ORDINARY COUNCIL MEETING

28 July 2020

Attachment Booklet – July 2020

ATTACHMENT: CC01

Accounts for Payment – June 2020

Shire of Irwin

List of Accounts paid June 2020 for presentation to the Council Meeting 28 July 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT26058	05/06/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,040.00
EFT26059	05/06/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-55.00
EFT26060	05/06/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-55.00
EFT26061	05/06/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,040.00
EFT26062	05/06/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-55.00
EFT26063	05/06/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-65.00
EFT26064	11/06/2020	BATAVIA HEALTH	DONGARA MEDICAL CENTRE EXPENSES - MARCH	-4,158.72
EFT26065	11/06/2020	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION MAY	-91.75
EFT26066	11/06/2020	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION MAY	-176.80
EFT26067	11/06/2020	BOB WADDELL CONSULTANT	ASSISTANCE WITH 2020/21 ANNUAL BUDGET	-693.00
EFT26068	11/06/2020	CANINE CONTROL	CONTRACT RANGER SERVICES	-3,100.00
EFT26069	11/06/2020	DALLYWATER CONSULTING	CONSULTANT EHO SERVICES	-7,962.90
EFT26070	11/06/2020	DC TWO PTY LTD	JUNE 2020 VOIP CHARGES	-1,715.98
EFT26071	11/06/2020	DONGARA HANDYMAN SERVICE	PROGRESS PAYMENT - BUILDING MAINTENANCE WORKS AT BOWLING CLUB AND BUILDING MAINTENANCE WORKS AT THE VILLAGE,	-7,039.00
EFT26072	11/06/2020	DONGARA TREE SERVICES	REMOVE TREE FROM LEVER PARK, LIMBS AND TREES FROM CEMETERY AND FALLEN TREES AFTER STORM	-5,170.00
EFT26073	11/06/2020	EASY AUTO CARE	SERVICE OF REC CENTRE POOL CAR	-598.05
EFT26074	11/06/2020	INSIDE OUT CLEAN	CARPET CLEANING AT REC CENTRE AFTER DUST STORM	-480.00
EFT26075	11/06/2020	KIRKLAND ELECTRICAL SERVICES	ELECTRICAL REPAIRS AT UNIT 13 AFTER VACANCY AND ELECTRICAL REPAIRS AT THE VILLAGE APRIL & MAY	-1,809.50
EFT26076	11/06/2020	BRYAN HENDRICK KLEINSMAN	SUPPLY BOBCAT AND OPERATOR FOR CEMETERY WORKS	-495.00
EFT26077	11/06/2020	MARKET CREATIONS	WILDCARD SSL CERTIFICATE	-132.00
EFT26078	11/06/2020	NORFOLK CLEANING SERVICE	PROFESSIONAL CLEANING OF PROPERTIES PRIOR TO SALE	-2,926.00
EFT26079	11/06/2020	RURAL HEALTH WEST	EXCESS TRAVEL COSTS - LOCUM DOCTOR	-1,219.85
EFT26080	11/06/2020	TAYLOR JORDON PTY LTD - SHAY TAYLOR	LOCUM DOCTOR FEES	-22,275.00
EFT26081	11/06/2020	SYNERGY	ELECTRICITY CHARGES - REC CENTRE	-697.05
EFT26082	11/06/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,040.00
EFT26083	11/06/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-55.00
EFT26084	11/06/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-65.00
EFT26085	24/06/2020	AHA! CONSULTING	BUSINESS IMPACT SURVEY REVIEW	-242.00
EFT26086	24/06/2020	ANDREW JOHN GILLAM	MEMBERS ATTENDANCE FEES APRIL TO JUNE 2020	-1,903.00
EFT26087	24/06/2020	ATOM	SUNDRY PLANT	-243.10
EFT26088	24/06/2020	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES MAY	-418.59
EFT26089	24/06/2020	BARRY WYSE	MEMBERS ATTENDANCE FEES APRIL TO JUNE 2020	-1,903.00
EFT26090	24/06/2020	BENARA NURSERIES	SUPPLY DELONIX REGIA FOR TREE PLANTING	-11,816.31
EFT26091	24/06/2020	BLACKWOODS	PPE FOR OPERATIONS STAFF	-240.33
EFT26092	24/06/2020	BOC LIMITED	OXYGEN CYLINDER RENTAL	-81.55
EFT26093	24/06/2020	BRODIE M'LEANE	REIMBURSEMENT FOR SENIOR FIRST AID TRAINING COURSE - BUSH FIRE BRIGADE	-160.00
EFT26094	24/06/2020	BOB WADDELL CONSULTANT	AMENDMENT OF MONTHLY FINANCIAL REPORTING TEMPLATE	-330.00
EFT26095	24/06/2020	CANINE CONTROL	CONTRACT RANGER SERVICES	-3,120.00
EFT26096	24/06/2020	IRWIN RURAL SUPPLIES & STOCKFEEDS	LAYER CRUMBLES FOR CHICKENS	-57.00
EFT26097	24/06/2020	TOLL	FREIGHT CHARGES	-97.41
EFT26098	24/06/2020	DONGARA FREIGHT	FREIGHT CHARGES MAY	-300.85
EFT26099	24/06/2020	DELTA CLEANING SERVICES	CONTRACT CLEANING SERVICES MAY	-8,257.69
EFT26100	24/06/2020	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	RURAL UV GENERAL REVALUATION 2019/2020	-8,436.09
EFT26101	24/06/2020	DONGARA HANDYMAN SERVICE	REPAIRS TO FINGER JETTY BOARDS AND REPAIR TO SOAK WELL AT UNIT 34 THE VILLAGE	-466.00
EFT26102	24/06/2020	DONGARA BOBCAT & CONTRACTING SERVICES	BOND REFUND, MULCH FOR ADMIN GARDENS, REMOVE VEGETATION ON COLES WAY AND EXCAVATOR HIRE FOR GRAVE DIG	-516.00
EFT26103	24/06/2020	DONGARA BODY BUILDERS	ALUMINIUM TOOL BOX AND FIRE EXTINGUISHER FOR LOADER, ANNUAL INSPECTION OF COMMUNITY BUS AND SERVICE CHECKS ON HEAVY PLANT AND TRAILERS	-3,790.85
EFT26104	24/06/2020	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDEN, BUILDING, ROAD AND BUILDING MAINTENANCE SUPPLIES	-2,920.60
EFT26105	24/06/2020	DONGARA DRILLING & ELECTRICAL	REPLACE FORESHORE POLE AFTER DAMAGE, BOWLING CLUB ELECTRICAL REPAIRS, REPAIRS TO GENERATOR, REPAIR LIGHT AT LIBRARY AND RETIC PIPE FOR CEMETERY WORKS	-8,584.02
EFT26106	24/06/2020	DONGARA NEWSAGENCY	PUBLICATIONS	-107.35
EFT26107	24/06/2020	TYREPOWER DONGARA	FIT NEW BATTERIES TO FUSO TIP BODY, PUNCTURE REPAIR ON SWEEPER AND HUB CAPS FOR NEW CESM VEHICLE	-1,020.50
EFT26108	24/06/2020	DONGARA MIDWEST CRANES SERVICES	REMOVAL OF TWO LIGHTS AT THE OUTSIDE COURTS	-453.75
EFT26109	24/06/2020	DONGARA TREE SERVICES	LATERAL TREE CLEARANCE FOR SAFETY ON PIGGERY LANE	-3,960.00
EFT26110	24/06/2020	DONGARA GOLF CLUB INC	SUNDRY APPLICATION - DONGARA GOLF CLUB OPEN DAY	-500.00
EFT26111	24/06/2020	DONGARA VETERINARY HOSPITAL	SENTINEL CHICKEN BLEEDING MAY	-192.40
EFT26112	24/06/2020	RIVERBEND FOODWORKS DONGARA	MONTHLY CONSUMABLES MAY	-14.58
EFT26113	24/06/2020	DONGARA MIDWEST WASTE	QUARTERLY SERVICING OF SEPTAGE STORAGE TANKS AT TRANSFER STATION	-400.00
EFT26114	24/06/2020	ECHELON AUSTRALIA PTY LTD	REGIONAL RISK CO-ORDINATOR PROGRAM 2019/20 SECOND INSTALMENT	-6,629.70
EFT26115	24/06/2020	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	EMERGENCY SERVICES LEVY QUARTER 4 2019/20	-23,967.39
EFT26116	24/06/2020	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL	-15,823.94

