ORDINARY COUNCIL MEETING

23 June 2020

Attachment Booklet – June 2020

ATTACHMENT: CC01

Accounts for Payment – May 2020

Shire of Irwin

List of Accounts paid May 2020 for presentation to the Council Meeting 23 June 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT25956	04-05-2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-1,095.00
EFT25957	04-05-2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-65.00
EFT25958	04-05-2020	ASM ECLIPSE PTY LTD	VISITOR CENTRE STOCK	-1,934.47
EFT25959	04-05-2020	BRAND MECHANICAL SERVICES	SERVICE & REPAIR TO IRWIN LIGHT TANKER AND TORO ZERO TURN MOWER	-1,517.20
EFT25960	04-05-2020	BOB WADDELL CONSULTANT	ASSISTANCE WITH 2020/21 ANNUAL BUDGET	-198.00
EFT25961	04-05-2020	IRWIN RURAL SUPPLIES & STOCKFEEDS	LAYER CRUMBLES FOR CHICKENS	-57.00
EFT25962	04-05-2020	DONGARA FREIGHT	FREIGHT CHARGES MARCH	-1,286.45
EFT25963	04-05-2020	DONGARA HANDYMAN SERVICE	SUPPLY AND INSTALL NEW TILING TO KITCHEN AT UNIT 13 THE VILLAGE	-1,040.00
EFT25964	04-05-2020	DONGARA BODY BUILDERS	MAINTENANCE OF HEAVY PLANT VEHICLES AND TRAILERS	-1,155.00
EFT25965	04-05-2020	DONGARA DRILLING & ELECTRICAL	REPAIRS TO RETICULATION TANK AT BLUE WATER GARDENS	-866.67
EFT25966	04-05-2020	DONGARA TREE SERVICES	REMOVE HANGING LIMBS FROM TREE ON CORNER OF HUNTS RD AND HOTEL CAR PARK & LIMBS FROM TREES ON CHIVER CONCOURSE, TRIM TWO LARGE TREES AT UNIT 31 THE VILLAGE AND TRIM TREE LIMBS AT LEVER PARK	-2,200.00
EFT25967	04-05-2020	KIRKLAND ELECTRICAL SERVICES	CHECK RCD AT ADMIN CENTRE	-55.00
EFT25968	04-05-2020	LAND INSIGHTS	COASTAL MANAGEMENT PLAN - PROGRESS PAYMENT	-18,425.00
EFT25969	04-05-2020	PEAK CONSULTANTS PTY LTD	MORETON TERRACE LIGHTING PROPOSAL AND SCOPE OF ELECTRICAL WORKS REQUIRED FOR SHED DEMOLITION AT SKATE PARK	-7,722.00
EFT25970	04-05-2020	SEASIDE SIGNS	PLAYGROUND CLOSURE SIGNS AND FREIGHT IN SIGNS FOR DEPOT	-863.50
EFT25971	04-05-2020	DONGARA IGA	BULK CLEANING PRODUCTS FOR OPERATIONS VEHICLES AND PLANT	-854.44
EFT25972	04-05-2020	TAYLOR JORDON PTY LTD - SHAY TAYLOR	LOCUM DOCTOR FEES	-8,250.00
EFT25973	04-05-2020	TOTALLY WORKWEAR GERALDTON	PPE UNIFORMS FOR OPERATIONS STAFF	-6,984.18
EFT25974	04-05-2020	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET BINS COLLECTION, FRONT LIFT COLLECTION, TRANSFER STATION MTCE AND LANDFILL MTCE	-45,530.52
EFT25975	04-05-2020	TRAILSCAPES PTY LTD	IRWIN YOUTH PRECINCT PUMP TRACK DESIGN	-10,395.00
EFT25976	04-05-2020	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES MARCH	-648.33
EFT25977	04-05-2020	SYNERGY	ELECTRICITY CHARGES	-7,783.30
EFT25978	05-05-2020	PHOBOS NOMINEES	REFUND	-1,852.35
EFT25979	06-05-2020	PETER GROOM SETTLEMENTS	PURCHASE OF LOT 13, 290 POINT LEANDER DRIVE, DONGARA (DONGARA MEDICAL CENTRE)	-1,599,144.09
EFT25980	08-05-2020	FIVEGUMS FAMILY MEDICAL PRACTICE	DOCTORS FEES MARCH & APRIL	-57,867.60
EFT25981	08-05-2020	NORDIC BUILDERS	PROGRESS PAYMENT - SIHI INDEPENDENT LIVING UNITS	-108,452.28
