)**	**7,020**
	Other Property & Services								
0.82	IT - RECORDS MANAGEMENT SYSTEM	0264	1314	CJ32	(43,000)	(43,000)	(43,000)	(35,254)	7,746
0.66	IT - HARDWARE	0264	1314	CJ33	(25,000)	(25,000)	0	(16,513)	(16,513)
0.50	IT - WEBSITE & INTRANET	0264	1314	CJ34	(49,800)	(49,800)	(49,800)	(25,000)	24,800
	Total - Other Property & Services				**(117,800)**	**(117,800)**	**(92,800)**	**(76,767)**	**16,033**
0.60	**Total - Furniture & Equipment**				**(131,300)**	**(131,300)**	**(106,300)**	**(78,247)**	**28,053**
	Roads								
	Housing								
0.00	THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS	2586	1317	CJ45	(10,000)	(10,000)	(10,000)	0	10,000
	Total - Housing				**(10,000)**	**(10,000)**	**(10,000)**	**0**	**10,000**
	Transport								
1.10	CARROLL STREET INTERSECTION - RENEWAL	6604	1317	CJ19	(10,660)	(10,660)	(10,660)	(11,729)	(1,068)
0.86	GRAVEL RESHEETING - BOOKARA ROAD	6614	1317	CJ59	(62,545)	(62,545)	(62,543)	(53,663)	8,880
0.58	GRAVEL RESHEETING - MOUNT HORNER ROAD WEST	6614	1317	CJ60	(62,545)	(62,545)	(62,543)	(36,088)	26,455
0.27	GRAVEL RESHEETING - PIGGERY LANE	6614	1317	CJ61	(62,545)	(62,545)	(62,543)	(16,675)	45,868
1.13	GRAVEL RESHEETING - YARDARINO ROAD	6614	1317	CJ62	(62,545)	(62,545)	(62,543)	(70,433)	(7,890)
0.00	GRAVEL RESHEETING - BAYTIME HOLDINGS ACCESS ROAD SPRIN	6614	1317	CJ63	(62,545)	(62,545)	(22,099)	0	22,099
0.96	ALLANOOKA RD SHOULDERS - SAFETY CRITICAL WORKS	6614	1317	SC01	(22,000)	(22,000)	(22,000)	(21,064)	936

