ORDINARY COUNCIL MEETING

26 May 2020

Attachment Booklet – May 2020

8. PRESIDENT'S ANNOUNCEMENTS

Media
Farm Weekly Article

Correspondence In
Letter from the Hon Rita Saffioti MLA

Letter from the Premier of WA

Letter from the Hon Ben Wyatt MLA and the Hon David Templeman MLA

Fracking plans still under the surface

By **BREE SWIFT**

WITH gas exploration ramping up on exploration licences in Western Australia's Mid West, local communities, farmers and activist groups are concerned there will be nothing to stop energy companies from using hydraulic fracturing in the future if unconventional gas resources are found within the area.

When a hydraulic fracking moratorium was lifted on existing petroleum titles in WA in November 2018, 98 per cent of the State was left protected from fracking, while the controversial mining process was legalised within the remaining two per cent of the State, covering areas in the Kimberley, Wheatbelt and Mid West.

The decision came after a 12-month inquiry, led by Environmental Protection Authority (EPA) chairman Tom Hatton and commissioned by the McGowan government.

A total of 44 recommendations were made to tighten regulations, including no fracking to be allowed within two kilometres of public drinking water sources, all projects to include EPA assessment, an enforceable code of practice and no fracking within two kilometres of towns and dwellings.

However with 15 operators actively exploring for oil and gas in 23 exploration permits in the Perth Basin and the hydraulic fracturing ban area only affecting four titles in the southern Perth Basin, some locals are concerned the extraction method may be used down the track once gas prices improve, if unconventional gas resources are found.

ASX-listed oil and natural gas exploration and production company, Beach Energy's plans to undertake a 97,000 hectare 3D seismic survey (Zemira) in the area has been met by some opposition from local residents.

The surveys, which are looking for gas, will stretch across the shires of Irwin, Three Springs, Mingenew and Carnamah.

A Beach Energy spokesperson told *Farm Weekly* the company had been engaging relevant shires in the region over the past six months, even though the survey was more than 18 months away.

"Beach prides itself on working within the stringent conditions set by regulatory bodies across Australia, including Western Australia and has no plans to conduct fracture stimulation activities (fraccing) in the region," the company spokesperson said.

However Lock the Gate Alliance spokeswoman Simone Van Hattem said the group remained sceptical.

"The surveys may be searching for conventional gas, but if unconventional resources are found there will be nothing to stop fracking occurring down the track, once prices inevitably improve," Ms Van Hattem said.

"It's been a problem with a lot of companies which claim they are looking for conventional gas, but don't rule out fracking and we know there is tight and shale gas there.

"There have already been exploration fracks in the area and the companies couldn't do much more without needing to frack, so that's exactly why the government lifted the moratorium there.

"If there was a lot of gas that could be taken out without fracking they would have done it by now, as fracking is a much more expensive method."

Ms Van Hattem said the organisation believed some of the oil and gas companies exploring in the Mid West had altered the wording on their websites.

"Some of the companies have actually removed the word 'tight' from their documents since we pointed out that word was mentioned – we know Strike Energy definitely did that," Ms Van Hattem said.

"Now companies are trying to say it's just sandstone or it's not 'as tight'."

Strike Energy made a significant conventional gas discovery in the Perth Basin in August 2019, which will be developed as the West Erregulla Project.

The company's managing director, Stuart Nicholls, said they would not be fracking in the Perth Basin.

"Strike is targeting deep, conventional gas sources that do not require hydraulic fracturing to be produced," Mr Nicholls said.

"Gas from this discovery had been contracted to Wesfarmers and could ultimately be used in the local production of fertiliser for WA's farmers.

"We have further appraisal drilling planned for later this year and ongoing exploration activities planned over 2021."

With the EPA announcing it would hold a public review over Beach Energy's seismic surveys in the area in April, Lock the Gate Alliance WA co-ordinator Jarrad Thomas said the organisation strongly welcomed the decision.

"People power has been successful here in ensuring the EPA's assessment of this massive gas survey across the Mid West region is open to public comment and review," Mr Thomas said.

"The public deserves the most complete information possible on what the gas companies are targeting here and how local communities will be impacted."

Out of 358 submissions in response to the Beach Energy plan, 350 of those called for a public review.

Irwin farmer Rod Copeland said locals were concerned about the impacts of the seismic testing on farm biosecurity and the spread of dieback.

"I can take you to different positions in paddocks on the farm next door where thumper trucks have worked during previous seismic operations and the indent in the soil would still be there and this work was carried out in early 2012," Mr Copeland said.

"Compaction of soil doesn't occur at the surface – it's about one metre down where the worst compaction happens and it can cause problems in your paddocks well into the future unless they are rehabilitated by deep ripping below one metre to remove them."

With about 1000 hectares of vegetation to be cleared for the seismic surveys, Mr Copeland said he was also concerned about the impact the surveys would have on the native bushland.

"They use the word 'temporary' for the bushland clearing – but I don't know how you temporarily clear 1000 hectares of bushland," he said.

"The end result could be very good, but I do know that they don't like completing rehabilitation and especially when it means spending dollars.

"You only have to look at what happened up on the Canning Stock Route with the company up there that fracked a well and then went broke – there is a bill for taxpayers for more than $60 million to clean the site up.

"Even on conventional gas wells, there is no guarantee they will clean the site up, so they should be made to lodge a considerable sum of money as surety with the government through an account for rehabilitation – I mean mining companies have to do it, why not the oil and gas industry."

Mr Copeland, who has one plugged and

▼ Continued on page 18

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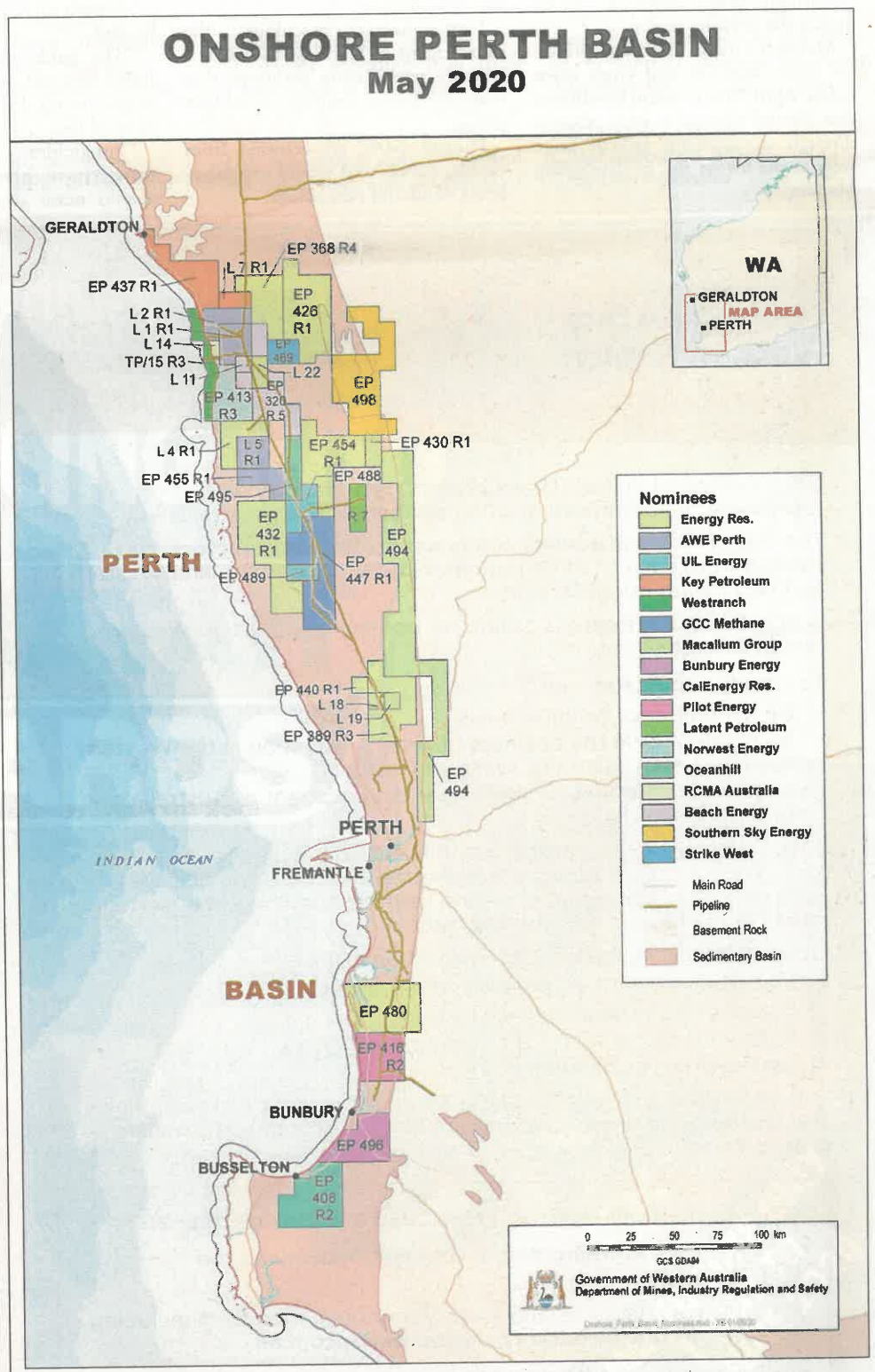

❒ A map showing the mixture of gas and oil projects in the Perth Basin. Exploration permits are designated by the prefix EP or TP while production licences are designated by the prefix L. Fifteen operators are activelyexploring for oil and gas in 23 exploration permits in the Perth Basin. Map provided by the Department of Mines, Industry Regulation and Safety.

▲ Continued from page 16

abandoned hydraulically stimulated fractured well on his property and lives within 1km of an operational slick water hydraulically fractured well, said he lived closer to a fracked well than anyone else in WA.

"We've had two sites on our farm and we are still in discussion about the final rehabilitation of our property," Mr Copeland said.

"There is a disused hydraulically stimulated-fracked well by the major oil and gas company operating in the area, which has been abandoned – but that doesn't change the status of that well – within 300 metres of my house.

"That well will remain fracked and an ever increasing threat to our water supply, as the underground salts destroy the steel column."

However Mr Copeland said the most significant concern for locals was that the data from the survey would be used to facilitate fracking in the area later on.

He said we need to look 30 years down the track, suggesting the gas companies would have made their money in 20 years and no longer be around.

"It's not who was here first, it's who will have to be here after to pick up the pieces and endeavour to correct the environmental contamination that will most likely be present for many generations after," Mr Copeland said.

"Contamination issues arise wherever the oil and gas industry establishes itself and this will be no different."

As the owner of a horticultural farm, Mr Copeland said water was his most important resource.

"We can't have a business without it, but a lot of these farmers are broadacre farmers who are making these decisions – but it will affect everyone if it contaminates the water aquifers, because contamination doesn't recognise a boundary fence," he said

"They say they frack the producing zones at about 5000 metres, but the shallowest well fracked here in the Irwin basin was Dongara-24 at 1451m.

"The companies say there is a big difference between coal seam gas (CSG) and tight and shale gas – but the main difference is with CSG they have to pump the water out to release the gas, whereas with tight or shale gas, they use the water to extract the gas."

Mr Copeland said he was waiting on regulations from the State government, due out by December 2020, for new protocols on entry onto private property.

"I would encourage all landowners who are under pressure from oil and gas companies to resist their overtures until clarification on new access and compensation agreements are released," he said.

Having been involved in the consultative process with AWE Limited (acquired by Mitsui & Co. Ltd in May 2018) for their seismic work in the Shire of Irwin prior to the Waitsia Gas project getting started, Mr Copeland said he had some insight into how the companies operated.

"All of the farmers here got together and had collective meetings and I went as an observer, because they were never going to be back onto my place," he said.

"My belief is that no matter how much is offered, it will not compensate for all that has to be given up and especially the devaluation of the property.

"At least through the Public Environmental Review, we can learn more about the nature of the resources the company is targeting, as well as the direct impacts of the clearing and thumper trucks."

A Beach Energy spokesperson said following the survey, rehabilitation of the area would be monitored by experienced environmental specialists annually and compared against a set of completion criteria pre-determined in consultation with relevant authorities.

Mr Nicholls said Strike Energy had been listening to farmers and consulting with those whose land they would possibly need access to.

"We have excellent relationships with our fellow landholders and our surveys will be conducted under strict environmental conditions as determined by WA's environmental regulator," Mr Nicholls said.

Many communities in and around Beach Energy's proposed gas survey have declared themselves fracking gasfield free, including Bonfield (just north of Dongara), Carnamah, Coorow and the Shire of Gingin.

"It's a strong moral stance that brings the community together as a political action," Ms Van Hattem said.

"Generally the results have been 90-95 per cent of people want to stop it and that gets taken to local councillors and MPs and signs get put up in the community so that the companies and politicians know when they're driving through that it isn't wanted.

"Carnamah has a policy about fracking in its extractive industries policy and Three Springs expressed concern to the WA Local Government Association (WALGA).

"The Mayor of Geraldton Shane Van Styn voted to oppose fracking within the city boundaries and they wrote to the State government to do that.

"So the more councils that do that – the more pressure it puts on the State government as well."

Speaking to the presidents of the Shires of Mingenew, Three Springs and Irwin, all three said Strike Energy and Beach Energy had confirmed they were only looking for conventional gas and had no intention to frack.

Three Springs Shire president Chris Lane said all they could do was hold them to their word.

"If it falls within the guidelines of the development and the exploration permits that they have, then they are able to do what they are legally able to do out there," Ms Lane said.

"They are at the end of our shire, so the impact would be quite minimal for our residents, but I just hope they are good corporate citizens and if they are going to have a long-term presence in the area, they support our communities."

Irwin Shire president Michael Smith said the shire's position was neutral on fracking and it was supportive of the State government's independent scientific inquiries.

He said the shire was not concerned about the environmental impacts of Beach Energy's 3D seismic survey and the impact on local farmers' operations.

"A stringent management program was highlighted to the shire, which had been developed in consultation with local farmers and uses the latest modern technology with lower impact equipment," Mr Smith said.

"An example of the consultation with the farmers is that the seismic survey work is seasonal so as not to interfere with farming activities.

"The State government issues gas exploration permits and the shire has no legislative powers with respect to these permits, but the shire will continue to be informed and liaise with these companies on a regular basis, as it has done in the past."

The Nationals WA MP for Moore, Shane Love, who has been vocal in his opposition to fracking over the years, said that oil and gas was a sunset industry and that the companies which wished to undertake fracking had no social licence to operate.

"For years I've been asking oil and gas companies which want to frack – 'what are the economic returns for the local community?' – and the result has been crickets," Mr Love said.

"So why would local people want to support an industry which seems to offer them very little?

"I think had there been a marriage of development of industry with development of gas in my electorate, then people may have listened, but it's never been proposed that we'd see any meaningful development in the area.

"All that we're left with are a few holes with rusty caps on tops which will be there for thousands of years."

Mr Love said in the current environment, gas that required the added cost of fracking would be sure to face significant economic challenges.

> *"For years I've been asking oil and gas companies which want to frack – 'what are the economic returns for the local community?' – and the result has been crickets. So why would local people want to support an industry which seems to offer them very little?*
>
> SHANE LOVE

"I think economically it doesn't make any sense, the price of gas now will probably go negative again and oil reserves are completely full and I know that is short-term, but it's not indicating there's a pent-up level of demand for it," he said.

Mr Copeland said that with all of the renewable and clean energy now available, there was no need for the controversial practice of fracking to continue.

"The government has encouraged them to go in and look for this gas, because they have this fixation that we need gas, but we don't – there is a world oversupply and prices are cheap, so we shouldn't put our water at risk because it's irreplaceable," Mr Copeland said.

Mr Love said the environmental impacts of gas fracking in the Perth Basin looked likely to remain mostly theoretical for the foreseeable future, as long as cheaper gas was readily available in WA.

"At the end of the day, it's pretty clear that the world isn't going to use all of the oil and gas that's available, so there is no need to suck the last molecule of gas out by whatever intrusive method you can find because the world doesn't bloody need it," Mr Love said.

"I'm sure we will be moving beyond gas and oil."

❐ **If you would like to know more about Beach or Strike Energy's operations in the Perth basin, visit beachenergy.com.au/perth-basin or https://strikeenergy.com.au/perth-basin/**

***FARM Weekly* journalist Bree Swift conducted a Q&A session with the Department of Mines, Industry Regulation and Safety deputy director general Phil Gorey on fracking, some of the different types of gas and the various methods required to extract them.**

Q: What is the simple definition of fracking?

A: Hydraulic fracture stimulation, also referred to as "hydraulic fracturing" or "fracking"/"fraccing", is an underground petroleum extraction process that involves the injection of fluids under high pressure into low permeability rock to induce fractures to increase the rock's permeability.

This term is as defined in the Petroleum and Geothermal Energy Resources (Hydraulic Fracturing) Regulations 2017.

The process is usually associated with "unconventional resources" such as shale formations.

Q: When is fracking required and what are the effects of the process?

A: Hydraulic Fracturing is required to extract natural gas from underground rocks with low permeability, such as shale and tight sandstone.

The effect of the process is to increase the permeability of low permeability rocks to enhance the flow and extraction of natural gas that would otherwise not be accessible.

Q: What is shale and tight gas, how do they differ from one another and what are the methods required to extract each type of gas?

A: Shale gas is natural gas trapped in shale rock.

These shales are an organically-rich sedimentary rock formed of very fine-grained, or small, particles, such as clay, that have been compacted to form a layered rock.

Shale can be rich sources of oil and natural gas.

Tight gas is natural gas trapped in subsurface sandstone formations with very low permeability.

Tight gas formations are generally more permeable than shale gas formations.

Shale gas and tight gas resources are typically found between 2000 and 4000 metres underground.

Due to the low permeability of shale and tight gas resources, hydraulic fracturing is often required to extract natural gas from such reservoirs.

Fluids are pumped under high pressure into a petroleum well to create fractures in the rock deep underground to enable the flow of the gas resource to the surface.





Minister for Transport; Planning

Our Ref: 72-24572

Cr Mike Smith
President
Shire of Irwin
crsmith@irwin.wa.gov.au

Dear Cr Smith

DEVELOPMENT ASSESSMENT PANELS: CONFIGURATION AND MEMBERSHIP

I am writing to advise of changes to Western Australia's Development Assessment Panel (DAP) system, in particular a reconfiguration of the existing panels.

The McGowan Government's *Action Plan for Planning Reform* released last year outlines a series of initiatives to simplify and modernise our planning system. This includes a number of changes to the DAP system aimed at delivering more robust processes and promoting greater consistency and transparency in decision making.

A key enabler to achieve this reform is reducing the number of panels to no more than three, which we anticipate will occur within two years. As a transitional measure, effective from 27 April 2020, the existing panels will be reconfigured as a five-panel model as follows:

1. **City of Perth Local Development Assessment Panel (LDAP)**
   Remains unchanged.
2. **Metro Inner-North Joint Development Assessment Panel (JDAP)**
   Comprising the existing Metro West JDAP, City of Stirling, City of Bayswater and Town of Bassendean.
3. **Metro Inner-South JDAP**
   Comprising the existing Metro Central JDAP (except City of Bayswater and Town of Bassendean), City of Fremantle and Town of East Fremantle.
4. **Metro Outer JDAP**
   Comprising the existing Metro East JDAP, Metro North-West JDAP (except City of Stirling) and Metro South-West JDAP (except City of Fremantle and Town of East Fremantle). It is intended that this panel will remain unchanged as part of the future model of no more than three panels.
5. **Regional JDAP**
   Comprising the existing Mid-West/Wheatbelt JDAP, Kimberley Pilbara Gascoyne JDAP and Southern JDAP.

Please find new boundary maps enclosed for your reference (refer Attachment 1 – Development Assessment Panel Boundaries 2020). Further legislative amendments will be progressed over the next two years to reduce the new configuration to a maximum of three panels.

Representation of local interests is a key aspect of the DAP system. As such, your nominated local government members will have their membership transferred to the relevant new panel, under their existing term. They will attend meetings convened under the revised structure to provide local input in the assessment of applications within your local government area. More information about meeting structure and process will be provided to members in the coming weeks.

While local government membership remains unchanged under the new structure, the State Government has appointed a reduced number of specialist members to the panels for a two-year term concluding on 26 April 2022.

Planning and development will be a critical element of our State's recovery agenda, and the State Government recognises the important role the DAP system will play in shaping our communities and supporting our economic future. In addition to the reconfiguration of panels, work is continuing on a range of broad improvement measures that will achieve greater consistency of advice across the DAP system, provide greater transparency, encourage community involvement and ensure continued responsiveness to the changing environment.

If you have any queries regarding these changes, please contact the DAP Secretariat on 6551 9919 or by email to daps@dplh.wa.gov.au. More information, including Frequently Asked Questions, is also available on the Department of Planning, Lands and Heritage website (www.dplh.wa.gov.au/daps).

Thank you for your continued support of the DAP system.

Yours sincerely



HON RITA SAFFIOTI MLA
MINISTER FOR PLANNING

Att 1: Maps – Development Assessment Panel Boundaries 2020
Att 2: List – Development Assessment Panel by Local Government Areas
Att 3: List – Development Assessment Panel Specialist Members

cc: Mr Shane Ivers, Chief Executive Officer
reception@irwin.wa.gov.au

21 APR 2020

Premier of Western Australia

Our Reference: 59-200822

Cr Mike Smith
President
Mr Shane Ivers
Chief Executive Officer
Shire of Irwin

By email: reception@irwin.wa.gov.au

Dear Cr Smith and Mr Ivers

TRANSITION TO A COVIDSAFE AUSTRALIA

Can I thank everyone for their concerted effort so far in battling the Covid 19 pandemic.

On Friday, the National Cabinet agreed a three-step roadmap for easing social restrictions and creating a COVIDSafe Australia, with each State or Territory to apply the restrictions based on local conditions.

Yesterday, I announced the first stage of relaxed measures for Western Australia to commence from Monday, 18 May 2020 including reopening cafés and restaurants to cater for 20 seated patrons.

This additional patron count excludes staff, but must be accommodated with the required social distancing measures in effect.

We want to encourage Western Australians to get back to work and support café and restaurant owners to restart business. We know however in some instances there will be insufficient room to accommodate 20 seated patrons while abiding by the four square metre requirements.

I understand many Councils have already started working with cafes and restaurants to facilitate an expanded footprint of their businesses, and I urge you all to do so.

Wherever practical, we are seeking your support to relax alfresco trading boundaries, associated local laws and any leasing conditions during this time to provide flexibility to support these businesses.

This may include supporting adjacent businesses to work collaboratively in shared spaces.

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www.premier.wa.gov.au

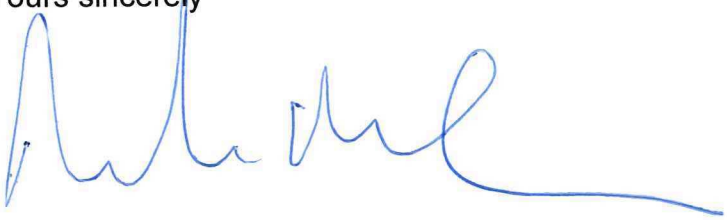
We expect these to be temporary arrangements as we work towards supporting businesses to go back to normal in a considered and careful manner.

These past eight weeks have been some of the most challenging times for our community. While we have seen significant impacts from the COVID-19 pandemic, we have also seen great innovations and extraordinary community support for small businesses and those people experiencing hardship.

Thank you for all of the work undertaken by your Council in recent months to support your community during the COVID-19 pandemic. I wish and your Council every success as your own operations commence transition back to full service.

Thank you in advance for your support.

Yours sincerely



Mark McGowan MLA
PREMIER

11 MAY 2020

15 MAY 2020

Hon Ben Wyatt MLA
Treasurer; Minister for Finance; Aboriginal Affairs; Lands

Our Ref: 69-19072 / 66-12316

Cr Michael Smith
President
Shire of Irwin
PMB 21
DONGARA WA 6525

Dear Cr Smith

WESTERN AUSTRALIAN TREASURY CORPORATION BORROWING FACILITY

We are pleased to announce that, through the Western Australian Treasury Corporation (WATC), the McGowan Government has a range of new and existing options to assist local governments in managing their finances through this period of challenging financial and economic conditions, including:

- access to a new, $100 million short-term lending facility to assist local governments in ongoing cash management in response to COVID-19;
- options to defer, for up to 12 months, existing loan and interest repayments; and
- ongoing access to longer term loans in support of infrastructure and other major initiatives.

The McGowan Government through WATC continues to be a major finance partner with Western Australian local governments, currently providing close to $600 million in loan funding to support the development of local communities.

Neither the State Government nor WATC set a limit for borrowings by local governments. Each local government loan application is assessed on a case-by-case basis against the individual financial circumstances of the applying local government. The established application process and credit assessment criteria seeks to ensure all loans are financially sustainable.

The McGowan Government has reduced the interest rates charged by a further 70 basis points for the new short-term lending facility by waiving the loan guarantee fee.

Level 11, Dumas House, 2 Havelock Street, West Perth, Western Australia 6005
Telephone: +61 8 6552 5900 Fax: +61 8 6552 5901 Email: Minister.Wyatt@dpc.wa.gov.au

We would also encourage local governments, where possible, to take advantage of historically low interest rates for longer term loans to bring forward projects to support local communities and the economic recovery from COVID-19. This may include bringing forward works under Developer Contribution Schemes.

All funding arrangements will need to comply with the provisions in the *Local Government Act 1995*, including the recent changes through the Local Government (Administration) Amendment Regulations 2020, and WATC's internal credit policies and risk assessment criteria.

It is recommended that your finance team contacts WATC to discuss borrowing solutions to support your funding requirements. In addition, your CEO will shortly be invited to an online information session for all local government CEOs to provide more detail on the new short-term lending facility and debt deferral options.

The McGowan Government will continue to work with local governments across Western Australia to assist local communities to meet the challenges that arise due to COVID-19 and to provide support that accelerates the economic recovery.

Yours sincerely

Hon Ben Wyatt MLA
TREASURER

08 MAY 2020

Yours sincerely

Hon David Templeman MLA
MINISTER FOR LOCAL GOVERNMENT

cc: Mayor Tracey Roberts, President
Western Australian Local Government Association (WALGA)