Shire of Irwin

List of Accounts paid June 2020 for presentation to the Council Meeting 28 July 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT26117	24/06/2020	REFUEL AUSTRALIA	BULK FUEL DIESEL PURCHASE AND FUEL CARD PURCHASES	-14,022.71
EFT26118	24/06/2020	GH COUNTRY COURIERS	FREIGHT CHARGES	-44.66
EFT26119	24/06/2020	GLASS CO WA	REPLACE VERTICAL BLIND TRACKS IN UNIT 16, REPAIRS TO WINDOW AT UNIT 25 AND REPLACE ROLLERS AT UNIT 3 THE VILLAGE	-625.15
EFT26120	24/06/2020	GREENFIELD TECHNICAL SERVICES	CARPARK CONCEPTUAL DESIGNS - MORETON TERRACE	-7,865.00
EFT26121	24/06/2020	GREAT NORTHERN RURAL SERVICES	SPRINKLERS FOR PARKS AND GARDEN USE	-704.55
EFT26122	24/06/2020	GRANT READY PTY LTD ATF THE SPENCER FAMILY TRUST	GRANTGURU FOR COUNCILS PORTAL	-2,750.00
EFT26123	24/06/2020	GRANT STEVEN EVA	MEMBERS ATTENDANCE FEES APRIL TO JUNE 2020	-1,903.00
EFT26124	24/06/2020	MOORE STEPHENS (WA) PTY LTD	FINANCIAL REPORTING WORKSHOP AND 2020 BUDGET TEMPLATE & MANUAL	-2,530.00
EFT26125	24/06/2020	HAYLEY WELLS	MEMBERS ATTENDANCE FEES APRIL TO JUNE 2020	-1,903.00
EFT26126	24/06/2020	HOCKEY'S PEST SERVICE	PEST SPRAY AT UNIT 16 THE VILLAGE	-242.00
EFT26127	24/06/2020	IMAGE BOLLARDS	REMOVABLE BOLLARDS FOR CEMETERY PATHS	-2,635.60
EFT26128	24/06/2020	ISABELLA MARY SCOTT	MEMBERS ATTENDANCE FEES APRIL TO JUNE 2020	-1,903.00
EFT26129	24/06/2020	INCITE SECURITY	ANNUAL SERVICE OF SECURITY SYSTEM MAINTENANCE AT THE MEDICAL CENTRE	-802.45
EFT26130	24/06/2020	RENTOKIL INITIAL PTY LTD	HAND SANITISER DISPENSER INSTALLATION AND MONTHLY CHARGE	-835.12
EFT26131	24/06/2020	IT VISION AUSTRALIA PTY LTD	SYNERGYSOFT AND ALTUS UPDATES	-1,361.80
EFT26132	24/06/2020	JASON SIGNMAKERS	EMERGENCY DECAL AND STRIPING FOR NEW CESM VEHICLE	-852.50
EFT26133	24/06/2020	KLEENHEAT GAS	YEARLY RENTAL CHARGE FOR GAS BOTTLES AT 4A KENNEDY HEIGHTS	-79.20
EFT26134	24/06/2020	KIRKLAND ELECTRICAL SERVICES	REPLACE AIR CONDITIONER ISOLATE AT ADMIN, REPAIRS TO LIGHT AT TOWN PARK TOILETS AND REPAIRS TO SEASPRAY TOILETS AND TOWN PARK TOILETS	-732.60
EFT26135	24/06/2020	LENANE HOLDINGS PTY LTD	HIRE OF SINGLE SIDE TIPPER TO CART DRIFT SAND FROM ALLANOOKA SPRINGS ROAD	-3,630.00
EFT26136	24/06/2020	MARK LEONARD	MEMBERS ATTENDANCE FEES APRIL TO JUNE 2020	-1,903.00
EFT26137	24/06/2020	STATE LIBRARY OF WESTERN AUSTRALIA	FREIGHT RECOUP FOR 2019/2020 FOR LIBRARY MATERIALS	-635.12
EFT26138	24/06/2020	LOGIC IT	DEPOT CONNECTION ISSUES AFTER STORM	-132.00
EFT26139	24/06/2020	MIDWEST MOWERS & SMALL ENGINES	SUNDRY PLANT	-280.00
EFT26140	24/06/2020	MIDWEST SWEEPING CONTRACTORS	SWEEPING OF ALLANOOKA SPRINGS ROAD AFTER DUST STORM	-748.00
EFT26141	24/06/2020	MITCHELL AND BROWN COMMUNICATIONS	SECURITY MONITORING FEE FOR TV RECEIVER STATION JUNE	-39.00
EFT26142	24/06/2020	ML COMMUNICATIONS	TRANSFER OF RADIOS & EMERGENCY BEACONS/SIRENS TO NEW CESM VEHICLE	-2,912.81
EFT26143	24/06/2020	MIDWEST LOCK AND SAFE	SUPPLY AND INSTALL OF DOMINATOR DRUG SAFE AT MEDICAL CENTRE	-1,503.00
EFT26144	24/06/2020	NESTLE AUSTRALIA LIMITED TRADING AS NESPRESSO AUSTRALIA	REPLACEMENT COFFEE MACHINE FOR DONGARA MEDICAL CENTRE AND COFFEE DISCS FOR ADMIN OFFICE	-1,658.00
EFT26145	24/06/2020	MIDWEST SOLAR & WATER WA	PLUMBING REPAIRS AT THE VILLAGE AND SHIRE PROPERTIES	-3,499.59
EFT26146	24/06/2020	NOVUS AUTOGLASS REPAIRS & REPLACEMENT	SUPPLY AND INSTALL FROSTED CRYSTAL FILM TO OFFICES AT ADMIN	-1,195.00
EFT26147	24/06/2020	OAKS CIVIL CONSTRUCTION PTY LTD	TRAFFIC CONTROL FOR WORKS ON ALLANOOKA SPRINGS ROAD AFTER DUST STORM	-6,270.00
EFT26148	24/06/2020	OPTEON PROPERTY GROUP PTY LTD	PROPERTY VALUATION REPORT ON KENNEDY HEIGHT PROPERTIES	-1,540.00
EFT26149	24/06/2020	PEMCO DIESEL	SERVICE AND REPAIRS TO NISSAN PRIME MOVER, ISUZU TRUCK AND FUSO TIP TRUCK	-6,566.95
EFT26150	24/06/2020	PORT DENISON LANDSCAPING SERVICES	DEMOLITION OF THE OLD TENNIS SHED AND SHADE STRUCTURE AS PART OF THE 2019/20 PUMP TRACK CONSTRUCTION PROJECT	-8,507.40
EFT26151	24/06/2020	RAY WHITE DONGARA	FEES AND CHARGES FOR 'SALE BY TENDER' MARKETING CAMPAIGN FOR KENNEDY HEIGHTS PROPERTIES	-4,000.20
EFT26152	24/06/2020	REPCO AUTO PARTS	TOOL KITS FOR OPERATIONS STAFF	-696.02
EFT26153	24/06/2020	SEASIDE SIGNS	NO CAMPING SIGNS DUE TO COVID-19	-1,144.00
EFT26154	24/06/2020	MICHAEL SMITH	PRESIDENT ATTENDANCE FEES APRIL TO JUNE 2020	-2,500.00
EFT26155	24/06/2020	DONGARA IGA	MONTHLY CONSUMABLES MAY	-105.34
EFT26156	24/06/2020	TELSTRA PAYPHONE	SUPPLY AND INSTALL NEW PHONE BOX ON THE DENISON FORESHORE	-2,499.20
EFT26157	24/06/2020	TAYLOR JORDON PTY LTD - SHAY TAYLOR	LOCUM DOCTOR FEES	-21,450.00
EFT26158	24/06/2020	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET BINS COLLECTION, FRONT LIFT COLLECTION, TRANSFER STATION MTCE AND LANDFILL MTCE	-45,171.17
EFT26159	24/06/2020	T-QUIP	SERVICE AND REPAIRS ON HAKO SWEEPER	-1,681.95
EFT26160	24/06/2020	VANGUARD PRESS	WAREHOUSING FEE FOR BROCHURES	-37.00
EFT26161	24/06/2020	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES MAY	-103.28
EFT26162	24/06/2020	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES MAY	-425.04
EFT26163	24/06/2020	SYNERGY	ELECTRICITY CHARGES - STREET LIGHTING	-9,827.09
EFT26164	24/06/2020	IAN FRANCIS WEST	MEMBERS ATTENDANCE FEES APRIL TO JUNE 2020	-1,903.00
EFT26165	24/06/2020	ON HOLD ON LINE	MONTHLY ON HOLD MESSAGES JUNE	-276.00
EFT26166	24/06/2020	WREN OIL	OIL WASTE COLLECTION/DISPOSAL AT DEPOT	-1,254.00
EFT26167	24/06/2020	ZIP HEATERS (AUST) PTY LTD	SERVICE AND REPAIRS TO ZIP HOT WATER SYSTEM AT ADMIN	-762.30
EFT26168	24/06/2020	WINC AUSTRALIA PTY LTD	PRINTER CHARGES - DEPOT	-38.53
EFT26169	24/06/2020	PORT DENISON BUILDERS	BOND REFUND	-1,000.00
EFT26170	26/06/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-965.00
EFT26171	26/06/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS	-55.00
EFT26172	26/06/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-65.00
31988	12/06/2020	SANDRA AND JAMES GUMLEY	REFUND	-792.00
31989	30/06/2020	SHIRE OF IRWIN	PETTY CASH RECONCILIATION INCLUDING COFFEE BEANS FOR ADMIN, REC CENTRE PETTY CASH RECONCILIATION, REGISTRATION OF BUS TO COMMON EXPIRY AND COMPUTER EXPENSES	-113.05
DD20435.1	01/06/2020	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES	-1,279.85
DD20449.1	08/06/2020	TELSTRA AUSTRALIA	VARIOUS TELEPHONE AND DATA CHARGES	-402.07

Shire of Irwin

List of Accounts paid June 2020 for presentation to the Council Meeting 28 July 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
DD20449.2	10/06/2020	TELSTRA AUSTRALIA	TELSTRA INTEGRATED MESSAGING - TOTAL FIRE BAN DUE TO STORM	-265.72
DD20469.1	24/06/2020	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES	-80.00
DD20480.1	30/06/2020	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES	-1,279.85
DD20447.1	09/06/2020	WA TREASURY CORPORATION	LOAN 93	-20,727.35
DD20462.1	22/06/2020	WA TREASURY CORPORATION	LOAN 96	-20,569.44
SOL 06/20	16/06/2020	SHINE TECH SOLAR	SOLAR REPAYMENT JUNE 2020	-1,947.66
CR 020620	02/06/2020	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING REC JETTY RENEWAL FEE, COMPUTER OPERATING AND REC CENTRE EXPENSES	-132.89
CR 300620	30/06/2020	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING COMPUTER EXPENSES, REC CENTRE EXPENSES AND INVENTORY MANAGEMENT SYSTEM EXPENSE	-1,163.74
DD20438.1	12/06/2020	ASGARD SUPERANNUATION	SUPERANNUATION	-107.28
DD20438.2	12/06/2020	AUSTRALIAN SUPER	SUPERANNUATION	-877.00
DD20438.3	12/06/2020	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-262.37
DD20438.4	12/06/2020	MLC SUPER FUND	SUPERANNUATION	-468.98
DD20438.5	12/06/2020	WA SUPER	SUPERANNUATION	-10,385.19
DD20438.6	12/06/2020	WESTPAC LIFETIME SUPERANNUATION SERVICE	SUPERANNUATION	-236.48
DD20442.1	12/06/2020	ASGARD SUPERANNUATION	SUPERANNUATION	-181.42
DD20442.2	05/07/2020	AUSTRALIA POST	SUPERANNUATION	-876.64
DD20442.3	12/06/2020	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-231.30
DD20442.4	12/06/2020	MLC SUPER FUND	SUPERANNUATION	-468.98
DD20442.5	12/06/2020	WA SUPER	SUPERANNUATION	-10,858.31
DD20442.6	12/06/2020	WESTPAC LIFETIME SUPERANNUATION SERVICE	SUPERANNUATION	-190.74
DD20451.1	16/06/2020	ASGARD SUPERANNUATION	SUPERANNUATION	-174.32
DD20451.2	16/06/2020	AUSTRALIAN SUPER	SUPERANNUATION	-894.30
DD20451.3	16/06/2020	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-233.61
DD20451.4	18/06/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-223.60
DD20451.5	16/06/2020	MLC SUPER FUND	SUPERANNUATION	-468.98
DD20451.6	16/06/2020	REST SUPERANNUATION	SUPERANNUATION	-170.38
DD20451.7	16/06/2020	WA SUPER	SUPERANNUATION	-10,634.00
DD20451.8	16/06/2020	WESTPAC LIFETIME SUPERANNUATION SERVICE	SUPERANNUATION	-209.78
DD20474.1	30/06/2020	ASGARD SUPERANNUATION	SUPERANNUATION	-208.24
DD20474.2	06/07/2020	AUSTRALIAN SUPER	SUPERANNUATION	-888.17
DD20474.3	30/06/2020	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-262.37
DD20474.4	30/06/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-223.60
DD20474.5	30/06/2020	MLC SUPER FUND	SUPERANNUATION	-468.98
DD20474.6	30/06/2020	REST SUPERANNUATION	SUPERANNUATION	-340.76
DD20474.7	30/06/2020	WA SUPER	SUPERANNUATION	-10,780.19
DD20474.8	30/06/2020	WESTPAC LIFETIME SUPERANNUATION SERVICE	SUPERANNUATION	-242.52
				-450,258.04

Sundry Creditors as at 30/06/2020 **655,538.62**

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

16/7/20
DATE

Shane Ivers
Chief Executive Officer

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR 020620

S.Ivers Credit Card Expenses		
Department of Transport	Annual Recreational Jetty Renewal Fee	41.40
MYOB Australia	Upgrade of MYOB at Visitor Centre Monthly Charge	70.50
Spotify	Rec Centre Gym Music	11.99
NAB	Card Fee	9.00
		132.89
	TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT	132.89

Corporate Credit Card Expenditure - Payment Reference CR 300620

S.Ivers Credit Card Expenses		
MYOB Australia	Upgrade of MYOB at Visitor Centre Monthly Charge	70.50
Spotify	Rec Centre Gym Music	11.99
Sortly	Inventory Management System Annual Charge	1,072.25
NAB	Card Fee	9.00
		1,163.74
	TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT	1,163.74

ATTACHMENT: CC02

Monthly Financial Statements for the Period Ended 30 June 2020

Attachment 1
Financial Statements to 30 June 2020

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 June 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	96%	1,710,449	1,710,449	1,650,076	60,373
CARROLL STREET INTERSECTION - RENEWAL	100%	11,730	11,730	11,729	1
GRAVEL RESHEETING - BOOKARA ROAD	100%	53,663	53,663	53,663	0
GRAVEL RESHEETING - MOUNT HORNER ROAD WEST	98%	37,000	37,000	36,088	912
GRAVEL RESHEETING - PIGGERY LANE	135%	96,000	96,000	129,252	(33,252)
GRAVEL RESHEETING - YARDARINO ROAD	103%	118,000	118,000	121,048	(3,048)
ALLANOOKA RD SHOULDERS - SAFETY CRITICAL WORKS	96%	22,000	22,000	21,064	936
R2R - ELLERY ROAD RESHEETING	100%	12,070	12,070	12,057	13
R2R - BUTCHER ROAD RESHEETING	100%	29,728	29,728	29,685	43
R2R - MATSEN ROAD RESHEETING	100%	17,752	17,752	17,743	9
R2R - YANDANOOKA ROAD RESHEETING	100%	119,000	119,000	119,367	(367)
YEAR 4 OF 4 - POINT LEANDER DRIVE	101%	159,444	159,444	161,792	(2,348)
MORETON TERRACE DESIGN	10%	450,000	450,000	46,796	403,204
MILO ROAD DESIGN	21%	49,000	49,000	10,472	38,528
BLENHEIM ROAD	29%	10,000	10,000	2,900	7,100
PEARSE RD SUMP - RENEWAL	98%	26,000	26,000	25,359	641
OCEAN DRIVE - DRAINAGE RENEWAL	87%	30,000	30,000	26,105	3,895
DRAINAGE RENEWAL - GENERAL	138%	20,000	20,000	27,660	(7,660)
KERBING RENEWAL - GENERAL	42%	10,000	10,000	4,190	5,810
CHURCH STREET FOOTPATH	100%	20,500	20,500	20,500	0
GENERAL FOOTPATHS	25%	20,000	20,000	5,080	14,920
RV PARKING AREA	0%	11,109	11,109	0	11,109
FORESHORE MASTERPLAN IMPLEMENTATION WORKS	101%	128,900	128,900	129,872	(972)
FORESHORE REHABILITATION WORKS	18%	28,500	28,500	5,250	23,250
SKATE PARK - PUMP TRACK	16%	300,000	300,000	46,902	253,098
RURAL SIGNS	102%	67,000	67,000	68,185	(1,185)
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	150%	524,868	524,868	789,244	264,376
Non-operating Grants, Subsidies and Contributions	89%	2,280,717	2,280,717	2,027,489	(253,229)
	100%	2,805,585	2,805,585	2,816,732	11,147
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 June 2019	Current Year 30 June 2020
Adjusted Net Current Assets	291%	-$ 39,829	-$ 115,847
Cash and Equivalent - Unrestricted	169%	$ 975,800	$ 1,650,476
Cash and Equivalent - Restricted	99%	$ 1,310,454	$ 1,292,763
Receivables - Rates	142%	$ 282,859	$ 402,045
Receivables - Other	35%	$ 397,507	$ 137,757
Payables	46%	$ 1,446,975	$ 660,329