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

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

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
	Level of completion indicator, please see table at the top of this note for further detail.								
					$	$	$	$	$
1.00	R2R - CASUARINAS ROAD	6644	1317	CJ17	0	0	0	(15,000)	(15,000)
0.19	R2R - ELLERY ROAD RESHEETING	6644	1317	CJ55	(64,115)	(64,115)	(64,114)	(12,057)	52,057
0.46	R2R - BUTCHER ROAD RESHEETING	6644	1317	CJ56	(64,115)	(64,115)	(64,115)	(29,685)	34,430
0.28	R2R - MATSEN ROAD RESHEETING	6644	1317	CJ57	(64,115)	(64,115)	(64,115)	(17,743)	46,372
2.15	R2R - YANDANOOKA ROAD RESHEETING	6644	1317	CJ58	(64,115)	(64,115)	(64,115)	(137,947)	(73,833)
2.09	YEAR 4 OF 4 - POINT LEANDER DRIVE	6664	1317	CJ16	(76,324)	(76,324)	(76,324)	(159,520)	(83,196)
0.00	MORETON TERRACE DESIGN	6664	1317	CJ22	(45,000)	(45,000)	(45,000)	(192)	44,808
0.03	MILO ROAD DESIGN	6674	1317	CJ23	(49,000)	(49,000)	(49,000)	(1,638)	47,362
0.00	BLENHEIM ROAD	6694	1317	CJ24	(10,000)	(10,000)	(10,000)	0	10,000
0.08	PEARSE RD SUMP - RENEWAL	6754	1317	CJ65	(26,000)	(26,000)	0	(1,970)	(1,970)
0.31	OCEAN DRIVE - DRAINAGE RENEWAL	6754	1317	CJ66	(23,000)	(23,000)	0	(7,160)	(7,160)
0.71	DRAINAGE RENEWAL - GENERAL	6754	1317	DR01	(20,000)	(20,000)	(20,000)	(14,155)	5,845
0.29	KERBING RENEWAL - GENERAL	6754	1317	DR02	(10,000)	(10,000)	(10,000)	(2,890)	7,110
0.00	CHURCH STREET FOOTPATH	6784	1317	CJ25	(17,000)	(17,000)	(17,000)	0	17,000
0.12	GENERAL FOOTPATHS	6784	1317	CJ26	(20,000)	(20,000)	(20,000)	(2,340)	17,660
	Total - Transport				**(898,168)**	**(898,168)**	**(808,713)**	**(611,948)**	**196,765**
	Economic Services								
0.00	RV PARKING AREA	3905	1317	CJ29	(11,109)	(11,109)	(11,109)	0	11,109
	Total - Economic Services				**(11,109)**	**(11,109)**	**(11,109)**	**0**	**11,109**
0.67	**Total - Roads**				**(919,277)**	**(919,277)**	**(829,822)**	**(611,948)**	**217,874**
	Infrastructure - Other								
	Housing								
0.00	THE VILLAGE - SOAKWELLS & DOWNPIPES	2585	1318	CJ46	(8,000)	(8,000)	(8,000)	0	8,000
	Total - Housing				**(8,000)**	**(8,000)**	**(8,000)**	**0**	**8,000**
	Community Amenities								
0.00	CEMETERY LANDSCAPING	2644	1318	CJ03	(27,500)	(27,500)	(27,500)	0	27,500
	Total - Community Amenities				**(27,500)**	**(27,500)**	**(27,500)**	**0**	**27,500**
	Recreation And Culture								
1.17	FORESHORE MASTERPLAN IMPLEMENTATION WORKS	8054	1318	CJ42	(110,000)	(110,000)	(65,000)	(128,875)	(63,875)
0.09	FORESHORE REHABILITATION WORKS	8054	1318	CJ48	(28,500)	(28,500)	(3,202)	(2,520)	682
0.30	DONGARA OVAL - MAINTENANCE	2864	1318	C906	(20,000)	(20,000)	(20,000)	(5,962)	14,038
0.00	SKATE PARK - PUMP TRACK	2864	1318	CJ37	(250,000)	(250,000)	(125,000)	0	125,000
0.11	REC CENTRE OVAL - BORE MAINTENANCE & METRE INSTALATIO	2864	1318	CJ47	(10,000)	(10,000)	(10,000)	(1,121)	8,879
0.06	TREE PLANTING	2864	1318	CJ49	(15,000)	(15,000)	(15,000)	(921)	14,079
0.86	FENCE AT GRANNIES BEACH-BIG 4 CARAVAN PARK	2904	1318	CJ41	(6,000)	(6,000)	(6,000)	(5,150)	850
	Total - Recreation And Culture				**(439,500)**	**(439,500)**	**(244,202)**	**(144,549)**	**99,653**
	Transport								
0.82	RURAL SIGNS	6794	1318	CJ10	(67,000)	(67,000)	(67,000)	(54,656)	12,344
	Total - Transport				**(67,000)**	**(67,000)**	**(67,000)**	**(54,656)**	**12,344**
	Economic Services								
0.00	SIGNAGE - BRAND HIGHWAY	3914	1318	CJ36	(10,000)	(10,000)	0	0	0
	Total - Economic Services				**(10,000)**	**(10,000)**	**0**	**0**	**0**
0.36	**Total - Infrastructure - Other**				**(552,000)**	**(552,000)**	**(346,702)**	**(199,205)**	**147,497**
0.57	**Grand Total**				**(3,821,611)**	**(3,821,611)**	**(2,966,245)**	**(2,169,774)**	**796,472**

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

		New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
Particulars/Purpose	01 Jul 2019	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Recreation and Culture													
Loan 93 - Recreation Centre	2,207,988	0	0	0	67,783	102,832	102,832	2,140,205	2,105,156	2,105,156	105,592	145,896	145,896
Loan 96 - Tennis Courts Resurfacing	118,455	0	0	0	19,166	38,559	38,559	99,290	79,897	79,897	1,818	2,581	2,581
Transport													
Loan 98 - Plant	913,700	0	0	0	60,987	122,604	122,604	852,713	791,096	791,096	12,573	18,282	18,282
	3,240,143	0	0	0	147,935	263,995	263,995	3,092,208	2,976,148	2,976,148	119,984	166,759	166,759
Self supporting loans													
Recreation and Culture													
Loan 97 - Golf Club	28,532	0	0	0	3,921	7,893	7,893	24,610	20,638	20,638	458	683	683
	28,532	0	0	0	3,921	7,893	7,893	24,610	20,638	20,638	458	683	683
Total	3,268,675	0	0	0	151,856	271,888	271,888	3,116,818	2,996,787	2,996,787	120,442	167,442	167,442
Current loan borrowings	271,888							120,032					
Non-current loan borrowings	2,996,787							2,996,787					
	3,268,675							3,116,818					