ATTACHMENT: CC01

Accounts for Payment – April 2020

Shire of Irwin

List of Accounts paid April 2020 for presentation to the Council Meeting 25 May 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT25797	02-04-2020	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	EMERGENCY SERVICES LEVY QUARTER 3 2019/20	-71,902.16
EFT25798	02-04-2020	WA TREASURY CORPORATION	LOAN NO 93 & 98	-91,170.76
EFT25799	02-04-2020	YOUNG MOTORS PTY LTD	PURCHASE OF HOLDEN COLORADO FOR CESM OFFICER	-46,752.00
EFT25800	03-04-2020	ANDREW JOHN GILLAM	MEMBERS ATTENDANCE FEES JANUARY TO MARCH	-1,903.00
EFT25801	03-04-2020	AMPAC DEBT RECOVERY (WA) PTY LTD	OUTSTANDING RATES - LEGAL FEES	-99.00
EFT25802	03-04-2020	ATOM	RAGS AND CHEMICAL GLOVES FOR OPERATIONS	-244.22
EFT25803	03-04-2020	BARRY WYSE	MEMBERS ATTENDANCE FEES JANUARY TO MARCH	-1,903.00
EFT25804	03-04-2020	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION MARCH	-302.22
EFT25805	03-04-2020	BLACKWOODS	DISINFECTED CANS FOR OPERATION VEHICLES AND PLANT	-85.93
EFT25806	03-04-2020	BLUESTEEL ENTERPRISES PTY LTD	PROTECTIVE CLOTHING, STOWAGE BAGS, REFLECTIVE STICKERS, ELECTROLYTES, FIRE BLANKETS FOR BUSH FIRE BRIGADES	-4,664.75
EFT25807	03-04-2020	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION MARCH	-2,776.56
EFT25808	03-04-2020	BOB WADDELL CONSULTANT	ASSISTANCE WITH SETUP OF ANNUAL BUDGET DOCUMENT	-3,564.00
EFT25809	03-04-2020	IRWIN RURAL SUPPLIES & STOCKFEEDS	CHEMICALS FOR WEED SPRAYING AND LAYER CRUMBLES FOR CHICKENS	-935.50
EFT25810	03-04-2020	TOLL	FREIGHT CHARGES	-46.53
EFT25811	03-04-2020	DIRECT COFFEE SUPPLIES	REPLACEMENT COFFEE MACHINE FOR RECREATION CENTRE	-4,950.00
EFT25812	03-04-2020	DELTA CLEANING SERVICES	CLEANING CONTRACT MARCH 2020	-12,500.80
EFT25813	03-04-2020	DONGARA HANDYMAN SERVICE	BUILDING MAINTENANCE WORKS AT UNIT 8 & 16 THE VILLAGE	-492.00
EFT25814	03-04-2020	DONGARA BOBCAT & CONTRACTING SERVICES	DRY HIRE OF EXCAVATOR FOR PEARSE RD SUMP WORKS	-2,722.50
EFT25815	03-04-2020	DONGARA NEWSAGENCY	PUBLICATIONS & STATIONERY	-372.63
EFT25816	03-04-2020	DONGARA VETERINARY HOSPITAL	SENTINEL CHICKEN BLEEDING	-136.20
EFT25817	03-04-2020	DONGARA MIDWEST WASTE	6 MONTHLY SERVICE OF COASTAL NODE TOILETS	-7,950.00
EFT25818	03-04-2020	EJAN COMMUNICATIONS	SUPPLY AND INSTALL TWO-WAY REPEATER TO PLANT AND VEHICLES	-4,275.70
EFT25819	03-04-2020	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL	-3,811.08
EFT25820	03-04-2020	REFUEL AUSTRALIA	GREASE FOR SUNDRY PLANT	-411.18
EFT25821	03-04-2020	GLASS CO WA	REFURBISHMENTS TO UNIT 13 THE VILLAGE AND REPAIRS TO SLIDING DOORS AT UNIT 18 & 38 THE VILLAGE	-1,032.13
EFT25822	03-04-2020	GRANT STEVEN EVA	MEMBERS ATTENDANCE FEES JANUARY TO MARCH	-1,903.00
EFT25823	03-04-2020	GYMNASTICS WA	GYMNASTICS COACHING COURSE - GRANT FUNDED	-2,460.00
EFT25824	03-04-2020	HAYLEY WELLS	MEMBERS ATTENDANCE FEES JANUARY TO MARCH	-1,903.00
EFT25825	03-04-2020	ISABELLA MARY SCOTT	MEMBERS ATTENDANCE FEES JANUARY TO MARCH	-1,903.00
EFT25826	03-04-2020	INCITE SECURITY	INSPECTION AND MAINTENANCE REPAIRS TO SECURITY SYSTEMS INCLUDING CAMERAS AT DEPOT, REC CENTRE AND ADMIN	-1,597.75
EFT25827	03-04-2020	JASON SIGNMAKERS	STREET SIGN BRACKETS	-998.80
EFT25828	03-04-2020	JB HI-FI GROUP PTY LTD	LAPTOPS FOR COUNCILLORS DUE TO CV19	-7,368.00
EFT25829	03-04-2020	JOCKS BOBCAT & TRUCK HIRE	CLEARING OF WATTLE ON PREMIER CIRCLE	-330.00
EFT25830	03-04-2020	KLEENHEAT GAS	BULK GAS REFILL AT RECREATION CENTRE	-548.49
EFT25831	03-04-2020	BRYAN HENDRICK KLEINSMAN	PEARSE ROAD SUMP WORKS	-2,376.00
EFT25832	03-04-2020	MARK LEONARD	MEMBERS ATTENDANCE FEES JANUARY TO MARCH	-1,903.00
EFT25833	03-04-2020	LG PEOPLE & CULTURE	PREPARATION AND FACILITATION CEO KPI WORKSHOP WITH COUNCIL	-1,045.00
EFT25834	03-04-2020	LUCINDA'S EVERLASTINGS	VISITOR CENTRE STOCK	-295.00
EFT25835	03-04-2020	MARK CAMERON	VISITOR CENTRE STOCK	-90.00
EFT25836	03-04-2020	MAIN ROADS HEAVY VEHICLE OPERATIONS	OVERSIZE PERIOD PERMIT FOR PRIME MOVER	-50.00
EFT25837	03-04-2020	MCDONALDS WHOLESALERS	REC CENTRE SUPPLIES	-76.30
EFT25838	03-04-2020	NAVSDRON TRUST PTY LTD	OFFSITE FINANCIAL ASSISTANCE - NOVEMBER & DECEMBER 2019	-8,184.00
EFT25839	03-04-2020	MIDWEST SOLAR & WATER WA	REPLACE HOT WATER SYSTEM IN UNIT 9 THE VILLAGE AND REPLACE KITCHEN TAP IN UNIT 1 THE VILLAGE	-969.86
EFT25840	03-04-2020	OAKS CIVIL CONSTRUCTION PTY LTD	TRAFFIC MANAGEMENT FOR DRAINAGE WORKS ON OCEAN DRIVE	-4,966.83
EFT25841	03-04-2020	ONSHORE CABINETS & FURNITURE	DEPOSIT - REPLACE EXISTING KITCHEN DUE TO REFURBISHMENT - UNIT 13 THE VILLAGE	-3,000.00
EFT25842	03-04-2020	OZTROLOGY	VISITOR CENTRE STOCK	-249.00
EFT25843	03-04-2020	MICHAEL SMITH	PRESIDENT ATTENDANCE FEES JANUARY TO MARCH	-2,500.00
EFT25844	03-04-2020	SUBTERRANEAN SERVICE LOCATIONS WA	SERVICE LOCATIONS ON MORETON TCE	-3,740.00
EFT25845	03-04-2020	TERRA FORM CONTRACTING	VEGETATION CLEARANCES ON ALLANOOKA SPRINGS RD & TABLETOP RD	-2,530.00
EFT25846	03-04-2020	T-QUIP	PARTS FOR TORO MOWER AND TORO GROUND MASTER MOWER	-2,070.55
EFT25847	03-04-2020	TYREPOWER LIMITED	TYRE ROTATION ON HOLDEN TRAILBLAZER	-54.38
EFT25848	03-04-2020	VAC WEST INDUSTRIAL	DRAINAGE CLEARANCE WORKS ON MORETON TCE & POINT LEANDER DR	-7,536.65
EFT25849	03-04-2020	WA LOCAL GOVERNMENT ASSOCIATION	E-LEARNING UNIT FOR COUNCILLORS	-1,755.00
EFT25850	03-04-2020	SYNERGY	ELECTRICITY CHARGES	-1,301.63
EFT25851	03-04-2020	IAN FRANCIS WEST	MEMBERS ATTENDANCE FEES JANUARY TO MARCH	-1,903.00
EFT25852	03-04-2020	WESTLINE CONTRACTING	CORE DRILL HOLES ON MORETON TCE TO ESTABLISH PAVEMENT DEPTH	-1,298.00
EFT25853	09-04-2020	BOB WADDELL CONSULTANT	ASSISTANCE WITH SETUP OF NEW ANNUAL BUDGET DOCUMENT	-6,963.00
EFT25854	14-04-2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,240.00
EFT25855	14-04-2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-86.77
EFT25856	14-04-2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-80.00
EFT25857	16-04-2020	AHA! CONSULTING	MEDICAL CENTRE CONSULTATION - FACILITATOR	-11,710.87
EFT25858	16-04-2020	ALYKA	PROGRESS PAYMENT - WEBSITE UPGRADE	-6,875.00
EFT25859	16-04-2020	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES MARCH	-421.33
EFT25860	16-04-2020	BOC LIMITED	OXYGEN CYLINDER RENTAL	-81.55
EFT25861	16-04-2020	BOB WADDELL CONSULTANT	FINANCIAL ASSISTANCE	-825.00
EFT25862	16-04-2020	CANINE CONTROL	CONTRACT RANGER SERVICES	-2,850.00
EFT25863	16-04-2020	CENTRAL WEST CONCRETE PTY LTD	CONCRETE FOR PATH REPAIRS ON FORESHORE	-297.00
EFT25864	16-04-2020	IRWIN RURAL SUPPLIES & STOCKFEEDS	LAYER CRUMBLES FOR CHICKENS	-29.00
EFT25865	16-04-2020	DALLYWATER CONSULTING	CONSULTANT EHO SERVICES	-6,076.40

Shire of Irwin

List of Accounts paid April 2020 for presentation to the Council Meeting 25 May 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT25866	16-04-2020	DC TWO PTY LTD	MONTHLY DESKTOP SUPPORT -APRIL 2020	-6,760.80
EFT25867	16-04-2020	DONGARA HANDYMAN SERVICE	PROGRESS PAYMENT - PUBLIC ABLUTIONS COVID-19 MODIFICATIONS AND INSTALL DOOR AT DEPOT	-7,850.00
EFT25868	16-04-2020	DONGARA BODY BUILDERS	MAINTENANCE OF HEAVY PLANT VEHICLES & TRAILERS	-1,271.60
EFT25869	16-04-2020	DONGARA CONCRETE SERVICES	METAL DUST FOR FORESHORE DRAINAGE WORKS	-225.50
EFT25870	16-04-2020	DONGARA DRILLING & ELECTRICAL	SUPPLY AND INSTALL REPLACEMENT AIR CONDITIONER IN CESM OFFICE	-2,079.25
EFT25871	16-04-2020	DONGARA HARDWARE	WATER FOR ADMIN & VISITOR CENTRE	-145.00
EFT25872	16-04-2020	SALVATORE MESSINA	LOCUM DOCTOR FEES	-20,369.60
EFT25873	16-04-2020	ALL DECOR	REPLACE CARPET WITH VINYL IN UNIT 10 THE VILLAGE	-3,008.00
EFT25874	16-04-2020	REFUEL AUSTRALIA	BULK DIESEL FUEL PURCHASE	-11,784.36
EFT25875	16-04-2020	GLASS CO WA	REPLACE ROLLERS ON DOORS AT UNIT 5 THE VILLAGE	-218.88
EFT25876	16-04-2020	HLS LEGAL	PROFESSIONAL FEES	-534.60
EFT25877	16-04-2020	INFORMATION ENTERPRISES AUSTRALIA	DEVELOPMENT OF RECORDKEEPING PLAN	-2,887.50
EFT25878	16-04-2020	JODEY EDWARDS	CONTRACT LANDSCAPING - THE VILLAGE	-2,673.00
EFT25879	16-04-2020	KIRKLAND ELECTRICAL SERVICES	INSPECT AIR CONDITIONER IN CESM OFFICE	-110.00
EFT25880	16-04-2020	BRYAN HENDRICK KLEINSMAN	WORKS ON PEARSE ROAD AND DAWSON AVENUE SUMPS	-1,485.00
EFT25881	16-04-2020	MCDONALDS WHOLESALERS	BINS FOR OPERATIONS	-1,644.50
EFT25882	16-04-2020	GERALDTON TOYOTA	PURCHASE OF TOYOTA PRADO	-57,960.84
EFT25883	16-04-2020	MIDWEST SOLAR & WATER WA	REPLACE WATER SERVICE FROM METER TO BUILDING AT LIBRARY/ADMIN	-3,107.21
EFT25884	16-04-2020	NEW-GEN SOLUTIONS	EXTRA WORKS FOR WIFI SETUP FOR RETICULATION	-680.30
EFT25885	16-04-2020	CLEANPAK TOTAL SOLUTIONS	MATERIALS FOR OPERATIONS	-183.22
EFT25886	16-04-2020	NORDIC BUILDERS	INSTALLATION OF EXTRA SOUND PROOFING IN CEO OFFICE AT ADMIN	-6,490.00
EFT25887	16-04-2020	OAKS CIVIL CONSTRUCTION PTY LTD	TRAFFIC MANAGEMENT FOR WORKS ON ALLANOOKA SPRINGS ROAD AND OCEAN DRIVE DRAINAGE WORKS	-2,115.85
EFT25888	16-04-2020	OCLC (UK) LTD	AMBLI LIBRARY ANNUAL FEE	-659.45
EFT25889	16-04-2020	ONSHORE CABINETS & FURNITURE	SUPPLY AND INSTALL BENCHTOP IN UNIT 16 THE VILLAGE	-1,380.00
EFT25890	16-04-2020	PEST A KILL	VERMIN BAITING AT OLD TENNIS CLUB ROOMS	-99.00
EFT25891	16-04-2020	RURAL HEALTH WEST	EXCESS TRAVEL COSTS FOR LOCUM DOCTOR	-673.26
EFT25892	16-04-2020	GLENN SCHOFIELD PAINTING SERVICES	PAINTING OF UNIT 13 THE VILLAGE	-5,918.00
EFT25893	16-04-2020	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET BINS COLLECTION, FRONT LIFT COLLECTION, TRANSFER STATION MTCE AND LANDFILL MTCE	-54,540.99
EFT25894	16-04-2020	SYNERGY	ELECTRICITY CHARGES	-9,295.64
EFT25895	16-04-2020	Z-CARD POCKETMEDIA SOLUTIONS	REPRINT OF THUNGARRA TRAILS BROCHURES FOR VISITOR CENTRE	-5,890.50
EFT25896	20-04-2020	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION MARCH 2020	-128,468.00
EFT25897	21-04-2020	STRAND LEGAL & CONVEYANCING	RATES REFUND	-696.58
EFT25898	24-04-2020	AMPAC DEBT RECOVERY (WA) PTY LTD	OUTSTANDING RATES - LEGAL COSTS	-3,828.00
EFT25899	24-04-2020	ATOM	SAFETY EQUIPMENT AND MATERIALS FOR OPERATIONS	-489.50
EFT25900	24-04-2020	ARB GERALDTON	UNDER BONNET TWIN COMPRESSOR WITH HOSE KIT FOR BUSHFIRE BRIGADE	-1,678.00
EFT25901	24-04-2020	BATAVIA HEALTH - MEDICAL	DONGARA MEDICAL CENTRE EXPENSES JANUARY & FEBRUARY 2020	-3,756.57
EFT25902	24-04-2020	BEAUREPAIRES GERALDTON	TRAILER TYRES	-2,829.76
EFT25903	24-04-2020	BENT LOGIC	LIBRARY MEMBERSHIP CARDS	-352.00
EFT25904	24-04-2020	BLACKWOODS	BULK DISPOSAL GLOVES FOR OPERATIONS STAFF	-512.99
EFT25905	24-04-2020	BEINGTHERE SOLUTIONS PTY LTD	MONTHLY VIDEO CONFERENCING FEE - APRIL 2020	-275.00
EFT25906	24-04-2020	CANINE CONTROL	CONTRACT RANGER SERVICES	-1,150.00
EFT25907	24-04-2020	CLYDE & CO (LAWYERS)	PROFESSIONAL LEGAL SERVICES	-2,975.50
EFT25908	24-04-2020	TOLL	FREIGHT CHARGES	-341.44
EFT25909	24-04-2020	DIAL BEFORE YOU DIG	QUARTERLY REFERRAL SERVICE CHARGE JANUARY TO MARCH	-110.00
EFT25910	24-04-2020	DELTA CLEANING SERVICES	TOUCH POINT CLEANING FOR MARCH	-2,310.24
EFT25911	24-04-2020	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	CADASTRAL DATA FOR SYNERGYSOFT MAPPING	-1,408.00
EFT25912	24-04-2020	DONGARA HANDYMAN SERVICE	FINAL PAYMENT - PUBLIC ABLUTION COVID-19 MODIFICATIONS, INSTALL EXTERNAL ELECTRICAL CABINET AT THE VILLAGE, BUILDING MAINTENANCE WORKS AT VISITOR CENTRE AND THE VILLAGE AND REMAINING BALANCE OF REFURBISHMENT WORKS AT UNIT 13	-12,024.00
EFT25913	24-04-2020	DONGARA FENCING	INSTALLATION OF FENCING AT PEARSE ROAD SUMP AND SUPPLY & INSTALL NEW GATES AT PIT ENTRY AT TRANSFER STATION	-6,382.70
EFT25914	24-04-2020	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDEN, BUILDING & ROAD MAINTENANCE SUPPLIES INCLUDING GALVANISED PIPES AND PALLET OF CEMENT FOR SIGN INSTALLATION	-8,567.25
EFT25915	24-04-2020	DONGARA DRILLING & ELECTRICAL	INSPECT AIR CONDITIONER IN UNIT 16 THE VILLAGE	-110.00
EFT25916	24-04-2020	DONGARA TREE SERVICES	PRUNE AND TRIM TREES AT TYREPOWER, BRADY ST, BRENNAND ROAD, WALDECK STREET, VISITOR CENTRE AND THE VILLAGE	-2,750.00
EFT25917	24-04-2020	DONGARA DENISON LOCAL RAG	VISITOR CENTRE STOCK	-26.00
EFT25918	24-04-2020	RIVERBEND FOODWORKS DONGARA	RECEPTIONS AND REFRESHMENTS & REC CENTRE KIOSK SUPPLIES MARCH	-258.39
EFT25919	24-04-2020	EASY AUTO CARE	SERVICE OF TOYOTA PRADO	-599.25
EFT25920	24-04-2020	EJAN COMMUNICATIONS	SUPPLY TWO-WAY REPEATER TO TABLETOP TRANSMISSION TOWER	-5,353.70
EFT25921	24-04-2020	ALL DECOR	REPLACE FLOOR COVERINGS IN UNIT 13 THE VILLAGE AFTER VACANCY	-2,682.00
EFT25922	24-04-2020	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL	-14,390.34
EFT25923	24-04-2020	REFUEL AUSTRALIA	FUEL CARD PURCHASES AND BULK DIESEL PURCHASE	-6,606.53
EFT25924	24-04-2020	GLASS CO WA	REPLACE FRONT SCREEN DOOR AT CHARITIES SHOP AND REPLACE SECURITY DOOR CLOSER AT UNIT 8 THE VILLAGE	-822.33
EFT25925	24-04-2020	HILLE THOMPSON & DELFOS	BOUNDARY IDENTIFICATION FOR MILO ROAD CROSSING DESIGN	-2,948.00
EFT25926	24-04-2020	INCITE SECURITY	QUARTERLY MONITORING SERVICE - REC CENTRE AND ADMIN	-313.50
EFT25927	24-04-2020	JASON SIGNMAKERS	NAME BLADE SIGNAGE	-5,810.84
EFT25928	24-04-2020	JB HI-FI GROUP PTY LTD	LAPTOP FOR COUNCIL CHAMBERS	-658.00
EFT25929	24-04-2020	KLEENHEAT GAS	GAS CYLINDER BOTTLE ANNUAL RENTAL CHARGE	-79.20

Shire of Irwin

List of Accounts paid April 2020 for presentation to the Council Meeting 25 May 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT /CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT25930	24-04-2020 BRYAN HENDRICK KLEINSMAN	CLEAN UP AND LEVEL GRAVEL IN PETERWANGEY ALLEY WAY	-957.00
EFT25931	24-04-2020 DONGARA DENISON LAUNDRY SERVICE	CLEANING OF TABLE CLOTHS AND TOWELS FROM REC CENTRE	-52.97
EFT25932	24-04-2020 LIMITLESS PROMOTIONS	LIFETIME DOG REGISTRATIONS TAGS	-425.00
EFT25933	24-04-2020 LOCK, STOCK & FARRELL	CYLINDER DEADBOLTS FOR PUBLIC ABLUTION CLOSURES	-2,838.00
EFT25934	24-04-2020 NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE	-179.90
EFT25935	24-04-2020 MARKETFORCE PTY LTD	ADVERTISING	-895.74
EFT25936	24-04-2020 MIDWEST CARPENTRY AND ELECTRICAL	INSPECT AND REPAIR FAULT IN REC CENTRE GYM AIR CONDITIONERS	-1,485.00
EFT25937	24-04-2020 MITCHELL & BROWN	OVEN FOR UNIT 13 THE VILLAGE	-1,249.00
EFT25938	24-04-2020 MIDWEST SOLAR & WATER WA	PLUMBING UPGRADE WORKS IN UNIT 13 THE VILLAGE, PLUMBING REPAIRS AT DEPOT, LIBRARY, MEMORIAL PARK, SHIRE ABLUTIONS AND THE VILLAGE	-6,696.37
EFT25939	24-04-2020 NORDIC BUILDERS	PROGRESS PAYMENT - INDEPENDENT LIVING UNITS - SIHI	-159,716.80
EFT25940	24-04-2020 OFFICE NATIONAL	STATIONERY CONSUMABLES	-630.39
EFT25941	24-04-2020 PEMCO DIESEL	SERVICE OF KUBOTA MOWER, JCB TELEHANDLER, JOHN DEERE MOWER AND BOMAG ROLLER	-3,984.05
EFT25942	24-04-2020 PEST A KILL	COCKROACH AND BAIT TREATMENTS AT VISITOR CENTRE	-220.00
EFT25943	24-04-2020 P & M LEESON	LOCUM DOCTORS ACCOMMODATION	-3,300.00
EFT25944	24-04-2020 SEASIDE SIGNS	CLOSED - NO CAMPING PERMITTED SIGNS, PUBLIC ABLUTIONS AND CHARITIES CLOSURE SIGNS	-1,045.00
EFT25945	24-04-2020 SHIRE OF IRWIN	RUBBISH SERVICE CHARGES FOR SHIRE PROPERTIES	-33,165.00
EFT25946	24-04-2020 SUBTERRANEAN SERVICE LOCATIONS WA	LOCATION SERVICES FOR THE INSTALLATION OF SIGNAGE	-715.00
EFT25947	24-04-2020 TAYLOR JORDON PTY LTD - SHAY TAYLOR	LOCUM DOCTOR FEES	-8,250.00
EFT25948	24-04-2020 VANGUARD PRESS	BROCHURE DISPLAY AND TRANSPORT FEE MARCH	-255.71
EFT25949	24-04-2020 VICKIE LORRAINE RIEBE	REFUND	-473.00
EFT25950	24-04-2020 WELL DONE INTERNATIONAL	CALL CENTRE CHARGES MARCH	-499.18
EFT25951	24-04-2020 ON HOLD ON LINE	MONTHLY ON HOLD MESSAGES APRIL	-207.00
EFT25952	24-04-2020 WINC AUSTRALIA PTY LTD	PRINTER CHARGES - DEPOT	-87.08
EFT25953	29-04-2020 IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,100.00
EFT25954	29-04-2020 SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-55.00
EFT25955	29-04-2020 SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-70.00
DD20388.1	28-04-2020 TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES	-80.00
DD20392.1	30-04-2020 TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES INCLUDING PURCHASE OF IPHONES DUE TO COVID-19 REQUIREMENTS	-8,894.95
SOL 04/20	16-04-2020 SHINE TECH SOLAR	SOLAR REPAYMENT APRIL 2020	-1,947.66
CR 010420	01-04-2020 NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING REPLACEMENT IPHONES INCLUDING ADDITIONAL DUE TO COVID-19 REQUIREMENTS, COMPUTER OPERATING AND REC CENTRE EXPENSES	-2,826.24
DD20371.1	07-04-2020 ASGARD SUPERANNUATION	SUPERANNUATION	-171.96
DD20371.2	07-04-2020 AUSTRALIAN SUPER	SUPERANNUATION	-1,182.42
DD20371.3	07-04-2020 COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-262.37
DD20371.4	07-04-2020 HOSTPLUS	SUPERANNUATION	-429.89
DD20371.5	07-04-2020 RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-223.60
DD20371.6	07-04-2020 MLC SUPER FUND	SUPERANNUATION	-468.98
DD20371.7	07-04-2020 REST SUPERANNUATION	SUPERANNUATION	-213.75
DD20371.8	07-04-2020 WA SUPER	SUPERANNUATION	-12,225.34
DD20371.9	07-04-2020 WESTPAC LIFETIME SUPERANNUATION SERVICE	SUPERANNUATION	-266.70
DD20390.1	21-04-2020 ASGARD SUPERANNUATION	SUPERANNUATION	-75.72
DD20390.2	21-04-2020 AUSTRALIAN SUPER	SUPERANNUATION	-897.73
DD20390.4	21-04-2020 RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-44.72
DD20390.5	21-04-2020 MLC SUPER FUND	SUPERANNUATION	-468.98
DD20390.6	21-04-2020 REST SUPERANNUATION	SUPERANNUATION	-53.44
DD20390.7	21-04-2020 WA SUPER	SUPERANNUATION	-11,204.58
DD20390.8	21-04-2020 WESTPAC LIFETIME SUPERANNUATION SERVICE	SUPERANNUATION	-219.22
			-1,073,761.91

Sundry Creditors as at 30/04/2020 **8,596.81**

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

15/5/20
DATE

Shane Ivers
Chief Executive Officer

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR 010420

S.Ivers Credit Card Expenses		
JB HiFi	Iphone - Parks and Garden Call out Phone	503.99
MYOB Australia	Upgrade of MYOB at Visitor Centre Monthly Charge	70.50
CADDIT Pty Ltd	CAD Program Fee	695.00
Spotify	Rec Centre Gym Music	11.99
JB HiFi	Replacement Phone for Works Supervisor	503.99
JB HiFi	Iphones x 2 COVID-19	1,007.99
ZOOM.AUD	Zoom Call Fee	23.78
NAB	Card Fee	9.00
		2,826.24
	TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT	2,826.24

ATTACHMENT: CC02

Monthly Financial Statements for the Period Ended 30 April 2020

Attachment 1
Financial Statements to 30 April 2020

Attachment 2
Amended Financial Statements to 31 March 2020

Attachment 1

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 April 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	77%	1,710,449	1,425,360	1,313,933	111,427
CARROLL STREET INTERSECTION - RENEWAL	100%	11,730	11,730	11,729	1
GRAVEL RESHEETING - BOOKARA ROAD	100%	53,663	49,359	53,663	(4,304)
GRAVEL RESHEETING - MOUNT HORNER ROAD WEST	98%	37,000	34,036	36,088	(2,052)
GRAVEL RESHEETING - PIGGERY LANE	29%	96,000	88,310	27,508	60,802
GRAVEL RESHEETING - YARDARINO ROAD	100%	118,000	88,500	118,184	(29,684)
GRAVEL RESHEETING - BAYTIME HOLDINGS ACCESS ROAD SI	Unbudgeted	0	0	0	0
ALLANOOKA RD SHOULDERS - SAFETY CRITICAL WORKS	96%	22,000	22,000	21,064	936
R2R - ELLERY ROAD RESHEETING	100%	12,070	11,093	12,057	(964)
R2R - BUTCHER ROAD RESHEETING	100%	29,728	27,335	29,685	(2,350)
R2R - MATSEN ROAD RESHEETING	100%	17,752	17,743	17,743	0
R2R - YANDANOOKA ROAD RESHEETING	100%	119,000	89,250	119,367	(30,117)
YEAR 4 OF 4 - POINT LEANDER DRIVE	100%	159,444	159,437	159,520	(83)
MORETON TERRACE DESIGN	2%	450,000	50,000	10,342	39,658
MILO ROAD DESIGN	12%	49,000	36,750	5,872	30,878
BLENHEIM ROAD	29%	10,000	3,300	2,900	400
PEARSE RD SUMP - RENEWAL	96%	26,000	8,580	24,909	(16,329)
OCEAN DRIVE - DRAINAGE RENEWAL	87%	30,000	30,000	26,105	3,895
DRAINAGE RENEWAL - GENERAL	138%	20,000	15,000	27,660	(12,660)
KERBING RENEWAL - GENERAL	42%	10,000	7,500	4,190	3,310
CHURCH STREET FOOTPATH	100%	20,500	20,500	20,500	0
GENERAL FOOTPATHS	22%	20,000	15,000	4,360	10,640
RV PARKING AREA	0%	11,109	3,665	0	3,665
FORESHORE MASTERPLAN IMPLEMENTATION WORKS	101%	128,900	128,900	129,872	(972)
FORESHORE REHABILITATION WORKS	18%	28,500	21,366	5,250	16,116
SKATE PARK - PUMP TRACK	1%	300,000	0	1,744	(1,744)
RURAL SIGNS	94%	67,000	50,250	63,197	(12,947)
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	73%	524,868	456,735	383,172	(73,563)
Non-operating Grants, Subsidies and Contributions	107%	2,280,717	1,547,584	2,450,847	903,263
	101%	2,805,585	2,004,319	2,834,019	829,700
Rates Levied	100%	5,365,760	5,365,760	5,360,772	(4,988)

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 30 April 2019	Current Year 30 April 2020
Adjusted Net Current Assets	50%	$ 3,058,056	$ 1,536,344
Cash and Equivalent - Unrestricted	129%	$ 1,586,052	$ 2,053,903
Cash and Equivalent - Restricted	79%	$ 1,665,287	$ 1,322,615
Receivables - Rates	170%	$ 445,226	$ 756,009
Receivables - Other	17%	$ 645,426	$ 111,742
Payables	214%	$ 84,226	$ 180,631

% 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 30 April 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.