% 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 June 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

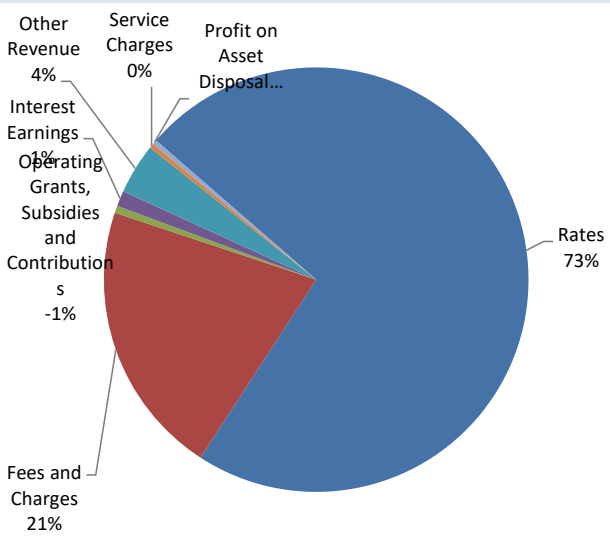
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

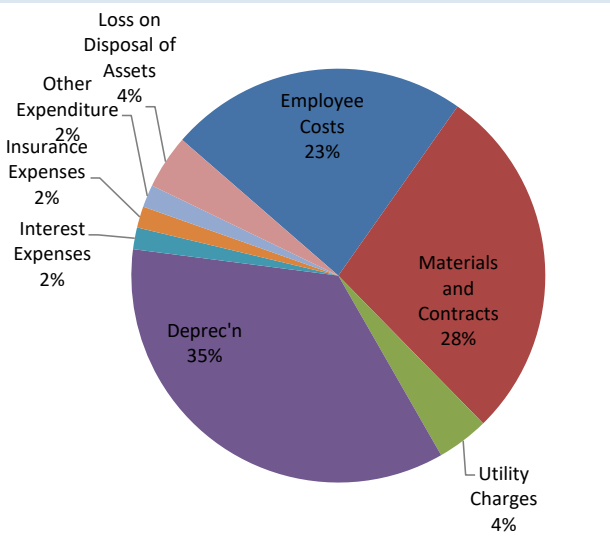
All figures shown in this statement are rounded to the nearest dollar.

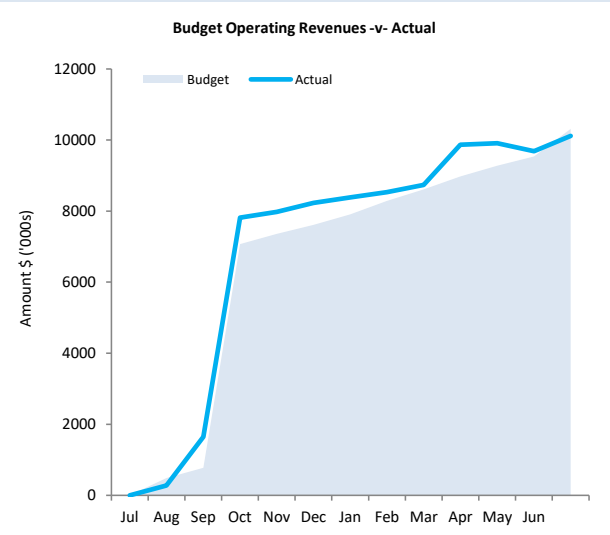
SUMMARY GRAPHS

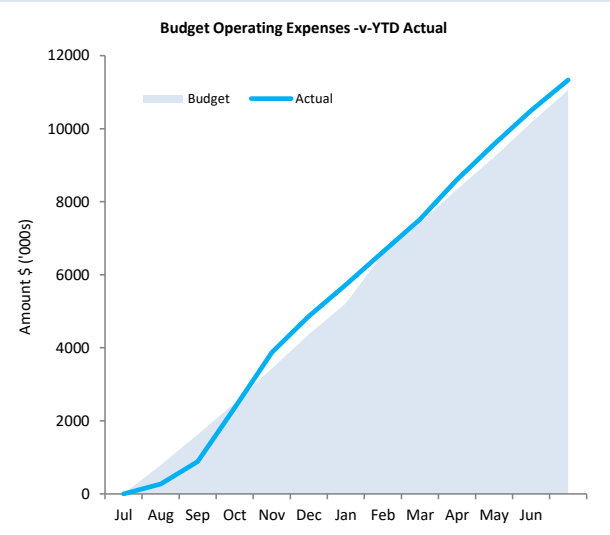
OPERATING REVENUE



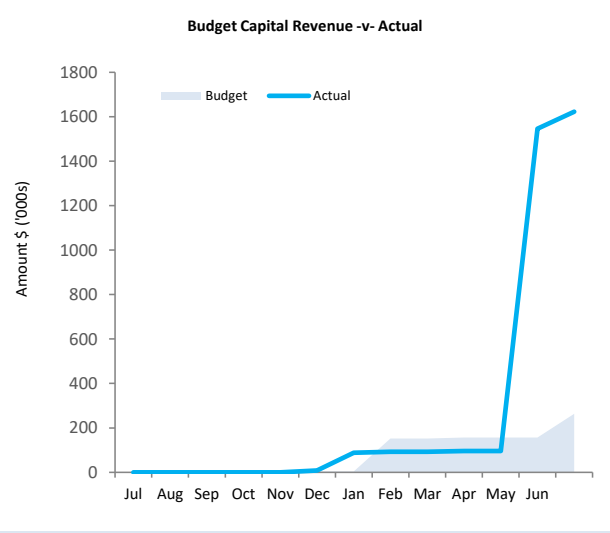
OPERATING EXPENSES



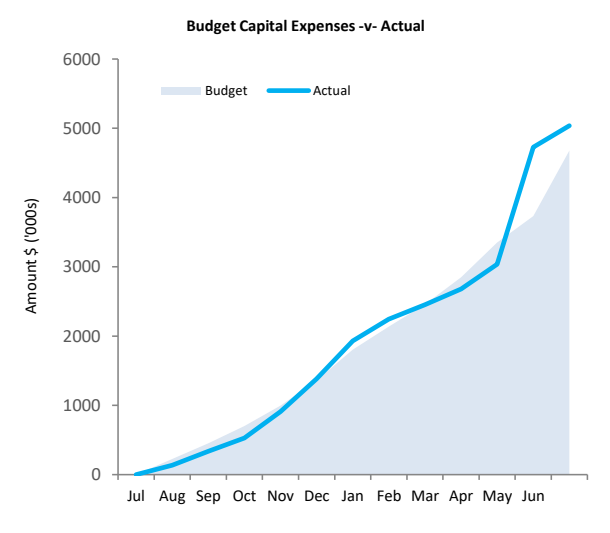




CAPITAL REVENUE



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 30 JUNE 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	275	**273**	(2)	(1%)	▼	
General Purpose Funding - Rates	6	5,314,227	5,365,760	5,361,000	**5,360,772**	(228)	(0%)	▼	
General Purpose Funding - Other		401,825	387,621	392,381	**669,514**	277,133	71%	▲	S
Law, Order and Public Safety		182,764	185,644	185,644	**160,721**	(24,923)	(13%)	▼	S
Health		29,900	29,900	29,900	**59,753**	29,853	100%	▲	S
Education and Welfare		14,200	10,000	10,000	**6,102**	(3,898)	(39%)	▼	
Housing		281,000	284,000	284,000	**280,477**	(3,523)	(1%)	▼	
Community Amenities		915,781	918,617	918,617	**870,996**	(47,621)	(5%)	▼	
Recreation and Culture		265,052	251,668	251,668	**207,858**	(43,810)	(17%)	▼	S
Transport		169,252	174,604	174,604	**148,849**	(25,756)	(15%)	▼	S
Economic Services		300,050	325,500	325,500	**221,845**	(103,655)	(32%)	▼	S
Other Property and Services		56,000	99,550	99,550	**101,205**	1,655	2%	▲	
		7,930,251	**8,033,140**	**8,033,140**	**8,088,364**				
Expenditure from operating activities									
Governance		(564,913)	(535,745)	(535,745)	**(545,899)**	(10,154)	(2%)	▼	
General Purpose Funding		(585,169)	(588,813)	(588,813)	**(610,878)**	(22,065)	(4%)	▼	
Law, Order and Public Safety		(492,560)	(514,700)	(514,700)	**(455,334)**	59,366	12%	▲	S
Health		(155,322)	(347,944)	(347,944)	**(554,939)**	(206,995)	(59%)	▼	S
Education and Welfare		(61,212)	(69,713)	(69,713)	**(62,495)**	7,218	10%	▲	
Housing		(538,941)	(542,392)	(542,392)	**(534,035)**	8,356	2%	▲	
Community Amenities		(1,385,250)	(1,155,228)	(1,155,228)	**(1,199,981)**	(44,753)	(4%)	▼	
Recreation and Culture		(2,814,835)	(3,182,746)	(3,182,746)	**(3,030,811)**	151,935	5%	▲	
Transport		(3,486,434)	(3,587,080)	(3,587,080)	**(3,791,923)**	(204,843)	(6%)	▼	
Economic Services		(385,280)	(451,330)	(451,330)	**(433,490)**	17,840	4%	▲	
Other Property and Services		(36,717)	(83,824)	(83,824)	**(114,099)**	(30,275)	(36%)	▼	S
		(10,506,634)	**(11,059,514)**	**(11,059,514)**	**(11,333,883)**				
Operating activities excluded from budget									
Add back Depreciation		4,376,844	4,298,571	4,298,571	**4,002,392**	(296,179)	(7%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	(67,309)	430,146	430,146	**453,337**	23,191	5%	▲	
Movement in Leave Reserve (Added Back)		3,526	3,526	1,800	**1,241**	(559)	(31%)	▼	
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**	**1,704,143**	**220,056**				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	1,906,784	2,280,717	2,280,717	**2,027,489**	(253,229)	(11%)	▼	S
Proceeds from Disposal of Assets	7	233,000	170,636	170,636	**89,897**	(80,739)	(47%)	▼	S
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,850,449)	(1,875,029)	(1,875,029)	**(2,981,558)**	(1,106,529)	(59%)	▼	S
Plant and Equipment	8	(368,585)	(381,749)	(381,749)	**(276,129)**	105,620	28%	▲	S
Furniture and Equipment	8	(131,300)	(123,300)	(123,300)	**(129,536)**	(6,236)	(5%)	▼	
Infrastructure Assets - Roads	8	(919,277)	(1,332,996)	(1,332,996)	**(897,548)**	435,448	33%	▲	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)	(620,050)	**(304,503)**	315,547	51%	▲	S
Amount attributable to investing activities		**(1,681,827)**	**(1,881,771)**	**(1,881,771)**	**(2,471,889)**				
Financing Actvities									
Proceeds from New Debentures	9	0	0	0	**1,450,000**	1,450,000		▲	S
Repayment of Debentures	9	(271,888)	(271,888)	(271,888)	**(271,888)**	0	0%		
Repayment of Lease Financing	9	0	0	0	**(19,395)**	(19,395)		▼	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	85,000	**75,000**	(10,000)	(12%)	▼	S
Transfer to Reserves	10	(208,119)	(73,119)	(73,119)	**(57,310)**	15,809	22%	▲	S
Amount attributable to financing activities		**(24,519)**	**110,481**	**(252,114)**	**2,175,815**				
Closing Funding Surplus(Deficit)	1	**(2)**	**(105,250)**	**(469,570)**	**(115,847)**				