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

(b) Information on Financing

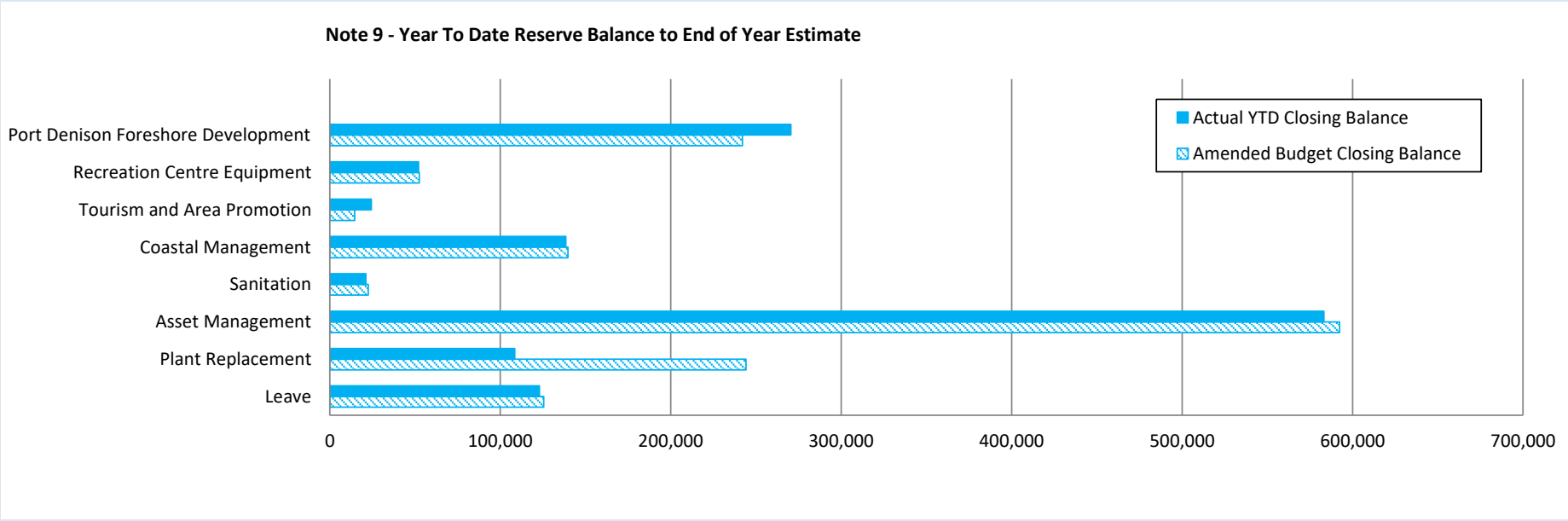
		New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
Particulars/Purpose	01 Jul 2019	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Recreation and Culture													
Solar Panels (67.941%)	52,513	0	0	0	8,747	0	0	43,766	52,513	52,513	877	0	0
Other Property and Services													
Solar Panels (32.059%)	24,779	0	0	0	4,127	0	0	20,652	24,779	24,779	414	0	0
	77,292	0	0	0	12,875	0	0	64,417	77,292	77,292	1,290	0	0
Total	77,292	0	0	0	12,875	0	0	64,417	77,292	77,292	1,290	0	0
Current financing borrowings	19,399							6,525					
Non-current financing borrowings	57,893							57,893					
	77,292							64,417					

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 useful life of the asset.

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Leave	121,943	3,526	993	0	0	0	0	125,469	122,936
Plant Replacement	107,641	1,553	876	135,000	0	0	0	244,194	108,517
Asset Management	578,481	13,881	4,725	0	0	0	0	592,362	583,206
Sanitation	20,947	1,598	171	0	0	0	0	22,545	21,118
Coastal Management	137,272	2,400	1,117	0	0	0	0	139,672	138,390
Tourism and Area Promotion	24,214	423	205	0	0	(10,000)	0	14,637	24,419
Recreation Centre Equipment	51,657	903	421	0	0	0	0	52,560	52,078
Port Denison Foreshore Development	268,298	4,903	2,184	43,932	0	(75,000)	0	242,133	270,482
	1,310,454	**29,187**	**10,692**	**178,932**	**0**	**(85,000)**	**0**	**1,433,573**	**1,321,145**

KEY INFORMATION



OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2019	Liability Increase	Liability Reduction	Closing Balance 29 Feb 2020
		$	$	$	$
Provisions					
Annual leave		169,954	0	0	169,954
Long service leave		178,511	0	0	178,511
Contract Liabilities					
Unspent grants, contributions and reimbursements	**12, 13, 15**	851,007	0	0	851,007
Developer contributions	**15**	140,508	0	0	140,508
Total Other Current assets					**1,339,980**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on Notes 12 and 13. Recognition of these movements will occur at year end when final financial activity has occurred.