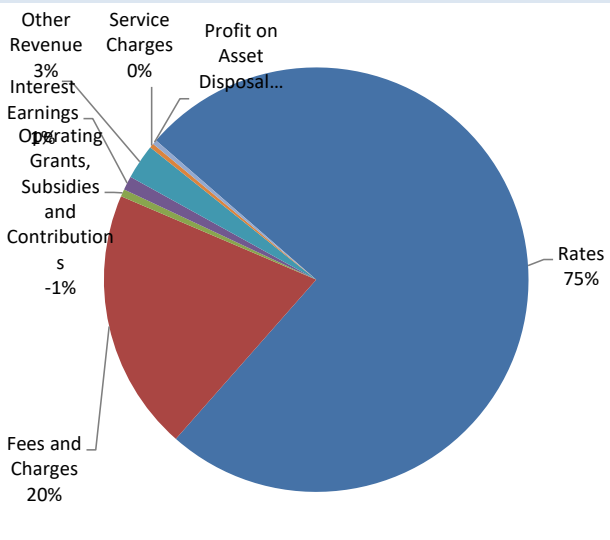
ROUNDING OFF FIGURES

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

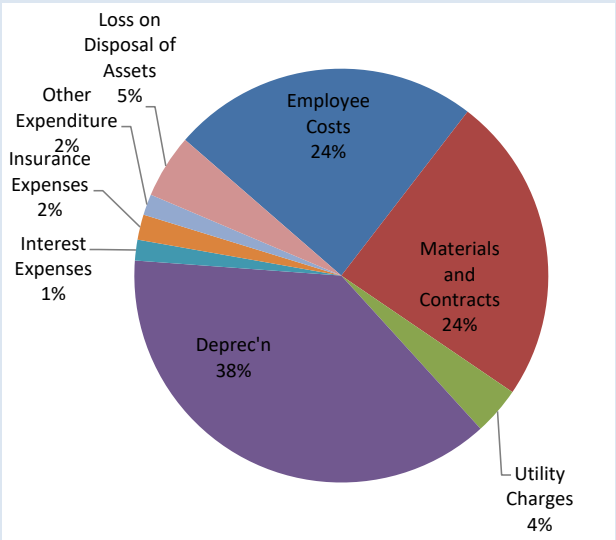
SHIRE OF IRWIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2020

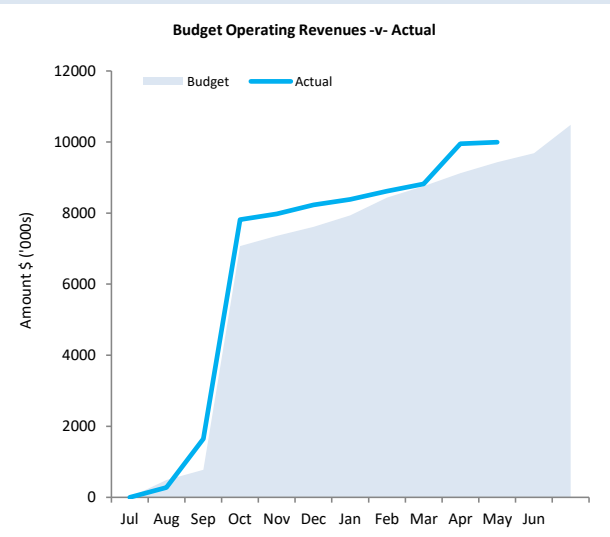
SUMMARY GRAPHS

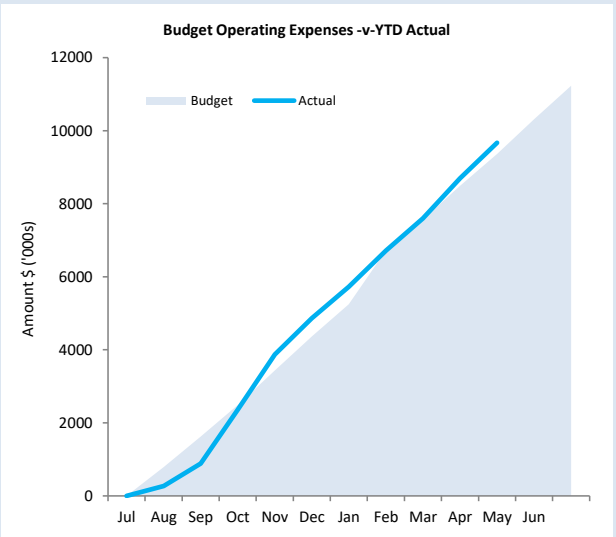
OPERATING REVENUE



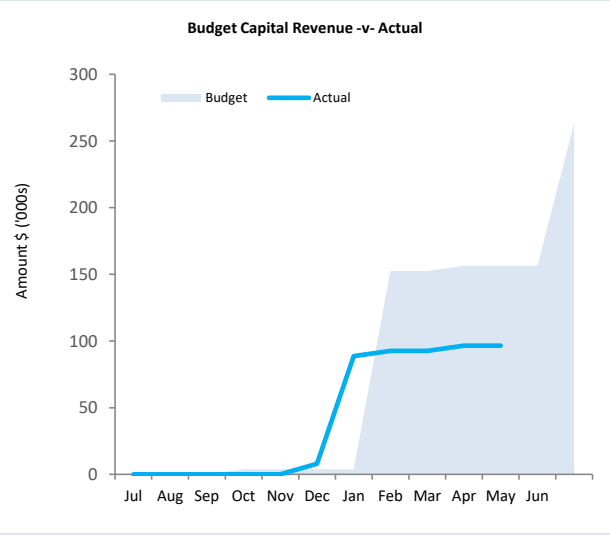
OPERATING EXPENSES



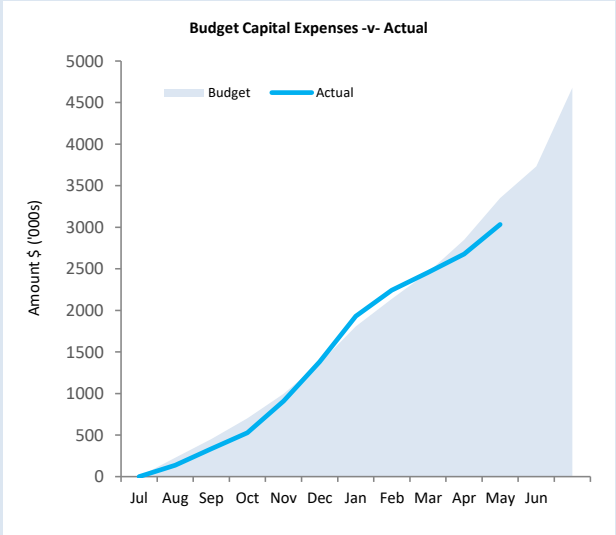




CAPITAL REVENUE



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 30 APRIL 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	275	220	**273**	53	24%	▲	
General Purpose Funding - Rates	6	5,314,227	5,365,760	5,359,000	**5,360,772**	1,772	0%	▲	
General Purpose Funding - Other		401,825	387,621	313,412	**290,598**	(22,814)	(7%)	▼	
Law, Order and Public Safety		182,764	185,644	175,710	**115,340**	(60,370)	(34%)	▼	S
Health		29,900	29,900	24,910	**16,776**	(8,134)	(33%)	▼	
Education and Welfare		14,200	10,000	8,320	**6,102**	(2,218)	(27%)	▼	
Housing		281,000	284,000	236,660	**233,540**	(3,120)	(1%)	▼	
Community Amenities		915,781	918,617	886,561	**826,635**	(59,926)	(7%)	▼	
Recreation and Culture		265,052	251,668	208,458	**198,798**	(9,660)	(5%)	▼	
Transport		169,252	174,604	165,434	**136,973**	(28,462)	(17%)	▼	S
Economic Services		300,050	325,500	271,190	**205,384**	(65,806)	(24%)	▼	S
Other Property and Services		56,000	99,550	82,930	**65,345**	(17,585)	(21%)	▼	S
		7,930,251	**8,033,140**	**7,732,806**	**7,456,534**				
Expenditure from operating activities									
Governance		(564,913)	(535,745)	(454,705)	**(468,051)**	(13,346)	(3%)	▼	
General Purpose Funding		(585,169)	(588,813)	(490,650)	**(517,029)**	(26,379)	(5%)	▼	
Law, Order and Public Safety		(492,560)	(514,700)	(427,368)	**(397,134)**	30,234	7%	▲	
Health		(155,322)	(347,944)	(255,201)	**(219,944)**	35,258	14%	▲	S
Education and Welfare		(61,212)	(69,713)	(58,172)	**(54,842)**	3,330	6%	▲	
Housing		(538,941)	(542,392)	(455,333)	**(461,162)**	(5,829)	(1%)	▼	
Community Amenities		(1,385,250)	(1,155,228)	(940,886)	**(925,364)**	15,522	2%	▲	
Recreation and Culture		(2,814,835)	(3,182,746)	(2,748,248)	**(2,738,918)**	9,330	0%	▲	
Transport		(3,486,434)	(3,587,080)	(2,978,772)	**(3,294,626)**	(315,854)	(11%)	▼	S
Economic Services		(385,280)	(451,330)	(379,536)	**(365,116)**	14,420	4%	▲	
Other Property and Services		(36,717)	(83,824)	(27,300)	**(137,942)**	(110,642)	(405%)	▼	S
		(10,506,634)	**(11,059,514)**	**(9,216,171)**	**(9,580,128)**				
Operating activities excluded from budget									
Add back Depreciation		4,376,844	4,298,571	3,581,930	**3,631,219**	49,289	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(67,309)	430,146	435,644	**454,598**	18,953	4%	▲	
Movement in Leave Reserve (Added Back)		3,526	3,526	1,500	**1,128**	(372)	(25%)	▼	
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**	**1,705,869**	**2,535,709**	**971,957**				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	1,906,784	2,280,717	1,547,584	**2,450,847**	903,263	58%	▲	S
Proceeds from Disposal of Assets	7	233,000	170,636	148,636	**88,636**	(60,000)	(40%)	▼	S
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,850,449)	(1,875,029)	(1,575,018)	**(1,347,111)**	227,907	14%	▲	S
Plant and Equipment	8	(368,585)	(381,749)	(351,716)	**(269,835)**	81,881	23%	▲	S
Furniture and Equipment	8	(131,300)	(123,300)	(99,424)	**(92,138)**	7,286	7%	▲	
Infrastructure Assets - Roads	8	(919,277)	(1,332,996)	(789,088)	**(748,444)**	40,644	5%	▲	
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)	(620,050)	(276,904)	**(213,987)**	62,917	23%	▲	S
Amount attributable to investing activities		**(1,681,827)**	**(1,881,771)**	**(1,395,930)**	**(132,032)**				
Financing Actvities									
Proceeds from New Debentures	9	0	0	0	**0**	0			
Repayment of Debentures	9	(271,888)	(271,888)	(234,872)	**(234,872)**	0	0%		
Repayment of Lease Financing	9	0	0	0	**(16,126)**	(16,126)		▼	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	7,893	**7,893**	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)	(73,119)	(24,320)	**(12,162)**	12,158	50%	▲	S
Amount attributable to financing activities		**(24,519)**	**110,481**	**(251,299)**	**736,248**				
Closing Funding Surplus(Deficit)	1	**(2)**	**(105,250)**	**848,652**	**1,536,344**				

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.

SHIRE OF IRWIN

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 APRIL 2020

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

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

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

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

FEES AND CHARGEES
Revenues (other than service charges) from the use of facilities and charges made for local government services,

sewerage rates, rentals, hire charges, fee for service,

photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

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

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

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

EXPENSES

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

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

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

INSURANCE

All insurance other than worker's compensation and health

benefit insurance included as a cost of employment.

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

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

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

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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	5,365,760	5,365,760	**5,360,772**	(4,988)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	480,895	524,868	456,735	**383,172**	(73,563)	(16%)	▼	S
Fees and Charges		1,733,533	1,734,567	1,563,621	**1,422,434**	(141,187)	(9%)	▼	
Service Charges		0	0	0	**0**	0			
Interest Earnings		113,537	87,180	72,600	**75,651**	3,051	4%	▲	
Other Revenue		220,750	272,225	231,050	**190,417**	(40,633)	(18%)	▼	S
Profit on Disposal of Assets	7	67,309	48,540	43,040	**24,088**	(18,952)	(44%)	▼	S
Gain FV Valuation of Assets		0		0	**0**	0			
		7,930,251	**8,033,140**	**7,732,806**	**7,456,534**				
Expenditure from operating activities									
Employee Costs		(2,742,132)	(2,648,437)	(2,141,123)	**(2,304,190)**	(163,067)	(8%)	▼	
Materials and Contracts		(2,372,829)	(2,542,548)	(2,082,558)	**(2,306,362)**	(223,804)	(11%)	▼	S
Utility Charges		(487,400)	(482,978)	(421,870)	**(358,721)**	63,149	15%	▲	S
Depreciation on Non-Current Assets		(4,376,844)	(4,298,571)	(3,581,930)	**(3,631,219)**	(49,289)	(1%)	▼	
Interest Expenses		(167,442)	(167,442)	(138,897)	**(155,193)**	(16,296)	(12%)	▼	S
Insurance Expenses		(173,946)	(228,412)	(197,334)	**(189,264)**	8,070	4%	▲	
Other Expenditure		(186,040)	(212,440)	(173,775)	**(156,493)**	17,282	10%	▲	
Loss on Disposal of Assets	7	0	(478,685)	(478,684)	**(478,685)**	(1)	(0%)	▼	
Loss FV Valuation of Assets		0	0	0	**0**	0			
		(10,506,634)	**(11,059,514)**	**(9,216,171)**	**(9,580,128)**				
Operating activities excluded from budget									
Add back Depreciation		4,376,844	4,298,571	3,581,930	**3,631,219**	49,289	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(67,309)	430,146	435,644	**454,598**	18,953	4%	▲	
Movement in Leave Reserve (Added Back)		3,526	3,526	1,500	**1,128**	(372)	(25%)	▼	
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**	**1,705,869**	**2,535,709**	**971,957**				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	1,906,784	2,280,717	1,547,584	**2,450,847**	903,263	58%	▲	S
Proceeds from Disposal of Assets	7	233,000	170,636	148,636	**88,636**	(60,000)	(40%)	▼	S
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,850,449)	(1,875,029)	(1,575,018)	**(1,347,111)**	227,907	14%	▲	S
Plant and Equipment	8	(368,585)	(381,749)	(351,716)	**(269,835)**	81,881	23%	▲	S
Furniture and Equipment	8	(131,300)	(123,300)	(99,424)	**(92,138)**	7,286	7%	▲	
Infrastructure Assets - Roads	8	(919,277)	(1,332,996)	(789,088)	**(748,444)**	40,644	5%	▲	
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)	(620,050)	(276,904)	**(213,987)**	62,917	23%	▲	S
Amount attributable to investing activities		**(1,681,827)**	**(1,881,771)**	**(1,395,930)**	**(132,032)**				
Financing Activities									
Proceeds from New Debentures		0	0	0	**0**	0			
Repayment of Debentures	9	(271,888)	(271,888)	(234,872)	**(234,872)**	0	0%		
Repayment of Lease Financing	9	0	0	0	**(16,126)**	(16,126)		▼	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	7,893	**7,893**	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)	(73,119)	(24,320)	**(12,162)**	12,158	50%	▲	S
Amount attributable to financing activities		**(24,519)**	**110,481**	**(251,299)**	**736,248**				
Closing Funding Surplus (Deficit)	1	**(2)**	**(105,250)**	**848,652**	**1,536,344**				

▲▼ 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

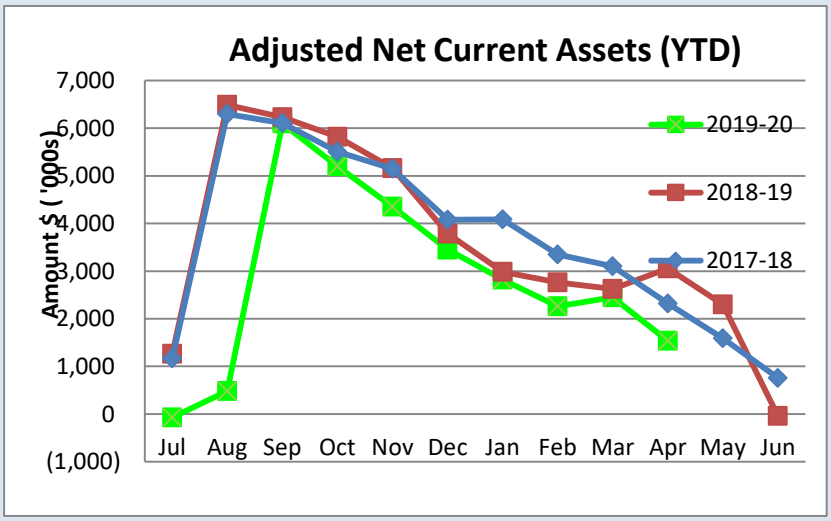
Adjusted Net Current Assets	Note	Last Years Closing 6/30/2019	This Time Last Year 4/30/2019	Year to Date Actual 4/30/2020
		$	$	$
Current Assets				
Cash Unrestricted	2	975,800	1,586,052	2,053,903
Cash Restricted - Reserves	2	1,310,454	1,665,287	1,322,615
Cash Restricted - General	2	1,333,085	602,966	376,298
Cash Restricted - Bonds & Deposits	2	201,190	201,310	199,908
Receivables - Rates	3	282,859	445,226	756,009
Receivables - Other	3	397,507	645,426	111,742
Contract Assets	4	0	0	0
Inventories	4	20,118	20,619	20,118
		4,521,014	5,166,886	4,840,593
Less: Current Liabilities				
Payables	5	(1,446,975)	(84,226)	(180,631)
Contract Liabilities	11	0	0	(991,515)
Bonds & Deposits	14	(201,190)	(201,310)	(199,908)
Loan and Lease Liability	9	(271,888)	(35,417)	(40,289)
Provisions	11	(348,465)	(359,213)	(348,465)
		(2,268,518)	(680,166)	(1,760,808)
Less: Cash Reserves	10	(1,310,454)	(1,665,287)	(1,322,615)
Add Back: Component of Leave Liability not Required to be funded		121,943	201,203	123,072
Add Back: Loan and Lease Liability		271,888	35,417	40,289
Less : Loan Receivable - clubs/institutions		(7,889)	4	(7,889)
Less : Restricted Cash General	15	(1,367,812)	0	(376,298)
Net Current Funding Position		**(39,829)**	**3,058,056**	**1,536,344**

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)

$1.54 M

Last Year YTD Surplus(Deficit)

$3.06 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

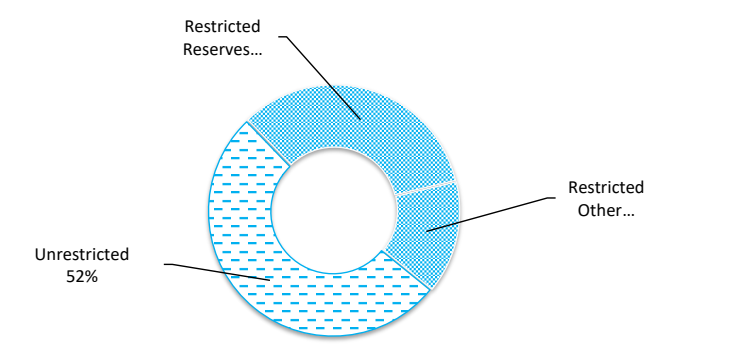
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
CASH ADVANCES	2,050			2,050	Cash on Hand	Nil	On Hand
At Call Deposits							
CASH AT BANK MUNI A/C	2,051,853			2,051,853	NAB	0.50%	At Call
RESERVE FUND BANK A/C		1,322,615		1,322,615	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)			199,908	199,908	NAB	0.00%	At Call
Term Deposits							
Nil							
Total	**2,053,903**	**1,322,615**	**576,205**	**3,952,723**			

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
$3.95 M	$1.32 M

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2019	30 Apr 20
	$	$
Opening Arrears Previous Years	288,294	343,137
Levied this year	5,833,675	6,073,535
Less Collections to date	(5,778,833)	(5,600,385)
Equals Current Outstanding	343,137	816,287
Net Rates Collectable	**343,137**	**816,287**
% Collected	94.39%	87.28%

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					64,104
Receivables - Other					47,638
Total Receivables General Outstanding					**111,742**

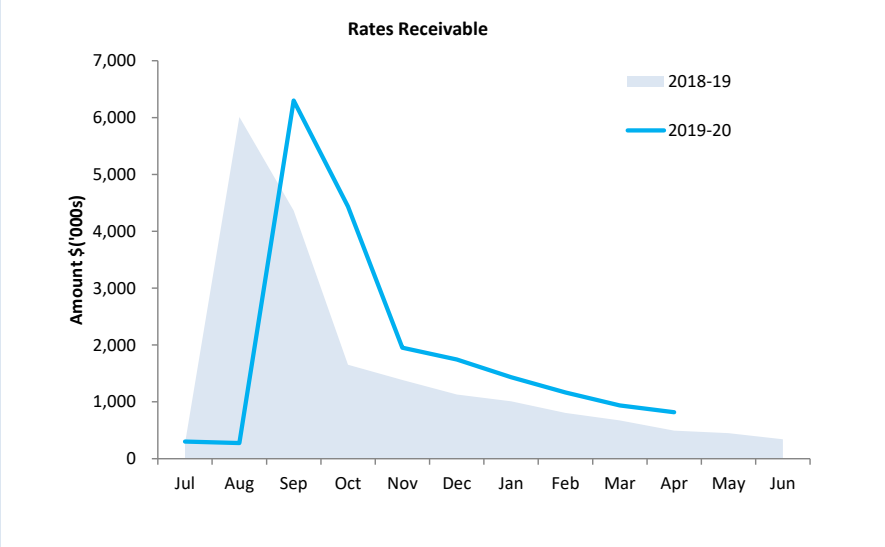
Amounts shown above include GST (where applicable)

KEY INFORMATION

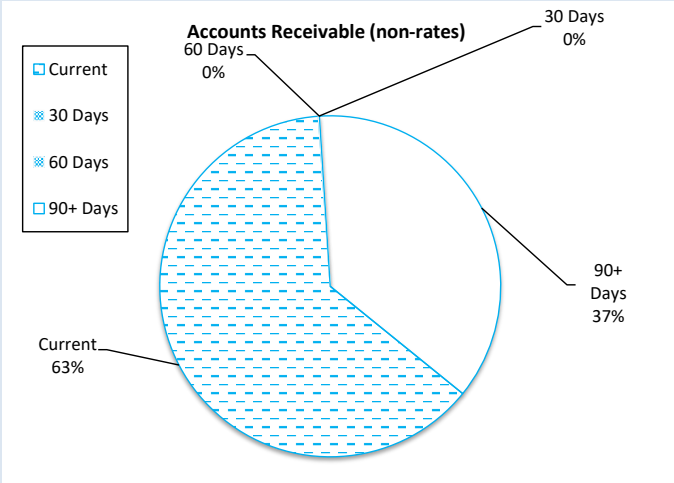
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



Collected	Rates Due
87%	$816,287



Debtors Due
$111,742

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 30 Apr 2020
	$	$	$	$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	28,527	0	(7,893)	20,634
Inventory				
Fuel, Visitor and Rec Centres stock on hand	20,118	0	0	20,118
Total Other Current assets				**40,752**

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

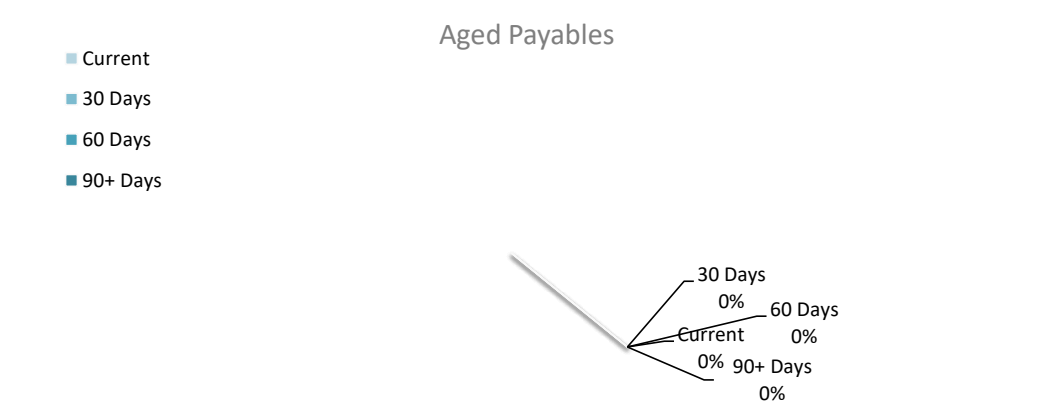
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

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					(8,597)
Other creditors					137,787
ATO liabilities					36,488
Other accruals/payables					14,952
Total Payables General Outstanding					**180,631**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

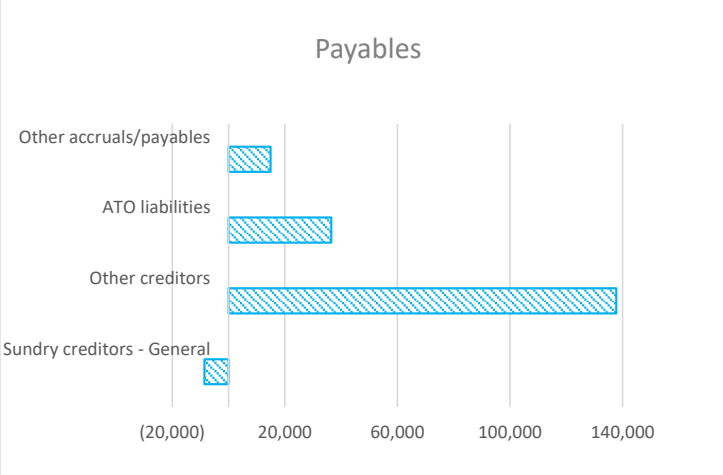
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

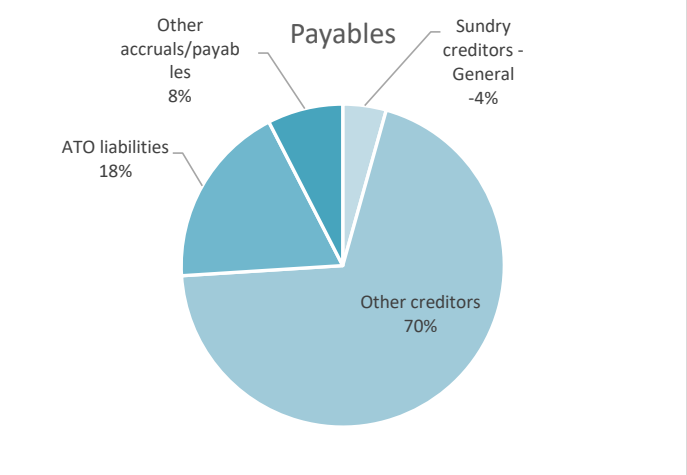


Creditors Due
$180,631

Over 30 Days
0%

Over 90 Days
0%



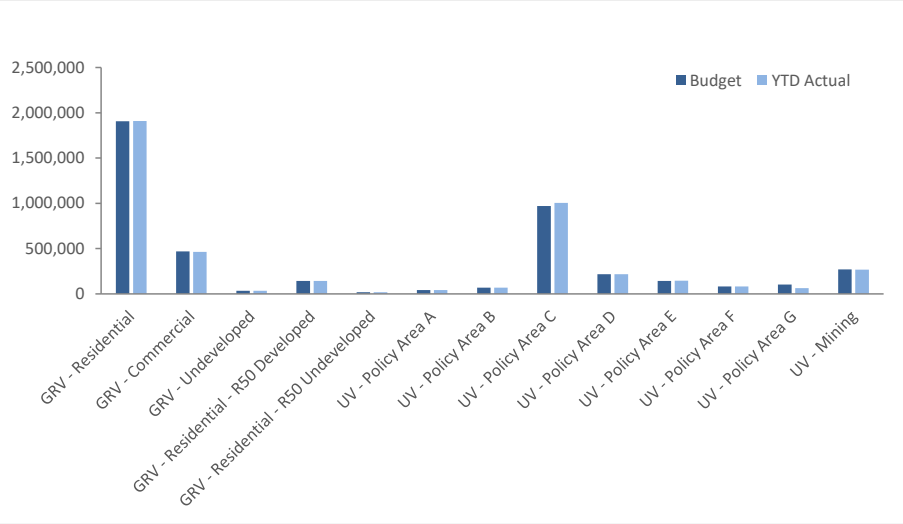


OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

		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	1,904,115	2,500	0	1,906,615	1,904,115.22	4,063	0	1,908,178
GRV - Commercial	0.111808	122	4,037,915	451,471	2,500	13,993	467,964	451,471.20	0	13,733	465,204
GRV - Undeveloped	0.111808	20	311,776	34,859	0	0	34,859	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	118	0	143,770
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	966,579	2,500	0	969,079	966,578.94	39,461	0	1,006,040
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	1,150	0	145,067
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	(40,332)	0	63,809
UV - Mining	0.189882	27	1,406,515	267,072	2,500	217	269,789	267,071.88	538	0	267,610
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**	**4,608,014**	**10,000**	**14,210**	**4,632,224**	**4,608,013**	**4,971**	**13,733**	**4,626,717**
	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	23,483	0	0	23,483	23,483	0	0	23,483
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	17,357	0	0	17,357	17,357	0	217	17,574
UV - Mining Developed	1,021	0	0	0	0	0	0	0	0	0	0
Sub-Totals		**716**	**5,016,548**	**731,036**	**0**	**0**	**731,036**	**731,036**	**0**	**217**	**731,253**
		2,666	**144,534,159**	**5,339,050**	**10,000**	**14,210**	**5,363,260**	**5,339,049**	**4,971**	**13,949**	**5,357,970**
Discounts							0				0
Concession							0				0
Amount from General Rates							**5,363,260**				**5,357,970**
Ex-Gratia Rates							2,500				2,802
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							**5,365,760**				**5,360,772**

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.

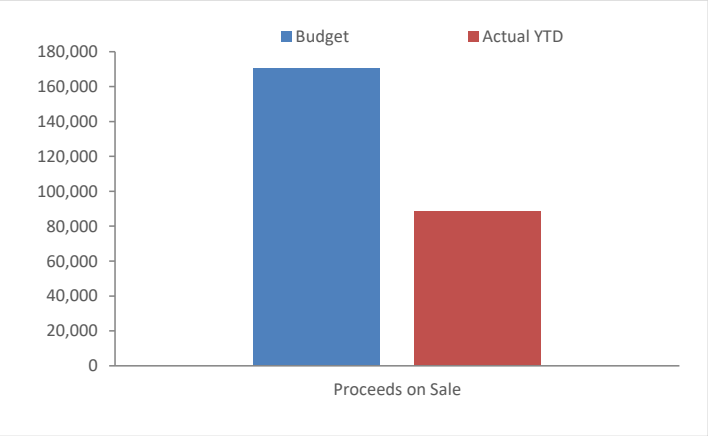


General Rates		
Budget	YTD Actual	%
$5.36 M	$5.36 M	100%

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	478,462	0		(478,462)	478,462	0		(478,462)
	Plant and Equipment								
3096	2019 Holden Rgk Colorado Ltz 4X4								
3093	2018 Holden Colorado Lt 4X4	23,494	30,000	6,506.04		23,494	30,000	6,506	
2814	2017 Holden Rgj Colorado Ls 4 X 4 - 523Ir	17,000	26,818	9,818		17,000	26,818	9,818	
2813	2017 Holden Rgj Colorado 4 X 4 Auto - 520Ir	0	0						
2858	2017 Holden Rgj Colorado - Operations (P521Ir)								
2815	2017 Holden Rgj Colorado Ls 4 X 4 - 525Ir	16,100	23,864	7,764		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	18,951.64		0	0		
2764	Coastmac 4.5 Plant Trailer	4,406	4,182		(224)	4,406	4,182		(224)
2758	Skid Steer Loader Attachments	3,773	3,773	0		3,773	3,773	0	
		600,782	**170,636**	**48,540**	**(478,685)**	**543,234**	**88,636**	**24,088**	**(478,685)**

KEY INFORMATION



Proceeds on Sale		
Budget	**YTD Actual**	**%**
$170,636	**$88,636**	**52%**

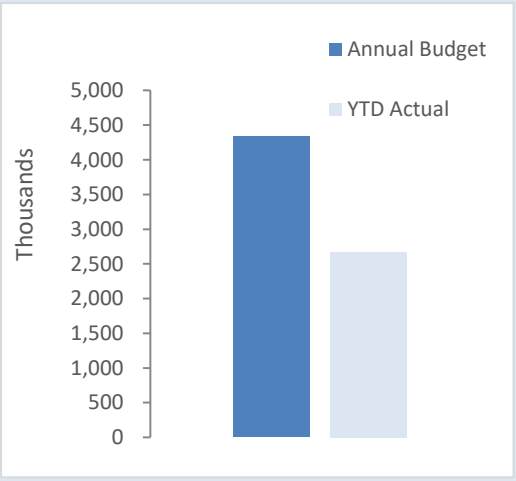
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

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	1,575,018	1,875,029	**1,347,111**	(227,907)
Plant and Equipment	368,585	351,716	381,749	**269,835**	(81,881)
Furniture and Equipment	131,300	99,424	123,300	**92,138**	(7,286)
Infrastructure Assets - Roads	919,277	789,088	1,332,996	**748,444**	(40,644)
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	276,904	620,050	**213,987**	(62,917)
Capital Expenditure Totals	3,821,611	3,092,150	4,333,124	**2,671,516**	(420,634)
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	1,906,784	1,547,584	2,280,717	**2,450,847**	903,263
Borrowings	0	0	0	**0**	0
Other (Disposals & C/Fwd)	233,000	148,636	170,636	**88,636**	(60,000)
Council contribution - Cash Backed Reserves					
Various Reserves		0	85,000	**0**	0
Council contribution - operations		**1,395,930**	**1,796,771**	**132,032**	(1,263,897)
Capital Funding Total		**3,092,150**	**4,333,124**	**2,671,516**	**(420,634)**

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
	$4.33 M	$2.67 M	62%

Capital Grant	Annual Budget	YTD Actual	% Received
	$2.28 M	$2.45 M	107%

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.