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 JUNE 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 JUNE 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	524,868	**789,244**	264,376	50%	▲	S
Fees and Charges		1,733,533	1,734,567	1,734,567	**1,541,160**	(193,407)	(11%)	▼	S
Service Charges		0	0	0	**0**	0			
Interest Earnings		113,537	87,180	87,180	**87,173**	(7)	(0%)	▼	
Other Revenue		220,750	272,225	272,225	**284,666**	12,441	5%	▲	
Profit on Disposal of Assets	7	67,309	48,540	48,540	**25,349**	(23,191)	(48%)	▼	S
Gain FV Valuation of Assets		0		0	**0**	0			
		7,930,251	**8,033,140**	**8,033,140**	**8,088,363**				
Expenditure from operating activities									
Employee Costs		(2,742,132)	(2,648,437)	(2,648,437)	**(2,650,228)**	(1,791)	(0%)	▼	
Materials and Contracts		(2,372,829)	(2,542,548)	(2,542,548)	**(3,160,997)**	(618,449)	(24%)	▼	S
Utility Charges		(487,400)	(482,978)	(482,978)	**(460,616)**	22,362	5%	▲	
Depreciation on Non-Current Assets		(4,376,844)	(4,298,571)	(4,298,571)	**(4,002,392)**	296,179	7%	▲	
Interest Expenses		(167,442)	(167,442)	(167,442)	**(192,694)**	(25,252)	(15%)	▼	S
Insurance Expenses		(173,946)	(228,412)	(228,412)	**(189,264)**	39,148	17%	▲	S
Other Expenditure		(186,040)	(212,440)	(212,440)	**(199,007)**	13,433	6%	▲	
Loss on Disposal of Assets	7	0	(478,685)	(478,685)	**(478,685)**	(0)	(0%)	▼	
Loss FV Valuation of Assets		0	0	0	**0**	0			
		(10,506,634)	**(11,059,514)**	**(11,059,514)**	**(11,333,883)**				
Operating activities excluded from budget									
Add back Depreciation		4,376,844	4,298,571	4,298,571	**4,002,392**	(296,179)	(7%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	(67,309)	430,146	430,146	**453,337**	23,191	5%	▲	
Movement in Leave Reserve (Added Back)		3,526	3,526	1,800	**1,241**	(559)	(31%)	▼	
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**	**1,704,143**	**220,056**				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	1,906,784	2,280,717	2,280,717	**2,027,489**	(253,229)	(11%)	▼	S
Proceeds from Disposal of Assets	7	233,000	170,636	170,636	**89,897**	(80,739)	(47%)	▼	S
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,850,449)	(1,875,029)	(1,875,029)	**(2,981,558)**	(1,106,529)	(59%)	▼	S
Plant and Equipment	8	(368,585)	(381,749)	(381,749)	**(276,129)**	105,620	28%	▲	S
Furniture and Equipment	8	(131,300)	(123,300)	(123,300)	**(129,536)**	(6,236)	(5%)	▼	
Infrastructure Assets - Roads	8	(919,277)	(1,332,996)	(1,332,996)	**(897,548)**	435,448	33%	▲	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)	(620,050)	**(304,503)**	315,547	51%	▲	S
Amount attributable to investing activities		**(1,681,827)**	**(1,881,771)**	**(1,881,771)**	**(2,471,889)**				
Financing Activities									
Proceeds from New Debentures		0	0	0	**1,450,000**	1,450,000		▲	S
Repayment of Debentures	9	(271,888)	(271,888)	(271,888)	**(271,888)**	0	0%		
Repayment of Lease Financing	9	0	0	0	**(19,395)**	(19,395)		▼	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	85,000	**75,000**	(10,000)	(12%)	▼	S
Transfer to Reserves	10	(208,119)	(73,119)	(73,119)	**(57,310)**	15,809	22%	▲	S
Amount attributable to financing activities		**(24,519)**	**110,481**	**(252,114)**	**2,175,815**				
Closing Funding Surplus (Deficit)	1	**(2)**	**(105,250)**	**(469,570)**	**(115,847)**				

▲▼ 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

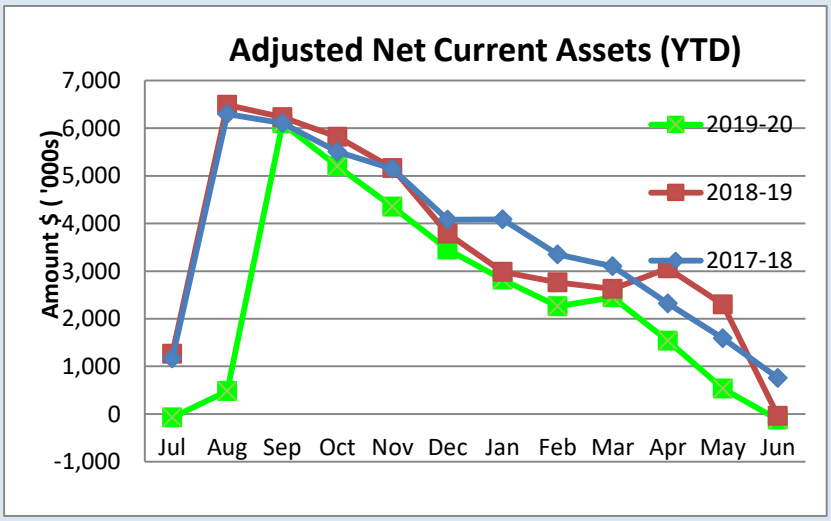
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2019	This Time Last Year 30/06/2019	Year to Date Actual 30/06/2020
		$	$	$
Current Assets				
Cash Unrestricted	2	975,800	975,800	1,650,476
Cash Restricted - Reserves	2	1,310,454	1,310,454	1,292,763
Cash Restricted - General	2	1,333,085	1,333,085	363,576
Cash Restricted - Bonds & Deposits	2	201,190	201,190	198,687
Receivables - Rates	3	282,859	282,859	402,045
Receivables - Other	3	397,507	397,507	137,757
Contract Assets	4	0	0	0
Inventories	4	20,118	20,118	20,118
		4,521,014	4,521,014	4,065,422
Less: Current Liabilities				
Payables	5	(1,446,975)	(1,446,975)	(660,329)
Contract Liabilities	11	0	0	(1,420,023)
Bonds & Deposits	14	(201,190)	(201,190)	(198,687)
Loan and Lease Liability	9	(271,888)	(271,888)	(4)
Provisions	11	(348,465)	(348,465)	(348,465)
		(2,268,518)	(2,268,518)	(2,627,508)
Less: Cash Reserves	10	(1,310,454)	(1,310,454)	(1,292,763)
Add Back: Component of Leave Liability not Required to be funded		121,943	121,943	123,184
Add Back: Loan and Lease Liability		271,888	271,888	4
Less : Loan Receivable - clubs/institutions		(7,889)	(7,889)	(7,889)
Less : Restricted Cash General	15	(1,367,812)	(1,367,812)	(376,298)
Net Current Funding Position		**(39,829)**	**(39,829)**	**(115,847)**

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)

Last Year YTD Surplus(Deficit)

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

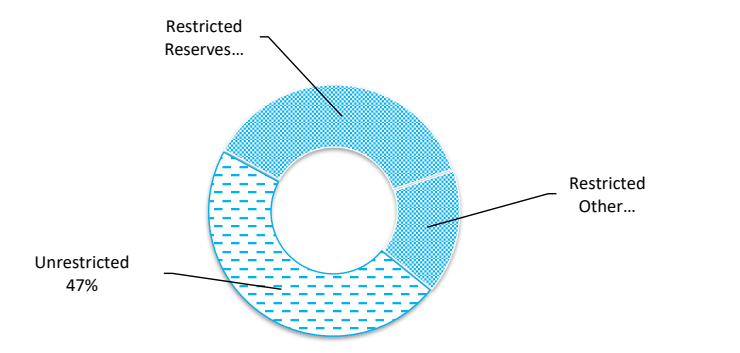
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
CASH ADVANCES	2,050			2,050	Cash on Hand	Nil	On Hand
At Call Deposits							
CASH AT BANK MUNI A/C	1,648,426			1,648,426	NAB	0.25%	At Call
RESERVE FUND BANK A/C		1,292,763		1,292,763	NAB	0.25%	At Call
RESTRICTED ASSETS BANK			363,576	363,576	NAB	0.25%	At Call
BONDS AND DEPOSITS HELD BANK (OLD TRUST FUND BANK)			198,687	198,687	NAB	0.25%	At Call
Term Deposits							
Nil							
Total	**1,650,476**	**1,292,763**	**562,263**	**3,505,502**			

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
$3.51 M	$1.29 M

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

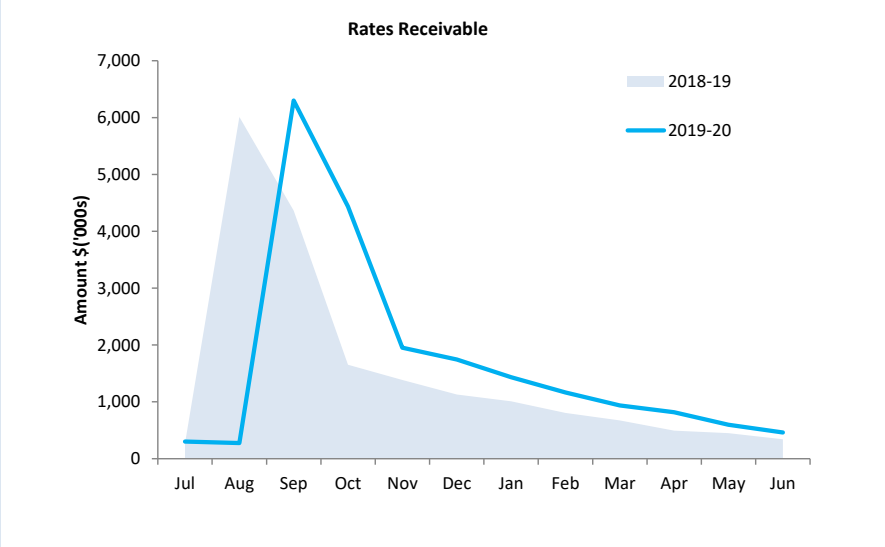
Receivables - Rates & Rubbish	30 June 2019	30 Jun 20
	$	$
Opening Arrears Previous Years	288,294	343,137
Levied this year	5,833,675	6,085,751
Less Collections to date	(5,778,833)	(5,966,566)
Equals Current Outstanding	343,137	462,322
Net Rates Collectable	**343,137**	**462,322**
% Collected	94.39%	92.81%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	54,417	3,833	0	31,390	89,640
Percentage	61%	4%	0%	35%	
Balance per Trial Balance					
Sundry Debtors					89,640
Receivables - Other					48,117
Total Receivables General Outstanding					**137,757**

Amounts shown above include GST (where applicable)

KEY INFORMATION

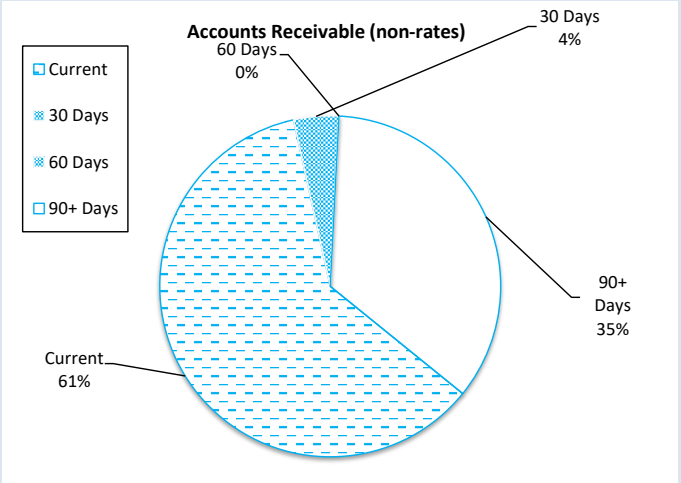
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Collected	Rates Due
93%	$462,322

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
$137,757

Over 30 Days
39%

Over 90 Days
35%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2019	Asset Increase	Asset Reduction	Closing Balance 30 Jun 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

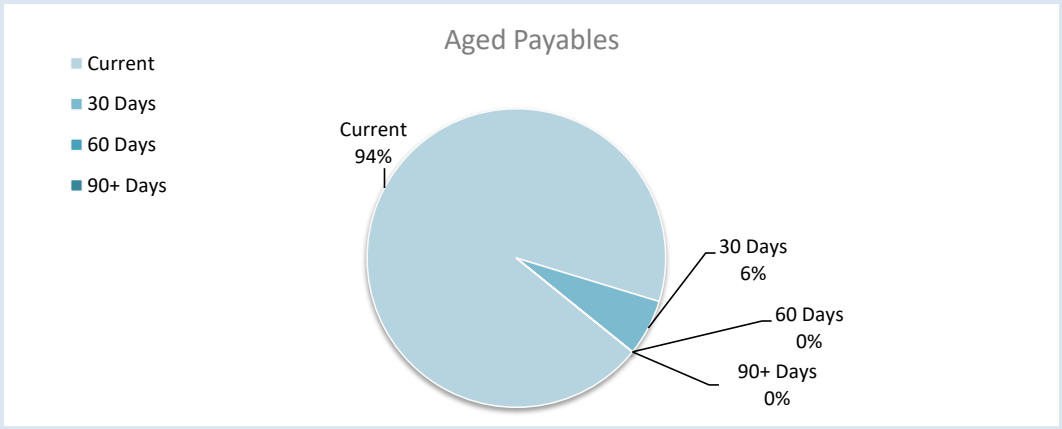
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	526,123	34,237	0	100	560,460
Percentage	93.9%	6.1%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					(570,196)
Other creditors					1,175,541
ATO liabilities					40,031
Other accruals/payables					14,952
Total Payables General Outstanding					**660,329**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

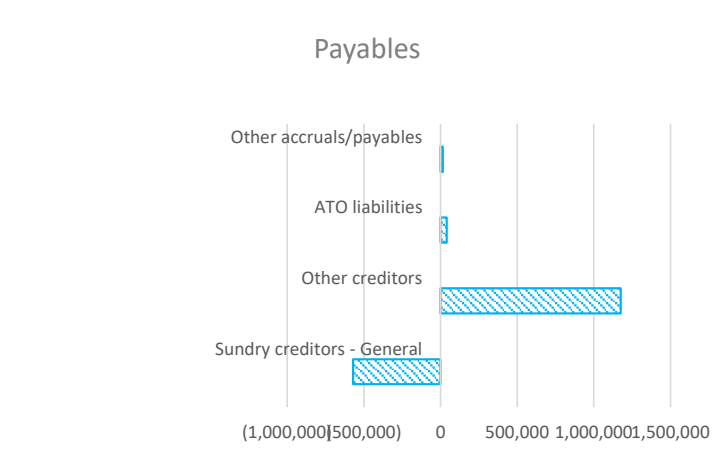
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