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 29 Feb 2020	Current Liability 29 Feb 2020	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	Budget Variations	Expected	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$	$	$
Operating Grants and Subsidies											
General purpose funding											
Grants Commission - Roads (WALGGC)	0	0	0	0	0	151,305	113,478	151,305		151,305	116,483
Grants Commission - General (WALGGC)	0	0	0	0	0	89,883	67,413	89,883		89,883	77,873
Law, order, public safety											
FESA Grant - Operating Bush Fire Brigade (DFES)	14,146	22,598	0	36,744	36,744	35,607	23,738	35,607		35,607	22,598
Bushfire Risk Management Project (DFES)	23,923	3,000	(5,300)	21,623	21,623	0	0	0		0	3,000
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	2,000	1,328	2,000		2,000	0
Community amenities											
Local Planning Scheme Review	22,283	0	0	22,283	22,283	0	0	0		0	0
Springfield Structure Plan Grant	9,392	0	0	9,392	9,392	0	0	0		0	0
Recreation and culture											
Beach Emergency Numbers	0	7,374	0	7,374	7,374	0	0	0		0	7,374
ARC Initiatiative Grant (DLGSC)	0	3,000	0	3,000	3,000	0	0	0		0	3,000
Other Grant Events (Various)	0	6,000	0	6,000	6,000	7,500	5,000	7,500		7,500	6,000
Dept Land & Development Coastal Nodes	1,500	0	0	1,500	1,500	0	0	0		0	0
Coastal Management	6,600	0	0	6,600	6,600	0	0	0		0	0
Transport											
Direct Grant (MRWA)	0	0	0	0	0	76,000	76,000	76,000		76,000	81,483
	77,844	**41,972**	**(5,300)**	**114,516**	**114,516**	**362,295**	**286,957**	**362,295**	**0**	**362,295**	**317,811**
Operating Contributions											
Law, order, public safety											
Community Emergency Services (DFES)	0	19,932	0	19,932	19,932	103,600	51,800	103,600		103,600	19,932
Protection of the Environment	0	1,091	0	1,091	1,091	15,000	15,000	15,000		15,000	1,091
	0	**21,023**	**0**	**21,023**	**21,023**	**118,600**	**66,800**	**118,600**	**0**	**118,600**	**21,023**
TOTALS	**77,844**	**62,995**	**(5,300)**	**135,539**	**135,539**	**480,895**	**353,757**	**480,895**	**0**	**480,895**	**338,834**

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
Provider	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 29 Feb 2020	Current Liability 29 Feb 2020	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	Budget Variations	Expected	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$	$	$
Non-Operating Grants and Subsidies											
Housing											
SIHI Ageing in Place (WA Country Health Service)	731,017	1,250,000	(1,087,941)	893,075	893,075	1,380,000	1,250,000	1,380,000	0	1,380,000	1,250,000
Recreation and culture											
Skate Park - Pump Track (Lotterywest)	0	0	0	0	0	250,000	250,000	250,000	0	250,000	0
Coastal Reserve Works	15,463	0	0	15,463	15,463	0	0	0	0	0	0
Coast Care Grant - Sth Beach Rehabilitation	5,000	0	0	5,000	5,000	0	0	0	0	0	0
Transport											
Roads To Recovery Grant (DoTARS)	0	69,700	(212,431)	(142,731)	(142,731)	214,117	160,587	214,117	0	214,117	69,700
Regional Road Group (MRWA)	0	133,067	(107,567)	25,500	25,500	62,667	62,667	62,667	0	62,667	133,067
Roadwise Funds	6,776	0	0	6,776	6,776	0	0	0	0	0	0
Bridge Grant	14,907	0	0	14,907	14,907	0	0	0	0	0	0
	773,163	**1,452,767**	**(1,407,939)**	**817,990**	**817,990**	**1,906,784**	**1,723,254**	**1,906,784**	**0**	**1,906,784**	**1,452,767**
Total Non-operating grants, subsidies and contributions	**773,163**	**1,452,767**	**(1,407,939)**	**817,990**	**817,990**	**1,906,784**	**1,723,254**	**1,906,784**	**0**	**1,906,784**	**1,452,767**

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY **NOTE 14**
FOR THE PERIOD ENDED 29 FEBRUARY 2020 **BONDS & DEPOSITS AND TRUST FUNDS**