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

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
					$	$	$	$	$
	Buildings								
	Housing								
1.00	AGED APPROPRIATE HOUSING - STAGE 1	2574	1311	1626	0	(2,200)	(2,200)	(2,200)	0
0.77	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(1,710,449)	(1,710,449)	(1,425,360)	(1,313,933)	111,427
0.00	AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA P	2574	1311	CJ30	(7,000)	(7,000)	(5,830)	0	5,830
0.00	AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA P	2574	1311	CJ31	(41,000)	(41,000)	(34,160)	0	34,160
0.45	4B KENNEDY HEIGHTS	2584	1311	CJ40	(12,000)	(12,000)	(10,000)	(5,394)	4,606
	Total - Housing				**(1,770,449)**	**(1,772,649)**	**(1,477,550)**	**(1,321,526)**	**156,024**
	Recreation And Culture								
0.00	FISHERMANS HALL DEMOLITION	2404	1311	CJ39	(30,000)	(47,750)	(47,750)	0	47,750
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)**	**(82,750)**	**(82,750)**	**(5,955)**	**76,795**
	Other Property & Services								
1.00	CEO OFFICE SOUNDPROOFING	0394	1311	CJ38	(15,000)	(19,630)	(14,718)	(19,630)	(4,912)
1.00	**Total - Other Property & Services**				**(15,000)**	**(19,630)**	**(14,718)**	**(19,630)**	**(4,912)**
0.72	**Total - Buildings**				**(1,850,449)**	**(1,875,029)**	**(1,575,018)**	**(1,347,111)**	**227,907**
	Plant & Equipment								
	Other Law, Order & Public Safety								
1.00	COMMUNITY RANGER VEHICLE - REG 502IR	0884	1312	V502	(35,000)	0	0	0	0
1.25	CESM VEHICLE - REGO 505IR	9911	1312	V505	(34,000)	(34,000)	(34,000)	(42,541)	(8,541)
	Total - Other Law, Order & Public Safety				**(69,000)**	**(34,000)**	**(34,000)**	**(42,541)**	**(8,541)**
	Health								
0.81	DOCTORS VEHICLES	4975	1312	V950	0	(65,000)	(65,000)	(52,710)	12,290
	Total - Health				**0**	**(65,000)**	**(65,000)**	**(52,710)**	**12,290**
	Recreation & Culture								
1.00	PARKS & GARDENS VEHICLE - REG 520IR	2844	1312	V520	(30,000)	(35,550)	(35,550)	(35,549)	1
1.00	PARKS & GARDENS VEHICLE - REG 521IR	2844	1312	V521	(30,000)	0	0	0	0
1.00	PARKS & GARDENS SUPERVISORS VEHICLE - REG 523IR	2844	1312	V523	(34,000)	(36,214)	(36,213)	(36,214)	(1)
1.03	COMPLIANCE & SAFETY TOOLS & EQUIPMENT	2865	1312	CJ27	(11,085)	(11,085)	(8,304)	(11,388)	(3,084)
0.01	OPERATIONAL TOOLS & EQUIPMENT	2865	1312	CJ28	(10,000)	(10,000)	(7,500)	(140)	7,360
	Total - Recreation & Culture				**(115,085)**	**(92,849)**	**(87,567)**	**(83,291)**	**4,276**
	Transport								
0.00	LOADER	3534	1312	CJ51	(16,000)	(16,000)	0	0	0
0.55	SIDE TIPPER	3534	1312	CJ52	(19,500)	(11,500)	(11,500)	(6,300)	5,200
0.00	TRAFFIC COUNTERS	3534	1312	CJ54	(21,000)	(20,100)	(20,100)	0	20,100
1.00	RURAL ROAD MAINTENANCE VEHICLE - REG 525IR	3534	1312	V525	(30,000)	(36,300)	(36,300)	(36,286)	14
0.05	NISSAN UD PRME MOVER 540IR	3534	1312	V526	0	(8,000)	(8,000)	(421)	7,579
0.89	WATER TANKER PTO	3584	1312	CJ50	(14,000)	(14,000)	(14,000)	(12,498)	1,502
	Total - Transport				**(100,500)**	**(105,900)**	**(89,900)**	**(55,505)**	**34,395**
	Other Property & Services								
0.00	TOWN MAINTENANCE TRUCK TOOLS & EQUIPMENT	5201	1312	CJ53	(35,000)	(35,000)	(26,250)	0	26,250
1.05	VEHICLE FOR SUPERVISOR OPERATIONS - REG 511IR	5201	1312	V511	(34,000)	(34,000)	(33,999)	(35,787)	(1,788)
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)**	**(75,249)**	**(35,787)**	**39,462**
0.71	**Total - Plant & Equipment**				**(368,585)**	**(381,749)**	**(351,716)**	**(269,835)**	**81,881**
	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								
1.07	INVENTORY MANAGEMENT SYSTEM	3334	1314	CJ43	(8,500)	(8,500)	(8,500)	(9,121)	(621)
	Total - Transport				**(8,500)**	**(8,500)**	**(8,500)**	**(9,121)**	**(621)**
	Other Property & Services								
0.82	IT - RECORDS MANAGEMENT SYSTEM	0264	1314	CJ32	(43,000)	(43,000)	(35,830)	(35,254)	576
0.97	IT - HARDWARE	0264	1314	CJ33	(25,000)	(17,000)	(12,744)	(16,513)	(3,769)
0.63	IT - WEBSITE & INTRANET	0264	1314	CJ34	(49,800)	(49,800)	(37,350)	(31,250)	6,100
	Total - Other Property & Services				**(117,800)**	**(109,800)**	**(85,924)**	**(83,017)**	**2,907**
0.75	**Total - Furniture & Equipment**				**(131,300)**	**(123,300)**	**(99,424)**	**(92,138)**	**7,286**
	Roads								
	Housing								
0.00	THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS	2586	1317	CJ45	(10,000)	(10,000)	0	0	0
	Total - Housing				**(10,000)**	**(10,000)**	**0**	**0**	**0**
	Transport								
1.00	CARROLL STREET INTERSECTION - RENEWAL	6604	1317	CJ19	(10,660)	(11,730)	(11,730)	(11,729)	1

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	GRAVEL RESHEETING - BOOKARA ROAD	6614	1317	CJ59	(62,545)	(53,663)	(49,359)	(53,663)	(4,304)
0.98	GRAVEL RESHEETING - MOUNT HORNER ROAD WEST	6614	1317	CJ60	(62,545)	(37,000)	(34,036)	(36,088)	(2,052)
0.29	GRAVEL RESHEETING - PIGGERY LANE	6614	1317	CJ61	(62,545)	(96,000)	(88,310)	(27,508)	60,802
1.00	GRAVEL RESHEETING - YARDARINO ROAD	6614	1317	CJ62	(62,545)	(118,000)	(88,500)	(118,184)	(29,684)
1.00	GRAVEL RESHEETING - BAYTIME HOLDINGS ACCESS ROAD SPRIN	6614	1317	CJ63	(62,545)	0	0	0	0
0.96	ALLANOOKA RD SHOULDERS - SAFETY CRITICAL WORKS	6614	1317	SC01	(22,000)	(22,000)	(22,000)	(21,064)	936
1.00	R2R - CASUARINAS ROAD	6644	1317	CJ17	0	0	0	(15,000)	(15,000)
1.00	R2R - ELLERY ROAD RESHEETING	6644	1317	CJ55	(64,115)	(12,070)	(11,093)	(12,057)	(964)
1.00	R2R - BUTCHER ROAD RESHEETING	6644	1317	CJ56	(64,115)	(29,728)	(27,335)	(29,685)	(2,350)
1.00	R2R - MATSEN ROAD RESHEETING	6644	1317	CJ57	(64,115)	(17,752)	(17,743)	(17,743)	0
1.00	R2R - YANDANOOKA ROAD RESHEETING	6644	1317	CJ58	(64,115)	(119,000)	(89,250)	(119,367)	(30,117)
1.00	YEAR 4 OF 4 - POINT LEANDER DRIVE	6664	1317	CJ16	(76,324)	(159,444)	(159,437)	(159,520)	(83)
0.02	MORETON TERRACE DESIGN	6664	1317	CJ22	(45,000)	(450,000)	(50,000)	(10,342)	39,658
0.12	MILO ROAD DESIGN	6674	1317	CJ23	(49,000)	(49,000)	(36,750)	(5,872)	30,878
0.29	BLENHEIM ROAD	6694	1317	CJ24	(10,000)	(10,000)	(3,300)	(2,900)	400
0.96	PEARSE RD SUMP - RENEWAL	6754	1317	CJ65	(26,000)	(26,000)	(8,580)	(24,909)	(16,329)
0.87	OCEAN DRIVE - DRAINAGE RENEWAL	6754	1317	CJ66	(23,000)	(30,000)	(30,000)	(26,105)	3,895
1.38	DRAINAGE RENEWAL - GENERAL	6754	1317	DR01	(20,000)	(20,000)	(15,000)	(27,660)	(12,660)
0.42	KERBING RENEWAL - GENERAL	6754	1317	DR02	(10,000)	(10,000)	(7,500)	(4,190)	3,310
1.00	CHURCH STREET FOOTPATH	6784	1317	CJ25	(17,000)	(20,500)	(20,500)	(20,500)	0
0.22	GENERAL FOOTPATHS	6784	1317	CJ26	(20,000)	(20,000)	(15,000)	(4,360)	10,640
	Total - Transport				**(898,168)**	**(1,311,887)**	**(785,423)**	**(748,444)**	**36,979**
	Economic Services								
0.00	RV PARKING AREA	3905	1317	CJ29	(11,109)	(11,109)	(3,665)	0	3,665
	Total - Economic Services				**(11,109)**	**(11,109)**	**(3,665)**	**0**	**3,665**
0.56	**Total - Roads**				**(919,277)**	**(1,332,996)**	**(789,088)**	**(748,444)**	**40,644**
	Infrastructure - Other								
	Housing								
0.00	THE VILLAGE - SOAKWELLS & DOWNPIPES	2585	1318	CJ46	(8,000)	(8,000)	0	0	0
	Total - Housing				**(8,000)**	**(8,000)**	**0**	**0**	**0**
	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								
1.01	FORESHORE MASTERPLAN IMPLEMENTATION WORKS	8054	1318	CJ42	(110,000)	(128,900)	(128,900)	(129,872)	(972)
0.18	FORESHORE REHABILITATION WORKS	8054	1318	CJ48	(28,500)	(28,500)	(21,366)	(5,250)	16,116
0.30	DONGARA OVAL - MAINTENANCE	2864	1318	C906	(20,000)	(20,000)	(14,994)	(5,962)	9,032
0.01	SKATE PARK - PUMP TRACK	2864	1318	CJ37	(250,000)	(300,000)	0	(1,744)	(1,744)
0.19	REC CENTRE OVAL - BORE MAINTENANCE & METRE INSTALATIO	2864	1318	CJ47	(10,000)	(10,000)	(7,500)	(1,889)	5,611
0.06	TREE PLANTING	2864	1318	CJ49	(15,000)	(15,000)	(11,244)	(921)	10,323
1.00	FENCE AT GRANNIES BEACH-BIG 4 CARAVAN PARK	2904	1318	CJ41	(6,000)	(5,150)	(5,150)	(5,150)	0
	Total - Recreation And Culture				**(439,500)**	**(507,550)**	**(189,154)**	**(150,790)**	**38,364**
	Transport								
0.94	RURAL SIGNS	6794	1318	CJ10	(67,000)	(67,000)	(50,250)	(63,197)	(12,947)
	Total - Transport				**(67,000)**	**(67,000)**	**(50,250)**	**(63,197)**	**(12,947)**
	Economic Services								
0.00	SIGNAGE - BRAND HIGHWAY	3914	1318	CJ36	(10,000)	(10,000)	(10,000)	0	10,000
	Total - Economic Services				**(10,000)**	**(10,000)**	**(10,000)**	**0**	**10,000**
0.35	**Total - Infrastructure - Other**				**(552,000)**	**(620,050)**	**(276,904)**	**(213,987)**	**62,917**
0.62	**Grand Total**				**(3,821,611)**	**(4,333,124)**	**(3,092,150)**	**(2,671,516)**	**420,634**

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	85,209	102,832	102,832	2,122,779	2,105,156	2,105,156	129,621	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	122,604	122,604	122,604	791,096	791,096	791,096	21,399	18,282	18,282
	3,240,143	0	0	0	226,979	263,995	263,995	3,013,164	2,976,148	2,976,148	152,838	166,759	166,759
Self supporting loans													
Recreation and Culture													
Loan 97 - Golf Club	28,532	0	0	0	7,893	7,893	7,893	20,638	20,638	20,638	775	683	683
	28,532	0	0	0	7,893	7,893	7,893	20,638	20,638	20,638	775	683	683
Total	3,268,675	0	0	0	234,872	271,888	271,888	3,033,802	2,996,787	2,996,787	153,613	167,442	167,442
Current loan borrowings	271,888							37,016					
Non-current loan borrowings	2,996,787							2,996,787					
	3,268,675							3,033,802					

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

(b) Information on Financing

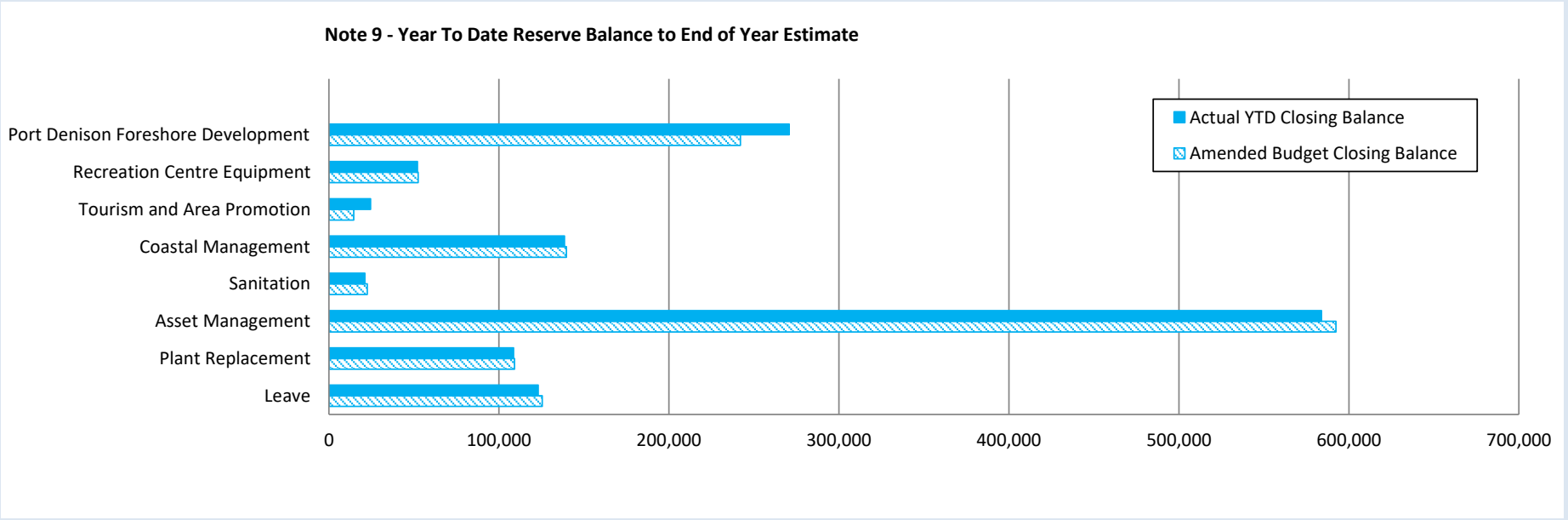
		New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
Particulars/Purpose	01 Jul 2019	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Recreation and Culture													
Solar Panels (67.941%)	52,513	0	0	0	10,956	0	0	41,557	52,513	52,513	1,074	0	0
Other Property and Services													
Solar Panels (32.059%)	24,779	0	0	0	5,170	0	0	19,609	24,779	24,779	507	0	0
	77,292	0	0	0	16,126	0	0	61,166	77,292	77,292	1,580	0	0
Total	77,292	0	0	0	16,126	0	0	61,166	77,292	77,292	1,580	0	0
Current financing borrowings	19,399							3,273					
Non-current financing borrowings	57,893							57,893					
	77,292							61,166					

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	1,128	0	0	0	0	125,469	123,072
Plant Replacement	107,641	1,553	996	0	0	0	0	109,194	108,637
Asset Management	578,481	13,881	5,381	0	0	0	0	592,362	583,862
Sanitation	20,947	1,598	194	0	0	0	0	22,545	21,141
Coastal Management	137,272	2,400	1,270	0	0	0	0	139,672	138,542
Tourism and Area Promotion	24,214	423	232	0	0	(10,000)	0	14,637	24,446
Recreation Centre Equipment	51,657	903	478	0	0	0	0	52,560	52,135
Port Denison Foreshore Development	268,298	4,903	2,483	43,932	0	(75,000)	0	242,133	270,780
	1,310,454	**29,187**	**12,162**	**43,932**	**0**	**(85,000)**	**0**	**1,298,573**	**1,322,615**

KEY INFORMATION



OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2019	Liability Increase	Liability Reduction	Closing Balance 30 Apr 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 30 APRIL 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 30 Apr 2020	Current Liability 30 Apr 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	116,481	155,310		155,310	116,483
Grants Commission - General (WALGGC)	0	0	0	0	0	89,883	77,871	103,831		103,831	77,873
Law, order, public safety											
FESA Grant - Operating Bush Fire Brigade (DFES)	14,146	32,848	0	46,994	46,994	35,607	35,604	35,607		35,607	32,848
Bushfire Risk Management Project (DFES)	23,923	3,000	(5,300)	21,623	21,623	0	2,500	3,000		3,000	3,000
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	2,000	1,660	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	3,000	3,000		3,000	3,000
Other Grant Events (Various)	0	6,000	0	6,000	6,000	7,500	7,500	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	81,483	81,483		81,483	81,483
	77,844	**52,222**	**(5,300)**	**124,766**	**124,766**	**362,295**	**326,099**	**391,731**	**0**	**391,731**	**328,061**
Operating Contributions											
Law, order, public safety											
Community Emergency Services (DFES)	0	54,020	0	54,020	54,020	103,600	118,136	118,137		118,137	54,020
Protection of the Environment	0	1,091	0	1,091	1,091	15,000	12,500	15,000		15,000	1,091
	0	**55,111**	**0**	**55,111**	**55,111**	**118,600**	**130,636**	**133,137**	**0**	**133,137**	**55,111**
TOTALS	**77,844**	**107,333**	**(5,300)**	**179,877**	**179,877**	**480,895**	**456,735**	**524,868**	**0**	**524,868**	**383,172**

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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 30 Apr 2020	Current Liability 30 Apr 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	2,000,000	(1,313,933)	1,417,084	1,417,084	1,380,000	1,150,000	1,380,000	0	1,380,000	2,000,000
Recreation and culture											
Skate Park - Pump Track (Lotterywest)	0	0	(1,744)	0	0	250,000	0	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	213,847	(193,851)	19,996	19,996	214,117	160,584	214,117	0	214,117	213,847
Regional Road Group (MRWA)	0	237,000	(117,156)	119,844	119,844	62,667	237,000	436,600	0	436,600	237,000
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	**2,450,847**	**(1,626,683)**	**1,599,070**	**1,599,070**	**1,906,784**	**1,547,584**	**2,280,717**	**0**	**2,280,717**	**2,450,847**
Total Non-operating grants, subsidies and contributions	**773,163**	**2,450,847**	**(1,626,683)**	**1,599,070**	**1,599,070**	**1,906,784**	**1,547,584**	**2,280,717**	**0**	**2,280,717**	**2,450,847**

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY **NOTE 14**
FOR THE PERIOD ENDED 30 APRIL 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 30 Apr 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	2,299.90	(1,680.43)	**17,910.30**
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	(2,870.00)	**2,654.05**
Basketball Club Funds	0.00	0.00	0.00	**0.00**
Shire Of Irwin - LEMC	4,887.30	0.00	0.00	**4,887.30**
BROC Funds	0.00	0.00	0.00	**0.00**
Dongara Community Festival	0.00	0.00	0.00	**0.00**
Toddler Time - Rec Centre	702.97	0.00	0.00	**702.97**
Contributions To Roads_P.O.S.	45,912.11	0.00	0.00	**45,912.11**
Transport	0.00	0.00	0.00	**0.00**
Dongara Public Cemetery	0.00	0.00	0.00	**0.00**
Non Shire - Internal Activity	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	10,877.90	(12,160.43)	**199,907.60**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	201,190.13	**10,877.90**	**(12,160.43)**	**199,907.60**

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	(60,370)	(34%)	▼	S	Timing	Timing of recoup of CESM costs - running less than budgeted.
Transport	(28,462)	(17%)	▼	S	Permanent	Reduced proceeds from sale of plant
Economic Services	(65,806)	(24%)	▼	S	Timing	Relates to lease income for caravan and tourist parks may beceome permanent due to COVID19
Other Property and Services	(17,585)	(21%)	▼	S	Timing	Reimbursement of workers compensation need to be raised to LGIS
Expenditure from operating activities						
Health	35,258	14%	▲	S	Timing	Costs for provision of locum doctor and medical centre running under budget
Transport	(315,854)	(11%)	▼	S	Timing	Completion of some road maintenance projects earlier than budgeted.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	903,263	58%	▲	S	Permanent	Regional Road Group higher than budgeted. SIHI grant higher than budgeted
Proceeds from Disposal of Assets	(60,000)	(40%)	▼	S	Permanent	Two utes budgeted to be disposed not taking place. Sale of skid steer loader not yet completed
Land and Buildings	227,907	14%	▲	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	81,881	23%	▲	S	Timing	Timing of completion of plant purchases - some plant purchases not taking place
Infrastructure Assets - Other	62,917	23%	▲	S	Timing	Cemetery works, village works and Pump Track Project not yet commenced
Financing Actvities						
Repayment of Lease Financing	(16,126)		▼	S	Timing	Right of use asset now shown seperately (solar panels)
Transfer from Restricted Cash - Other	991,515		▲	S	Permanent	Utilisation of unspent grants on projects - now shown sepeartely per new Fin. Mgmt Reg
Transfer to Reserves	12,158	50%	▲	S	Timing	Transfers not required yet

Reporting Nature or Type	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Operating Grants, Subsidies and Contributions	(73,563)	(16%)	▼	S	Timing	Timing of RRG grant - roadworks not yet 40% complete
Other Revenue	(40,633)	(18%)	▼	S	Timing	Reimbursement of workers compensation needs to be recouped
Profit on Disposal of Assets	(18,952)	(44%)	▼	S	Permanent	Two utes not being sold, Skid steer loader not yet sold
Expenditure from operating activities						
Materials and Contracts	(223,804)	(11%)	▼	S	Permanent	Materials and contract expenditure higher - more use of contractors. Split of work budgets between staff and materials and contracts
Utility Charges	63,149	15%	▲	S	Timing	Timing of budget payment ahead of actual invoices.
Interest Expenses	(16,296)	(12%)	▼	S	Timing	Right of use asset now shown seperately (solar panels)

NOTE 16
BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					$	$	$	$
		Budget Adoption		Opening Surplus(Deficit)		0		0
		Permanent Changes						
		Opening Position	070220	Other Items 4.5.2			(9,498)	(9,498)
		Financial Assistance Grants	070220	Grants, Subsidies & Contributions 4.1.1		17,953		8,455
		Bushfire risk management grant	070220	Grants, Subsidies & Contributions 4.1.1		3,000		11,455
		ARC Initiatives grant - gymnastics	070220	Grants, Subsidies & Contributions 4.1.1		3,000		14,455
		Contributions CESM	070220	Grants, Subsidies & Contributions 4.1.1		14,537		28,992
		Fire Break Penalties	070220	Fees & Charges 4.1.2			(6,000)	22,992
		Municipal and reserve interest	070220	Interest Earnings 4.1.3			(24,955)	(1,963)
		Profit on asset disposal	070220	Profit on Asset Dsposal 4.1.5			(18,770)	(20,733)
		Employee costs	070220	Employee Costs 4.2.1		75,110		54,377
		Medical centre and provision of doctor	070220	Materials & Contracts 4.2.2			(200,000)	(145,623)
		Contractors - finance	070220	Materials & Contracts 4.2.2			(35,000)	(180,623)
		Contractor - Set up of new reporting templates	070220	Materials & Contracts 4.2.2			(25,000)	(205,623)
		Depreciation	070220	Depreciation 4.2.4		78,273		(127,350)
		Disposal of fishermans hall	070220	Loss on sale of Asset Disposal 4.2.8			(478,685)	(606,035)
		Regional road group	070220	Grants, Subsidies & Contributions 4.3.1		70,400		(535,635)
		Poceeds from disposal of asests	070220	Proceeds from Disposal of Assets 4.3.2			(62,363)	(597,998)
		Demolition costs for Fishermans Hall	070220	Materials & Contracts 4.2.2			(2,000)	(599,998)
		Security measures - Fishermans Hall	070220	Materials & Contracts 4.2.2			(7,300)	(607,298)
		Completion of capital road jobs	070220	Infrastructure Assets - Roads 4.3.4		58,281		(549,017)
		Infrastructure assets - other	070220	Infrastructure Assets - Other 4.3.5			(135,031)	(684,048)
		Plant and equipment - Utes	070220	Plant & Equipment 4.3.6		65,000		(619,048)
		Plant and equipment - Utes	070220	Plant & Equipment 4.3.6			(14,064)	(633,112)
		Doctors vehicle	070220	Plant & Equipment 4.3.6			(65,000)	(698,112)
		It Hardware	070220	Furntiure & Equipment 4.3.7		8,000		(690,112)
		Rate income	070220	General Rates 4.5.1		51,533		(638,579)
		Adjustment for non-cash items	070220	Add bback loss on Fihermans Hall		478,685		(159,894)
		Adjustment for non-cash items	070220	Add back change in depreciation			(78,273)	(238,167)
		Numerous other net movements in budget review.	070220	Sum of various small adjustments			(2,083)	(240,250)
		Transfer to Reserve	070220	Transfer to reserve not taking place		135,000		(105,250)
					0	**1,058,772**	**(1,164,022)**	

KEY INFORMATION

19/20 Annual budget review taken to February Ordincary meeting of Council and amended budget adopted in resolution 070220

Attachment 2

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 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	67%	1,710,449	1,282,824	1,154,216	128,608
CARROLL STREET INTERSECTION - RENEWAL	100%	11,730	11,730	11,729	1
GRAVEL RESHEETING - BOOKARA ROAD	100%	53,663	47,214	53,663	(6,449)
GRAVEL RESHEETING - MOUNT HORNER ROAD WEST	98%	37,000	32,556	36,088	(3,532)
GRAVEL RESHEETING - PIGGERY LANE	24%	96,000	84,471	22,818	61,653
GRAVEL RESHEETING - YARDARINO ROAD	96%	118,000	73,750	112,744	(38,994)
GRAVEL RESHEETING - BAYTIME HOLDINGS ACCESS ROAD SI	Unbudgeted	0	0	0	0
ALLANOOKA RD SHOULDERS - SAFETY CRITICAL WORKS	96%	22,000	22,000	21,064	936
R2R - ELLERY ROAD RESHEETING	100%	12,070	10,612	12,057	(1,445)
R2R - BUTCHER ROAD RESHEETING	100%	29,728	26,147	29,685	(3,538)
R2R - MATSEN ROAD RESHEETING	100%	17,752	17,743	17,743	0
R2R - YANDANOOKA ROAD RESHEETING	126%	119,000	74,375	149,367	(74,992)
YEAR 4 OF 4 - POINT LEANDER DRIVE	100%	159,444	159,437	159,520	(83)
MORETON TERRACE DESIGN	0%	450,000	0	192	(192)
MILO ROAD DESIGN	7%	49,000	30,625	3,192	27,433
BLENHEIM ROAD	29%	10,000	0	2,900	(2,900)
PEARSE RD SUMP - RENEWAL	72%	26,000	0	18,597	(18,597)
OCEAN DRIVE - DRAINAGE RENEWAL	69%	30,000	30,000	20,834	9,166
DRAINAGE RENEWAL - GENERAL	138%	20,000	12,500	27,660	(15,160)
KERBING RENEWAL - GENERAL	42%	10,000	6,250	4,190	2,060
CHURCH STREET FOOTPATH	100%	20,500	20,500	20,500	0
GENERAL FOOTPATHS	20%	20,000	12,500	4,090	8,410
RV PARKING AREA	0%	11,109	0	0	0
FORESHORE MASTERPLAN IMPLEMENTATION WORKS	101%	128,900	128,900	129,872	(972)
FORESHORE REHABILITATION WORKS	17%	28,500	17,805	4,720	13,085
SKATE PARK - PUMP TRACK	0%	300,000	0	204	(204)
RURAL SIGNS	83%	67,000	41,875	55,564	(13,689)
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	73%	524,868	416,634	383,172	(33,462)
Non-operating Grants, Subsidies and Contributions	107%	2,280,717	1,405,820	2,450,847	1,045,027
	101%	2,805,585	1,822,454	2,834,019	1,011,565
Rates Levied	100%	5,365,760	5,365,760	5,360,287	(5,473)

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 March 2019	Current Year 31 March 2020
Adjusted Net Current Assets	93%	$ 2,623,226	$ 2,452,421
Cash and Equivalent - Unrestricted	220%	$ 973,336	$ 2,143,488
Cash and Equivalent - Restricted	80%	$ 1,662,664	$ 1,322,018
Receivables - Rates	141%	$ 623,473	$ 878,765
Receivables - Other	147%	$ 612,947	$ 898,258
Payables	508%	$ 51,792	$ 263,356

% 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 31 March 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

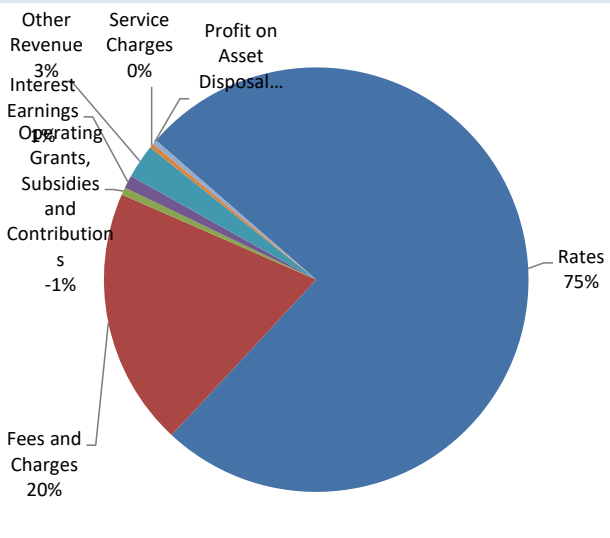
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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

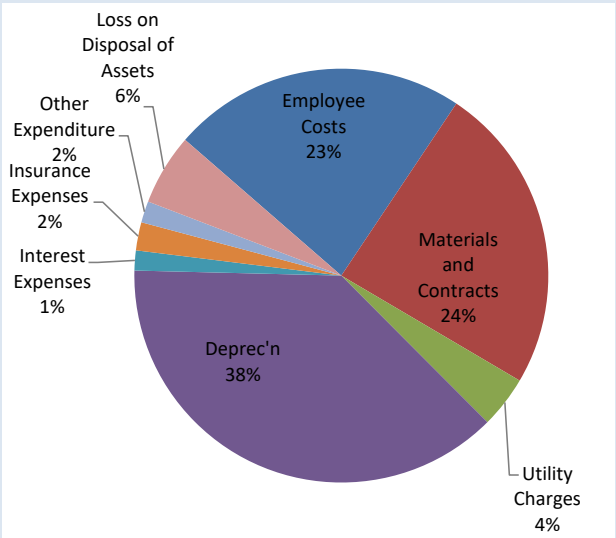
All figures shown in this statement are rounded to the nearest dollar.