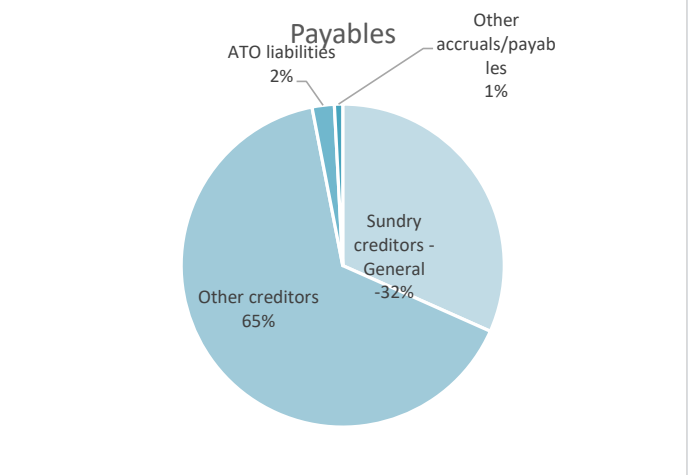


Creditors Due
$660,329

Over 30 Days
6%

Over 90 Days
0%



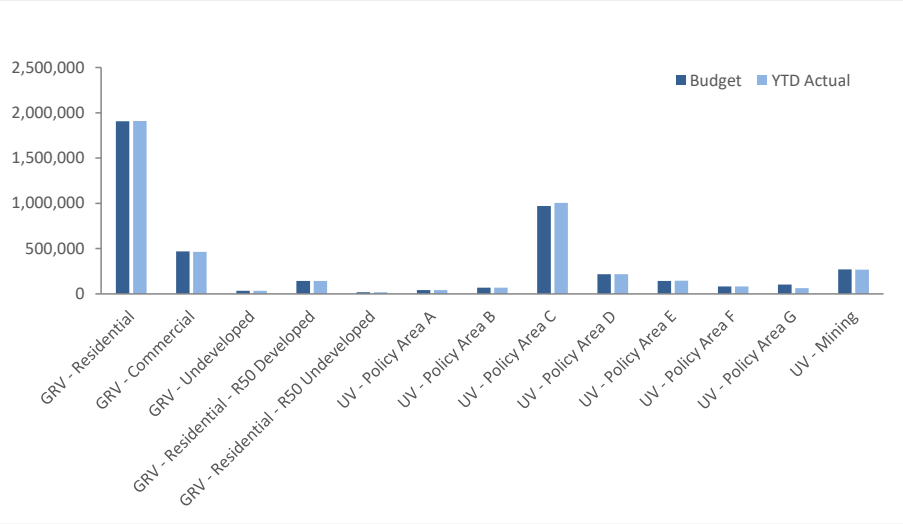


OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

		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.

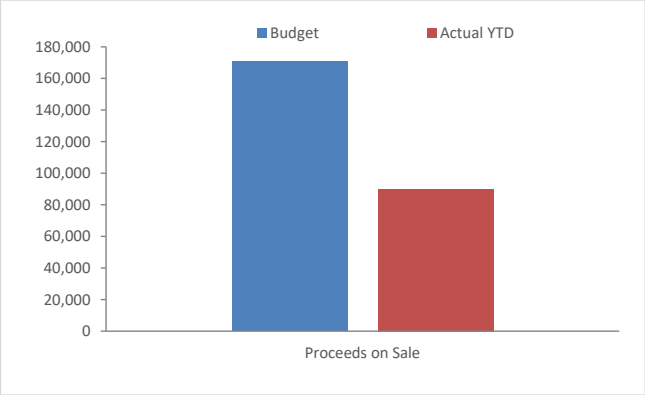


General Rates		
Budget	YTD Actual	%
$5.36 M	$5.36 M	100%

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)
611A	Black Hawk Mosquito Fogger	0	0			0	9	9	
801	Boxtop Trailer - IR3709	0	0			0	380	380	
803	Trailer 7TF221	0	0			0	353	353	
808	Trailer 9RJ044	0	0			0	236	236	
809	Trailer - 8TF037	0	0			0	283	283	
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**	**89,897**	**25,349**	**(478,685)**

KEY INFORMATION



Proceeds on Sale		
Budget	**YTD Actual**	**%**
$170,636	**$89,897**	**53%**

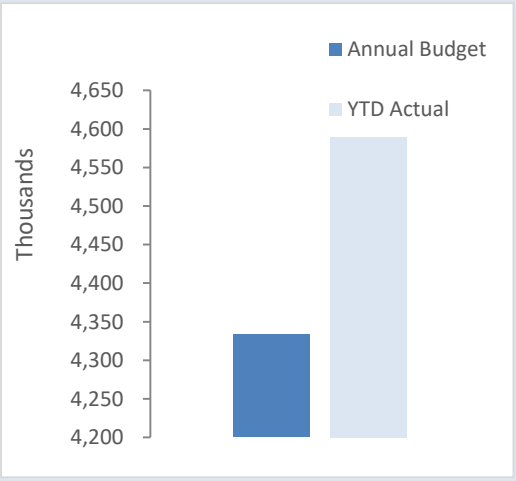
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

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	1,875,029	1,875,029	**2,981,558**	1,106,529
Plant and Equipment	368,585	381,749	381,749	**276,129**	-105,620
Furniture and Equipment	131,300	123,300	123,300	**129,536**	6,236
Infrastructure Assets - Roads	919,277	1,332,996	1,332,996	**897,548**	-435,448
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	620,050	620,050	**304,503**	-315,547
Capital Expenditure Totals	3,821,611	4,333,124	4,333,124	**4,589,275**	256,151
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	1,906,784	2,280,717	2,280,717	**2,027,489**	-253,229
Borrowings	0	0	0	**1,450,000**	1,450,000
Other (Disposals & C/Fwd)	233,000	170,636	170,636	**89,897**	-80,739
Council contribution - Cash Backed Reserves					
Various Reserves		85,000	85,000	**75,000**	-10,000
Council contribution - operations		**1,796,771**	**1,796,771**	**946,889**	-849,882
Capital Funding Total		**4,333,124**	**4,333,124**	**4,589,275**	**256,151**

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	**$4.59 M**	**106%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$2.28 M	**$2.03 M**	**89%**

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

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
					$	$	$	$	$
	Land								
	Other Health								
1.00	DONGARA MEDICAL CENTRE - LAND	4981	1310	CJ82	0	0	0	(400,000)	(400,000)
	Total - Other Health				**0**	**0**	**0**	**(400,000)**	**(400,000)**
1.00	**Total - Land**				**0**	**0**	**0**	**(400,000)**	**(400,000)**
	Buildings								
	Other Health								
1.00	DONGARA MEDICAL CENTRE	4977	1311	CJ68	0	0	0	(898,304)	(898,304)
	Total - Other Health				**0**	**0**	**0**	**(898,304)**	**(898,304)**
	Housing								
1.00	AGED APPROPRIATE HOUSING - STAGE 1	2574	1311	1626	0	(2,200)	(2,200)	(2,200)	0
0.96	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(1,710,449)	(1,710,449)	(1,710,449)	(1,650,076)	60,373
0.00	AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA PLAT	2574	1311	CJ30	(7,000)	(7,000)	(7,000)	0	7,000
0.00	AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA PLAT	2574	1311	CJ31	(41,000)	(41,000)	(41,000)	0	41,000
0.45	4B KENNEDY HEIGHTS	2584	1311	CJ40	(12,000)	(12,000)	(12,000)	(5,394)	6,606
	Total - Housing				**(1,770,449)**	**(1,772,649)**	**(1,772,649)**	**(1,657,669)**	**114,980**
	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)	(19,630)	(19,630)	0
1.00	**Total - Other Property & Services**				**(15,000)**	**(19,630)**	**(19,630)**	**(19,630)**	**0**
1.38	**Total - Buildings**				**(1,850,449)**	**(1,875,029)**	**(1,875,029)**	**(2,581,558)**	**(706,529)**
	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)
0.81	DOCTORS VEHICLES	4975	1312	V950	0	(65,000)	(65,000)	(52,710)	12,290
	Total - Other Law, Order & Public Safety				**(69,000)**	**(99,000)**	**(99,000)**	**(95,251)**	**3,749**
	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)	(36,214)	(36,214)	0
0.81	COMPLIANCE & SAFETY TOOLS & EQUIPMENT	2865	1312	CJ27	(11,085)	(11,085)	(11,085)	(9,010)	2,075
0.00	OPERATIONAL TOOLS & EQUIPMENT	2865	1312	CJ28	(10,000)	(10,000)	(10,000)	0	10,000
	Total - Recreation & Culture				**(115,085)**	**(92,849)**	**(92,849)**	**(80,774)**	**12,076**
	Transport								
0.55	LOADER	3534	1312	CJ51	(16,000)	(16,000)	(16,000)	(8,812)	7,188
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)**	**(105,900)**	**(64,317)**	**41,583**
	Other Property & Services								
0.00	TOWN MAINTENANCE TRUCK TOOLS & EQUIPMENT	5201	1312	CJ53	(35,000)	(35,000)	(35,000)	0	35,000
1.05	VEHICLE FOR SUPERVISOR OPERATIONS - REG 511IR	5201	1312	V511	(34,000)	(34,000)	(34,000)	(35,787)	(1,787)
0.00	BULK FUEL STORAGE TANK & SYSTEM	5300	1312	CJ44	(15,000)	(15,000)	(15,000)	0	15,000
	Total - Other Property & Services				**(84,000)**	**(84,000)**	**(84,000)**	**(35,787)**	**48,213**
0.72	**Total - Plant & Equipment**				**(368,585)**	**(381,749)**	**(381,749)**	**(276,129)**	**105,620**
	Furniture & Equipment								
	Other Health								
1.00	DONGARA MEDICAL CENTRE - FURNITURE & EQUIP	4984	1314	CJ83	0	0	0	(30,076)	(30,076)
	Total - Other Health				**0**	**0**	**0**	**(30,076)**	**(30,076)**
	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								
1.20	INVENTORY MANAGEMENT SYSTEM	3334	1314	CJ43	(8,500)	(8,500)	(8,500)	(10,193)	(1,693)
	Total - Transport				**(8,500)**	**(8,500)**	**(8,500)**	**(10,193)**	**(1,693)**
	Other Property & Services								
0.82	IT - RECORDS MANAGEMENT SYSTEM	0264	1314	CJ32	(43,000)	(43,000)	(43,000)	(35,254)	7,746