EFT25982	08-05-2020	WESTERN POWER CONNECTIONS	WESTERN POWER DESIGN FEE - MORETON TERRACE STREET LIGHTING	-3,300.00
EFT25983	14-05-2020	AHA! CONSULTING	DESIGN AND FACILITATION OF DISABILITY ACCESS AND INCLUSION PLAN CONSULTATION AND AN ADDITIONAL COMMUNITY MEETING FOR MEDICAL CENTRE	-5,397.30
EFT25984	14-05-2020	DONGARA BAKERY	CATERING	-210.00
EFT25985	14-05-2020	DALLYWATER CONSULTING	CONSULTANT EHO SERVICES	-7,924.40
EFT25986	14-05-2020	DC TWO PTY LTD	MONTHLY DESKTOP SUPPORT AND MIGRATION DOCUMENT FOR CHANGEOVER	-7,288.80
EFT25987	14-05-2020	DONGARA HANDYMAN SERVICE	BUILDING IMPROVEMENTS/MAINTENANCE TO REPEATER STATION ON TABLETOP ROAD, REPAIR ROOF AT AUTUMN CENTRE AND BUILDING MAINTENANCE WORKS AT THE VILLAGE	-2,955.20
EFT25988	14-05-2020	DONGARA PAINTING SERVICES	PATCH AND PAINT UNIT 6 THE VILLAGE	-3,080.00
EFT25989	14-05-2020	ONSHORE CABINETS AND FURNITURE	REMAINING BALANCE - REPLACE KITCHEN CUPBOARDS IN UNIT 13 AFTER VACANCY	-5,254.00
EFT25990	14-05-2020	PORT DENISON LANDSCAPING SERVICES	SUPPLY AND APPLY FIBRO SEAL AND PAINT ASBESTOS FENCE ON SOUTH EASTERN CORNER OF BOWLING CLUB	-4,059.00
EFT25991	14-05-2020	TAYLOR JORDON PTY LTD - SHAY TAYLOR	LOCUM DOCTOR	-14,850.00
EFT25992	14-05-2020	SYNERGY	ELECTRICITY CHARGES (LOCUM RENTAL)	-353.15
EFT25993	21-05-2020	AUSTRALIAN COMMUNICATIONS AND MEDIA	LICENCE RENEWAL NOTICE - GENERAL LICENCE	-72.00
EFT25994	21-05-2020	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES APRIL 2020 INCLUDING COVID-19 UPDATE AND MAIL OUT FOR SIHI UNITS	-1,246.41
EFT25995	21-05-2020	ARB GERALDTON	SUPPLY & INSTALL BATTERY SYSTEM AND ROOF BARS TO NEW CESM VEHICLE	-2,384.15
EFT25996	21-05-2020	BATAVIA COAST TRIMMERS	REMOVE ALL SHADE SAILS PRIOR TO WINTER	-2,730.00
EFT25997	21-05-2020	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION APRIL	-780.97
EFT25998	21-05-2020	BENARA NURSERIES	TREES AND BUSHES FOR CEMETERY LANDSCAPING	-839.85
EFT25999	21-05-2020	BLACKWOODS	DISPOSAL GLOVES FOR OPERATIONS	-185.52
EFT26000	21-05-2020	BLUESTEEL ENTERPRISES PTY LTD	PORTABLE ROAD TRAFFIC SIGNS	-4,146.01
EFT26001	21-05-2020	BOC LIMITED	OXYGEN CYLINDER RENTAL	-78.93
EFT26002	21-05-2020	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION APRIL	-1,045.62
EFT26003	21-05-2020	BOB WADDELL CONSULTANT	ASSISTANCE WITH 2020/21 ANNUAL BUDGET	-363.00
EFT26004	21-05-2020	CANINE CONTROL	CONTRACT RANGER SERVICES	-1,200.00
EFT26005	21-05-2020	IRWIN RURAL SUPPLIES & STOCKFEEDS	LAYER CRUMBLES FOR CHICKENS	-57.00
EFT26006	21-05-2020	TOLL	FREIGHT CHARGES	-47.36
EFT26007	21-05-2020	DONGARA FREIGHT	FREIGHT CHARGES APRIL	-331.10
EFT26008	21-05-2020	DELTA CLEANING SERVICES	CLEANING CONTRACT APRIL	-5,899.53
EFT26009	21-05-2020	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	RURAL UV'S CHARGEABLE	-123.56
EFT26010	21-05-2020	DONGARA HANDYMAN SERVICE	PROGRESS PAYMENT - BOWLING CLUB BUILDING REPAIRS	-3,125.00
EFT26011	21-05-2020	DONGARA BODY BUILDERS	FIT NEW MAXIE BRACK BOOSTER ON SIDE TIPPER TRAILER AND REPAIRS TO JOHN DEERE MOWER	-1,879.35