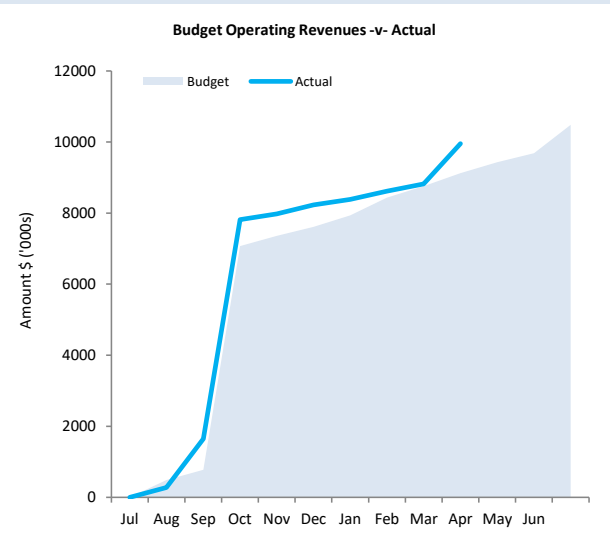
SUMMARY GRAPHS

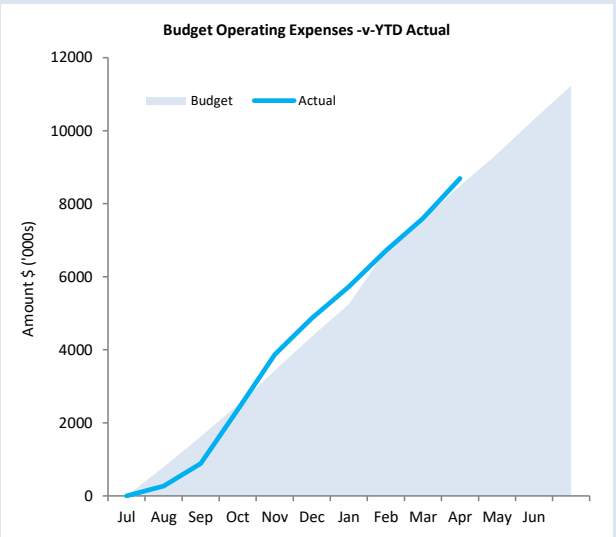
OPERATING REVENUE



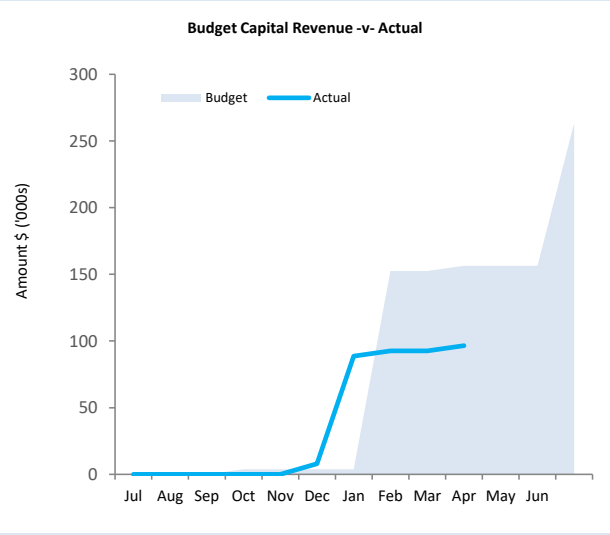
OPERATING EXPENSES



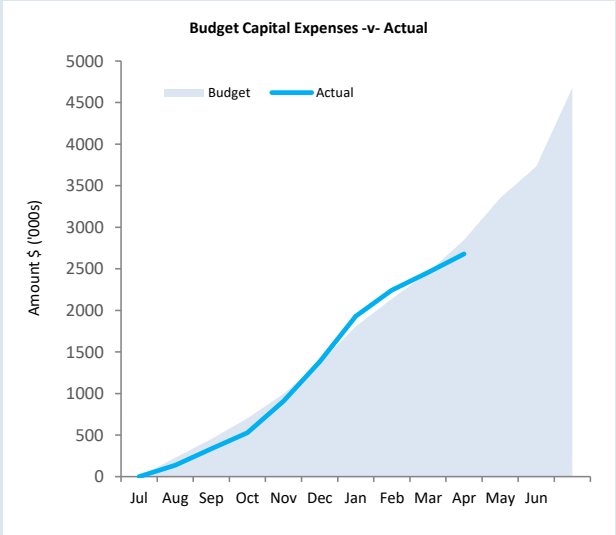




CAPITAL REVENUE



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 31 MARCH 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	275	198	**273**	75	38%	▲	
General Purpose Funding - Rates	6	5,314,227	5,365,760	5,358,005	**5,360,287**	2,282	0%	▲	
General Purpose Funding - Other		401,825	387,621	298,422	**284,570**	(13,852)	(5%)	▼	
Law, Order and Public Safety		182,764	185,644	135,078	**113,841**	(21,237)	(16%)	▼	S
Health		29,900	29,900	22,419	**16,680**	(5,739)	(26%)	▼	
Education and Welfare		14,200	10,000	7,488	**6,102**	(1,386)	(19%)	▼	
Housing		281,000	284,000	212,994	**210,418**	(2,576)	(1%)	▼	
Community Amenities		915,781	918,617	868,259	**826,288**	(41,971)	(5%)	▼	
Recreation and Culture		265,052	251,668	186,934	**199,756**	12,822	7%	▲	
Transport		169,252	174,604	160,851	**134,157**	(26,694)	(17%)	▼	S
Economic Services		300,050	325,500	244,071	**199,741**	(44,330)	(18%)	▼	S
Other Property and Services		56,000	99,550	74,637	**63,217**	(11,420)	(15%)	▼	S
		7,930,251	**8,033,140**	**7,569,357**	**7,415,329**				
Expenditure from operating activities									
Governance		(564,913)	(535,745)	(422,132)	**(438,825)**	(16,693)	(4%)	▼	
General Purpose Funding		(585,169)	(588,813)	(441,585)	**(470,523)**	(28,938)	(7%)	▼	
Law, Order and Public Safety		(492,560)	(514,700)	(384,010)	**(369,585)**	14,425	4%	▲	
Health		(155,322)	(347,944)	(208,885)	**(164,005)**	44,880	21%	▲	S
Education and Welfare		(61,212)	(69,713)	(52,100)	**(50,739)**	1,361	3%	▲	
Housing		(538,941)	(542,392)	(413,991)	**(414,321)**	(330)	(0%)	▼	
Community Amenities		(1,385,250)	(1,155,228)	(846,028)	**(821,533)**	24,495	3%	▲	
Recreation and Culture		(2,814,835)	(3,182,746)	(2,516,236)	**(2,541,181)**	(24,945)	(1%)	▼	
Transport		(3,486,434)	(3,587,080)	(2,672,466)	**(3,049,105)**	(376,639)	(14%)	▼	S
Economic Services		(385,280)	(451,330)	(344,278)	**(334,835)**	9,443	3%	▲	
Other Property and Services		(36,717)	(83,824)	(35,935)	**51,015**	86,950	242%	▲	S
		(10,506,634)	**(11,059,514)**	**(8,337,646)**	**(8,603,636)**				
Operating activities excluded from budget									
Add back Depreciation		4,376,844	4,298,571	3,223,737	**3,257,426**	33,689	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(67,309)	430,146	435,644	**454,598**	18,953	4%	▲	
Movement in Leave Reserve (Added Back)		3,526	3,526	1,350	**1,073**	(277)	(21%)	▼	
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**	**1,705,869**	**2,892,442**	**1,533,396**				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	1,906,784	2,280,717	1,405,820	**2,450,847**	1,045,027	74%	▲	S
Proceeds from Disposal of Assets	7	233,000	170,636	148,636	**88,636**	(60,000)	(40%)	▼	S
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,850,449)	(1,875,029)	(1,405,030)	**(1,181,495)**	223,535	16%	▲	S
Plant and Equipment	8	(368,585)	(381,749)	(281,957)	**(174,163)**	107,794	38%	▲	S
Furniture and Equipment	8	(131,300)	(123,300)	(82,492)	**(85,888)**	(3,396)	(4%)	▼	
Infrastructure Assets - Roads	8	(919,277)	(1,332,996)	(672,410)	**(743,631)**	(71,221)	(11%)	▼	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)	(620,050)	(221,845)	**(204,283)**	17,562	8%	▲	
Amount attributable to investing activities		**(1,681,827)**	**(1,881,771)**	**(1,109,278)**	**150,024**				
Financing Actvities									
Proceeds from New Debentures	9	0	0	0	**0**	0			
Repayment of Debentures	9	(271,888)	(271,888)	(164,517)	**(164,517)**	0	0%		
Repayment of Lease Financing	9	0	0	0	**(14,497)**	(14,497)		▼	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	7,893	**7,893**	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)	(73,119)	(21,888)	**(11,564)**	10,324	47%	▲	S
Amount attributable to financing activities		**(24,519)**	**110,481**	**(178,512)**	**808,830**				
Closing Funding Surplus(Deficit)	1	**(2)**	**(105,250)**	**1,564,824**	**2,452,421**				

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 31 MARCH 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	5,365,760	5,365,760	**5,360,287**	(5,473)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	480,895	524,868	416,634	**383,172**	(33,462)	(8%)	▼	
Fees and Charges		1,733,533	1,734,567	1,474,328	**1,394,027**	(80,301)	(5%)	▼	
Service Charges		0	0	0	**0**	0			
Interest Earnings		113,537	87,180	65,340	**69,843**	4,503	7%	▲	
Other Revenue		220,750	272,225	204,255	**183,913**	(20,342)	(10%)	▼	
Profit on Disposal of Assets	7	67,309	48,540	43,040	**24,088**	(18,952)	(44%)	▼	S
Gain FV Valuation of Assets		0		0	**0**	0			
		7,930,251	**8,033,140**	**7,569,357**	**7,415,329**				
Expenditure from operating activities									
Employee Costs		(2,742,132)	(2,648,437)	(1,941,524)	**(1,977,971)**	(36,447)	(2%)	▼	
Materials and Contracts		(2,372,829)	(2,542,548)	(1,833,935)	**(2,072,803)**	(238,868)	(13%)	▼	S
Utility Charges		(487,400)	(482,978)	(390,203)	**(349,087)**	41,116	11%	▲	S
Depreciation on Non-Current Assets		(4,376,844)	(4,298,571)	(3,223,737)	**(3,257,426)**	(33,689)	(1%)	▼	
Interest Expenses		(167,442)	(167,442)	(125,216)	**(134,236)**	(9,020)	(7%)	▼	
Insurance Expenses		(173,946)	(228,412)	(181,952)	**(189,264)**	(7,312)	(4%)	▼	
Other Expenditure		(186,040)	(212,440)	(162,395)	**(144,164)**	18,231	11%	▲	S
Loss on Disposal of Assets	7	0	(478,685)	(478,684)	**(478,685)**	(1)	(0%)	▼	
Loss FV Valuation of Assets		0	0	0	**0**	0			
		(10,506,634)	**(11,059,514)**	**(8,337,646)**	**(8,603,636)**				
Operating activities excluded from budget									
Add back Depreciation		4,376,844	4,298,571	3,223,737	**3,257,426**	33,689	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(67,309)	430,146	435,644	**454,598**	18,953	4%	▲	
Movement in Leave Reserve (Added Back)		3,526	3,526	1,350	**1,073**	(277)	(21%)	▼	
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**	**1,705,869**	**2,892,442**	**1,533,396**				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	1,906,784	2,280,717	1,405,820	**2,450,847**	1,045,027	74%	▲	S
Proceeds from Disposal of Assets	7	233,000	170,636	148,636	**88,636**	(60,000)	(40%)	▼	S
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,850,449)	(1,875,029)	(1,405,030)	**(1,181,495)**	223,535	16%	▲	S
Plant and Equipment	8	(368,585)	(381,749)	(281,957)	**(174,163)**	107,794	38%	▲	S
Furniture and Equipment	8	(131,300)	(123,300)	(82,492)	**(85,888)**	(3,396)	(4%)	▼	
Infrastructure Assets - Roads	8	(919,277)	(1,332,996)	(672,410)	**(743,631)**	(71,221)	(11%)	▼	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)	(620,050)	(221,845)	**(204,283)**	17,562	8%	▲	
Amount attributable to investing activities		**(1,681,827)**	**(1,881,771)**	**(1,109,278)**	**150,024**				
Financing Activities									
Proceeds from New Debentures		0	0	0	**0**	0			
Repayment of Debentures	9	(271,888)	(271,888)	(164,517)	**(164,517)**	0	0%		
Repayment of Lease Financing	9	0	0	0	**(14,497)**	(14,497)		▼	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	7,893	**7,893**	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)	(73,119)	(21,888)	**(11,564)**	10,324	47%	▲	S
Amount attributable to financing activities		**(24,519)**	**110,481**	**(178,512)**	**808,830**				
Closing Funding Surplus (Deficit)	1	**(2)**	**(105,250)**	**1,564,824**	**2,452,421**				

▲▼ 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

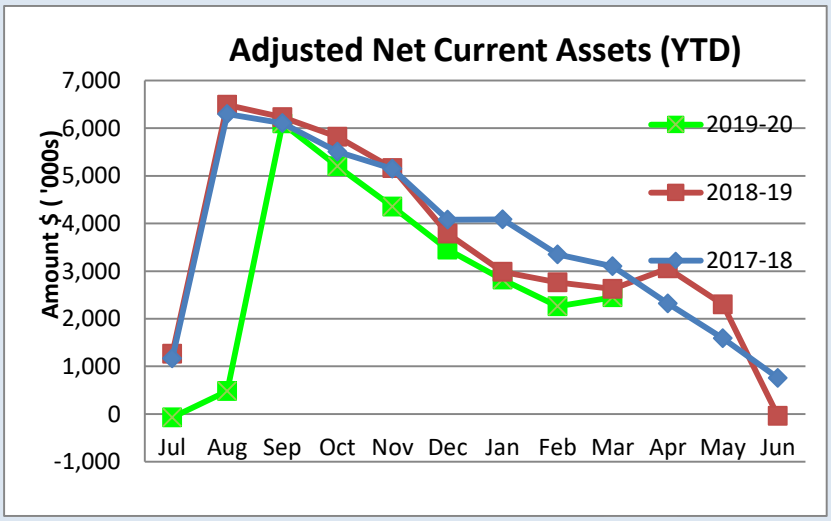
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2019	This Time Last Year 31/03/2019	Year to Date Actual 31/03/2020
		$	$	$
Current Assets				
Cash Unrestricted	2	975,800	973,336	2,143,488
Cash Restricted - Reserves	2	1,310,454	1,662,664	1,322,018
Cash Restricted - General	2	1,333,085	602,966	376,298
Cash Restricted - Bonds & Deposits	2	201,190	197,610	199,159
Receivables - Rates	3	282,859	623,473	878,765
Receivables - Other	3	397,507	612,947	898,258
Contract Assets	4	0	0	0
Inventories	4	20,118	20,619	20,118
		4,521,014	4,693,615	5,838,105
Less: Current Liabilities				
Payables	5	(1,446,975)	(51,792)	(263,356)
Contract Liabilities	11	0	0	(991,515)
Bonds & Deposits	14	(201,190)	(197,610)	(199,159)
Loan and Lease Liability	9	(271,888)	(43,586)	(112,274)
Provisions	11	(348,465)	(359,213)	(348,465)
		(2,268,518)	(652,202)	(1,914,769)
Less: Cash Reserves	10	(1,310,454)	(1,662,664)	(1,322,018)
Add Back: Component of Leave Liability not Required to be funded		121,943	200,886	123,016
Add Back: Loan and Lease Liability		271,888	43,586	112,274
Less : Loan Receivable - clubs/institutions		(7,889)	4	(7,889)
Less : Restricted Cash General	15	(1,367,812)	0	(376,298)
Net Current Funding Position		**(39,829)**	**2,623,226**	**2,452,421**

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)

$2.45 M

Last Year YTD Surplus(Deficit)

$2.62 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

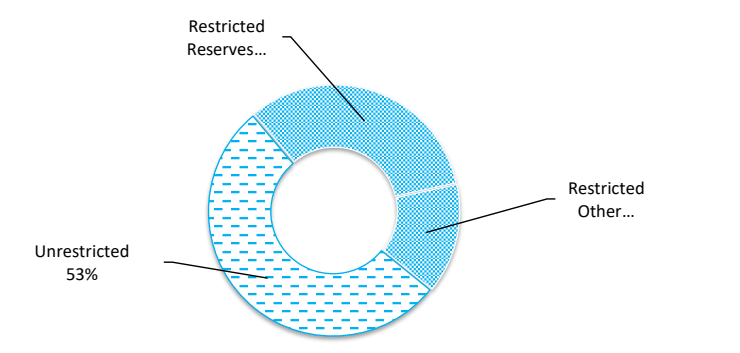
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
CASH ADVANCES	2,050			2,050	Cash on Hand	Nil	On Hand
At Call Deposits							
CASH AT BANK MUNI A/C	2,141,438			2,141,438	NAB	0.50%	At Call
RESERVE FUND BANK A/C		1,322,018		1,322,018	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)			199,159	199,159	NAB	0.00%	At Call
Term Deposits							
Nil							
Total	**2,143,488**	**1,322,018**	**575,457**	**4,040,963**			

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
$4.04 M	$1.32 M

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

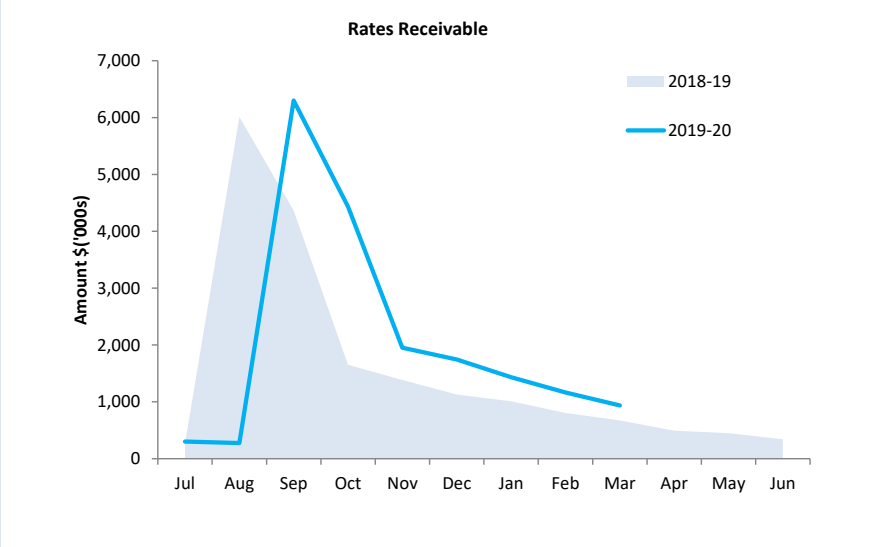
Receivables - Rates & Rubbish	30 June 2019	31 Mar 20
	$	$
Opening Arrears Previous Years	288,294	343,137
Levied this year	5,833,675	6,077,521
Less Collections to date	(5,778,833)	(5,481,615)
Equals Current Outstanding	343,137	939,043
Net Rates Collectable	**343,137**	**939,043**
% Collected	94.39%	85.37%

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					947,673
Receivables - Other					(49,415)
Total Receivables General Outstanding					**898,258**

Amounts shown above include GST (where applicable)

KEY INFORMATION

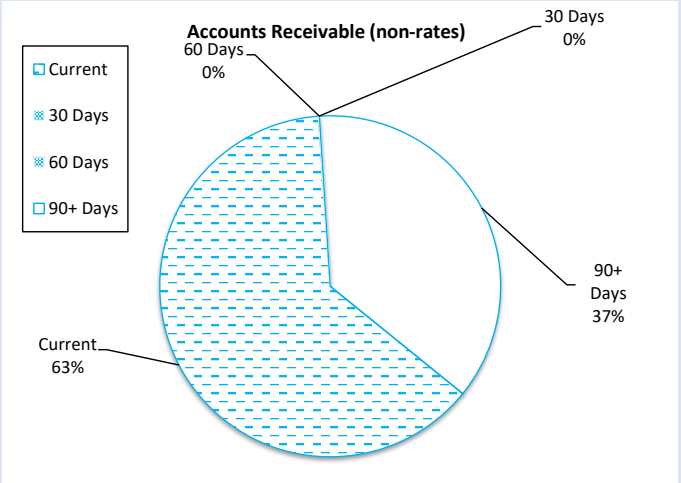
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Collected	Rates Due
85%	$939,043

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
$898,258

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 31 Mar 2020
	$	$	$	$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	28,527	0	(7,893)	20,634
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				**40,752**

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.

SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

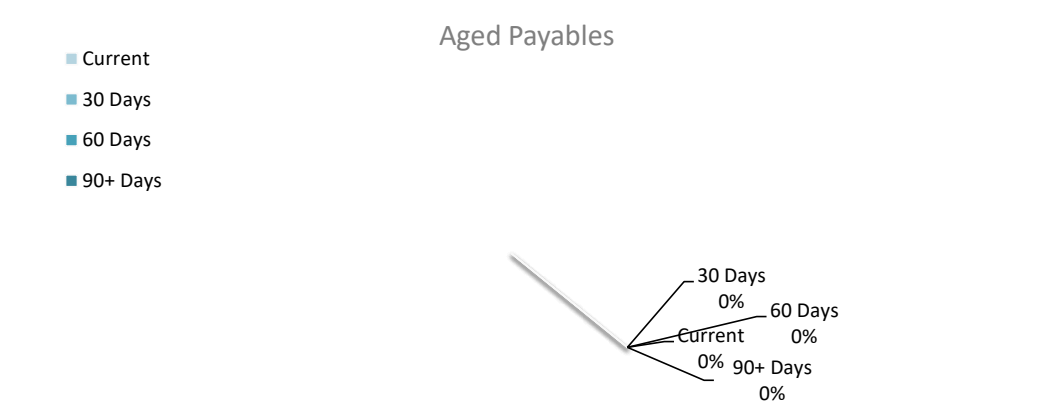
FOR THE PERIOD ENDED 31 MARCH 2020

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					(127,893)
Other creditors					311,985
Accrued salaries and wages					0
ATO liabilities					64,312
Other accruals/payables					14,952
Total Payables General Outstanding					**263,356**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

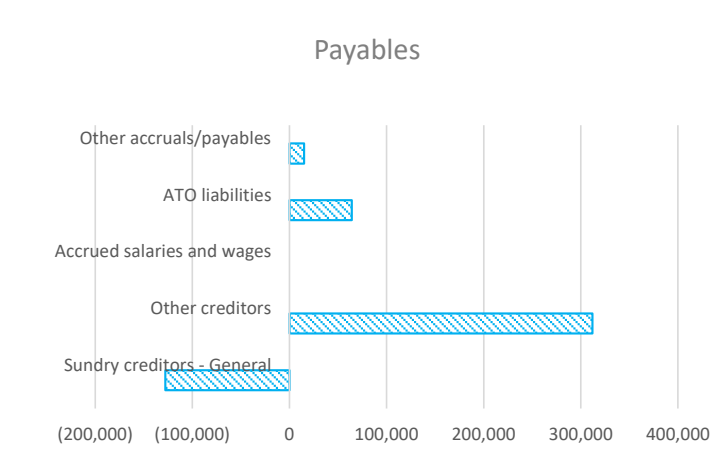
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

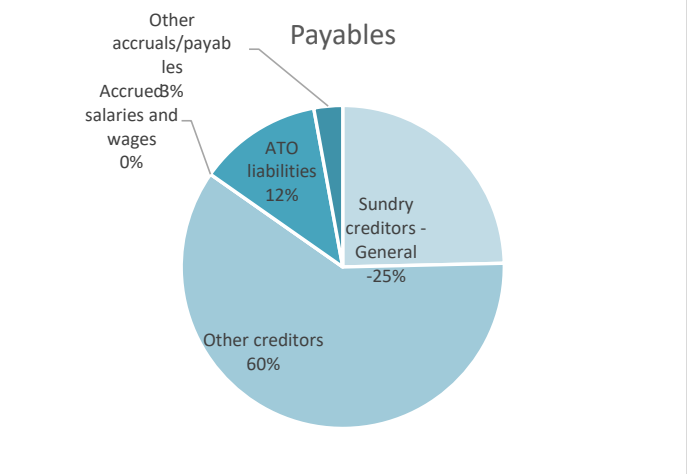


Creditors Due
$263,356

Over 30 Days
0%

Over 90 Days
0%



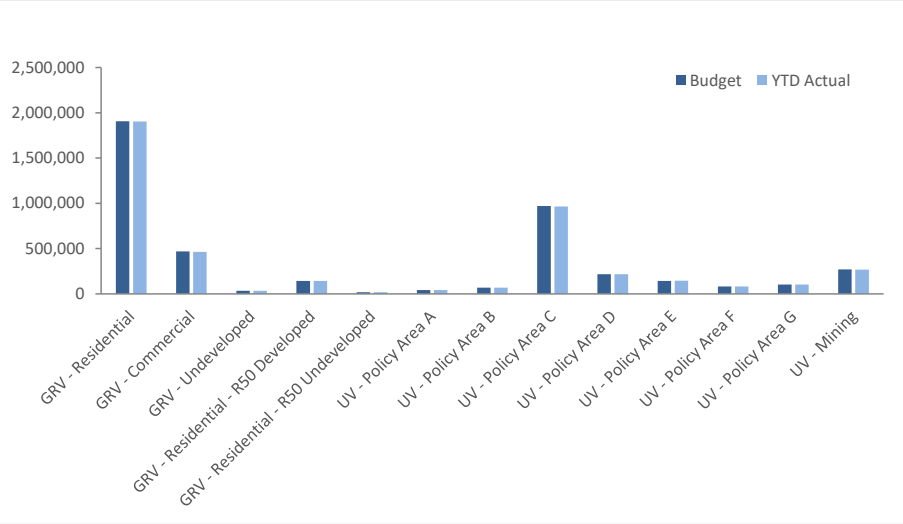


OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

		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	1,904,115	2,500	0	1,906,615	1,904,115.22	588	0	1,904,704
GRV - Commercial	0.111808	122	4,037,915	451,471	2,500	13,993	467,964	451,471.20	0	13,733	465,204
GRV - Undeveloped	0.111808	20	311,776	34,859	0	0	34,859	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	966,579	2,500	0	969,079	966,578.94	(441)	0	966,138
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	1,150	0	145,067
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	267,072	2,500	217	269,789	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**	**4,608,014**	**10,000**	**14,210**	**4,632,224**	**4,608,013**	**1,269**	**13,733**	**4,623,015**
	Minimum										
Minimum Payment	**$**										
GRV - Residential	1,021	98	764,631	100,058	0	0	100,058	100,058	3,267	0	103,325
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	23,483	0	0	23,483	23,483	0	0	23,483
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	17,357	0	0	17,357	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**	**731,036**	**0**	**0**	**731,036**	**731,036**	**3,217**	**217**	**734,469**
		2,666	**144,534,159**	**5,339,050**	**10,000**	**14,210**	**5,363,260**	**5,339,049**	**4,486**	**13,949**	**5,357,485**
Discounts							0				0
Concession							0				0
Amount from General Rates							**5,363,260**				**5,357,485**
Ex-Gratia Rates							2,500				2,802
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							**5,365,760**				**5,360,287**

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.