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

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.				$	$	$	$	$
0.97	IT - HARDWARE	0264	1314	CJ33	(25,000)	(17,000)	(17,000)	(16,513)	487
0.75	IT - WEBSITE & INTRANET	0264	1314	CJ34	(49,800)	(49,800)	(49,800)	(37,500)	12,300
	Total - Other Property & Services				**(117,800)**	**(109,800)**	**(109,800)**	**(89,267)**	**20,533**
1.05	**Total - Furniture & Equipment**				**(131,300)**	**(123,300)**	**(123,300)**	**(129,536)**	**(6,236)**
	Roads								
	Housing								
0.00	THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS	2586	1317	CJ45	(10,000)	(10,000)	(10,000)	0	10,000
	Total - Housing				**(10,000)**	**(10,000)**	**(10,000)**	**0**	**10,000**
	Transport								
1.00	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)	(53,663)	(53,663)	0
0.98	GRAVEL RESHEETING - MOUNT HORNER ROAD WEST	6614	1317	CJ60	(62,545)	(37,000)	(37,000)	(36,088)	912
1.35	GRAVEL RESHEETING - PIGGERY LANE	6614	1317	CJ61	(62,545)	(96,000)	(96,000)	(129,252)	(33,252)
1.03	GRAVEL RESHEETING - YARDARINO ROAD	6614	1317	CJ62	(62,545)	(118,000)	(118,000)	(121,048)	(3,048)
1.00	GRAVEL RESHEETING - BAYTIME HOLDINGS ACCESS ROAD SPRINGFI	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)	(12,070)	(12,057)	13
1.00	R2R - BUTCHER ROAD RESHEETING	6644	1317	CJ56	(64,115)	(29,728)	(29,728)	(29,685)	43
1.00	R2R - MATSEN ROAD RESHEETING	6644	1317	CJ57	(64,115)	(17,752)	(17,752)	(17,743)	9
1.00	R2R - YANDANOOKA ROAD RESHEETING	6644	1317	CJ58	(64,115)	(119,000)	(119,000)	(119,367)	(367)
1.01	YEAR 4 OF 4 - POINT LEANDER DRIVE	6664	1317	CJ16	(76,324)	(159,444)	(159,444)	(161,792)	(2,348)
0.10	MORETON TERRACE DESIGN	6664	1317	CJ22	(45,000)	(450,000)	(450,000)	(46,796)	403,204
0.21	MILO ROAD DESIGN	6674	1317	CJ23	(49,000)	(49,000)	(49,000)	(10,472)	38,528
0.29	BLENHEIM ROAD	6694	1317	CJ24	(10,000)	(10,000)	(10,000)	(2,900)	7,100
0.98	PEARSE RD SUMP - RENEWAL	6754	1317	CJ65	(26,000)	(26,000)	(26,000)	(25,359)	641
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)	(20,000)	(27,660)	(7,660)
0.42	KERBING RENEWAL - GENERAL	6754	1317	DR02	(10,000)	(10,000)	(10,000)	(4,190)	5,810
1.00	CHURCH STREET FOOTPATH	6784	1317	CJ25	(17,000)	(20,500)	(20,500)	(20,500)	0
0.25	GENERAL FOOTPATHS	6784	1317	CJ26	(20,000)	(20,000)	(20,000)	(5,080)	14,920
	Total - Transport				**(898,168)**	**(1,311,887)**	**(1,311,887)**	**(897,548)**	**414,339**
	Economic Services								
0.00	RV PARKING AREA	3905	1317	CJ29	(11,109)	(11,109)	(11,109)	0	11,109
	Total - Economic Services				**(11,109)**	**(11,109)**	**(11,109)**	**0**	**11,109**
0.67	**Total - Roads**				**(919,277)**	**(1,332,996)**	**(1,332,996)**	**(897,548)**	**435,448**
	Infrastructure - Other								
	Housing								
0.00	THE VILLAGE - SOAKWELLS & DOWNPIPES	2585	1318	CJ46	(8,000)	(8,000)	(8,000)	0	8,000
	Total - Housing				**(8,000)**	**(8,000)**	**(8,000)**	**0**	**8,000**
	Community Amenities								
1.07	CEMETERY REVITILISATION	2644	1318	CJ03	(27,500)	(27,500)	(27,500)	(29,303)	(1,803)
	Total - Community Amenities				**(27,500)**	**(27,500)**	**(27,500)**	**(29,303)**	**(1,803)**
	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)	(28,500)	(5,250)	23,250
0.30	DONGARA OVAL - MAINTENANCE	2864	1318	C906	(20,000)	(20,000)	(20,000)	(5,962)	14,038
0.16	SKATE PARK - PUMP TRACK	2864	1318	CJ37	(250,000)	(300,000)	(300,000)	(46,902)	253,098
0.00	REC CENTRE OVAL - BORE MAINTENANCE & METRE INSTALATION	2864	1318	CJ47	(10,000)	(10,000)	(10,000)	0	10,000
0.93	TREE PLANTING	2864	1318	CJ49	(15,000)	(15,000)	(15,000)	(13,877)	1,123
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)**	**(507,550)**	**(207,015)**	**300,535**
	Transport								
1.02	RURAL SIGNS	6794	1318	CJ10	(67,000)	(67,000)	(67,000)	(68,185)	(1,185)
	Total - Transport				**(67,000)**	**(67,000)**	**(67,000)**	**(68,185)**	**(1,185)**
	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**
0.49	**Total - Infrastructure - Other**				**(552,000)**	**(620,050)**	**(620,050)**	**(304,503)**	**315,547**
1.06	**Grand Total**				**(3,821,611)**	**(4,333,124)**	**(4,333,124)**	**(4,589,275)**	**(256,151)**

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
		$	$	$	$	$	$	$	$	$	$	$	$
Other Health													
Loan 99 - Medical Centre	0	1,450,000	0	0	0	0	0	1,450,000	0	0	1,613	0	0
Recreation and Culture													
Loan 93 - Recreation Centre	2,207,988	0	0	0	102,832	102,832	102,832	2,105,156	2,105,156	2,105,156	160,772	145,896	145,896
Loan 96 - Tennis Courts Resurfacing	118,455	0	0	0	38,559	38,559	38,559	79,897	79,897	79,897	3,338	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	24,268	18,282	18,282
	3,240,143	1,450,000	0	0	263,995	263,995	263,995	4,426,148	2,976,148	2,976,148	189,991	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	851	683	683
	28,532	0	0	0	7,893	7,893	7,893	20,638	20,638	20,638	851	683	683
Total	3,268,675	1,450,000	0	0	271,888	271,888	271,888	4,446,787	2,996,787	2,996,787	190,842	167,442	167,442
Current loan borrowings	271,888							0					
Non-current loan borrowings	2,996,787							4,446,787					
	3,268,675							4,446,787					

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	13,177	0	0	39,336	52,513	52,513	1,258	0	0
Other Property and Services													
Solar Panels (32.059%)	24,779	0	0	0	6,218	0	0	18,561	24,779	24,779	594	0	0
	77,292	0	0	0	19,395	0	0	57,897	77,292	77,292	1,852	0	0
Total	77,292	0	0	0	19,395	0	0	57,897	77,292	77,292	1,852	0	0
Current financing borrowings	19,399							4					
Non-current financing borrowings	57,893							57,893					
	77,292							57,897					

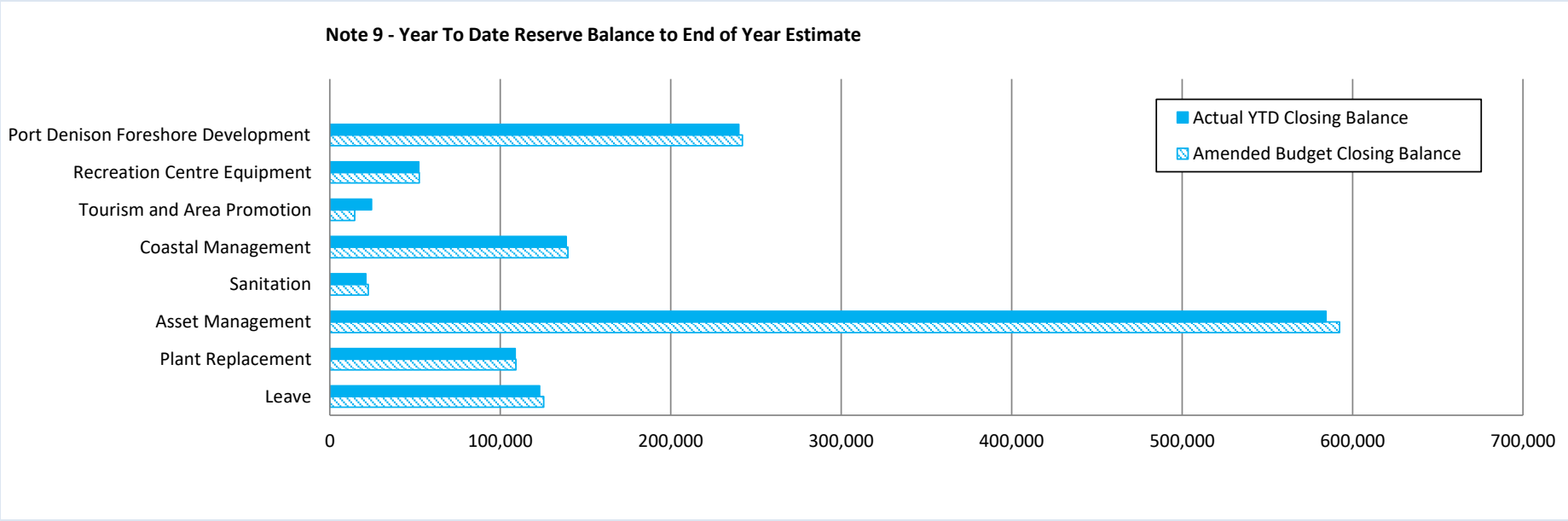
Changes to Accounting Standards as at 1 July 2019 require Leases to be Capitalised. The repayments for the Solar Panels were budgeted as an Operating Expense, however the changes require that they now be treated as a capital item and depreciated over the useful life of the asset.

OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Leave	121,943	3,526	1,241	0	0	0	0	125,469	123,184
Plant Replacement	107,641	1,553	1,095	0	0	0	0	109,194	108,736
Asset Management	578,481	13,881	5,921	0	0	0	0	592,362	584,401
Sanitation	20,947	1,598	213	0	0	0	0	22,545	21,161
Coastal Management	137,272	2,400	1,397	0	0	0	0	139,672	138,669
Tourism and Area Promotion	24,214	423	254	0	0	(10,000)	0	14,637	24,469
Recreation Centre Equipment	51,657	903	526	0	0	0	0	52,560	52,183
Port Denison Foreshore Development	268,298	4,903	2,730	43,932	43,932	(75,000)	(75,000)	242,133	239,960
	1,310,454	**29,187**	**13,378**	**43,932**	**43,932**	**(85,000)**	**(75,000)**	**1,298,573**	**1,292,763**

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 Jun 2020
		$	$	$	$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	**12**	82,844	119,332	(114,452)	87,724
- non-operating	**13**	768,163	2,451,117	(2,027,489)	1,191,791
Total unspent grants, contributions and reimbursements		851,007	2,570,449	(2,141,941)	**1,279,515**
Developer contributions	**15**	140,508	0	0	140,508
Provisions					
Annual leave		169,954	0	0	169,954
Long service leave		178,511	0	0	178,511
Total Provisions		348,465	0	0	**348,465**
Total Other Current Liabilities					**1,768,488**

Amounts shown above include GST (where applicable)

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2020	Current Liability 30 Jun 2020	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - Roads (WALGGC)	0	0	0	0	0	151,305	155,310	155,310	347,915
Grants Commission - General (WALGGC)	0	0	0	0	0	89,883	103,831	103,831	212,624
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	14,146	44,847	(41,058)	17,934	17,934	35,607	35,607	35,607	41,058
DFES Bushfire Risk Management Project	23,923	0	0	23,923	23,923	0	0	0	0
DFES Bushfire Mitigation Grant	0	3,000	(3,000)	0	0	0	3,000	3,000	3,000
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	2,000	2,000	2,000	0
Community amenities									
Local Planning Scheme Review	22,283	0	0	22,283	22,283	0	0	0	0
Springfield Structure Plan Grant	9,392	0	0	9,392	9,392	0	0	0	0
Recreation and culture									
Beach Emergency Numbers	0	7,374	(7,374)	0	0	0	0	0	7,374
ARC Initiatiative Grant (DLGSC)	0	3,000	(3,000)	0	0	0	3,000	3,000	3,000
Healthway Grant - Denison Foreshore Sprint	0	5,000	(5,000)	0	0	6,500	6,500	6,500	5,000
Children Weeks Grant - Meerilinga Young	0	1,000	(1,000)	0	0	1,000	1,000	1,000	1,000
Dept Land & Development Coastal Nodes	1,500	0	0	1,500	1,500	0	0	0	0
Coastal Management	6,600	0	0	6,600	6,600	0	0	0	0
State Library - General Excellence Award Grant	5,000	0	0	5,000	5,000	0	0	0	0
Transport									
Direct Grant (MRWA)	0	0	0	0	0	76,000	81,483	81,483	81,483
	82,844	**64,221**	**(60,432)**	**86,633**	**86,633**	**362,295**	**391,731**	**391,731**	**702,454**
Operating Contributions									
Law, order, public safety									
DFES - Community Emergency Services Manager	0	54,020	(54,020)	0	0	103,600	118,137	118,137	86,790
Dongara Pop-up Shop - Sustainable Environment Commit	0	1,091	0	1,091	1,091	15,000	15,000	15,000	0
	0	**55,111**	**(54,020)**	**1,091**	**1,091**	**118,600**	**133,137**	**133,137**	**86,790**
TOTALS	**82,844**	**119,332**	**(114,452)**	**87,724**	**87,724**	**480,895**	**524,868**	**524,868**	**789,244**

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2020	Current Liability 30 Jun 2020	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$
Non-Operating Grants and Subsidies									
Housing									
SIHI Ageing in Place (WA Country Health Service)	731,017	2,000,000	(1,652,171)	1,078,846	1,078,846	1,380,000	1,380,000	1,380,000	1,652,171
Recreation and culture									
Skate Park - Pump Track (Lotterywest)	0	0	0	0	0	250,000	250,000	250,000	0
Coastal Reserve Works	15,463	0	0	15,463	15,463	0	0	0	0
Transport									
RTR Grant (DoTARS) - Various Projects	0	214,117	(214,117)	0	0	214,117	214,117	214,117	214,117
RRG (MRWA) - Point Leander Drive (CJ16)	0	103,933	(103,933)	0	0	0	103,933	303,533	103,933
RRG (MRWA) - Moreton Terrace (CJ22)	0	120,000	(46,796)	73,204	73,204	30,000	300,000	120,000	46,796
RRG (MRWA) - Milo Road Design (CJ23)	0	13,067	(10,472)	2,595	2,595	32,667	32,667	13,067	10,472
Roadwise Funds	6,776	0	0	6,776	6,776	0	0	0	0
Bridge Grant	14,907	0	0	14,907	14,907	0	0	0	0
	768,163	**2,451,117**	**(2,027,489)**	**1,191,791**	**1,191,791**	**1,906,784**	**2,280,717**	**2,280,717**	**2,027,489**
Total Non-operating grants, subsidies and contributions	**768,163**	**2,451,117**	**(2,027,489)**	**1,191,791**	**1,191,791**	**1,906,784**	**2,280,717**	**2,280,717**	**2,027,489**