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

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

Description	Opening Balance 01 Jul 2019	Amount Received	Amount Paid	Closing Balance 29 Feb 2020
	$	$	$	$
Restricted Cash - Bonds and Deposits				
Nomination Deposits	0.00	560.00	(560.00)	**0.00**
DDHS Rock Esteidford Funds	0.00	0.00	0.00	**0.00**
Aged Persons Units - Bonds	17,290.83	1,551.40	(850.00)	**17,992.23**
Youth Advisory Council	17,014.33	0.00	0.00	**17,014.33**
Kerbing Deposits	25,900.00	6,000.00	(7,000.00)	**24,900.00**
Dongara Childrens Centre	0.00	0.00	0.00	**0.00**
Old Mill Restoration	0.00	0.00	0.00	**0.00**
Water Main Contributions	0.00	0.00	0.00	**0.00**
Performance Bonds	75,832.52	0.00	0.00	**75,832.52**
Key Bonds & Various	3,120.00	0.00	(50.00)	**3,070.00**
Safer WA Committee	340.52	0.00	0.00	**340.52**
Other Grant Funds	6,643.50	0.00	0.00	**6,643.50**
Various Bonds	3,104.05	2,420.00	(2,820.00)	**2,704.05**
Basketball Club Funds	0.00	0.00	0.00	**0.00**
Shire Of Irwin - LEMC	4,887.30	0.00	0.00	**4,887.30**
BROC Funds	0.00	0.00	0.00	**0.00**
Dongara Community Festival	0.00	0.00	0.00	**0.00**
Toddler Time - Rec Centre	702.97	0.00	0.00	**702.97**
Contributions To Roads_P.O.S.	45,912.11	0.00	0.00	**45,912.11**
Transport	0.00	0.00	0.00	**0.00**
Dongara Public Cemetery	0.00	0.00	0.00	**0.00**
Non Shire - Internal Activity	442.00	(402.00)	0.00	**40.00**
Interest Earned On Trust Items	0.00	0.00	0.00	**0.00**
Sub-Total	201,190.13	10,129.40	(11,280.00)	**200,039.53**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	201,190.13	**10,129.40**	**(11,280.00)**	**200,039.53**

KEY INFORMATION

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2019/20 year is $10,000 and 10%.

Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
Law, Order and Public Safety	(28,432)	(30%)	▼	S	Timing	Timing of recoup of CESM costs - budgeted for February being actioned in March
Transport	(21,974)	(15%)	▼	S	Timing	R2R funding being received later than budgeted.
Economic Services	(66,838)	(26%)	▼	S	Timing	Relates to lease income for caravan and tourist parks investigating
Other Property and Services	29,896	100%	▲	S	Permanent	Higher revenue - reimbursement of workers compensation - offset by higher expenses.
Expenditure from operating activities						
Governance	45,367	11%	▲	S	Permanent	Rates raised higher than budgeted.
Health	(35,442)	(37%)	▼	S	Permanent	Costs for provision of locum doctor and medical centre
Community Amenities	129,102	14%	▲	S	Timing	Town Planning & Regional Development under budget. Public Toilet expenditure under budget
Recreation and Culture	(362,825)	(19%)	▼	S	Permanent	Loss on disposal of asset - Fisherman's Hall. Expenditure under budget Rec Centre.
Other Property and Services	11,048	29%	▲	S	Timing	Investigating PWO and admin recoveries
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(270,487)	(16%)	▼	S	Timing	Pump track grant $250k not received yet. Roads to Recovery grant - timing of recoup. Regional Road Group higher than budgeted.
Proceeds from Disposal of Assets	(48,364)	(35%)	▼	S	Permanent	Two utes budgeted to be disposed not taking place. Sale of skid steer loader not yet completed
Land and Buildings	259,616	19%	▲	S	Timing	SIHI housing expenses coming in later than budgeted. Fisherman's Hall demolition costs moved to operating expenses as asset no longer exists
Plant and Equipment	143,432	46%	▲	S	Timing	Timing of completion of plant purchases - some plant purchases not taking place
Furniture and Equipment	28,053	26%	▲	S	Timing	Completion of records management system not yet finalised
Infrastructure Assets - Roads	217,874	26%	▲	S	Timing	Timing of completion of works programme
Infrastructure Assets - Other	147,497	43%	▲	S	Timing	Pump Track Project not yet commenced
Financing Actvities						
Repayment of Lease Financing	(12,875)		▼	S	Timing	Timing of loan payments later than budgeted
Transfer from Restricted Cash - Other	991,515		▲	S	Timing	Utilisation of unspent grants on projects
Revenue from operating activities						
Other Revenue	27,513	19%	▲	S	Permanent	Reimbursement of workers compensation higher than budgeted.
Profit on Disposal of Assets	(18,764)	(44%)	▼	S	Permanent	Two utes not being sold, Skid steer loader not yet sold
Expenditure from operating activities						
Employee Costs	286,722	15%	▲	S	Permanent	Employee costs running be low budget - timing of recruitment
Materials and Contracts	(258,087)	(16%)	▼	S	Permanent	Materials and contract expenditure higher - more use of contractors. Split of work budgets between staff and materials and contracts
Utility Charges	52,066	16%	▲	S	Timing	Timing of budget payment ahead of actual invoices.
Depreciation on Non-Current Assets	31,922	1%	▲		Permanent	Depreciation being brought into line with actual rates used.
Interest Expenses	(13,241)	(12%)	▼	S	Timing	Timing of loan payments later than budgeted
Loss on Disposal of Assets	(478,685)		▼	S	Permanent	Fisherman's Hall