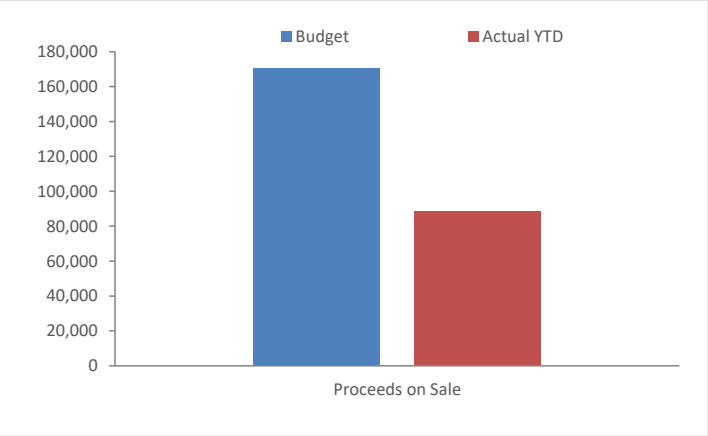


General Rates		
Budget	YTD Actual	%
$5.36 M	$5.36 M	100%

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	478,462	0		(478,462)	478,462	0		(478,462)
	Plant and Equipment								
3096	2019 Holden Rgk Colorado Ltz 4X4								
3093	2018 Holden Colorado Lt 4X4	23,494	30,000	6,506.04		23,494	30,000	6,506	
2814	2017 Holden Rgj Colorado Ls 4 X 4 - 523Ir	17,000	26,818	9,818		17,000	26,818	9,818	
2813	2017 Holden Rgj Colorado 4 X 4 Auto - 520Ir	0	0						
2858	2017 Holden Rgj Colorado - Operations (P521Ir)								
2815	2017 Holden Rgj Colorado Ls 4 X 4 - 525Ir	16,100	23,864	7,764		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	18,951.64		0	0		
2764	Coastmac 4.5 Plant Trailer	4,406	4,182		(224)	4,406	4,182		(224)
2758	Skid Steer Loader Attachments	3,773	3,773	0		3,773	3,773	0	
		600,782	**170,636**	**48,540**	**(478,685)**	**543,234**	**88,636**	**24,088**	**(478,685)**

KEY INFORMATION



Proceeds on Sale		
Budget	**YTD Actual**	**%**
$170,636	**$88,636**	**52%**

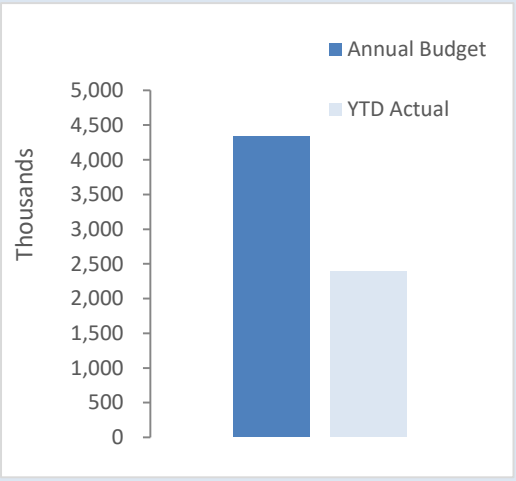
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

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	1,405,030	1,875,029	**1,181,495**	(223,535)
Plant and Equipment	368,585	281,957	381,749	**174,163**	(107,794)
Furniture and Equipment	131,300	82,492	123,300	**85,888**	3,396
Infrastructure Assets - Roads	919,277	672,410	1,332,996	**743,631**	71,221
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	221,845	620,050	**204,283**	(17,562)
Capital Expenditure Totals	3,821,611	2,663,734	4,333,124	**2,389,460**	(274,274)
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	1,906,784	1,405,820	2,280,717	**2,450,847**	1,045,027
Borrowings	0	0	0	**0**	0
Other (Disposals & C/Fwd)	233,000	148,636	170,636	**88,636**	(60,000)
Council contribution - Cash Backed Reserves					
Various Reserves		0	85,000	**0**	0
Council contribution - operations		**1,109,278**	**1,796,771**	**(150,024)**	(1,259,301)
Capital Funding Total		**2,663,734**	**4,333,124**	**2,389,460**	**(274,274)**

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
	$4.33 M	$2.39 M	55%

Capital Grant	Annual Budget	YTD Actual	% Received
	$2.28 M	$2.45 M	107%

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	(2,200)	(2,200)	(2,200)	0
0.67	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(1,710,449)	(1,710,449)	(1,282,824)	(1,154,216)	128,608
0.00	AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA P	2574	1311	CJ30	(7,000)	(7,000)	(5,247)	0	5,247
0.00	AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA P	2574	1311	CJ31	(41,000)	(41,000)	(30,744)	0	30,744
0.45	4B KENNEDY HEIGHTS	2584	1311	CJ40	(12,000)	(12,000)	(9,000)	(5,394)	3,606
	Total - Housing				**(1,770,449)**	**(1,772,649)**	**(1,330,015)**	**(1,161,810)**	**168,205**
	Recreation And Culture								
0.00	FISHERMANS HALL DEMOLITION	2404	1311	CJ39	(30,000)	(47,750)	(47,750)	0	47,750
0.00	IRWIN REC CENTRE BUILDING - RENEWAL	2834	1311	CJ05	(20,000)	(20,000)	0	0	0
0.40	REC JETTY	2834	1311	CJ908	(15,000)	(15,000)	(15,000)	(5,955)	9,045
	Total - Recreation And Culture				**(65,000)**	**(82,750)**	**(62,750)**	**(5,955)**	**56,795**
	Other Property & Services								
0.70	CEO OFFICE SOUNDPROOFING	0394	1311	CJ38	(15,000)	(19,630)	(12,265)	(13,730)	(1,465)
0.70	**Total - Other Property & Services**				**(15,000)**	**(19,630)**	**(12,265)**	**(13,730)**	**(1,465)**
0.63	**Total - Buildings**				**(1,850,449)**	**(1,875,029)**	**(1,405,030)**	**(1,181,495)**	**223,535**
	Plant & Equipment								
	Other Law, Order & Public Safety								
1.00	COMMUNITY RANGER VEHICLE - REG 502IR	0884	1312	V502	(35,000)	0	0	0	0
0.00	CESM VEHICLE - REGO 505IR	9911	1312	V505	(34,000)	(34,000)	0	0	0
0.00	DOCTORS VEHICLES	4975	1312	V950	0	(65,000)	(65,000)	0	65,000
	Total - Other Law, Order & Public Safety				**(69,000)**	**(99,000)**	**(65,000)**	**0**	**65,000**
	Recreation & Culture								
1.00	PARKS & GARDENS VEHICLE - REG 520IR	2844	1312	V520	(30,000)	(35,550)	(35,550)	(35,549)	1
1.00	PARKS & GARDENS VEHICLE - REG 521IR	2844	1312	V521	(30,000)	0	0	0	0
1.00	PARKS & GARDENS SUPERVISORS VEHICLE - REG 523IR	2844	1312	V523	(34,000)	(36,214)	(36,213)	(36,214)	(1)
1.03	COMPLIANCE & SAFETY TOOLS & EQUIPMENT	2865	1312	CJ27	(11,085)	(11,085)	(6,920)	(11,388)	(4,468)
0.01	OPERATIONAL TOOLS & EQUIPMENT	2865	1312	CJ28	(10,000)	(10,000)	(6,250)	(140)	6,110
	Total - Recreation & Culture				**(115,085)**	**(92,849)**	**(84,933)**	**(83,291)**	**1,642**
	Transport								
0.00	LOADER	3534	1312	CJ51	(16,000)	(16,000)	0	0	0
0.55	SIDE TIPPER	3534	1312	CJ52	(19,500)	(11,500)	(5,750)	(6,300)	(550)
0.00	TRAFFIC COUNTERS	3534	1312	CJ54	(21,000)	(20,100)	(20,100)	0	20,100
1.00	RURAL ROAD MAINTENANCE VEHICLE - REG 525IR	3534	1312	V525	(30,000)	(36,300)	(36,300)	(36,286)	14
0.00	NISSAN UD PRME MOVER 540IR	3534	1312	V526	0	(8,000)	0	0	0
0.89	WATER TANKER PTO	3584	1312	CJ50	(14,000)	(14,000)	(14,000)	(12,498)	1,502
	Total - Transport				**(100,500)**	**(105,900)**	**(76,150)**	**(55,084)**	**21,066**
	Other Property & Services								
0.00	TOWN MAINTENANCE TRUCK TOOLS & EQUIPMENT	5201	1312	CJ53	(35,000)	(35,000)	(21,875)	0	21,875
1.05	VEHICLE FOR SUPERVISOR OPERATIONS - REG 511IR	5201	1312	V511	(34,000)	(34,000)	(33,999)	(35,787)	(1,788)
0.00	BULK FUEL STORAGE TANK & SYSTEM	5300	1312	CJ44	(15,000)	(15,000)	0	0	0
	Total - Other Property & Services				**(84,000)**	**(84,000)**	**(55,874)**	**(35,787)**	**20,087**
0.46	**Total - Plant & Equipment**				**(368,585)**	**(381,749)**	**(281,957)**	**(174,163)**	**107,794**
	Furniture & Equipment								
	Recreation & Culture								
0.00	GYMNASTICS EQUIPMENT - MATS, BOARDS, BEAM ETC	2824	1314	CJ35	(5,000)	(5,000)	0	0	0
	Total - Recreation & Culture				**(5,000)**	**(5,000)**	**0**	**0**	**0**
	Transport								
1.07	INVENTORY MANAGEMENT SYSTEM	3334	1314	CJ43	(8,500)	(8,500)	(8,500)	(9,121)	(621)
	Total - Transport				**(8,500)**	**(8,500)**	**(8,500)**	**(9,121)**	**(621)**
	Other Property & Services								
0.82	IT - RECORDS MANAGEMENT SYSTEM	0264	1314	CJ32	(43,000)	(43,000)	(32,247)	(35,254)	(3,007)
0.97	IT - HARDWARE	0264	1314	CJ33	(25,000)	(17,000)	(10,620)	(16,513)	(5,893)
0.50	IT - WEBSITE & INTRANET	0264	1314	CJ34	(49,800)	(49,800)	(31,125)	(25,000)	6,125
	Total - Other Property & Services				**(117,800)**	**(109,800)**	**(73,992)**	**(76,767)**	**(2,775)**
0.70	**Total - Furniture & Equipment**				**(131,300)**	**(123,300)**	**(82,492)**	**(85,888)**	**(3,396)**
	Roads								
	Housing								
0.00	THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS	2586	1317	CJ45	(10,000)	(10,000)	0	0	0
	Total - Housing				**(10,000)**	**(10,000)**	**0**	**0**	**0**
	Transport								
1.00	CARROLL STREET INTERSECTION - RENEWAL	6604	1317	CJ19	(10,660)	(11,730)	(11,730)	(11,729)	1
1.00	GRAVEL RESHEETING - BOOKARA ROAD	6614	1317	CJ59	(62,545)	(53,663)	(47,214)	(53,663)	(6,449)
0.98	GRAVEL RESHEETING - MOUNT HORNER ROAD WEST	6614	1317	CJ60	(62,545)	(37,000)	(32,556)	(36,088)	(3,532)
0.24	GRAVEL RESHEETING - PIGGERY LANE	6614	1317	CJ61	(62,545)	(96,000)	(84,471)	(22,818)	61,653
0.96	GRAVEL RESHEETING - YARDARINO ROAD	6614	1317	CJ62	(62,545)	(118,000)	(73,750)	(112,744)	(38,994)

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	*Level of completion indicator, please see table at the top of this note for further detail.* Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
					$	$	$	$	$
1.00	GRAVEL RESHEETING - BAYTIME HOLDINGS ACCESS ROAD SPRIN	6614	1317	CJ63	(62,545)	0	0	0	0
0.96	ALLANOOKA RD SHOULDERS - SAFETY CRITICAL WORKS	6614	1317	SC01	(22,000)	(22,000)	(22,000)	(21,064)	936
1.00	R2R - CASUARINAS ROAD	6644	1317	CJ17	0	0	0	(15,000)	(15,000)
1.00	R2R - ELLERY ROAD RESHEETING	6644	1317	CJ55	(64,115)	(12,070)	(10,612)	(12,057)	(1,445)
1.00	R2R - BUTCHER ROAD RESHEETING	6644	1317	CJ56	(64,115)	(29,728)	(26,147)	(29,685)	(3,538)
1.00	R2R - MATSEN ROAD RESHEETING	6644	1317	CJ57	(64,115)	(17,752)	(17,743)	(17,743)	0
1.26	R2R - YANDANOOKA ROAD RESHEETING	6644	1317	CJ58	(64,115)	(119,000)	(74,375)	(149,367)	(74,992)
1.00	YEAR 4 OF 4 - POINT LEANDER DRIVE	6664	1317	CJ16	(76,324)	(159,444)	(159,437)	(159,520)	(83)
0.00	MORETON TERRACE DESIGN	6664	1317	CJ22	(45,000)	(450,000)	0	(192)	(192)
0.07	MILO ROAD DESIGN	6674	1317	CJ23	(49,000)	(49,000)	(30,625)	(3,192)	27,433
0.29	BLENHEIM ROAD	6694	1317	CJ24	(10,000)	(10,000)	0	(2,900)	(2,900)
0.72	PEARSE RD SUMP - RENEWAL	6754	1317	CJ65	(26,000)	(26,000)	0	(18,597)	(18,597)
0.69	OCEAN DRIVE - DRAINAGE RENEWAL	6754	1317	CJ66	(23,000)	(30,000)	(30,000)	(20,834)	9,166
1.38	DRAINAGE RENEWAL - GENERAL	6754	1317	DR01	(20,000)	(20,000)	(12,500)	(27,660)	(15,160)
0.42	KERBING RENEWAL - GENERAL	6754	1317	DR02	(10,000)	(10,000)	(6,250)	(4,190)	2,060
1.00	CHURCH STREET FOOTPATH	6784	1317	CJ25	(17,000)	(20,500)	(20,500)	(20,500)	0
0.20	GENERAL FOOTPATHS	6784	1317	CJ26	(20,000)	(20,000)	(12,500)	(4,090)	8,410
	Total - Transport				**(898,168)**	**(1,311,887)**	**(672,410)**	**(743,631)**	**(71,221)**
	Economic Services								
0.00	RV PARKING AREA	3905	1317	CJ29	(11,109)	(11,109)	0	0	0
	Total - Economic Services				**(11,109)**	**(11,109)**	**0**	**0**	**0**
0.56	**Total - Roads**				**(919,277)**	**(1,332,996)**	**(672,410)**	**(743,631)**	**(71,221)**
	Infrastructure - Other								
	Housing								
0.00	THE VILLAGE - SOAKWELLS & DOWNPIPES	2585	1318	CJ46	(8,000)	(8,000)	0	0	0
	Total - Housing				**(8,000)**	**(8,000)**	**0**	**0**	**0**
	Community Amenities								
0.00	CEMETERY LANDSCAPING	2644	1318	CJ03	(27,500)	(27,500)	0	0	0
	Total - Community Amenities				**(27,500)**	**(27,500)**	**0**	**0**	**0**
	Recreation And Culture								
1.01	FORESHORE MASTERPLAN IMPLEMENTATION WORKS	8054	1318	CJ42	(110,000)	(128,900)	(128,900)	(129,872)	(972)
0.17	FORESHORE REHABILITATION WORKS	8054	1318	CJ48	(28,500)	(28,500)	(17,805)	(4,720)	13,085
0.30	DONGARA OVAL - MAINTENANCE	2864	1318	C906	(20,000)	(20,000)	(12,495)	(5,962)	6,533
0.00	SKATE PARK - PUMP TRACK	2864	1318	CJ37	(250,000)	(300,000)	0	(204)	(204)
0.19	REC CENTRE OVAL - BORE MAINTENANCE & METRE INSTALATIO	2864	1318	CJ47	(10,000)	(10,000)	(6,250)	(1,889)	4,361
0.06	TREE PLANTING	2864	1318	CJ49	(15,000)	(15,000)	(9,370)	(921)	8,449
1.00	FENCE AT GRANNIES BEACH-BIG 4 CARAVAN PARK	2904	1318	CJ41	(6,000)	(5,150)	(5,150)	(5,150)	0
	Total - Recreation And Culture				**(439,500)**	**(507,550)**	**(179,970)**	**(148,719)**	**31,251**
	Transport								
0.83	RURAL SIGNS	6794	1318	CJ10	(67,000)	(67,000)	(41,875)	(55,564)	(13,689)
	Total - Transport				**(67,000)**	**(67,000)**	**(41,875)**	**(55,564)**	**(13,689)**
	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**
0.33	**Total - Infrastructure - Other**				**(552,000)**	**(620,050)**	**(221,845)**	**(204,283)**	**17,562**
0.55	**Grand Total**				**(3,821,611)**	**(4,333,124)**	**(2,663,734)**	**(2,389,460)**	**274,274**

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	76,471	102,832	102,832	2,131,516	2,105,156	2,105,156	117,631	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	156,624	263,995	263,995	3,083,520	2,976,148	2,976,148	132,023	166,759	166,759
Self supporting loans													
Recreation and Culture													
Loan 97 - Golf Club	28,532	0	0	0	7,893	7,893	7,893	20,638	20,638	20,638	775	683	683
	28,532	0	0	0	7,893	7,893	7,893	20,638	20,638	20,638	775	683	683
Total	3,268,675	0	0	0	164,517	271,888	271,888	3,104,158	2,996,787	2,996,787	132,797	167,442	167,442
Current loan borrowings	271,888							107,371					
Non-current loan borrowings	2,996,787							2,996,787					
	3,268,675							3,104,158					

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

(b) Information on Financing

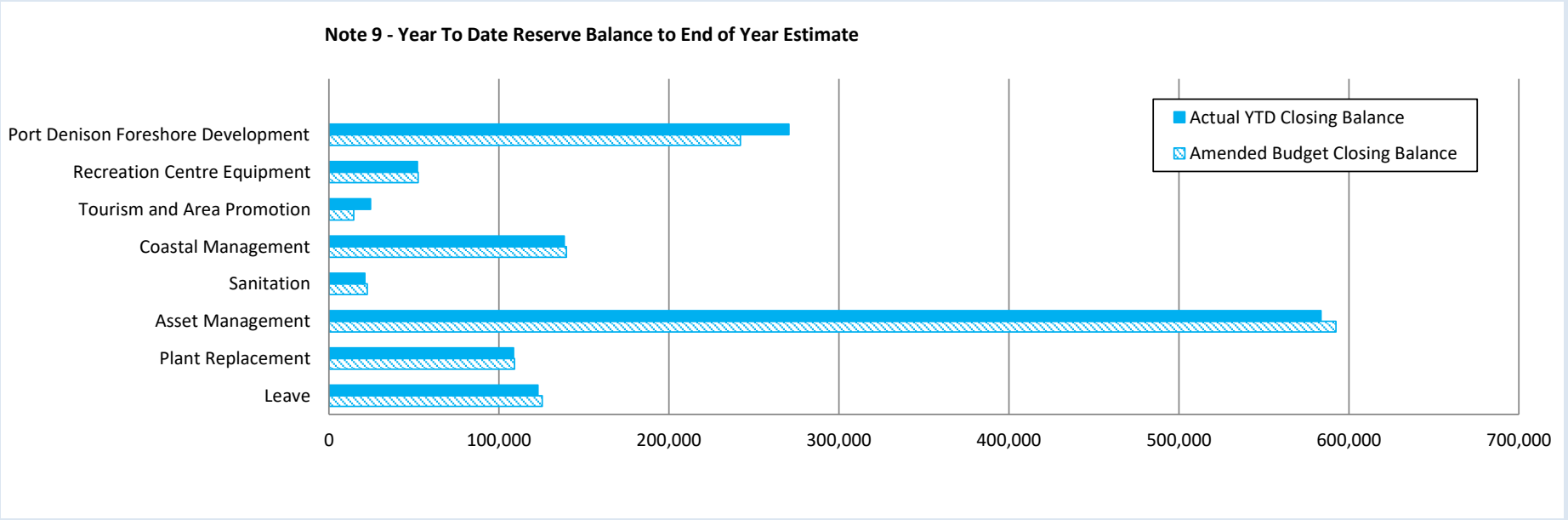
		New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
Particulars/Purpose	01 Jul 2019	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Recreation and Culture													
Solar Panels (67.941%)	52,513	0	0	0	9,849	0	0	42,664	52,513	52,513	978	0	0
Other Property and Services													
Solar Panels (32.059%)	24,779	0	0	0	4,647	0	0	20,132	24,779	24,779	461	0	0
	77,292	0	0	0	14,497	0	0	62,795	77,292	77,292	1,439	0	0
Total	77,292	0	0	0	14,497	0	0	62,795	77,292	77,292	1,439	0	0
Current financing borrowings	19,399							4,903					
Non-current financing borrowings	57,893							57,893					
	77,292							62,795					

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	1,073	0	0	0	0	125,469	123,016
Plant Replacement	107,641	1,553	947	0	0	0	0	109,194	108,588
Asset Management	578,481	13,881	5,114	0	0	0	0	592,362	583,595
Sanitation	20,947	1,598	184	0	0	0	0	22,545	21,132
Coastal Management	137,272	2,400	1,208	0	0	0	0	139,672	138,480
Tourism and Area Promotion	24,214	423	221	0	0	(10,000)	0	14,637	24,435
Recreation Centre Equipment	51,657	903	455	0	0	0	0	52,560	52,112
Port Denison Foreshore Development	268,298	4,903	2,361	43,932	0	(75,000)	0	242,133	270,659
	1,310,454	**29,187**	**11,564**	**43,932**	**0**	**(85,000)**	**0**	**1,298,573**	**1,322,018**

KEY INFORMATION



OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2019	Liability Increase	Liability Reduction	Closing Balance 31 Mar 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 31 MARCH 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 31 Mar 2020	Current Liability 31 Mar 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	116,481	155,310		155,310	116,483
Grants Commission - General (WALGGC)	0	0	0	0	0	89,883	77,871	103,831		103,831	77,873
Law, order, public safety											
FESA Grant - Operating Bush Fire Brigade (DFES)	14,146	32,848	0	46,994	46,994	35,607	26,703	35,607		35,607	32,848
Bushfire Risk Management Project (DFES)	23,923	3,000	(5,300)	21,623	21,623	0	2,250	3,000		3,000	3,000
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	2,000	1,494	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	3,000	3,000		3,000	3,000
Other Grant Events (Various)	0	6,000	0	6,000	6,000	7,500	7,500	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	81,483	81,483		81,483	81,483
	77,844	**52,222**	**(5,300)**	**124,766**	**124,766**	**362,295**	**316,782**	**391,731**	**0**	**391,731**	**328,061**
Operating Contributions											
Law, order, public safety											
Community Emergency Services (DFES)	0	54,020	0	54,020	54,020	103,600	88,602	118,137		118,137	54,020
Protection of the Environment	0	1,091	0	1,091	1,091	15,000	11,250	15,000		15,000	1,091
	0	**55,111**	**0**	**55,111**	**55,111**	**118,600**	**99,852**	**133,137**	**0**	**133,137**	**55,111**
TOTALS	**77,844**	**107,333**	**(5,300)**	**179,877**	**179,877**	**480,895**	**416,634**	**524,868**	**0**	**524,868**	**383,172**

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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 31 Mar 2020	Current Liability 31 Mar 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	2,000,000	(1,154,216)	1,576,801	1,576,801	1,380,000	1,035,000	1,380,000	0	1,380,000	2,000,000
Recreation and culture											
Skate Park - Pump Track (Lotterywest)	0	0	(204)	0	0	250,000	0	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	213,847	(223,851)	(10,004)	(10,004)	214,117	133,820	214,117	0	214,117	213,847
Regional Road Group (MRWA)	0	237,000	(108,603)	128,398	128,398	62,667	237,000	436,600	0	436,600	237,000
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	**2,450,847**	**(1,486,873)**	**1,737,340**	**1,737,340**	**1,906,784**	**1,405,820**	**2,280,717**	**0**	**2,280,717**	**2,450,847**
Total Non-operating grants, subsidies and contributions	**773,163**	**2,450,847**	**(1,486,873)**	**1,737,340**	**1,737,340**	**1,906,784**	**1,405,820**	**2,280,717**	**0**	**2,280,717**	**2,450,847**

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY **NOTE 14**
FOR THE PERIOD ENDED 31 MARCH 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 31 Mar 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	(1,680.43)	**17,161.80**
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	(2,870.00)	**2,654.05**
Basketball Club Funds	0.00	0.00	0.00	**0.00**
Shire Of Irwin - LEMC	4,887.30	0.00	0.00	**4,887.30**
BROC Funds	0.00	0.00	0.00	**0.00**
Dongara Community Festival	0.00	0.00	0.00	**0.00**
Toddler Time - Rec Centre	702.97	0.00	0.00	**702.97**
Contributions To Roads_P.O.S.	45,912.11	0.00	0.00	**45,912.11**
Transport	0.00	0.00	0.00	**0.00**
Dongara Public Cemetery	0.00	0.00	0.00	**0.00**
Non Shire - Internal Activity	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	(12,160.43)	**199,159.10**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	201,190.13	**10,129.40**	**(12,160.43)**	**199,159.10**

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	(21,237)	(16%)	▼	S	Timing	Timing of recoup of CESM costs - running less than budgeted.
Transport	(26,694)	(17%)	▼	S	Permanent	Reduced proceeds from sale of plant
Economic Services	(44,330)	(18%)	▼	S	Timing	Relates to lease income for caravan and tourist parks investigating
Other Property and Services	(11,420)	(15%)	▼	S	Permanent	Higher revenue - reimbursement of workers compensation - offset by higher expenses.
Expenditure from operating activities						
Health	44,880	21%	▲	S	Permanent	Costs for provision of locum doctor and medical centre
Investing Activities						
Non-operating Grants, Subsidies and Contributions	1,045,027	74%	▲	S	Timing	Regional Road Group higher than budgeted. Receipt of SIHI grant sooner than budgeted
Proceeds from Disposal of Assets	(60,000)	(40%)	▼	S	Permanent	Two utes budgeted to be disposed not taking place. Sale of skid steer loader not yet completed
Land and Buildings	223,535	16%	▲	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	107,794	38%	▲	S	Timing	Timing of completion of plant purchases - some plant purchases not taking place
Financing Actvities						
Repayment of Lease Financing	(14,497)		▼	S	Timing	Timing of loan payments later than budgeted
Transfer from Restricted Cash - Other	991,515		▲	S	Permanent	Utilisation of unspent grants on projects
Revenue from operating activities						
Profit on Disposal of Assets	(18,952)	(44%)	▼	S	Permanent	Two utes not being sold, Skid steer loader not yet sold
Expenditure from operating activities						
Materials and Contracts	(238,868)	(13%)	▼	S	Permanent	Materials and contract expenditure higher - more use of contractors. Split of work budgets between staff and materials and contracts
Utility Charges	41,116	11%	▲	S	Timing	Timing of budget payment ahead of actual invoices.

NOTE 16
BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					$	$	$	$
		Budget Adoption		Opening Surplus(Deficit)		0		0
		Permanent Changes						
		Opening Position	070220	Other Items 4.5.2			(9,498)	(9,498)
		Financial Assistance Grants	070220	Grants, Subsidies & Contributions 4.1.1		17,953		8,455
		Bushfire risk management grant	070220	Grants, Subsidies & Contributions 4.1.1		3,000		11,455
		ARC Initiatives grant - gymnastics	070220	Grants, Subsidies & Contributions 4.1.1		3,000		14,455
		Contributions CESM	070220	Grants, Subsidies & Contributions 4.1.1		14,537		28,992
		Fire Break Penalties	070220	Fees & Charges 4.1.2			(6,000)	22,992
		Municipal and reserve interest	070220	Interest Earnings 4.1.3			(24,955)	(1,963)
		Profit on asset disposal	070220	Profit on Asset Dsposal 4.1.5			(18,770)	(20,733)
		Employee costs	070220	Employee Costs 4.2.1		75,110		54,377
		Medical centre and provision of doctor	070220	Materials & Contracts 4.2.2			(200,000)	(145,623)
		Contractors - finance	070220	Materials & Contracts 4.2.2			(35,000)	(180,623)
		Contractor - Set up of new reporting templates	070220	Materials & Contracts 4.2.2			(25,000)	(205,623)
		Depreciation	070220	Depreciation 4.2.4		78,273		(127,350)
		Disposal of fishermans hall	070220	Loss on sale of Asset Disposal 4.2.8			(478,685)	(606,035)
		Regional road group	070220	Grants, Subsidies & Contributions 4.3.1		70,400		(535,635)
		Poceeds from disposal of asests	070220	Proceeds from Disposal of Assets 4.3.2			(62,363)	(597,998)
		Demolition costs for Fishermans Hall	070220	Materials & Contracts 4.2.2			(2,000)	(599,998)
		Security measures - Fishermans Hall	070220	Materials & Contracts 4.2.2			(7,300)	(607,298)
		Completion of capital road jobs	070220	Infrastructure Assets - Roads 4.3.4		58,281		(549,017)
		Infrastructure assets - other	070220	Infrastructure Assets - Other 4.3.5			(135,031)	(684,048)
		Plant and equipment - Utes	070220	Plant & Equipment 4.3.6		65,000		(619,048)
		Plant and equipment - Utes	070220	Plant & Equipment 4.3.6			(14,064)	(633,112)
		Doctors vehicle	070220	Plant & Equipment 4.3.6			(65,000)	(698,112)
		It Hardware	070220	Furntiure & Equipment 4.3.7		8,000		(690,112)
		Rate income	070220	General Rates 4.5.1		51,533		(638,579)
		Adjustment for non-cash items	070220	Add bback loss on Fihermans Hall		478,685		(159,894)
		Adjustment for non-cash items	070220	Add back change in depreciation			(78,273)	(238,167)
		Numerous other net movements in budget review.	070220	Sum of various small adjustments			(2,083)	(240,250)
		Transfer to Reserve	070220	Transfer to reserve not taking place		135,000		(105,250)
					0	**1,058,772**	**(1,164,022)**	

KEY INFORMATION

19/20 Annual budget review taken to February Ordincary meeting of Council and amended budget adopted in resolution 070220

ATTACHMENT: CEO01

National Redress Scheme – Shire of Irwin Participation

Attachment 1
Local Government Information Paper (December 2019)

Department of
Local Government, Sport
and Cultural Industries

GOVERNMENT OF
WESTERN AUSTRALIA

National Redress Scheme for Institutional Child Sexual Abuse

Department of Local Government, Sport and Cultural Industries

Information Paper

3 February 2020

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1. SUMMARY - WA LOCAL GOVERNMENT: ROYAL COMMISSION AND REDRESS

The Western Australian Government (the State), through the Department of Local Government, Sport and Cultural Industries (DLGSC), has been consulting with the WA local government sector and other key stakeholders on the Royal Commission into Institutional Responses to Child Sexual Abuse (in 2018) and the National Redress Scheme (in 2019).

The consultation throughout 2019 has focused on the National Redress Scheme (the Scheme) with the aim of:

- raising awareness about the Scheme;
- identifying whether WA local governments are considering participating in the Scheme;
- identifying how participation may be facilitated; and
- enabling advice to be provided to Government on the longer-term participation of WA local governments.

Following this initial consultation and feedback gathered, the State Government considered a range of options regarding WA local government participation in the Scheme and reached a final position in December 2019.

DLGSC, supported by the Departments of Justice and Premier and Cabinet, will again engage with WA local governments in early 2020, to inform of the:

- State's decision and the implications for the sector (see Section 4);
- Support (financial and administrative) to be provided by the State; and
- Considerations and actions needed to prepare for participation in the Scheme from 1 July 2020 (see Section 5).

DLGSC's second phase of engagement with WA local governments is summarised in the table below:

Description and Action	Agency	Timeline
Distribution of Information Paper to WA Local Governments	DLGSC	3 February 2020
WALGA hosted webinar	DLGSC / DPC	18 February 2020
Metro and Country Zone meetings	WA LG's / DLGSC	19 to 24 February 2020
State Council meeting – Finalisation of Participation arrangements	WALGA	4 March 2020
WALGA hosted webinar – Participation arrangements	DLGSC/ DPC	Mid-March 2020

Further information about the Royal Commission is available at Appendix A and the National Redress Scheme at Appendix B of this Information Paper.

The information in this Paper may contain material that is confronting and distressing. If you require support, please click on this link to a list of available support services.

2. CURRENT SITUATION - WA LOCAL GOVERNMENT PARTICIPATION IN THE NATIONAL REDRESS SCHEME

The WA Parliament passed the legislation required to allow for the Government and WA based non-government institutions to participate in the National Redress Scheme. The *National Redress Scheme for Institutional Child Sexual Abuse (Commonwealth Powers) Act 2018* (WA) took effect on 21 November 2018.

The WA Government commenced participating in the Scheme from 1 January 2019.

The State Government's Redress Coordination Unit within the Office of the Commissioner for Victims of Crime, Department of Justice:

- Acts as the State Government's single point of contact with the Scheme;
- Coordinates information from State Government agencies to the Scheme; and
- Coordinates the delivery of Direct Personal Responses (DPR) to redress recipients (at their request) by responsible State Government agencies to redress recipients.

CURRENT TREATMENT OF WA LOCAL GOVERNMENTS IN THE SCHEME

Under the *National Redress Scheme for Institutional Child Sexual Abuse Act 2018* (Cth), Local Governments may be considered a State Government institution.[1]

There are several considerations for the State Government and Local Governments (both individually and collectively) about joining the Scheme.