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY **NOTE 14**
FOR THE PERIOD ENDED 30 JUNE 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 Jun 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	3,499.36	(2,100.43)	**18,689.76**
Youth Advisory Council	17,014.33	0.00	0.00	**17,014.33**
Kerbing Deposits	25,900.00	6,000.00	(8,000.00)	**23,900.00**
Dongara Childrens Centre	0.00	0.00	0.00	**0.00**
Old Mill Restoration	0.00	0.00	0.00	**0.00**
Water Main Contributions	0.00	0.00	0.00	**0.00**
Performance Bonds	75,832.52	0.00	0.00	**75,832.52**
Key Bonds & Various	3,120.00	0.00	(1,050.00)	**2,070.00**
Safer WA Committee	340.52	0.00	0.00	**340.52**
Other Grant Funds	6,643.50	0.00	0.00	**6,643.50**
Various Bonds	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	12,077.36	(14,580.43)	**198,687.06**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	201,190.13	**12,077.36**	**(14,580.43)**	**198,687.06**

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	$	%				
General Purpose Funding - Other	277,133	71%	▲	S	Permanent	2020/2021 FAGS of $301,398 received in May
Law, Order and Public Safety	(24,923)	(13%)	▼	S	Timing	Timing of recoup of CESM costs apr- Jun still to be completed - y/end adjustment.
Health	29,853	100%	▲	S	Permanent	Medicare income from locu doctors
Recreation and Culture	(43,810)	(17%)	▼	S	Permanent	Reduced gym fees and income from Rec Centre due to closure during Apr - June re COVID-19
Transport	(25,756)	(15%)	▼	S	Permanent	Less profit on disposal as Item of plant not being disposed of; reduced transport licencing commission vehicle licencing ceased
Economic Services	(103,655)	(32%)	▼	S	Permanent	Lease income for caravan and tourist parks - delayed and now due to COVID-19 deferred to 20/21 for review
Expenditure from operating activities						
Law, Order and Public Safety	59,366	12%	▲	S	Permanent	Ranger costs down $10k; CESM exp down $26k over the year
Health	(206,995)	(59%)	▼	S	Permanent	Costs for provision of locum doctor and medical centre - upon purchase some palnt and equipment - $121,620 was expensed rather than capitalised as value under $5k epr item.
Other Property and Services	(30,275)	(36%)	▼	S	Timing	Admin recovery - part of y/end adjustment
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(253,229)	(11%)	▼	S	Timing	Regional Road Group funds for Pt Leander Drive completion. Receipt of SIHI grant sooner than budgeted. Still to claim Pump Track and RRG monies as projects prgres in 20/21
Proceeds from Disposal of Assets	(80,739)	(47%)	▼	S	Permanent	Two utes budgeted to be disposed not taking place. Sale of skid steer loader not yet completed
Land and Buildings	(1,106,529)	(59%)	▼	S	Permanent	Purchase of Dongara Medical Centre - see health operating - some plant & equipment had to be expensed as under $5k item limit.
Plant and Equipment	105,620	28%	▲	S	Permanent	4 x Utes not being purchased. Traffic counter and other small items moved to operating as under $5k threshold
Infrastructure Assets - Roads	435,448	33%	▲	S	Timing	Moreton Terrace to be carried forward to 20/21
Infrastructure Assets - Other	315,547	51%	▲	S	Timing	Pump Track Funds C/Fwd to 20/21
Financing Actvities						
Proceeds from New Debentures	1,450,000		▲	S	Permanent	Dongara Medical Centre - New Loan
Repayment of Lease Financing	(19,395)		▼	S	Permanent	Payment for Right of use asset not shown separately in budget
Transfer from Restricted Cash - Other	991,515		▲	S	Permanent	Transfer from cash to contract liabilities per AASB15 - Reclassification of funds held as at 1/7/2019
Transfer from Reserves	(10,000)	(12%)	▼	S	Permanent	Transfers completed per budget
Transfer to Reserves	15,809	22%	▲	S	Permanent	Actual interest less than budgeted

Reporting Nature or Type	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Operating Grants, Subsidies and Contributions	264,376	50%	▲	S	Permanent	2020/2021 FAGS of $301,398 received in May
Fees and Charges	(193,407)	(11%)	▼	S	Permanent	Reduced income - rec centre, caravan park leases - impact of COVID 19
Profit on Disposal of Assets	(23,191)	(48%)	▼	S	Permanent	Two utes not being sold, Skid steer loader not yet sold
Expenditure from operating activities						
Materials and Contracts	(618,449)	(24%)	▼	S	Permanent	Materials and contract expenditure higher - more use of contractors. Split of work budgets between staff and materials and contracts
Interest Expenses	(25,252)	(15%)	▼	S	Permanent	Budget did not include Guarantee fees due on loans
Insurance Expenses	39,148	17%	▲	S	Permanent	W/Comp entered as other employee expenses rathere than insurance.

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 Ordinary meeting of Council and amended budget adopted in resolution 070220

ATTACHMENT: CC04

Council Policy CP41 – Financial Hardship for a Declared State of Emergency

Attachment 1
CP41 – Financial Hardship for a Declared State of Emergency

Attachment 2
FRM Financial Hardship Application Form

Policy Number	Policy Title
CP41	**Financial Hardship for a declared State of Emergency**

OBJECTIVE

To give effect to our commitment to support the whole community to meet the unprecedented challenges arising from a declared State of Emergency, the Shire of Irwin recognises that these challenges may result in increasing financial hardship for our ratepayers.

This Policy is intended to ensure that the Shire offers fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

POLICY

This policy is intended to apply to all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc, and applies to:

1. Outstanding rates and service charges as at the date of adoption of this policy; and
2. Rates and service charges levied for the 2020/21 financial year.

It is a reasonable community expectation, as we deal with the effects of the declared State of Emergency that those with the capacity to pay rates are required to continue to do so. For this reason the Policy is not intended to provide rate relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* will apply.

Payment difficulties, hardship and vulnerability

Payment difficulties, or short-term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates, fees and service charges debt.

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependents. The Shire of Irwin recognises the likelihood that the declared State of Emergency may increase the occurrence of payment difficulties, financial hardship and vulnerability in our community.

Anticipated Financial Hardship due to COVID19

The Shire recognises that many ratepayers are already experiencing financial hardship due to the declared State of Emergency. We respect and anticipate the probability that additional financial difficulties may arise when rate notices are received.

The Shire is to write to ratepayers at the time when an account falls into arrears, to advise of the terms of this policy and encourage eligible ratepayers to apply for hardship consideration. Where possible and appropriate, the Shire may also provide contact information for a recognised financial counsellor and/or other relevant support services.

Financial Hardship Criteria

While evidence of hardship will be required, the Shire recognises that not all circumstances are alike. The Shire will maintain a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment
- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. The Shire is required to consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

Payment Arrangements

Payment arrangements facilitated in accordance with Section 6.49 of the *Local Government Act 1995* are of an agreed frequency and amount. These arrangements are required to consider the following:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement is to establish a known end date that is realistic and achievable;
- The ratepayer is to be responsible for informing the Shire of Irwin of any change in circumstance that jeopardises the agreed payment schedule.

In the case of severe financial hardship, the Shire reserves the right to consider waiving additional charges or interest (excluding the late payment interest applicable to the Emergency Services Levy).

Interest Charges

A ratepayer that meets the Financial Hardship Criteria and enters into a payment arrangement may request a suspension or waiver of interest charges. Applications are to be assessed on a case by case basis.

Deferment of Rates

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner, or if the property is sold, or if the pensioner ceases to reside in the property;
- may be paid at any time, *BUT* the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

Debt recovery

The Shire may suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the 3rd due payment, then the Shire is required to continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates and Service Charge debts that remain outstanding on 1 July 2021, the Shire may offer the ratepayer one further opportunity of adhering to a payment plan that will clear the total debt by the end of the 2021/2022 financial year.

Rates and service charge debts that remain outstanding at the end of the 2021/22 financial year, are to be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995.*

Review

The Shire is to establish a mechanism for the review of decisions made under this policy and advise the applicant of their right to seek a review and the procedure to be followed.

Communication and Confidentiality

The Shire is required to maintain confidential communications at all times and will undertake to communicate with a nominated support person or other third party at your request.

The Shire is to advise Shire debtors of this policy and its application, when communicating in any format (i.e. verbal or written) with a debtor that has an outstanding rates, fees or service charge debt.

The Shire recognises that applicants for hardship consideration are experiencing additional stressors, and may have complex needs. The Shire is to provide additional time to respond to communication and may communicate in alternative formats where appropriate. The Shire is to ensure all communication with applicants is clear and respectful.

RECORDS MANAGEMENT

All records associated with a financial hardship application or communication are to be recorded and retained in compliance with the *State Records Act 2000 (WA)* and related recordkeeping policies, plans and procedures.

Date of Adoption:		**Adoption Ref:**	
Date of Review:		**Review Frequency:**	biennial
Responsible Directorate:	Chief Executive Officer		
Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996		
Related Policies and/or Procedures:	CP24 Recordkeeping CP14 Debt Recovery PRO Financial Hardship Procedure Manual		

Attachment 2

Financial Hardship - Application

Rateable Property Details			
Address:		Postcode:	
Assessment Number *(if known)*			
Outstanding Rate Account Balance *(if known)*	$		
Is the property owner / occupied or is it rented?	☐ Owner/Occupied		
	☐ Tenanted Rental		
	☐ Untenanted Rental		
If the property is rented, how is it managed?	☐ Managing Agent (provide agent's name)		
	☐ Privately managed		
If you are the lessee of the rateable property, what type of lease do you hold?	☐ Peppercorn	☐ Mining tenement	
	☐ Commercial	☐ Crown	

Applicant Details – Ratepayer one (1)			
Company Name:			
Surname:		First Name:	
Residential Address:		Postcode:	
Postal Address:		Postcode:	
Email:			
Telephone:		Mobile:	
Do you have a preferred contact time (if we need to call)?			
☐ Business Hours 9am – 5pm ☐ Early Morning 6am – 9am ☐ Evening 5pm to 7pm			

Applicant Details – Ratepayer two (2)			
Company Name:			
Surname:		First Name:	
Residential Address:		Postcode:	
Postal Address:		Postcode:	
Email:			
Telephone:		Mobile:	
Do you have a preferred contact time (if we need to call)?			
☐ Business Hours 9am – 5pm ☐ Early Morning 6am – 9am ☐ Evening 5pm to 7pm			

Family Circumstances – Are you supporting dependents?		
☐	Spouse / Partner	
☐	Children How many dependent children do you support?	
☐	Other *(please provide details)*	

Nominate an authorised Agent – You can authorise another person to deal with the Shire of Irwin on your behalf in regards to your financial hardship application and rates debt.				
Agency Name:				
Contact Surname:		First Name:		
Contact Address:		Postcode:		
Email:				
Telephone:		Mobile:		

Previous Rate Payment Arrangements – Please tell us what option you chose to pay your rates in the last financial year.		
☐	Paid in Full	
☐	Instalments x 2 payments	Paid in Full ☐ Yes / ☐ No
☐	Instalments x 4 payments	Paid in Full ☐ Yes / ☐ No
☐	Special Payment Plan	☐ Plan still active OR ☐ Plan cancelled (*defaulted)*
☐	Unknown *(Shire of Irwin can find this information in our records if you are unable to provide it here)*	
☐	Other *(please provide details)*	

Rate Concession Entitlement – You may be entitled to a Rates concession or deferment.		
Applicant 1	*Applicant 2*	*Do currently you hold any of the following cards?*
☐	☐	Seniors Card ***ONLY***
☐	☐	WA Seniors Card ***AND*** a Commonwealth Health Care Card *(you must have both cards)*
☐	☐	Pensioner Concession Card ***OR*** State Concession Card

Financial Hardship Information – Please tell us about the reasons your financial circumstances have changed.		
	Ratepayer 1	*Ratepayer 2*
Have you petitioned for bankruptcy? *If yes, you are <u>not</u> eligible under the Financial Hardship Policy.*	☐ Yes / ☐ No	☐ Yes / ☐ No

Please select any/all applicable reasons from the list below:		*Ratepayer 1*	*Ratepayer 2*
Is your financial hardship caused by impacts of the declared State of Emergency?		☐ Yes / ☐ No	☐ Yes / ☐ No
your answer won't affect your application, but will help to understand the impact.			
☐ Unemployed	Date employment ceased:		
☐ Under-employed	Average hours worked p/week:		
☐ Temporarily stood-down	Date of stand-down:		
☐ Income has been reduced		*Please provide details in the Financial Information section below.*	
☐ Unable to work due to responsibilities as a carer		*Please attach copy of letter from medical practitioner*	
☐ Unable to work due to physical or mental health diagnosis			
☐ Diagnosed with Coronavirus (COVID-19) and unable to work			
☐ Unable to work due to self-isolation	Start Date:		
	End Date:		
☐ Death in the family			
☐ Family or domestic violence			
☐ Other *(Please provide details)*			

Current Financial Information – Accurate information is important to ensure you don't commit to an unrealistic payment plan.