NOTE 16
BUDGET AMENDMENTS

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					$	$	$	$
		Budget Adoption		Opening Surplus(Deficit)		0		0
		Permanent Changes						
		Opening surplus adjustment					(9,495)	(9,495)
								(9,495)
								(9,495)
								(9,495)
								(9,495)
								(9,495)
								(9,495)
		Changes Due to Timing						(9,495)
								(9,495)
								(9,495)
								(9,495)
								(9,495)
								(9,495)
								(9,495)
								(9,495)
								(9,495)
								(9,495)
								(9,495)
					0	**0**	**(9,495)**	

KEY INFORMATION

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 Local Emergencey Management Committee

Minutes of the Shire of Irwin Local Emergency Management Committee meeting held
4 March 2020

Irwin
Local Emergency Management Committee

MINUTES

NOTICE IS HEREBY GIVEN

That a meeting of the

Irwin Local Emergency Management Committee (LEMC)

Was held on the

Wednesday 4 March 2020
Shire of Irwin Council Chambers
Waldeck Street, DONGARA

Commencing at 2:00pm

Cr. Mike Smith
Shire of Irwin
Chairperson
Irwin LEMC

Comprising of:
Shire of Irwin

LOCAL EMERGENCY MANAGEMENT COMMITTEE TERMS OF REFERENCE

RESPONSIBILITIES IN RELATION TO EMERGENCY MANAGEMENT ARRANGEMENTS

Key responsibilities relevant to local emergency management arrangements are as follows:

Local Government – subject to the Act the responsibilities of local governments are:

- To ensure that effective local emergency management arrangements are Prepared and maintained for its district;
- To manage recovery following an emergency affecting the community in its District;
- To establish one or more local emergency management committees for its District;
- To make its emergency management arrangements available for Inspection, free of charge, by members of the public during office hours;
- To keep a copy of its local emergency management arrangements at the offices of the local government.

Local Emergency Management Committees (LEMC)

- To advise and assist the local government in ensuring that local emergency management arrangements are established for its district;
- To liaise with public authorities and other persons in the development,
- To review and test the local emergency management arrangements; and
- To carry out other emergency management arrangement activities as directed by the SEMC or prescribed by the regulations.

LOCAL EMERGENCY MANAGEMENT COMMITTEES

A local government is to establish one or more local emergency management committees (LEMC) for their district [s. 38 of the Act].

If more than one LEMC is established, the local government is to specify the area in respect of which the committee is to exercise its functions.

A LEMC may consist of:

- council members, employees and other persons;
- council members and other persons; or
- employees and other persons.

LEMC membership:
Chairman: appointed by the relevant local government [s. 38(3) of the Act];

- Local Emergency Coordinator(s): appointed by the State Emergency Coordinator for the local government district [s.37 (1) of the Act], when not appointed as the Chairman;
- In order for emergency management to be effective at the local level, the SEMC recommends that, in addition to those members specified in the Act, LEMC membership should include:
    - Local government representative: when a local government representative is
    - not appointed as the Chairman;
    - Representatives from local Emergency Management Agencies in the local government district, e.g.,DFES representative, health/medical representative,
    - welfare support representative; and
    - Any other representatives as shall be determined by the local government e.g, community champions.
      Other members may be included as determined by the local government, such as community groups (e.g., CWA, local church

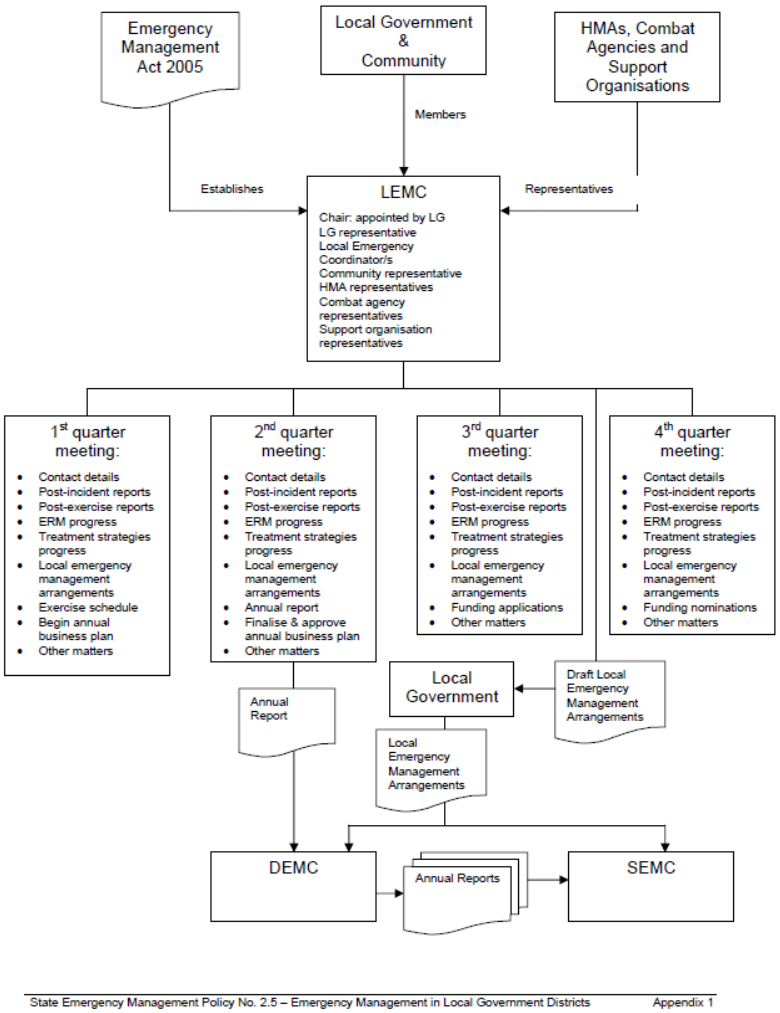
groups), industries (e.g., major hazardous facilities), welfare groups (e.g., Red Cross, Salvation Army), cultural groups, community representatives and the Local Recovery Coordinator. Secretariat and administration support to the LEMC is to be provided by the local government.