The State Government considers a range of factors relating to organisations or bodies participation in the Scheme, before their inclusion in the declaration as a State Government institution. These factors include the capability and capacity of the agencies or organisations to:

- Respond to requests for information from the State Government's Redress Coordination Unit within prescribed timeframes;
- Financially contribute to the redress payment made by the Scheme on behalf of the agency or body; and
- Comply with the obligations of participating in the Scheme and the Commonwealth legislation.

A decision was made at the time of joining the Scheme to exclude WA local governments from the State Government's declaration. This was to allow consultation to occur with the local government sector about the Scheme, and for fuller consideration to be given to the mechanisms by which the sector could best participate in the Scheme.

[1] Section 111(1)(b).

3. CONSULTATION TO DATE WITH WA LOCAL GOVERNMENT SECTOR

The Department of Local Government, Sport and Cultural Industries (DLGSC) has been leading an information and consultation process with the WA local government sector about the Scheme. The Departments of Justice and Premier and Cabinet (DPC) have been supporting DLGSC in the process, which aimed to:

- Raise awareness about the Scheme;
- Identify whether local governments are considering participating in the Scheme;
- Identify how participation may be facilitated; and
- Enable advice to be provided to Government on the longer-term participation of WA local governments.

DLGSC distributed an initial *Information and Discussion Paper* in early January 2019 to WA local governments, the WA Local Government Association (WALGA), Local Government Professionals WA (LG Pro) and the Local Government Insurance Scheme (LGIS). Between March and May 2019, DLGSC completed consultations that reached 115 out of 137 WA local governments and involved:

- an online webinar to 35 local governments, predominantly from regional and remote areas;
- presentations at 12 WALGA Zone and LG Pro meetings; and
- responses to email and telephone enquiries from individual local governments.

It was apparent from the consultations that the local government sector had, at the time, a very low level of awareness of the Scheme prior to the consultations occurring, and that little to no discussion had occurred within the sector or individual local governments about the Scheme. Local governments were most commonly concerned about the:

- Potential cost of redress payments;
- Availability of historical information;
- Capacity of local governments to provide a Direct Personal Response (apology) if requested by redress recipients;
- Process and obligations relating to maintaining confidentiality if redress applications are received, particularly in small local governments;
- Lack of insurance coverage of redress payments by LGIS, meaning local governments would need to self-fund participation and redress payments.

<u>LGIS Update (April 2019) – National Redress Scheme</u>

LGIS published and distributed an update regarding the considerations and (potential) liability position of the WA local government sector in relation to the National Redress Scheme.

WALGA State Council Resolution

The WALGA State Council meeting of 3 July 2019 recommended that:

1. *WA local government participation in the State's National Redress Scheme declaration with full financial coverage by the State Government, be endorsed in principle, noting that further engagement with the sector will occur in the second half of 2019.*
2. *WALGA continue to promote awareness of the National Redress Scheme and note that local governments may wish to join the Scheme in the future to demonstrate a commitment to the victims of institutional child sexual abuse*.

It is understood that this recommendation was made with knowledge that it is ultimately a State Government decision as to whether:

- Local governments can participate in the Scheme as part of the State's Government's declaration; and
- The State Government will fund local government redress liability.

4. WA GOVERNMENT DECISION - FUTURE PARTICIPATION OF WA LOCAL GOVERNMENTS IN THE NATIONAL REDRESS SCHEME

Following the initial consultation process, a range of options for local government participation in the Scheme were identified by the State Government including:

1. WA Local governments be **excluded** from the State Government's declaration of participating institutions.

   This means that: local governments may choose not to join the Scheme; or join the Scheme individually or as group(s), making the necessary arrangements with the Commonwealth and self-managing / self-funding all aspects of participation in the Scheme.

2. WA Local governments be **included** in the State Government's declaration of participating institutions.

   There were three sub-options for ways local government participation as a State Government institution could be accommodated:
   a. Local governments cover all requirements and costs associated with their participation;
   b. The State Government covers payments to the survivor arising from local governments' participation, with costs other than payments to the survivor (including counselling, legal and administrative costs) being funded by local governments; or
   c. An arrangement is entered into whereby the State Government and local governments share the requirements and costs associated with redress – for example, on a capacity to pay and deliver basis.

The State Government considered the above options and resolved via the Community Safety and Family Support Cabinet Sub-Committee (December 2019) to:

- Note the consultations undertaken to date with the WA local government sector about the National Redress Scheme;
- Note the options for WA local government participation in the Scheme;
- Agree to local governments participating in the Scheme as State Government institutions, with the State Government covering payments to the survivor; and
- Agree to the DLGSC leading further negotiations with the WA local government sector regarding local government funding costs, other than payments to the survivor including counselling, legal and administrative costs.

KEY ASPECTS OF THE STATE'S DECISION

For clarity, the State's decision that means the following financial responsibilities are to be divided between the State Government and the individual local government that has a Redress application submitted, and then subsequently accepted by the Scheme Operator as a Redress claim.

State Government

The State Government will cover the following:

- Redress monetary payment provided to the survivor;
- Costs in relation to counselling, legal and administration (including the coordination of requests for information and record keeping); and
- Trained staff to coordinate and facilitate a Direct Personal Response or DPR (Apology) to the survivor if requested (on a fee for service basis with costs covered by the individual local government – see below).

Individual Local Government

The individual local government will be responsible for:

- Costs associated with gathering their own (internal) information if requested in a Redress application;
- Providing the State with the necessary information to participate in the Scheme; and
- Costs associated the delivery of a DPR (based on a standard service fee, plus travel and accommodation depending on the survivor's circumstance). *

* note – The State's decision includes that all DPR's will be coordinated and facilitated by the Redress Coordination Unit (Department of Justice) on every occasion, if a DPR is requested by the survivor.

This decision was made on the basis that:

- State Government financial support for local government participation in the Scheme, as set out, will ensure that redress is available to as many WA survivors of institutional child sexual abuse as possible.
- The demonstration of leadership by the State Government, as it will be supporting the local government sector to participate in the Scheme and recognising the WALGA State Council resolution of 3 July 2019, is consistent with the local government sector's preferred approach.
- Contributes to a nationally consistent approach to the participation of local governments in the Scheme, and particularly aligns with the New South Wales, Victorian and Tasmanian Governments' arrangements. This provides opportunity for the State Government to draw on lessons learned through other jurisdictions' processes.
- Ensures a consistent and quality facilitation of a DPR (by the State) if requested by the survivor.
- State Government financial support for any local government redress claims does not imply State Government responsibility for any civil litigation against local governments.

Noting the State's decision, a range of matters need to be considered and arrangements put in place to facilitate local governments participating with the State Government's declaration and meeting the requirements of the Scheme. Those arrangements will:

- provide for a consistent response to the Scheme by WA Government institutions, and for WA survivors accessing the Scheme; and
- mitigate concerns raised by local governments during consultations about complying with the processes and requirements of the Scheme.

5. CONSIDERATIONS FOR WA LOCAL GOVERNMENTS

Following the State's decision, a range of matters need to be considered by each local government and in some cases, actions taken in preparation for participating in the Scheme, these include:

CONFIDENTIALITY

- Information about applicants and alleged abusers included in RFIs (Requests for Information) is sensitive and confidential and is considered protected information under *The National Redress Act*, with severe penalties for disclosing protected information.
- Individual local governments will need to consider and determine appropriate processes to be put in place and staff members designated to ensure information remains confidential.

APPLICATION PROCESSING / STAFFING

- The timeframes for responding to an RFI are set in *The Act* and are 3 weeks for priority application and 7 weeks for non-priority applications. This RFI process will be supported by the State (DLGSC and the Redress Coordination Unit).
- Careful consideration should be given to determining which position will be responsible for receiving applications and responding to RFIs, due to the potentially confronting content of people's statement of abuse.
- Support mechanisms should be in place for these staff members, including access to EAP (Employee Assistance Program) or other appropriate support.
- The need for the appointed position and person(s) to have a level of seniority in order to understand the magnitude of the undertaking and to manage the potential conflicts of interest.
- The responsible position(s) or function(s) would benefit from being kept confidential in addition to the identity of the person appointed to it.

RECORD KEEPING

- The Redress Coordination Unit (Department of Justice) is the state record holder for Redress and will keep copies of all documentation and RFI responses. Local Governments will be required to keep their own records regarding a Redress application in a confidential and secure manner, and in line with all requirements of the *State Records Act 2000*.
- Consider secure storage of information whilst the RFI is being responded to.

REDRESS DECISIONS

- Decisions regarding redress applicant eligibility and responsible institution(s) are made by Independent Decision Makers, based on the information received by the applicant and any RFI responses. The State government does not have any influence on the decision made.
- There is no right of appeal.

MEMORIALS

- Survivors (individuals and / or groups) from within individual communities may ask about the installation of memorials. The State Government's view is to only consider memorialising groups, however locally, this is a decision of an individual local government.

6. NEXT STEPS – PREPARATION FOR WA LOCAL GOVERNMENT PARTICIPATION IN THE SCHEME

In addition to the second-phase information process outlined in section 1, the State will develop:

1. A Memorandum of Understanding (MOU) - to be executed between the State and WALGA following the (WALGA) State Council meeting on 4 March 2020.

   The MOU will capture the overall principles of WA local governments participating in the Scheme as State Government institutions and being part of the State's declaration; and

2. Template Service Agreement – that will be executed on an 'as needed' basis between the State and an individual local government, if a redress application is received.

DLGSC and the Department of Justice will work with WALGA / LGPro and all local governments to prepare for participation in the Scheme including:

- Identifying appropriate positions, staff and processes to fulfil requests for information;

- Ensuring local governments have delegated authority to an officer to execute a service agreement with the State if needed;

  The State will prepare a template Council report, where all WA local governments will be asked to delegate authority to an appropriate officer in advance, able to execute a service agreement if required. This is necessary as priority requests for information under the Scheme, are in a shorter turnaround time than Council meeting cycles and therefore, cannot be undertaken at the time.

- Ensuring local government have established appropriate processes and can fulfil Scheme obligations (particularly in terms of confidentiality, record keeping etc); and

- Gathering the necessary facility and service information from all individual local governments to commence participation in the Scheme. This information will be provided to the Commonwealth, loaded into the Scheme database and used to facilitate an individual local government's participation in the National Redress Scheme.

ACKNOWLEDGEMENTS

The contents of this Information and Discussion Paper includes extracts from the following identified sources. Information has been extracted and summarised to focus on key aspects applicable to the Department of Local Government, Sport and Cultural Industries' key stakeholders and funded bodies:

- The Royal Commission into Institutional Responses to Child Sexual Abuse – Final Report.

  To access a full version of the Royal Commission's Findings and the Final Report, please follow the link at https://www.childabuseroyalcommission.gov.au/

- Western Australian State Government response to the Royal Commission (27 June 2018).

  To access a full version of the State Government's detailed response and full report, please follow the link at https://www.dpc.wa.gov.au/ProjectsandSpecialEvents/Royal-Commission/Pages/The-WA-Government-Response-to-Recommendations-(June-2018).aspx

- More information on the National Redress Scheme can be found at www.nationalredress.gov.au.

- The full National Redress Scheme - Participant and Cost Estimate (July 2015) Report at https://www.dlgsc.wa.gov.au/resources/publications/Pages/Child-Abuse-Royal-Commission.aspx

FOR MORE INFORMATION

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APPENDIX A

ROYAL COMMISSION INTO INSTITUTIONAL RESPONSES TO CHILD SEXUAL ABUSE – FURTHER INFORMATION

The Royal Commission into Institutional Responses to Child Sexual Abuse (the Royal Commission) was established in January 2013, to investigate systemic failures of public and private institutions[2] to protect children from child sexual abuse, report abuse, and respond to child sexual abuse. The Royal Commission's Terms of Reference required it to identify what institutions should do better to protect children in the future, as well as what should be done to:

- achieve best practice in reporting and responding to reports of child sexual abuse;
- eliminate impediments in responding to sexual abuse; and
- address the impact of past and future institutional child sexual abuse.

The Western Australian Government (State Government) strongly supported the work of the Royal Commission through the five years of inquiry, presenting detailed evidence and submissions and participating in public hearings, case studies and roundtables.

The Royal Commission released three reports throughout the inquiry: *Working with Children Checks (August 2015); Redress and Civil Litigation (September 2015) and Criminal Justice (August 2017).* The Final Report (Final Report) of the Royal Commission into Institutional Responses to Child Sexual Abuse incorporated the findings and recommendations of the previously released reports and was handed down on 15 December 2017. To access a full version of the Royal Commission's Findings and the Final Report, follow the link at https://www.childabuseroyalcommission.gov.au/

The Royal Commission made 409 recommendations to prevent and respond to institutional child sexual abuse through reform to policy, legislation, administration, and institutional structures. These recommendations are directed to Australian governments and institutions, and non-government institutions. One specific recommendation was directed at Local Government, while many others will directly or indirectly impact on the organisations that Local Government works with and supports within the community.

Of the 409 recommendations, 310 are applicable to the Western Australian State Government and the broader WA community.

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[2] * For clarity in this Paper, the term 'Institution' means any public or private body, agency, association, club, institution, organisation or other entity or group of entities of any kind (whether incorporated or unincorporated), however described, and:

- Includes for example, an entity or group of entities (including an entity or group of entities that no longer exist) that provides, or has at any time provided, activities, facilities, programs or services of any kind that provide the means through which adults have contact with children, including through their families
- Does not include the family.

THE WESTERN AUSTRALIAN GOVERNMENT RESPONSE TO THE ROYAL COMMISSION

The State Government examined the 310 applicable recommendations and provided a comprehensive and considered response, taking into account the systems and protections the State Government has already implemented. The State Government has accepted or accepted in principle over 90 per cent of the 310 applicable recommendations.

The State Government's response was released on 27 June 2018 fulfilling the Royal Commission recommendation 17.1, that all governments should issue a formal response within six months of the Final Report's release, indicating whether recommendations are accepted; accepted in principle; not accepted; or will require further consideration. The WA Government's response to the Royal Commission recommendations can be accessed at:
http://www.dpc.wa.gov.au/childabuseroyalcommission

The State Government has committed to working on the recommendations with the Commonwealth Government, other states and territories, local government, non-government institutions (including religious institutions) and community organisations.

The State Government's overall approach to implementation of reforms is focused on:

- Stronger Prevention (including Safer Institutions and Supportive Legislation)
    - Create an environment where children's safety and wellbeing are the centre of thought, values and actions;
    - Places emphasis on genuine engagement with and valuing of children;
    - Creates conditions that reduce the likelihood of harm to children and young people.
- Reliable Responses (including Effective Reporting)
    - Creates conditions that increase the likelihood of identifying any harm;
    - Responds to any concerns, disclosures, allegations or suspicions of harm.
- Supported Survivors (including Redress).

Many of the recommendations of the Royal Commission have already been addressed through past work of the State Government, and others working in the Western Australian community to create safe environments for children. This work is acknowledged and where appropriate, will be built upon when implementing reforms and initiatives that respond to the Royal Commission's recommendations.

APPENDIX B

NATIONAL REDRESS SCHEME - FURTHER INFORMATION

The Royal Commission's *Redress and Civil Litigation (September 2015)* Report recommended the establishment of a single national redress scheme to recognise the harm suffered by survivors of institutional child sexual abuse.

The National Redress Scheme (the Scheme):

- Acknowledges that many children were sexually abused in Australian institutions;
- Recognises the suffering they endured because of this abuse;
- Holds institutions accountable for this abuse; and
- Helps people who have experienced institutional child sexual abuse gain access to counselling and psychological services, a direct personal response, and a redress-payment.

The National Redress Scheme involves:

- People who have experienced institutional child sexual abuse who can apply for redress;
- The National Redress Scheme team — Commonwealth Government staff who help promote the Scheme and process applications;
- Redress Support Services — free, confidential emotional support and legal and financial counselling for people thinking about or applying to the Scheme;
- Participating Institutions that have agreed to provide redress to people who experienced institutional child sexual abuse; and
- Independent Decision Makers who will consider applications and make recommendations and conduct reviews.

The National Redress Scheme formally commenced operation on 1 July 2018 and offers eligible applicants three elements of redress:

- A direct personal response from the responsible institution, if requested;
- Funds to access counselling and psychological care; and
- A monetary payment of up to $150,000.

Importantly, the Scheme also provides survivors with community based supports, including application assistance; financial support services; and independent legal advice. The Scheme is administered by the Commonwealth Government on behalf of all participating governments, and government and non-government institutions, who contribute on a 'responsible entity pays' basis.

Institutions that agree to join the Scheme are required to adhere to the legislative requirements set out in the *National Redress Scheme for Institutional Child Sexual Abuse Act 2018* (Cth).

More information on the Scheme can be found at www.nationalredress.gov.au or the National Redress Guide.

SURVIVORS IN THE COMMUNITY

Throughout the five years of its inquiry, the Royal Commission heard detailed evidence and submissions, and held many public and private hearings, case studies and roundtables. Most notably, the Royal Commission heard directly from survivors of historical abuse.

The Royal Commission reported that survivors came from diverse backgrounds and had many different experiences. Factors such as gender, age, education, culture, sexuality or disability had affected their vulnerability and the institutions response to abuse.

The Royal Commission, however, did not report on the specific circumstances of individuals with the details of survivors protected; the circumstances of where and within which institutions their abuse occurred is also protected and therefore unknown. Further, survivors within the WA community may have chosen to not disclose their abuse to the Royal Commission.

Accordingly, it is not known exactly how many survivors were abused within Western Australian institutions, including within Local Government contexts. Within this context of survivors in the community, who may or may not be known, consideration needs to be given to how all institutions, including local governments, can fulfil the Royal Commission's recommendation in relation to redress.

The Royal Commission's *Redress and Civil Litigation (September 2015)* Report recommended the establishment of a single national redress scheme to recognise the harm suffered by survivors of institutional child sexual abuse. This report also recommended that Governments around Australia remove the limitation periods that applied to civil claims based on child sexual abuse, and consequently prevented survivors – in most cases – pursuing compensation through the courts.

As a result of reforms made in response to these recommendations, WA survivors now have the following options to receive recognition of their abuse:

1. Pursing civil court action(s) against the perpetrator and/or the responsible institution. The *Civil Liability Legislation Amendment (Child Sexual Abuse Actions) Act 2018* (WA) took effect on 1 July 2018, removing the limitation periods that previously prevented persons who had experienced historical child sexual abuse from commencing civil action.

2. Applying to the National Redress Scheme, which provides eligible applicants with a monetary payment, funds to access counselling and an apology. Note, to receive redress the responsible institution(s) will need to have joined the Scheme.

TREATMENT OF LOCAL GOVERNMENTS BY OTHER JURISDICTIONS

At the time of the State Government joining the Scheme, only two jurisdictions had made a decision about the treatment of local governments. All jurisdictions have since agreed to include local governments within their respective declarations, with the exception of South Australia (SA). The SA Government is still considering their approach.

It is understood that all jurisdictions, with the exception of SA, are either covering the redress liability associated with local government participation in the Scheme or entering into a cost sharing arrangement. The table below provides a summary of other jurisdictions' positions.

Jurisdiction	Position
Commonwealth	• No responsibility for local governments. • The Commonwealth Government has indicated preference for a jurisdiction to take a consistent approach to the participation of local governments in the Scheme.
Australian Capital Territory (ACT)	• ACT has no municipalities, and the ACT Government is responsible for local government functions. • ACT has therefore not been required to explore the issue of local government participation in the Scheme.
New South Wales (NSW)	• In December 2018, the NSW Government decided to include local councils as NSW Government institutions and to cover their redress liability. • The NSW Office for Local Government is leading communications with local councils about this decision. • NSW's declaration of participating institutions will be amended once preparation for local council participation is complete.
Northern Territory (NT)	• The NT Government has consulted all of the Territory's local governments, including individually visiting each local government. • NT is in the process of amending Territory's declaration of participating institutions to include local governments.
Queensland	• Queensland is finalising a memorandum of understanding (MOU) with the Local Government Association of Queensland to enable councils to participate in the Scheme as State institutions. • The MOU includes financial arrangements that give regard to individual councils' financial capacity to pay for redress.
South Australia (SA)	• Local governments are not currently included in the SA Government's declaration • The SA Government is still considering its approach to local governments.
Tasmania	• Local Governments have agreed to participate in the Scheme and will be included as a state institution in the Tasmanian Government's declaration. • A MOU with local governments is being finalised, ahead of amending Tasmania's declaration.
Victoria	• The Victorian Government's declaration includes local governments. • The Victorian Government is covering local governments' redress liability.
Western Australia (WA)	• The WA Government has excluded local governments from its declaration, pending consultation with the local government sector.

TIMEFRAME TO JOIN THE SCHEME

Institutions can join the Scheme within the first two years of its commencement. This means that institutions can join the Scheme up to and including 30 June 2020 (the second anniversary date of the Scheme). The Commonwealth Minister for Social Services may also provide an extension to this period to allow an institution to join the Scheme after this time. However, it is preferred that as many institutions as possible join the Scheme within the first two years to give certainty to survivors applying to the Scheme about whether the institution/s in which they experienced abuse will be participating.

If an institution has not joined the Scheme, they are not a participating institution. However, this will not prevent a person from applying for redress. In this circumstance, a person's application cannot be assessed until the relevant institution/s has joined the Scheme. The Scheme will contact the person to inform them of their options to either withdraw or hold their application. The Scheme will also contact the responsible institution/s to provide information to aid the institution/s to consider joining the Scheme.

THE SCHEME'S STANDARD OF PROOF

The Royal Commission recommended that 'reasonable likelihood' should be the standard of proof for determining eligibility for redress. For the purposes of the Scheme, 'reasonable likelihood' means the chance of the person being eligible is real and is not fanciful or remote and is more than merely plausible.

When considering a redress application, the Scheme Operator must consider whether it is reasonably likely that a person experienced sexual abuse as a child, and that a participating institution is responsible for an alleged abuser/s having contact with them as a child. In considering whether there was reasonable likelihood, all the information available must be taken into account.

Where a participating institution does not hold a record (i.e. historical information), the Scheme Operator will not be precluded from determining a person's entitlement to redress. The information to be considered by the Scheme Operator includes:

- The information contained in the application form (or any supplementary information provided by a person by way of statutory declaration);
- Any documentation a person provided in support of their application;
- The information provided by the relevant participating institution/s in response to a Request for Information from the Operator, including any supporting documentation provided; and
- Any other information available including from Scheme holdings (for example where the Scheme has built up a picture of relevant information about the same institution during the relevant period, or the same abuser).

It should be noted that the 'reasonable likelihood' standard of proof applied by the Scheme is of a lower threshold (or a lower standard of proof) than the common law standard of proof applied in civil litigation – the 'balance of probabilities'. Please see 11.7 of the Royal Commission's *Redress and Civil Litigation Report (2015)* for additional information on the difference between the two.

MAXIMUM PAYMENT AND SHARED RESPONSIBILITY

The amount of redress payment a person can receive depends on a person's individual circumstances, specifically the type of abuse the person experienced.

A person may only make one application for redress. The maximum redress payment payable under the scheme to an applicant is $150,000 in total.

The payment of redress is made by the institution(s) found responsible for exposing the individual to the circumstances that led to the abuse.

There may be instances where one or more institutions are found to be jointly responsible for the redress payment to a person, and instances where a person may have experienced abuse in one or more different institutions. In such situations, the redress payable by an institution will be apportioned in accordance with the Scheme's assessment framework - see https://www.legislation.gov.au/Details/F2018L00969 and method statement - see http://guides.dss.gov.au/national-redress-guide/4/1/1

Prior payments made by the responsible institution for the abuse to the applicant (e.g. ex-gratia payments) will be taken into account and deducted from the institutions' redress responsibility.

EFFECT OF AN APPLICANT ACCEPTING AN OFFER OF REDRESS

Accepting an offer of redress has the effect of releasing the responsible participating institution/s and their officials (other than the abuser/s) from civil liability for instances of sexual abuse and related non-sexual abuse of the person that is within the scope of the Scheme. This means that the person agrees to not bring or continue any civil claims against the responsible participating institution/s in relation to any abuse within the scope of the Scheme.

If a responsible participating institution/s is a member of a participating group, the person will be releasing the other associated institutions and officials within that group from any civil liability for instances of sexual abuse and related non-sexual abuse of the person that is within the scope of the Scheme.

Accepting an offer of redress also has the effect of preventing a responsible participating institution from being liable to contribute to damages that are payable to the person in civil proceedings (where the contribution is to another institution or person).

In accepting the offer of redress, a person will also be consenting to allow the participating institution/s or official/s to disclose the person's acceptance of redress offer in the event that a civil claim is made. The Scheme must provide a copy of the person's acceptance of offer to each responsible institution for their records once received.

Note – the acceptance of an offer of redress does not exclude the pursuance or continuance of criminal proceedings against the abuser(s).

ATTACHMENT: CEO02

Local Government House Trust – Deed of Variation

Attachment 1
Deed of Variation *(copy only; does not require signing)*

Attachment 2
Clause 12 of Trust Deed 1994 *(excerpt)*

Attachment 3
WALGA Quarterly Report Q4 2019

Attachment 4
Local Government House Trust Update January 2020

Attachment 1

DEED OF VARIATION

LOCAL GOVERNMENT HOUSE TRUST

DRAFT



LAW

PERTH

11 Mounts Bay Road, Perth WA 6000

Telephone (08) 9429 2222 Facsimile: (08) 9429 2434

eylawperth@au.ey.com www.ey.com

Our Ref: 4WAL / 2004 7043

THIS DEED dated the day of 2019

BY

WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION of Level 1, 170 Railway Parade, West Leederville in the State of Western Australia (the 'Trustee')

RECITALS

A. By Deed of Trust undated but stamped 12 February 1980 ('Original Trust Deed') made between CHARLES WILSON TUCKEY, LYAL GORDON RICHARDSON, GORDON LAWRENCE KILPATRICK, HARRY STICKLAND and MAXWELL RAY FINLAYSON (the 'Original Trustees') and THE LOCAL GOVERNMENT ASSOCIATION OF WESTERN AUSTRALIA and the COUNTRY SHIRE COUNCILS ASSOCIATION (the 'Retired Trustees') the Original Trustees declared that they would hold the property therein referred to as the Headquarters and the monies therein referred to as the Trust Fund upon trust for the beneficiaries specified in the second schedule to the Original Deed upon the terms and conditions therein contained (the 'Original Trust').

B. By Deed dated 2 October 1981 made between the Original Trustees and the Retired Trustees the Original Trustees retired and appointed the Retired Trustees as the trustees of the Original Trust in their place.

C. By Deed dated 4 May 1994 (the 'New Deed') the Retired Trustees (in the New Deed referred to as THE LOCAL GOVERNMENT ASSOCIATION OF WESTERN AUSTRALIA (INC) and THE COUNTRY SHIRE COUNCILS' ASSOCIATION OF WESTERN AUSTRALIA (INC)) agreed that the proceeds from the sale of the Headquarters and the Trust Fund and the income thereof should be from 17 February 1993 held upon the terms and conditions set out in the New Deed (the 'Trust').

D. By Deed of Variation dated 5 June 2002 the Retired Trustees varied the New Deed (collectively, the 'Trust Deed') to provide for a new Clause 22 which provides that any trustee of the Trust may retire as trustee of the Trust and appoint a new trustee to act as trustee of the Trust and that notwithstanding that the original number of trustees of the Trust was five where a corporation or incorporated association is appointed as trustee of the Trust then it shall not be obligatory to appoint more than one new trustee.

E. By Deed dated 6 June 2002 made between the Retired Trustees and the Trustee, the Retired Trustees retired and appointed the Trustee as the trustee of the Trust.

F. Clause 21.1 of the Trust Deed provides that the Trustees may at any time and from time to time (with the consent of not less than 75% of the Beneficiaries) by deed revoke add to or vary the trusts of the Trust Deed or declare (inter alia) any new or other powers, authorities or discretions concerning the management, control or investment of the Trust Fund upon the terms contained therein.

G. The Trustee wishes to add to and vary the Trust Deed and declare (inter alia) new or other powers, authorities and discretions concerning the management, control or investment of the Trust Fund in accordance with the terms of this Deed.

H. More than 75% of the Beneficiaries have consented in writing to the variations to the New Deed and the records relating to this consent will be placed with the original of this Deed.

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NOW THIS DEED WITNESSES

1. **DEFINITIONS AND INTERPRETATION**

In this Deed, unless the context otherwise requires:

1.1 a word importing the singular includes the plural and vice versa, and a word of any gender includes other genders;

1.2 another grammatical form of a defined word or expression has a corresponding meaning;

1.3 a reference to a clause, paragraph, recital, schedule or annexure is to a clause, paragraph or recital of, or schedule or annexure to, this Deed, and a reference to this Deed includes any schedule or annexure;

1.4 a reference to a document or instrument includes the document or instrument as varied, novated, altered, supplemented or replaced from time to time;

1.5 a reference to a person includes a natural person, the estate of an individual, a partnership, body corporate, the trustee of a trust (in the trustee's capacity as trustee of the trust), association, governmental or local authority or agency or other entity;

1.6 a reference to a statute, ordinance, code or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them;

1.7 the meaning of general words is not limited by specific examples introduced by 'including, for example' or similar expressions;

1.8 Recitals A to H inclusive form part of and are included in this Deed;

1.9 headings are for ease of reference and do not affect interpretation;

1.10 'Deed' means this deed;

1.11 unless specified otherwise, terms which are defined in the Trust Deed and used in this Deed bear the same meanings in this Deed which are ascribed to them in the Trust Deed; and

1.12 in the event of any inconsistency between the provisions of the Trust Deed and the provisions of this Deed, the provisions of this Deed will prevail.

2. **OPERATIVE PART**

The Trustee in exercise of the power given to the Trustee by clause 21.1 of the Trust Deed and with the consent of more than 75% of the Beneficiaries hereby adds to and varies the Trust Deed and declares (inter alia) the following new or other powers authorities and discretions concerning the management, control or investment of the Trust Fund as follows:

2.1 delete the word "The" appearing after the words "Any trustee of the Trust may retire as trustee of the Trust." in the existing clause 22.1 and replace it with the words "Subject to clause 22.3, the";

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2.2 insert after clause 22.2 the following:

"22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.

22.4 The Beneficiaries may at any time by Special Resolution:

(a) remove a Trustee from the office as trustee of the Trust; and

(b) appoint such new or additional Trustee.

For the purposes of this clause 22.4, "Special Resolution" means a resolution passed or decision made by not less than 75% of the Beneficiaries."

2.3 insert a new clause 13A as follows:

"13A **DELEGATION TO THE BOARD OF MANAGEMENT**

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities and discretions contained in subclauses (a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do such things as may be necessary to give effect to the exercise of a power, authority or discretion by the Board of Management."