INCOME *Please provide **monthly** Net Income*		*Ratepayer 1*	*Ratepayer 2*
☐	Wages / Salary	$	$
☐	Pension or other Government Benefit	$	$
☐	JobKeeper	$	$
☐	JobSeeker	$	$
☐	Interest or earnings from banks, financial institutions or dividends	$	$
☐	Compensation, superannuation, insurance or retirement benefits	$	$
☐	Child Support Payments	$	$
☐	Rental income	$	$
☐	Other income? (Please describe	$	$
Office Use ONLY	*Calculate Total Monthly Income*	$	$

If **Reduced Income** is a reason for this Financial Hardship Application, please complete:		*Ratepayer 1*	*Ratepayer 2*
Previous monthly income:		$	$
Date that reduced income occurred:			
	Current monthly income:	$	$
Office Use ONLY	*Calculate Monthly Income Reduction*	$	$

EXPENSES *Please provide **monthly household expenditure** as a total for all applicants :*			**$ Amount per month**
☐	Mortgage / Home Loan		$
☐	Other Mortgages / business loans		$
☐	Other loans		$
☐	Credit Card/s		$
☐	Utilities	Power	$
		Water	$
		Internet	$
		Phone/s	$
☐	Insurances		$
☐	Food and living expenses		$
☐	Motor vehicle expenses *(licensing, repairs, fuel)*		$
☐	Entertainment *(streaming services / eating out, etc)*		$
☐	Other expenditure? *(Please provide details)*		$
Office Use ONLY		*Calculate Total Monthly Expenditure*	$

Supporting Documents – Please provide copies of documents you may have to support this application	
☐	Letter from financial counsellor, confirm financial hardship circumstances
☐	Letter from medical practitioner
☐	Centrelink payment evidence
☐	Letter from your employer / recent payslips
☐	Letter from another agencies that has deemed you to be in financial hardship *i.e. your bank, superannuation fund or utility provider*
☐	Statutory declaration from a professional familiar with your financial circumstances *i.e. family doctor, accountant*
☐	Other *(please list)*

Payment Proposal

Please provide a payment proposal that, if approved, will be your commitment to make payments toward your rates debt.

Before selecting an option below, please consider all your financial commitments so that your payment proposal will **not** limit your ability to meet basic living expenses for you and your dependents.

☐	**OPTION 1 - Regular Payment Plan**			
	Nominate how much you want to pay and how frequently you want to pay this amount. **This option is preferred** as it will help you to reduce your rates debt through regular payments. This option helps to avoid having to make a large single payment that may impact your ability to meet basic living expenses for you and your dependents.			
	Proposed Payment Amount:	$		
	Proposed Payment Frequency	☐ Weekly	☐ Fortnightly	☐ Monthly
		☐ Bi-monthly	☐ Quarterly	
	Proposed Start Date:			

☐	**OPTION 2 - Defer Payment in Full**	
	Nominate a date on which you will pay your rates debt in full. This option may be suitable if you are *temporarily* unable to work or *temporarily* have reduced income and you *know* when your circumstances will return to normal. **DO NOT select this option** if you are not certain that you can pay your rates debt in full on or before the nominated date, as if you fail to do so, the Shire of Irwin may initiate debt collection proceedings.	
	Please defer my rates debt DUE DATE to:	

DECLARATION

I declare that the information provided in this Financial Hardship Application is accurate and I will advise the Shire of Irwin if there is any change to my / our financial circumstances.

Ratepayer 1 Signature		Date:	
Ratepayer 2 Signature		Date	

ATTACHMENT: CC06

Council Policy CP14 Debt Recovery

Attachment 1
CP14 Debt Recovery

Policy Number	Policy Title
CP14	**Debt Recovery**

OBJECTIVE

To provide a clear and appropriate debt recovery process, ensuring effective control over all overdue accounts owed to the Shire, while being sympathetic to those ratepayers and debtors suffering genuine financial hardship.

POLICY

RATES DEBT RECOVERY

Rate notices are sent out to all ratepayers as soon as practicable after the budget has been set. Or in the case of interim rates, as soon as practicable after a revaluation has been received. Instalment notices are to be raised according to the specified dates.

Rate notices are due for payment 35 days from the date of issue in accordance with the *Local Government Act 1995 (WA).*

Payment arrangements

The Shire encourages ratepayers to make contact to negotiate a payment arrangement if they are unable to meet their obligations set out in the rates notice.

Payment arrangement applications are required to be made in writing and will be assessed on an individual basis.

If you are experiencing hardship due to a declared State of Emergency, please refer to the Council Policy CP41 Financial Hardship for a declared State of Emergency.

Final notice – 14 days after due date

A final notice is to be issued for all debts that remain outstanding 14 days after the due date. This notice shall request payment within 14 days, excepting the following:

- the ratepayer has entered into a payment arrangement or paying by installments.
- the ratepayer is an eligible person/s registered to receive a pensioner or senior rebate under the *Rates and Charges (Rebate and Deferments) Act 1992.*

If payment has not been received within 14 days of the final notice issue date, recovery action will commence based upon a risk management approach, as determined by the value and type of debt. This may include such action as referral to Council's debt collection agency.

Ratepayers who have made a payment or deferment arrangement or are paying by installments are exempt from legal action, unless the arrangement to pay is in default or installment payments become overdue.

Refer to debt collection agency

If the debt remains outstanding and the balance is greater than the minimum rate value plus ESL then the debt is required to be referred to the debt collection agency (or Fines Enforcement Registry), with reference to the following:

- All costs associated with debt collection action are to be borne by the debtor.

- Interest on outstanding accounts over 35 days shall be calculated on a daily basis at a level set in the Shire's annual budget, in accordance with Section 6.13 (6) of the *Local Government act 1995.*
- The Shire is to write off any penalty interest accrued on an outstanding account of less than ten (10) dollars, in accordance with the provisions of Section 6.12 of the *Local Government Act 1995.*

Legal action

The Chief Executive Officer is authorised to undertake legal action for the recovery of all rates and charges that remain outstanding after referral to the debt collection agency.

Legal action for debts may be enabled through the local court by the Shire solicitors or any commercial debt collection agency approved by the CEO.

Recovery action

The Chief Executive Officer is to bring to Council's attention any debts which remain unpaid for a period of three (3) years.

After legal judgement is obtained in the Shire of Irwin's favour, judgement may be enforced in accordance with the *Civil Judgements Enforcement Act 2004 (WA),* this includes but is not limited to:

- Means inquiry;
- Property Seizure and Sale Order over goods; and
- Property Seizure and Sale Order over land (prior Council approval is required).

Other options that are available when the nature of the debt or the debtor is of such that it is in the Shire's interest to do so:

a. Seizure of rent for nonpayment of rates

Where the property owner of a leased or rented property on which rates and service charges are outstanding, a notice may be served on the lessee or tenant under the provisions of Section 6.60 of the *Local Government Act 1995,* requiring the lessee or tenant to pay to the Shire the rent as it falls due under the lease/tenancy agreement, until the debt has been paid in full.

b. Lodging a caveat on the Land Title

Where rates and service charges that are due in respect of any rateable land remain unpaid, a caveat may be registered on the Land Title under the provisions of Section 6.64(3) of the *Local Government Act 1995* so the property cannot be settled until the debt is paid in full.

c. Sale of land

Where rates and service charges that are due in respect of any rateable land remain unpaid for at least three (3) years, and reasonable attempts to commence legal action have been made, the Shire may take possession of the land under the provisions of Section 6.64 of the *Local Government Act 1995*. The approval of Council is required before this course of action is undertaken.

Once Council has resolved to sell land for rates debt, payment arrangements will not be considered.

SUNDRY DEBTORS

The payment of debts is required in a fair and timely manner.

Payment arrangements may be considered upon application. Arrangements are to be made for the current financial year only and be negotiated for the outstanding balance. Subsequent invoices are payable on the due date.

Issue a statement notice – 30 days after invoice date

- Where an account is overdue, a statement shall be issued requesting payment within seven (7) days.

Letter of demand – 7 days after Statement date

- Where a debt remains outstanding after seven (7) days from the statement date, a letter of demand is to be issued requiring the full debt amount to be paid within seven (7) days.

Refer to debt recovery – 7 days after letter of demand

- Where a debt remains outstanding by the expiry of the above period, debts may be referred to a debt collection agency (or Fines Enforcement Registry), and all costs associated with debt recovery action is required to be borne by the debtor.

Each debtor's right to appeal in accordance with the provisions of the *Local Government Act 1995 (WA)* shall not be relinquished by anything in the policy.

Financial Management

Nearing the end of the financial year, all accounts within the scope of this policy are to be analysed to identify doubtful debts. A listing of the identified accounts are to be provided for the inclusion in the Financial Statements.

Unrecoverable – Bad Debts

After exercising all steps in this policy it may be considered impractical to pursue a particular debt further (that is, proceeding with legal action is unlikely to recover the debt).

If a debt is considered unrecoverable and overdue 180 days or more it is necessary to obtain approval to waive the debt.

Approval must be obtained in one of the following ways:

1. The CEO is delegated with authority to waive debts where all practical means to recover the debt have been exhausted and such debt is less than $300
2. Debts in excess of $300 are referred to Council for approval to waive.

RECORDS MANAGEMENT

All records associated with financial transactions must be recorded and retained in compliance with the *State Records Act 2000 (WA)* and the Shire of Irwin's Record Keeping Plan.

NON-COMPLIANCE

Financial activities are subject to financial and performance audits, which review compliance with legislative requirements and with the Shire's policies and procedures.

A failure to comply with the requirements of this policy is required to be subject to investigation. With findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated, it may be treated as:

- an opportunity for additional training to be provided

- a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*
- misconduct in accordance with the *Corruption, Crime and Misconduct Act 2003*.

Original adoption:	
Last reviewed:	27/06/2017 Minute 140617
Responsible Directorate:	Corporate and Community Services
Legislation:	Local Government Act 1995 Local Government (Functions and General) Regulations 1996 Rates and Charges (Rebates and Deferments) Act 1992 Civil Judgements Enforcement Act 2004
Related Management Policy and/or Procedure:	CP41 Financial Hardship for a declared State of Emergency Code of Conduct CP24 Recordkeeping

ATTACHMENT: CEO02

Council Policy CP43 Disposal of Property

Attachment 1
CP43 Disposal of Property

Policy Number	Policy Title
CP43	**Disposal of Property**

OBJECTIVE

This policy is to provide a consistent process and outline the principles applied for the disposal of property including assets.

POLICY

Disposal of land or building assets

The disposal of land and/or building assets is required to be in accordance with Section 3.58 of the *Local Government Act 1995*.

The disposition of land may be exempt under Regulation 30 of the *Local Government (Function and General) Regulations 1996*, which includes, but is not limited to, land with a value less than $5,000.

Disposal of property (other than land)

Property (other than land) is to be disposed of in accordance with Section 3.58 of the *Local Government Act 1995*.

The disposition of property (other than land) may be exempt under Regulation 30 of the *Local Government (Function and General) Regulations 1996*, which includes, but is not limited to, property (other than land) with a market value less than $20,000.

Minor property

Where minor property that is surplus to the Shire's needs, that has been identified for disposal, and is exempt under r.30, the CEO is to determine the most efficient method of disposal, taking into consideration the cost of disposal.

Unsaleable items

When all efforts fail to dispose of property in accordance with this policy and legislative requirements and it is determined to have no commercial value, the Shire may offer the property to employees at no cost or authorise its disposal by environmentally considerate methods.

Disposal of confiscated or uncollected goods (including animals)

Confiscated or uncollected goods are to be disposed of in accordance with Section 3.47 of the Local Government Act 1995.

Principles

Notwithstanding the provisions of the Act or the Regulations:

- Disposal of asset's is limited to matters specified in the Annual Budget. In any other case a Council resolution is required.
- Have regard to the commercial value of land being disposed as determined by a qualified valuer and/or the Valuer Generals Office.
- Compliance with Delegation – CEO119 Disposal of Property and Council Policy.
- Where the market value of the property is determined as being under $20,000 (F&G r.30), disposal may be undertaken without reference to Council for resolution and is required to ensure the best value return is achieved.
- Where applicable and/or appropriate, involve and consult with relevant business units and the community before disposal.

- Items of historical or cultural significance are to be considered before disposal.
- The Officer responsible for the disposal of any Shire Asset must ensure that no conflict of interest occurs in or as a result of the asset disposal process, and is required to disclose any actual or perceived conflict of interest that may arise in the performance of their duties.

Council's Regional Price Preference *does not* apply to any disposal of property and to the value of items traded in.

Date of Adoption:		**Adoption Ref:**	
Date of Review:		**Review Frequency:**	biennial
Responsible Directorate:	Chief Executive Officer		
Legislation:	Local Government Act 1995 Local Government (Function and General) Regulations 1996		
Related Policies and/or Procedure:	Council delegation CEO119 – Disposal of Property		