- Where the local government identifies the need for representation from a sector for which there is not a local representative, an appropriate alternative representative may be identified from existing community members. For example, specific arrangements maybe made in which a local general practitioner attends the LEMC meetings as a representative of the medical services in the district.
- The term of appointment of LEMC members shall be as determined by the local
- government in consultation with the parent organisation of the members.

LOCAL EMERGENCY MANAGEMENT COMMITTEE PROCEDURES

Appendix 1

Flowchart for the establishment of a LEMC and its functions



State Emergency Management Policy No. 2.5 – Emergency Management in Local Government Districts Appendix 1

FUNCTIONS

The functions of LEMCs are [s.39 of the Act]:

- To advise and assist the local government in ensuring that local emergency management arrangements are established for its district;
- To liaise with emergency management agencies and other persons in the development, review and testing of local emergency management arrangements; and
- To carry out other emergency management activities as directed by the SEMC or prescribed by the regulations.

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2. ANNOUNCEMENT BY THE PERSON PRESIDING

The Chair opened the meeting at 2:01pm, welcomed the Committee members to the meeting and noted apologies.

3. RECORD OF ATTENDANCE / APOLOGIES

Attendance:

Name	Title	Agency
Cr. Mike Smith	Chairperson Shire President	Shire of Irwin
Peter Manners	Community Ranger	Shire of Irwin
Cathy Macartney	Community Paramedic	St John Ambulance
Shane Ivers	Chief Executive Officer	Shire of Irwin
Fran McAllen	Secretary	Dongara Volunteer Fire & Rescue Service
Jon Arden	Representative	Port Denison Marine Rescue
Kyle Pollitt	Executive Officer CESM Irwin	Shire of Irwin
Andrew Gillam	Councillor Captain	Shire of Irwin Irwin South Bush Fire Brigade
Simon Prins	Fire Coordinator	DBCA, Parks & Wildlife
Brian Sloper	Club Captain	Dongara Dension Surf Life Saving
Brodie M'Leane	Lieutenant	Dongara Volunteer Fire & Rescue Service
Hayley Wells	Councillor	Shire of Irwin
Gary Stevenson	Clinical Nurse	Health Dept.

Apologies:

Name	Title	Agency
Brett Cassidy	OIC, Sergeant	WA Police
Peter Herbert	Network Operations Manager	Main Roads WA
Murray Butcher	Captain	Dongara Volunteer Fire & Rescue Service
Keith Shaw	District Emergency Services Officer	Dept. of Communities
Michael Butcher	Captain	Dongara Fire & Rescue Service
Peter Summers	Chief Bush Fire Control Officer	Shire of Irwin
Jessica Henriques	Fire Coordinator	DBCA, Parks & Wildlife
Cr. Grant Eva	Councillor	Shire of Irwin

Visitors:

Name	Title	Agency	Contact

4. DECLARATIONS OF INTEREST

No Disclosure of Interests declared.