Shire of Irwin

List of Accounts paid May 2020 for presentation to the Council Meeting 23 June 2020

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT26012	21-05-2020	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDEN, BUILDING, ROAD AND BUILDING MAINTENANCE SUPPLIES APRIL 2020	-1,034.15
EFT26013	21-05-2020	DONGARA DRILLING & ELECTRICAL	REMOVE AND REPLACE AIR CONDITIONER IN UNIT 16 THE VILLAGE	-3,558.51
EFT26014	21-05-2020	TYREPOWER DONGARA	REPAIR AND FIT NEW TYRE TO BOMAG ROLLER	-179.50
EFT26015	21-05-2020	DONGARA VETERINARY HOSPITAL	SENTINEL CHICKEN BLEEDING	-136.20
EFT26016	21-05-2020	RIVERBEND FOODWORKS DONGARA	MONTHLY CONSUMABLES APRIL 2020	-31.81
EFT26017	21-05-2020	DRYLANDS FOUNDATION	COASTAL NATIVE SPECIES FOR PLANTING ON OCEAN DRIVE	-660.00
EFT26018	21-05-2020	EASY AUTO CARE	SERVICE OF HOLDEN COLORADO - COMMUNITY RANGER VEHICLE	-518.90
EFT26019	21-05-2020	FIVESTAR BUSINESS SOLUTIONS & INNOVATION	PRINTER CHARGES ADMIN, VISITOR CENTRE AND REC CENTRE	-1,418.05
EFT26020	21-05-2020	ALL DECOR	SUPPLY AND INSTALL NEW BLINDS TO UNIT 13 THE VILLAGE	-985.00
EFT26021	21-05-2020	CITY OF GREATER GERALDTON	BUILDING CERTIFICATIONS, SWIMMING POOL INSPECTIONS AND PLANNING ASSESSMENTS	-26,966.09
EFT26022	21-05-2020	REFUEL AUSTRALIA	FUEL CARD PURCHASES, FUEL TRANSFER PUMP METER AND BULK DIESEL FUEL PURCHASE	-9,840.28
EFT26023	21-05-2020	GNC	MORETON TERRACE PRE-CAST DRAINAGE PRODUCTS	-28,040.10
EFT26024	21-05-2020	GPC EARTHMOVING	DRY HIRE OF GRADER	-2,946.50
EFT26025	21-05-2020	GREENFIELD TECHNICAL SERVICES	PROFESSIONAL SERVICES - MILO ROAD CROSSING PRELIMINARY COST ESTIMATE	-5,060.00
EFT26026	21-05-2020	HOCKEY'S PEST SERVICE	SPIDER & RODENT TREATMENTS AT REC CENTRE	-440.00
EFT26027	21-05-2020	IT VISION AUSTRALIA PTY LTD	IT VISION PRODUCT MIGRATION FROM DC TWO TO MARKET CREATIONS - SYNERGY SOFT, DEFINITIV AND ALTUS ECM	-5,073.75
EFT26028	21-05-2020	JASON SIGNMAKERS	SIGNS FOR RURAL ROAD NETWORK AND MILO ROAD FLOODING SIGNAGE	-4,614.65
EFT26029	21-05-2020	JAYCAM INDUSTRIES	URGENT REPAIRS TO LANDING LIGHTS AT DONGARA AIRSTRIP	-748.15
EFT26030	21-05-2020	JODEY EDWARDS	CONTRACT LANDSCAPING - THE VILLAGE	-1,980.00
EFT26031	21-05-2020	KIRKLAND ELECTRICAL SERVICES	RECONNECT AND TEST HOT WATER SYSTEM AT UNIT 38 THE VILLAGE	-110.00
EFT26032	21-05-2020	BRYAN HENDRICK KLEINSMAN	HIRE OF BOBCAT AND OPERATOR TO CLEAR SAND BUILD UP ON FOOTPATHS, DELIVER RIVER SAND TO PEARSE ROAD SUMP AND SPREAD SAND OVER SKATE PARK	-1,705.00
EFT26033	21-05-2020	KOMATSU AUSTRALIA PTY LTD	PARTS FOR KOMATSU LOADER	-1,096.67
EFT26034	21-05-2020	LOCK, STOCK & FARRELL	PADLOCKS AND KEYS - CONTRACTORS	-926.05
EFT26035	21-05-2020	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE	-179.90
EFT26036	21-05-2020	MARKET CREATIONS	MIGRATION OF IT MANAGEMENT FOR SHIRE AND MEDICAL CENTRE FACILITIES	-14,379.28
EFT26037	21-05-2020	MARKETFORCE PTY LTD	ADVERTISING	-762.42
EFT26038	21-05-2020	MARY SENIOR	BOND REFUND	-420.00
EFT26039	21-05-2020	MIDWEST MOWERS & SMALL ENGINES	BLADES FOR THE MASPORT PUSH MOWER	-57.00