3. SEVERABILITY

3.1 If any provision of this Deed is found by a competent authority (including without limitation a Court) to be void or unenforceable, then such finding shall not affect the other provisions of this Deed.

3.2 If making a subsequent amendment to this Deed avoids any invalidity or unenforceability of any provision of this Deed, the parties may elect to make that amendment, which shall be deemed for all purposes to be effective immediately prior to the occurrence of that invalidity or unenforceability.

4. FURTHER ASSURANCES

All parties shall make, execute and do all acts, deeds, documents and things and sign all documents which may reasonably be required to give full effect to this Deed, and the Trustee shall bear the costs of observing, performing and complying with this clause.

5. COSTS

The Trustee shall bear and pay the costs of and incidental to the preparation, execution and stamping of this Deed.

6. RATIFICATION AND CONFIRMATION

In all other respects the terms of the Trust Deed are hereby ratified and confirmed.

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7. **PROPER LAW**

This Deed shall be governed by the laws of the State of Western Australia and the parties submit to the jurisdiction of the Courts of the State of Western Australia.

EXECUTED as a Deed

THE COMMON SEAL of **WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION** is hereunto affixed in the presence of:))))

Signature of President

Signature of Chief Executive Officer

Name of President

Name of Chief Executive Officer

DRAFT

demands outgoings debts and liabilities incurred in respect of the Trust Fund.

10.2 The Trustees may subject to any law in force at the time in relation to this Deed so permitting accumulate all or any part of the income arisen or arising during an accounting period and such accumulation shall be dealt with as an accretion to the Trust Fund but so that the Trustees may at any time or times resort to all such accumulations and pay or apply the whole or any part or parts thereof as if they were income of the Trust Fund for the then current accounting period.

10.3 Subject to Clause 10.2 the Trustees may at any time at their discretion pay the whole or part of the income of the Trust Fund for any accounting period to the beneficiaries in proportion to the number of units of which they are respectively registered as holders at the last day of such accounting period.

11.0 **ADVANCEMENT OF CAPITAL**

The Trustees may at any time and from time to time set aside from the capital of the Trust Fund or raise therefrom any sum or sums of money and pay the same to the beneficiaries in proportion to the number of units in respect of which they are respectively registered at the date of each such payment for their own use and benefit. The payment of any such sum or sums of capital may be made in the same manner and subject to the same provisions as contained in Clause 10.3 in relation to the payment application or setting aside of any income of the Trust Fund.

12.0 **POWERS OF INVESTMENT AND MANAGEMENT**

The Trustees shall apply and invest the Trust Fund in any of the investments from time to time authorised by law for the investment of trust funds by trustees and in addition to and without limiting the powers authorities and discretions vested in the Trustees by law and notwithstanding the trusts hereinbefore declared shall have the following powers authorities and discretions which may be exercised by the Trustees at any time and from time to time in the

absolute and uncontrolled discretion of the Trustees in carrying out the trusts hereof:

(a) to invest the Trust Fund and deal with manage transpose and realise the Trust Fund or any part thereof whether real or personal property with such powers in all respects as if the Trustees were the absolute owner thereof;

(b) to purchase or otherwise acquire any investments for cash or otherwise and upon any terms and conditions and to make any such purchase or acquisition for a sum greater than the amount of the Trust Fund for the time being and to agree to pay for any such investments wholly or in part from any future moneys which may come into the Trustees' hands including dividends profits interest or other income payable in respect of any such investments;

(c) to sell or otherwise dispose of any real or personal property or interest therein for the time being forming the whole or part of the Trust Fund by public auction tender or private treaty at such price or prices and whether for cash or on terms and generally upon any terms and conditions and to grant options for such sale or disposition as aforesaid;

(d) (i) to borrow and raise moneys from; or

(ii) to secure by mortgage or otherwise howsoever the payment of or obligation to pay money to,

any person (including a beneficiary) upon any terms with or without security or interest;

(e) to vary or transpose any investments and to vary the terms of or property comprised in any security;

(f) to hold use purchase construct demolish maintain repair renovate reconstruct develop improve sell transfer convey surrender let lease exchange take and grant options or rights in alienate mortgage charge pledge reconvey release or discharge or otherwise deal with any real or personal

property PROVIDED THAT in the improvement or development of any part of the Trust Fund the Trustees shall not be bound by the limitation contained in Section 30(1)(c) of the Trustees Act and the Trustees shall not be bound to apply to any Court to exceed such limitation;

(g) to pay out of the Trust Fund or the income thereof all costs charges and expenses of and incidental to the management of the Trust Fund or to the exercise of any power authority or discretion hereby or by law conferred on the Trustees or in carrying out or performing the trusts hereof which the Trustees may at any time incur including all taxes of whatever kind payable in respect of the Trust Fund and costs in any way connected with the preparation and execution of these presents;

(h) to act as manager or to employ any persons (including a Trustee hereof or a unit holder) contractors managers solicitors accountants clerks workmen employees servants or agents to transact all or any business of whatever nature including the receipt and payment of money and to decide the remuneration to be allowed and paid and to pay all charges and expenses so incurred and to create or arrange any scheme or superannuation retirement benefit or pension for the benefit of any person so employed;

(i) to partition or agree to the partition of or to subdivide or agree to the subdivision or strata title or agree to the strata-titling of any land or other property which or any interest in which may for the time being be subject to the trusts hereof and to pay any moneys by way of equality of partition;

(j) to determine whether any real or personal property or any increase or decrease in amount number or value of any property or holdings of property or any profit loss receipt or payments from for or in connection with any real or personal property shall be treated as and credited or debited to capital or to income and generally to determine all matters as to which any doubt difficulty or question

may arise under or in relation to the execution of the trusts and powers of this Deed and every determination of the Trustees in relation to any of the matters aforesaid whether made upon a question formally or actually raised or implied in any of the acts or proceedings of the Trustees in relation to the Trust Fund shall bind all parties interested therein and shall not be objected to or questioned on any ground whatsoever;

(k) to open accounts with any bank or building society and to operate by and in all usual ways any such accounts;

(l) to give effectual receipts and discharges for any moneys received by or on behalf of the Trustees or otherwise relating to any of the acts matters and things provided for in these presents;

(m) to provide and set aside out of the Trust Fund or the income thereof such sum of money as the Trustees shall consider is available or necessary for and to pay or apply the same in or towards the discharge or reduction of any encumbrance debt or other liability for the time being affecting the Trust Fund or any part thereof;

(n) to let sub-let lease or sub-lease for any period (and including to any beneficiary) and at any rental any real or personal property comprised in the Trust Fund upon any terms conditions or covenants;

(o) to purchase take on lease sub-lease assignment hire or otherwise acquire any estate or interest in any real or personal property for any price premium rental charge payment fee or other consideration and subject to any terms conditions and covenants;

(p) to take such action as the Trustees shall think fit for the adequate protection of any part of the Trust Fund and to do all such other things as may be incidental to the exercise of any of the powers authorities and discretions hereby or by law conferred on the Trustees;

(q) to take and act upon the opinion (given in writing) of a solicitor an attorney at law or counsel practising in any country where the Trust Fund or any part thereof may for the time being be or be proposed to be invested in relation to the interpretation or effect of these presents or any other document or statute or as to the administration of the trusts hereof without being liable to any of the beneficiaries in respect of any act done by the Trustees in accordance with such opinion PROVIDED THAT nothing in this provision shall prohibit or impede the Trustees from applying to any Court if it shall think fit or prohibit any unit holder from so doing;

(r) to allow any beneficiary to occupy have custody of or use any part of the Trust Fund on any terms or conditions as to inventories repair replacement insurance outgoings or otherwise but the Trustees shall not be liable for any loss or damage which may occur to any such part of the Trust Fund during or by reason of any such occupation custody or use except insofar as such loss or damage shall be occasioned by the conscious and wilful default or neglect of the Trustees;

(s) to permit any part of the Trust Fund to be held or registered in the name of any nominee of the Trustees and to deposit securities deeds and other documents belonging or related to the Trust Fund with any bank or solicitor;

(t) in the event of any gift stamp or other duties fees or taxes becoming payable in any part of the world in respect of these presents or the Trust Fund or any part thereof in any circumstances to pay all or any part of such duties fees and taxes out of the Trust Fund notwithstanding that such duties fees or taxes or some part thereof are not or may not be recoverable from the Trust Fund by legal process;

(u) to receive and accept any real or personal property by gift inter vivos or by Will or under the provisions of any other trust or otherwise from any other person as additions to the Trust Fund and to hold the same upon the trusts herein

set forth and to administer such additions under the provisions hereof;

(v) at any time and from time to time to ascertain and fix the value of the Trust Fund in accordance with the provisions herein contained and for that purpose to engage such competent valuers or experts as the Trustees may select and the Trustees may cause the value so ascertained and fixed to be entered from time to time in a book kept for that purpose;

(w) to appoint any date earlier than the Vesting Date to be the Vesting Date;

(x) during an accounting period to nominate any date not more than 18 months after the date of commencement of the then current accounting period as the last day of that accounting period and thereafter the accounting period shall mean each succeeding 12 month period commencing on the day following such nominated date until the anniversary of such nominated date immediately preceding the Vesting Date and the period thereafter until the Vesting Date.

13.0 DELEGATION OF TRUSTEE POWERS

The Trustees if at any time they are more than one shall act jointly and may delegate the exercise of all or any of the powers authorities or discretions hereby or by law conferred on the Trustees:-

(a) to the Board of Management constituted by clause 14.0 of this Deed, or

(b) to any other person or persons,

and execute any power of attorney or other instrument necessary to effectuate such purpose.

WALGA Quarterly Overview Report

Attachment 3

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

Attachment 4

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

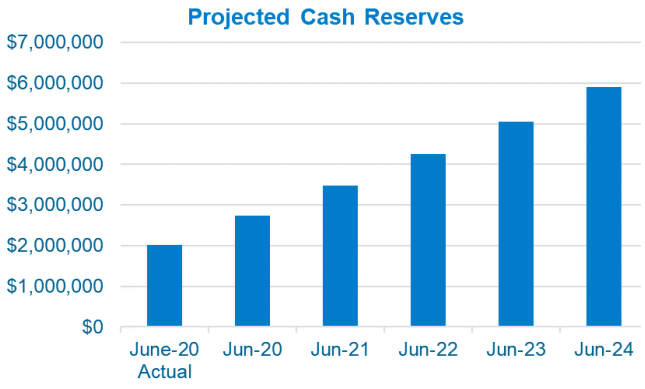
The most recent independent valuation at 30 June 2019 valued the property at $49.5 million which reflects contracted future lease income. This compares favourably against the cost of land and buildings of $43.4 million and current net book value of $36.5 million.

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.

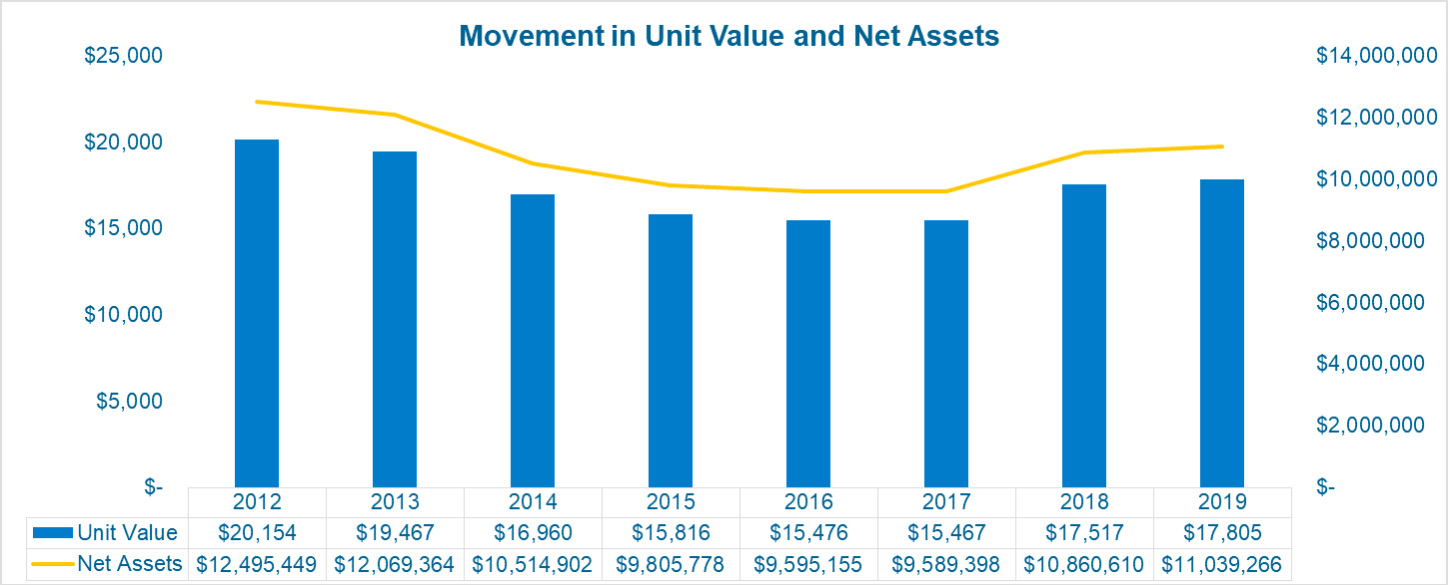
Unit values follow the movement of the Trust's Net Assets. Included within the Trust's Net Assets are the Trust's 60% share of assets and liabilities held in the Joint Venture established to own and manage the building.

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: CEO03

CP20 Purchasing Policy – Amended for the Declared State of Emergency

Attachment 1
Revised Council Policy CP20 Purchasing

Policy Number	Policy Title
CP20	**Purchasing – Amended for a declared State of Emergency**

OBJECTIVE

- To provide compliance with the *Local Government Act 1995* and the *Local Government (Functions and General) Regulations 1996*.
- To deliver value for money using a best practice approach and established procedures.
- To ensure consistency for all purchasing activities, and to provide consideration for environmental impacts across the lifecycle of goods and services.

POLICY

The Shire of Irwin is committed to providing an efficient, economic and sustainable procurement process to achieve the best possible outcome.

Due to the declared state of emergency under the *Emergency Management Act 2005*. His Excellency the Governor, in Executive Council has approved regulation amendments to the *Local Government (Function and General) Regulations 1996* 11(1), (2)(aa), (h) (ja) and (3), these amendments apply to vary the application of this policy.

PURCHASING PRACTICE

Amendments for a declared State of Emergency

* * *

Following are the amendments made to the Regulations in response to the declared state of emergency. For full understanding, ensure you are familiar with all the Regulations pertaining to procurement.

Regulation *11. When tenders have to be publicly invited*

(1A) In this regulation — state of emergency declaration has the meaning given in the Emergency Management Act 2005 section 3.

(1) The tender threshold has been increased to $250,000.

(2) Tenders do not have to be publicly invited according to the requirements of this Division if —

(aa) the supply of the goods or services is associated with a state of emergency;

(h) the following apply —

(i) the goods or services are to be supplied by —

(I) a person registered on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia Limited ABN 96 929 977 985; or

(II) Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation) ABN 50 134 720 362;

The local government has discretion to renew or extend a contract that expires when a state of emergency declaration is in force.

(2)(ja) the contract is a renewal or extension of the term of a contract (the original contract) where—

(i) the original contract is to expire within 3 months; and

(ii) the renewal or extension is for a term of not more than 12 months from the expiry of the original contract; and

(iii) the contract for renewal or extension is entered into at a time when there is in force a state of emergency declaration applying to the district, or part of the district, of the local government;

(3) For the purposes of subregulation (2)(aa) a supply of goods or services is associated with a state of emergency if —

(a) the contract for the supply is entered into while there is in force a state of emergency declaration applying to the district, or part of the district, of the local government; and

(b) the local government considers that the goods or services are required for the purposes of addressing a need arising from the hazard, or from the impact or consequences of the hazard, to which the state of emergency declaration relates.

Purchases $150,000 to $249,000 are also required to comply with the following:

- Obtain at least three (3) written quotations
- RFQ, detailed specification and evaluation is required
- Public Tender option at the CEO's discretion
- All other requirements in this policy and associated policies and procedures need to be considered.

* * *

This policy and practice:

- Provides a more effective way of purchasing goods and services.
- Ensures that purchasing transactions are carried out in a fair and equitable manner.
- Strengthens integrity and confidence in the purchasing system.
- Ensures that the Shire of Irwin receives value for money in its purchasing.
- Ensures the consideration of the environmental impact of the procurement process across the life cycle of goods and services.
- Ensures compliance with all regulatory obligations.
- Promotes effective governance and definition of roles and responsibilities.
- Ensures the Shire of Irwin's purchasing practices upholds respect from the public and industry by confirming probity.

ETHICS & INTEGRITY

All employees of the Shire of Irwin are required to observe the highest standards of ethics and integrity in undertaking purchasing activities and act in an honest and professional manner that supports the standing of the Shire of Irwin.

The following principles, standards and behaviours are to be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability is required be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices are required to comply with relevant legislation, regulations, and requirements consistent with the Shire of Irwin policies, procedures and code of conduct;
- purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions are required be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and

- information provided to the Shire of Irwin by a supplier is required to be treated as commercial-in-confidence and should not be released unless the disclosure is authorised by the supplier or required by relevant legislation.

VALUE FOR MONEY

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Shire of Irwin. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, risk factors, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- all relevant costs and benefits, whole-of-life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;
- capacity of supplier to supply goods/services within a required timeframe;
- financial viability and capacity to supply without risk of default. (Competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable;
- the safety requirements associated with both the product design and specification offered by suppliers; and
- evaluation of risk when considering purchasing goods and services from suppliers.

Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

SUSTAINABLE PROCUREMENT

Sustainable Procurement is defined as the procurement of goods and services that have a positive economic, environmental and social outcome, and fewer negative environmental and social impacts than competing products and services.

The Shire of Irwin is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to minimise environmental and negative social impacts.

Practically, sustainable procurement means the Shire of Irwin is required to endeavour at all times to identify and procure products and services that:

- have been determined as necessary;
- demonstrate environmental best practice in energy efficiency and/or consumption which can be demonstrated through suitable rating systems and eco-labelling;
- demonstrate environmental best practice in water efficiency;
- are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;
- products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste;
- for motor vehicles – select vehicles that provide best value for money based on vehicle type and within the designated price range; and

- for new buildings and refurbishments – where available use renewable energy and technologies.

Sustainable considerations is to be balanced against value for money outcomes in accordance with the Shire of Irwin's sustainability objectives.

PURCHASING THRESHOLDS

In determining the purchasing value, the following considerations are to be taken into account:

- All values are exclusive of the Goods and Services Tax (GST).
- The actual or expected value of the contract over the full contract period (including options to extend).

Amount of Purchase	Model Policy
Up to $5,000	Corporate credit card may be used as per MP01 Corporate Credit Card. Obtain at least one (1) verbal or written quotation. May include a RFQ and detailed specification as required.
$5,001 - $29,999	Corporate credit card may be used as per MP01 Corporate Credit Card. Obtain at least two (2) verbal or written quotations. May include a RFQ and detailed specification as required.
$30,000 – $49,999	Obtain at least two (2) written quotations. Recommend completion of a RFQ, detailed specification and evaluation.
$50,000 - $249,999	Obtain at least three (3) written quotations. RFQ, detailed specification and evaluation is required. Public Tender options at the CEO's discretion.
$250,000 and above	Conduct a public request for tender process or purchase through a tender-exempt arrangement.
Emergency purchases *(not included in the budget)*	Only applicable where authorised in advance by the President in accordance with s.6.8 of the Local Government Act 1995 and reported to the next ordinary Council meeting.
WALGA Preferred Supplier Program (PSP)	The purchasing thresholds apply. For values over $150,000 (tender exempt) three (3) written quotations are required. RFQ, detailed specification and evaluation is required.
WALGA Services *(excluding Preferred Supplier Program)*	For the purchasing of WALGA Services, a minimum of two (2) written quotations is to be obtained and appropriately recorded. Confirmed via Purchase Order or Contract/Agreement.
LGIS Services	For the purchasing of LGIS Services, a minimum of one (1) written quotation is to be obtained and appropriately recorded. Confirmed via Purchase Order or Contract/Agreement.

A Local Government may purchase from:

- pre-qualified panel of suppliers which includes WALGA Preferred Supplier Program (PSP)
- State Government
- The Commonwealth or any of its agencies
- Common Use Arrangements
- A local government or a regional local government
- The open market.
- Registered Aboriginal Businesses
- Australian Disability Enterprises

TENDERS

Tenders are to be publicly invited according to the requirements of Division 2 of the *Local Government (Functions and General) Regulations 1996* before a local government enters into a contract for another person to supply goods or services if the consideration under the contact is, or is expected to be, more, or worth more, than $150,000 unless subregulation (2) states otherwise.

Refer to Division 2 of the *Local Government (Function and General) Regulations 1996* for all legislative Tender requirements. The Shire of Irwin's Purchasing Procedure also contains Tender procedures.

Tender Exemption

An exemption, which may be subject to the Act and Regulations, from the requirement to publicly invite tenders may apply when the purchase is:

- the supply of the goods or services is to be obtained from expenditure authorised in an emergency under s.6.8(1)(c);
- the supply of the goods or services is associated with a state of emergency;
- obtained from a pre-qualified supplier under the WALGA Preferred Supplier Arrangement or other suppliers that are accessible under another tender exempt arrangement;
- is obtained through the government of the State or the Commonwealth or any of its agencies or from a Regional Local Government or another Local Government;
- the local government has good reason to believe that, because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier;
- acquired from a person/organisation registered on the WA Aboriginal Business Directory, as published by the Chamber of Commerce and Industry of Western Australia, or Australian Indigenous Minority Supplier Officer Limited (trading as Supply Nation), where the consideration under contract is worth $250,000 or less (exc GST) and represents value for money;
- acquired from an Australian Disability Enterprise and represents value for money;
- the purchase is authorised under auction by Council under delegated authority;
- within 6 months of no tender being accepted;
- where the contract is for petrol, oil, or other liquid or gas used for internal combustion engines;
- the goods or services are to be supplied in respect of an area of land that has been incorporated in a district; or
- The contract is a renewal or extension of the term of a contract (the original contract).

Tenders under the $250,000 threshold

After an assessment has been undertaken to determine that there is benefit from conducting a publicly accountable and more rigorous process, the Shire may invite a public tender for an estimated Purchase Value being less than $250,000. The tendering process is to be followed in accordance with the *Local Government (Functions and General) Regulations 1996* and the Purchasing Procedure Manual.

OTHER PROCESSES

Supporting Local Industry

The Shire of Irwin has a role in the economic development of the local community. Refer to the Council Policy - CP01 Localised Purchasing (Regional Price Preference) to ensure that local suppliers have every opportunity to provide goods and services to the Shire.

Emergency purchases

An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the *Local Government Act 1995* s.6.8(1).

An 'emergency' is considered an event or situation that is sudden or unexpected and poses an immediate risk to health, life, property and/or the environment.

In such instances quotes and tenders are not required to be obtained prior to the purchase being undertaken. All emergency purchases are required to be authorised in advance by the Shire President.

State of Emergency Declaration

During a declared State of Emergency under the *Emergency Management Act 2005,* amendments may be made to legislation to accommodate the emergency that has occurred, is occurring or is imminent.

Sole Source of Supply

Where procurement of goods and/or services is of a unique nature that can only be supplied from one supplier and the purchasing threshold requirements are unable to be met.

To determine a genuine sole source of supply;

- market testing needs to be completed
- identify only one potential regional supplier as being capable of meeting the specified purchase requirement; and
- values greater than $5,000 are to be approved by the CEO.

Anti Avoidance

The Shire is not permitted to enter into two (2) or more contracts in circumstances such that the desire to avoid the requirements of the purchasing thresholds.

Including using rolling contract extensions beyond the contract extension provisions contained in an original contract. Or bundling contracts to have purchases recognised as capital expenditure.

CONTRACTS

Contracts include Service Agreements (which include Standing Orders) and Purchase Orders.

The Shire is to ensure that any goods, services or works required that are within the scope of an existing contract are to be purchased under that contract.

Service Agreement

Service agreements relate to entering into an ongoing agreement with a supplier to deliver goods or services required by Council on a continual basis throughout the financial year.

Before entering into a Service Agreement (including purchase orders) market testing is required and value for money is to be determined using the purchasing thresholds. A service agreement may be approved with regards to the following:

- The Market needs to be retested every two (2) years to ensure probity
- If a conflict of interest exists refer to Management Policy – MP04 Purchasing.

RECORDS MANAGEMENT

All records associated with a Tender process or any procurement process are to be recorded and retained in compliance with the *State Records Act 2000 (WA)* and the Shire of Irwin's Record Keeping Plan.

Date of Adoption:	27/08/2019	**Adoption Ref:**	Minute 070819 (NPP198968)
Date of Review:		**Review Frequency:**	biennial
Responsible Directorate:	Chief Executive Officer		

Legislation:	Local Government Act 1995 Local Government (Functions and General) Regulations 1996
Related Policies and/or Procedures:	Delegations CEO01 Tenders for Goods and Services Delegation CEO03 Payments from Municipal or Trust Funds CP01 Localised Purchasing (Regional Price Preference) CP24 Recordkeeping MP01 Corporate Credit Card MP02 Purchase Order Authorisation MP04 Purchasing Code of Conduct Purchasing Procedure Manual

ATTACHMENT: CEO04

Council to CEO Delegation CEO01 Tenders for Goods & Services – Amended for a Declared State of Emergency

Attachment 1
Council to CEO Delegation CEO01

Delegation

CEO01 – Tenders for Goods and Services – Amended for a declared State of Emergency

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Local Government Act 1995:* s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	*Local Government Act 1995*: s.3.57 Tenders for providing goods or services *Local Government (Functions and General) Regulations 1996:* r.11 When tenders have to be publicly invited r.13 Requirements when local government invites tenders though not required to do so r.14 Publicly inviting tenders, requirements for r.18 Rejecting and accepting tenders r.20 Variation of requirements before entry into contract r.21A Varying a contract for the supply of goods or services
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	*New regulation amendments in response to a declared State of Emergency are below in red* 1. Authority to call tenders [F&G r.11(1)]. 2. Authority to, because of the unique nature of the goods or services or for any other reason it is unlikely that there is more than one supplier, determine a sole supplier arrangement [F&G r.11(f)]. 3. Authority to undertake tender exempt procurement, in accordance with the Purchasing Policy requirements, where the total consideration under the resulting contract is $250,000 or less [F&G.r.11(2). r.11(2)(aa) the supply of the goods or services is associated with a state of emergency; r.11(2)(h) the following apply- (i) the goods or services are to be supplied by — (I) a person registered on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia Limited ABN 96 929 977 985; or (II) Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation) ABN 50 134 720 362; r.11(2)(ja) the contract is a renewal or extension of the term of a contract (the original contract) r.11(3) For the purposes of subregulation (2)(aa) a supply of goods or services is associated with a state of emergency if — see [F&G r.11(3)] for further information 4. Authority to invite tenders although not required to do so [F&G r.13]. 5. Authority to determine in writing, before tenders are called, the criteria for acceptance of tenders [F&G r.14(2a)]. 6. Authority to determine the information that is to be disclosed to those interested in submitting a tender [F&G r.14(4)(a)]. 7. Authority to vary tender information after public notice of invitation to tender and before the close of tenders, taking reasonable steps to ensure each person who has sought copies of the tender information

	is provided notice of the variation [F&G r.14(5)]. 8. Authority to evaluate tenders, by written evaluation, and decide which is the most advantageous [F&G r.18(4)]. 9. Authority to accept, or reject tenders, only within the $value detailed as a condition on this Delegation and in accordance with the requirements of the Functions and General Regulations [F&G r.18(2) and (4)]. 10. Authority to determine that a variation proposed is minor in context of the total goods or services sought through the invitation to tender, subject to a maximum 10% variation and within the $value detailed as a condition on this Delegation, and to then negotiate minor variations with the successful tenderer before entering into a contract [F&G r.20(1) and (3)]. 11. Authority to seek clarification from tenderers in relation to information contained in their tender submission [F&G r.18(4a)]. 12. Authority to decline any tender [F&G r.18(5)]. 13. If the chosen tenderer is unable or unwilling to form a contract OR the minor variation cannot be agreed with the successful tenderer, so that the tenderer ceases to be the chosen tenderer, authority to choose the next most advantageous tender to accept [F&G r.20(2)] 14. Authority to: i. Vary a contract that has been entered into with a successful tenderer, provided the variation/s do not change the scope of the original contract or increase the contract value beyond 10%. ii. Exercise an extension option that was included in the original tender specification and contract in accordance with r.11(2)(j). [F&G r.21A]. 15. Authority to accept another tender where within 6-months of either accepting a tender, a contract has not been entered into OR the successful tenderer agrees to terminate the contract [F&G r.18(6) & (7)]. ***Actions under this Delegation are required to comply with procedural requirements detailed in the Local Government Act 1995 and Local Government (Functions and General) Regulations 1996.***
Council Conditions on this Delegation:	a. Sole supplier arrangements may only be approved where a record is retained that evidences: i. A detailed specification; ii. The outcomes of market testing of the specification; iii. The reasons why market testing has not met the requirements of the specification; and iv. Rationale for why the supply is unique and cannot be sources through other suppliers; b. Tenders may only be called where there is an adopted budget for the proposed goods or services, with the exception being in the period immediately prior to the adoption of a new Annual Budget and where the: i. proposed goods or services are required to fulfil a routine contract related to the day to day operations of the Local Government, ii. current supply contract expiry is imminent, iii. value of the proposed new contract has been included in the draft Annual Budget proposed for adoption, and iv. The tender specification includes a provision that the tender will only be awarded subject to the budget adoption by the Council. c. Tender exempt procurement is required to have the expense included in the adopted annual budget, unless exercising the requirement for emergency purchasing under the definition of *Emergency* or a declared State of Emergency.

	Actions under this Delegation are required to comply with any related local law, policies and procedures.

Express Power to Sub-Delegate:	*Local Government Act 1995:* s.5.44 CEO may delegate some powers and duties to other employees
Sub-Delegate/s: *Appointed by CEO*	Not sub delegated

Date of Adoption:	27/08/2019	**Adoption Ref:**	Minute 060819
Date of Review:	20/05/2020		
Responsible Directorate:	Chief Executive Officer		
Legislation:	Local Government Act 1995 Local Government (Functions and General) Regulations 1996 Recordkeeping Local Government Act 1995 – Section 5.46(3) Local Government (Administration) Regulations 1996 r.19		
Related Local Laws, Policies and/or Procedure:	Council Policy - CP20 Purchasing – Amended for State of Emergency		