5. BUSINESS ARISING FROM PREVIOUS MINUTES

5.1 Confirmation of previous meeting minutes

The minutes of the Committee meeting held on the 4 September 2019 were accepted without amendment

Moved: Jon Arden **Seconded:** Peter Manners **Carried**

5.2 Action Items List

Action items from previous meetings:

Action Item:	Nil
Action 1 Taken: **Date**	
Action 2 Taken: **Date**	
Action Pending:	

6. CORRESPONDENCE IN

Correspondence In:	**Organisation from:** Australian Institute for Disaster Resilience **Matter Relating to:** Australian Journal of Emergency Management (January 2020) [link: https://www.aidr.org.au/media/7473/ajem_2020-01.pdf]
Action Pending:	Nil

Correspondence In:	**Organisation from:** DFES **Matter Relating to:** Acquittal of AWARE Grant (Shire of Irwin Risk Project Report)
Action Pending:	Nil

Correspondence In:	**Organisation from:** VolunteeringWA **Matter Relating to:** Volunteer Communications (Grants, and Volunteer Awards)
Action Pending:	Nil

7. CORRESPONDENCE OUT

Correspondence Out:	**Organisation to:** Midwest-Gascoyne District Emergency Management Committee **Matter Relating to:** Irwin LEMC Minutes (4 September 2019)
Action Pending:	Nil

8. PRESENTATIONS

8.1 Inter- Agency Presentations
Nil

8.2 Other Presentations
Nil

9. STANDING ITEMS

9.1 OASG Activations
Nil

9.2 ISG Activations
Nil

9.3 SEMC Update
Nil

9.4 DEMC Update
Nil

9.5 Issues to be passed up to DEMC / SEMC via DEMA
Nil

9.6 Agency Updates
Nil

9.7 Exercise Updates – *(please ensure the DEMC is invited to all Exercises and that all documentation on completion are provided to DEMC.)*
Nil

9.8 Training
Nil

9.9 Grants / Funding – AWARE /NDRP - *(please ensure the DEMC approves all applications prior to submission)*
Nil

9.10 LEMC Business Improvement
Updates to LEMA and Member Contact Details, as follows:
- Cathy Macartney (SJA Community Paramedic) update to email address;
- Member additions 1) Brian Sloper (Dongara Denison Surf Life Saving)
  2) Gary Stevenson (Health Dept.)

Action Item: Provide copies of LEMA to new members.

10. GENERAL BUSINESS

10.1 Agenda Items for Discussion:

- **Community Events :** In light of current public health and safety concerns regarding the COVID-19 pandemic, all scheduled community events for the next three months have been cancelled/postponed.

- **'Slo Mo' Laws :**
  - **Link :** https://www.youtube.com/watch?v=9t57hkwy3hk&feature=youtu.be
  - Presentation attached.

- **Agency Updates :**
  - **Shire of Irwin (Shane Ivers) :** Advises he is working with the Shire's Operations team to improve response times to fires.

    Shire of Irwin (Kyle Pollitt) : Advises Dongara Volunteer Fire & Rescue turned out to a house fire this morning, and discovered there was no reticulated water supply in either Church or Armstrong Streets.

    Action Item : Send letter to Water Corporation (cc DFES), and escalate to DEMC.

  - **Dongara Volunteer Marine Rescue (Jon Arden) :** Advises the paperwork to get their new boat is awaiting sign-off by the Minister for Emergency Services, then it can go out to tender.

  - **St John Ambulance (Cathy Macartney) :** Providing regular updates to the Sub Centres regarding the COVID-19 outbreak.
    (Discussion ensues with members).

    Action Item : Cathy will provide what information she has for dissemination amongst members.

  - **DBCA, Parks & Wildlife (Simon Prins) :** Advised upgrading breaks around Mt Adams with a view to undertaking prescribed burns later in the year.

  - **Health (Gary Stevenson) :** Advised they have witnessed an increase in the number of patients coming through Emergency as a result of the closure of the Dr's Surgery.

    He also added that Health's local outlook on the COVID-19 impact in Dongara is low. That being said, they have increased stocks of PPE, and have an isolation room in preparedness of cases presenting.

(Please ensure DEMC members are invited to LEMC's through the DEMA role.)

12. NEXT MEETING

Next meeting of the Irwin LEMC will be held on 3 June 2020 at 2:00pm at the Shire of Irwin Council Chambers, Waldeck Street, Dongara.

Agencies are encouraged to host the LEMC meetings and, if possible, provide an overview of their agency's emergency management role.

(Please ensure all agenda and minutes are sent to the DEMA.)

13. CLOSURE OF MEETING

Close 2:25 pm

_____ _____

Chair Date

THESE MINUTES ARE ISSUED SUBJECT TO CONFIRMATION AT THE NEXT LEMC COMMITTEE MEETING



WESTERN AUSTRALIA POLICE

Stationary response vehicle (SLOMO)

- Law effective 2 March 2018
- Only applies to
  - Emergency vehicles
  - Motor break down service vehicles (eg: RAC)
  - MRWA incident response vehicles
- Slow to a speed to safely stop
- Change lanes (if vehicle in the lane or middle of road)
- Pass at 40 km/h
- Penalty - $300 and 3 Demerit Points