EFT26040	21-05-2020	MIDWEST FIRE PROTECTION & SAFETY SERVICES	ANNUAL SERVICE OF FIRE ALARM SYSTEM AT REC CENTRE AND APRIL SERVICING	-638.00
EFT26041	21-05-2020	MIDWEST SOLAR & WATER WA	REPLACE HOT WATER SYSTEM AT UNIT 23 THE VILLAGE, REPLACE DOG WATER TAP AT SHELTER SHEDS, LEAKING MAIN AT MEMORIAL PARK AND GARDEN AP AT UNIT 37 THE VILLAGE	-1,342.53
EFT26042	21-05-2020	POSITION PARTNERS PTY LTD	MAGNET ANNUAL FIELD AND SURVEY SUPPORT SUBSCRIPTION	-1,754.50
EFT26043	21-05-2020	QUALITY PRESS	REPRINT OF DONGARA PORT DENISON PLANNER	-4,384.60
EFT26044	21-05-2020	ROSELAKE HOLDINGS PTY LTD	SPRAYING FOR GOLDEN CROWN BEARD AROUND SHIRE OF IRWIN	-2,574.00
EFT26045	21-05-2020	RURAL HEALTH WEST	EXCESS TRAVEL COSTS - LOCUM DOCTOR	-206.00
EFT26046	21-05-2020	DONGARA IGA	MONTHLY CONSUMABLES APRIL	-51.45
EFT26047	21-05-2020	TANYA HENKEL	HERITAGE ADVICE FOR DEVELOPMENT APPLICATION	-214.50
EFT26048	21-05-2020	DONGARA COMMUNITY RESOURCE CENTRE	COMMUNITY ASSISTANCE SCHEME	-330.00
EFT26049	21-05-2020	TOTALLY WORKWEAR GERALDTON	PPE UNIFORMS FOR OPERATIONS STAFF	-534.21
EFT26050	21-05-2020	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET BINS COLLECTION, FRONT LIFT COLLECTION, TRANSFER STATION MTCE AND LANDFILL MTCE	-45,883.74
EFT26051	21-05-2020	VANGUARD PRESS	BROCHURE DISPLAY AND TRANSPORT FEE APRIL 2020	-133.40
EFT26052	21-05-2020	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES APRIL	-299.75
EFT26053	21-05-2020	SYNERGY	ELECTRICITY CHARGES	-14,853.54
EFT26054	21-05-2020	WESTRAC EQUIPMENT	PARTS AND SERVICE TO CAT GRADER AND PARTS FOR ROLLER	-4,556.99
EFT26055	21-05-2020	ON HOLD ON LINE	MONTHLY ON HOLD MESSAGES	-207.00
EFT26056	21-05-2020	WINC AUSTRALIA PTY LTD	PRINTER CHARGES DEPOT	-23.01
EFT26057	26-05-2020	BRENDA KRETSCHMER-BENDER & PAUL REGINALD BENDER	REFUND	-521.88
31987	20-05-2020	WATER CORPORATION	WATER CHARGES	-45,263.62
DD20405.1	06-05-2020	TELSTRA AUSTRALIA	VARIOUS TELEPHONE AND DATA CHARGES	-56.86
DD20408.1	07-05-2020	WA TREASURY CORPORATION	LOAN NO 93	-20,727.35
DD20412.1	11-05-2020	TELSTRA AUSTRALIA	TELSTRA INTEGRATED MESSAGING	-68.38
DD20428.1	25-05-2020	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES	-80.00
SOL 05/20	18-05-2020	SHINE TECH SOLAR	SOLAR REPAYMENT MAY 2020	-1,947.66
CR 040520	04-05-2020	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING PHONE COVERS, MORETON TCE STREET LIGHT RELOCATION APPLICATION, DEMOLITION PERMIT FEE FOR SKATE PARK PUMP TRACK, REGISTRATION RENEWAL FOR DEPOT POOL CAR, RENEWAL OF IAUDITOR APP FOR HEALTH, COMPUTER OPERATING AND REC CENTRE EXPENSES	-1,774.09
DD20390.3	14-05-2020	VEOLIA ENVIRONMENTAL SERVICES PTY LTD	SUPERANNUATION	-231.30
DD20397.1	05-05-2020	ASGARD SUPERANNUATION	SUPERANNUATION	-85.19
DD20397.2	05-05-2020	AUSTRALIAN SUPER	SUPERANNUATION	-914.60
DD20397.3	05-05-2020	COLONIAL FIRST STATE FIRST CHOICE SUPER	SUPERANNUATION	-244.25
DD20397.4	05-05-2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION	-22.36

Shire of Irwin

List of Accounts paid May 2020 for presentation to the Council Meeting 23 June 2020

MUNICIPAL/(TRUST) PAYMENTS				
EFT/CHQ #	**DATE**		**DESCRIPTION**	**PAYMENTS**
DD20397.5	05-05-2020	MLC SUPER FUND	SUPERANNUATION	-468.98
DD20397.6	05-05-2020	WA SUPER	SUPERANNUATION	-10,500.61
DD20397.7	05-05-2020	WESTPAC LIFETIME SUPERANNUATION SERVICE	SUPERANNUATION	-215.77
				-2,242,427.67

Sundry Creditors as at 31/05/2020 **-726.00**

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

10/6/20
DATE

Shane Ivers
Chief Executive Officer

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR 040520

S.Ivers Credit Card Expenses		
Office Works	Iphone Cases	124.95
ZOOM.AUD	Zoom Call Fee	227.10
Western Power	Moreton Tce Street Light Relocation Application Fee	497.92
MYOB Australia	Upgrade of MYOB at Visitor Centre Monthly Charge	70.50
Shire of Irwin	Demolition Permit Application Fee	61.65
Spotify	Rec Centre Gym Music	11.99
Department of Transport	6 months Registration - Depot Pool Car	203.05
ZOOM.AUD	Zoom Call Fee	317.13
Safety Culture	iAuditor Annual App Fee	250.80
NAB	Card Fee	9.00
		1,774.09
	TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT	1,774.09

ATTACHMENT: CC02

Monthly Financial Statements for the Period Ended 31 May 2020

Attachment 1
Financial Statements to 31 May 2020

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the Period Ended 31 May 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	83%	1,710,449	1,567,896	1,422,693	145,203
CARROLL STREET INTERSECTION - RENEWAL	100%	11,730	11,730	11,729	1
GRAVEL RESHEETING - BOOKARA ROAD	100%	53,663	51,504	53,663	(2,159)
GRAVEL RESHEETING - MOUNT HORNER ROAD WEST	98%	37,000	35,516	36,088	(572)
GRAVEL RESHEETING - PIGGERY LANE	104%	96,000	92,149	99,574	(7,425)
GRAVEL RESHEETING - YARDARINO ROAD	103%	118,000	103,250	121,048	(17,798)
ALLANOOKA RD SHOULDERS - SAFETY CRITICAL WORKS	96%	22,000	22,000	21,064	936
R2R - ELLERY ROAD RESHEETING	100%	12,070	11,574	12,057	(483)
R2R - BUTCHER ROAD RESHEETING	100%	29,728	28,523	29,685	(1,162)
R2R - MATSEN ROAD RESHEETING	100%	17,752	17,743	17,743	0
R2R - YANDANOOKA ROAD RESHEETING	100%	119,000	104,125	119,367	(15,242)
YEAR 4 OF 4 - POINT LEANDER DRIVE	100%	159,444	159,437	159,520	(83)
MORETON TERRACE DESIGN	9%	450,000	150,000	39,286	110,714
MILO ROAD DESIGN	21%	49,000	42,875	10,472	32,403
BLENHEIM ROAD	29%	10,000	6,600	2,900	3,700
PEARSE RD SUMP - RENEWAL	98%	26,000	17,160	25,359	(8,199)
OCEAN DRIVE - DRAINAGE RENEWAL	87%	30,000	30,000	26,105	3,895
DRAINAGE RENEWAL - GENERAL	138%	20,000	17,500	27,660	(10,160)
KERBING RENEWAL - GENERAL	42%	10,000	8,750	4,190	4,560
CHURCH STREET FOOTPATH	100%	20,500	20,500	20,500	0
GENERAL FOOTPATHS	22%	20,000	17,500	4,360	13,140
RV PARKING AREA	0%	11,109	7,330	0	7,330
FORESHORE MASTERPLAN IMPLEMENTATION WORKS	101%	128,900	128,900	129,872	(972)
FORESHORE REHABILITATION WORKS	18%	28,500	24,927	5,250	19,677
SKATE PARK - PUMP TRACK	4%	300,000	0	11,346	(11,346)
RURAL SIGNS	101%	67,000	58,625	67,393	(8,768)
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	143%	524,868	458,401	749,355	290,954
Non-operating Grants, Subsidies and Contributions	107%	2,280,717	1,689,348	2,451,117	761,769
	114%	2,805,585	2,147,749	3,200,472	1,052,723
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 31 May 2019	Current Year 31 May 2020
Adjusted Net Current Assets	53%	$ 2,297,183	$ 1,206,833
Cash and Equivalent - Unrestricted	129%	$ 1,358,565	$ 1,753,021
Cash and Equivalent - Restricted	79%	$ 1,667,833	$ 1,323,193
Receivables - Rates	136%	$ 397,484	$ 539,043
Receivables - Other	142%	$ 179,954	$ 255,404
Payables	130%	$ 104,707	$ 136,009

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

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

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

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

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

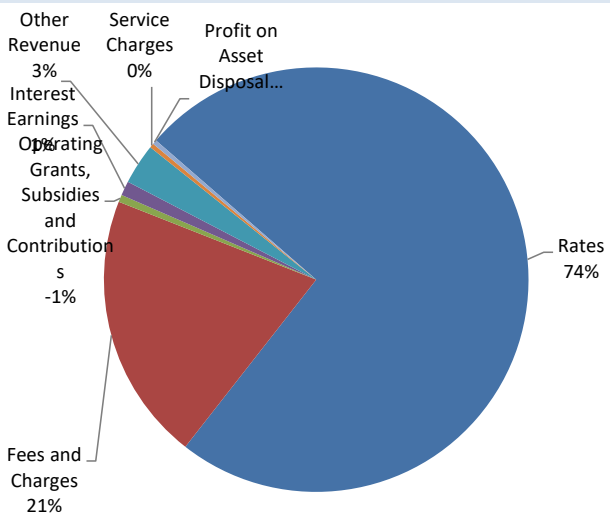
ROUNDING OFF FIGURES

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

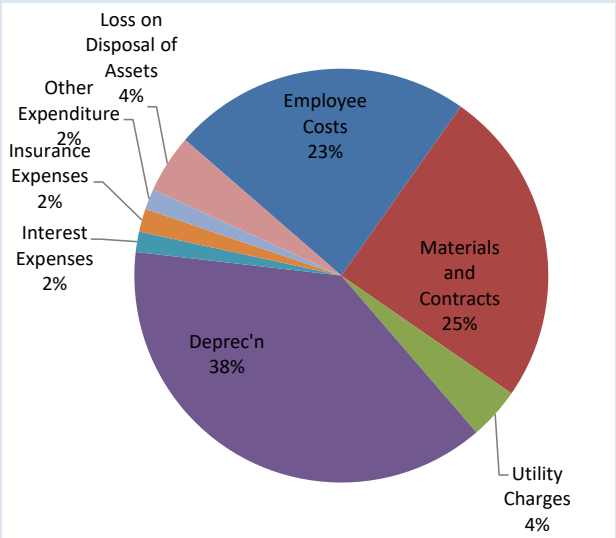
SHIRE OF IRWIN
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MAY 2020

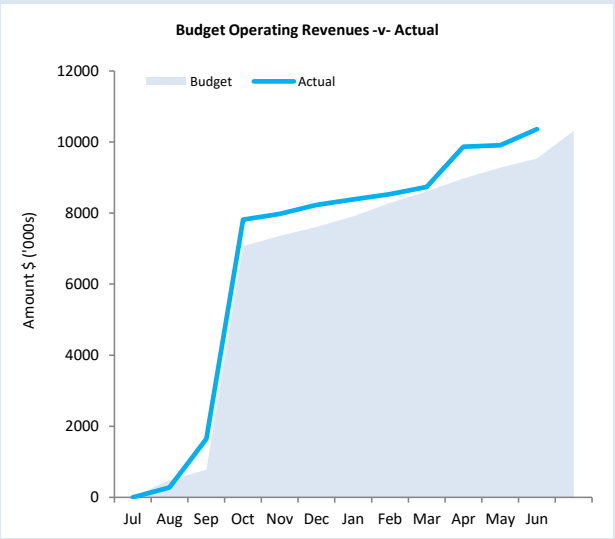
SUMMARY GRAPHS

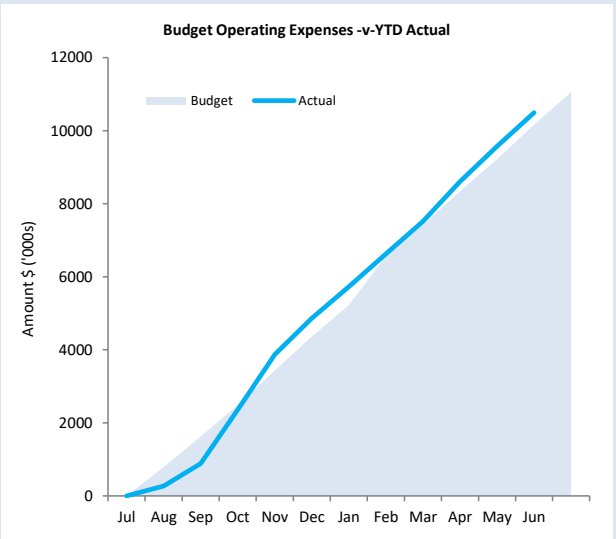
OPERATING REVENUE



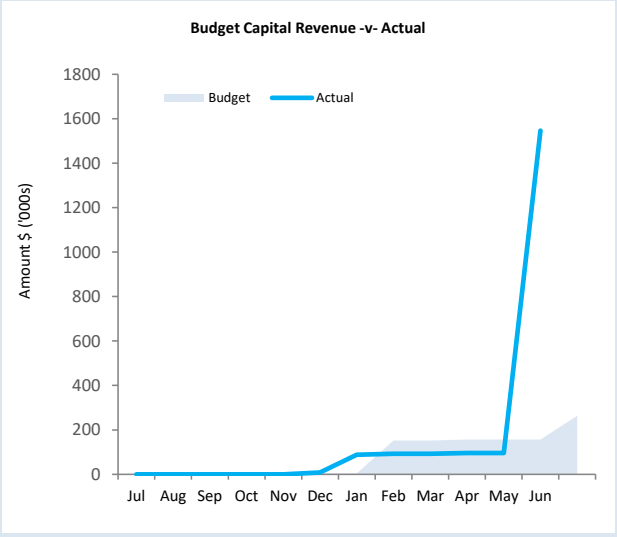
OPERATING EXPENSES



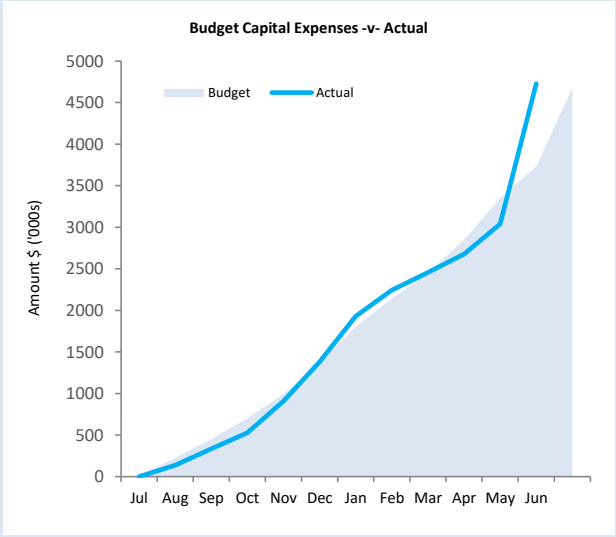




CAPITAL REVENUE



CAPITAL EXPENSES



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

STATUTORY REPORTING PROGRAMS

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

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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	242	**273**	31	13%	▲	
General Purpose Funding - Rates	6	5,314,227	5,365,760	5,359,995	**5,360,772**	777	0%	▲	
General Purpose Funding - Other		401,825	387,621	320,477	**660,607**	340,130	106%	▲	S
Law, Order and Public Safety		182,764	185,644	177,907	**117,968**	(59,939)	(34%)	▼	S
Health		29,900	29,900	27,401	**23,672**	(3,729)	(14%)	▼	
Education and Welfare		14,200	10,000	9,152	**6,102**	(3,050)	(33%)	▼	
Housing		281,000	284,000	260,326	**257,130**	(3,196)	(1%)	▼	
Community Amenities		915,781	918,617	902,564	**846,183**	(56,381)	(6%)	▼	
Recreation and Culture		265,052	251,668	229,982	**201,547**	(28,435)	(12%)	▼	S
Transport		169,252	174,604	170,017	**137,245**	(32,772)	(19%)	▼	S
Economic Services		300,050	325,500	298,309	**211,798**	(86,511)	(29%)	▼	S
Other Property and Services		56,000	99,550	91,223	**88,612**	(2,611)	(3%)	▼	
		7,930,251	**8,033,140**	**7,847,596**	**7,911,910**				
Expenditure from operating activities									
Governance		(564,913)	(535,745)	(487,278)	**(490,983)**	(3,705)	(1%)	▼	
General Purpose Funding		(585,169)	(588,813)	(539,715)	**(552,131)**	(12,416)	(2%)	▼	
Law, Order and Public Safety		(492,560)	(514,700)	(470,098)	**(423,491)**	46,608	10%	▲	
Health		(155,322)	(347,944)	(301,558)	**(326,594)**	(25,036)	(8%)	▼	
Education and Welfare		(61,212)	(69,713)	(63,589)	**(60,829)**	2,760	4%	▲	
Housing		(538,941)	(542,392)	(500,972)	**(505,353)**	(4,381)	(1%)	▼	
Community Amenities		(1,385,250)	(1,155,228)	(1,040,276)	**(1,066,377)**	(26,101)	(3%)	▼	
Recreation and Culture		(2,814,835)	(3,182,746)	(2,976,030)	**(2,949,822)**	26,207	1%	▲	
Transport		(3,486,434)	(3,587,080)	(3,281,666)	**(3,630,632)**	(348,966)	(11%)	▼	S
Economic Services		(385,280)	(451,330)	(417,418)	**(407,060)**	10,358	2%	▲	
Other Property and Services		(36,717)	(83,824)	(83,691)	**(80,762)**	2,929	3%	▲	
		(10,506,634)	**(11,059,514)**	**(10,162,291)**	**(10,494,032)**				
Operating activities excluded from budget									
Add back Depreciation		4,376,844	4,298,571	3,940,123	**4,002,392**	62,269	2%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(67,309)	430,146	435,644	**454,598**	18,953	4%	▲	
Movement in Leave Reserve (Added Back)		3,526	3,526	1,650	**1,182**	(468)	(28%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**(991,515)**	(991,515)		▼	S
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**120**	120		▲	
Amount attributable to operating activities		**1,736,678**	**1,705,869**	**2,062,722**	**884,654**				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	1,906,784	2,280,717	1,689,348	**2,451,117**	761,769	45%	▲	S
Proceeds from Disposal of Assets	7	233,000	170,636	148,636	**88,636**	(60,000)	(40%)	▼	S
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,850,449)	(1,875,029)	(1,725,006)	**(2,905,871)**	(1,180,865)	(68%)	▼	S
Plant and Equipment	8	(368,585)	(381,749)	(358,725)	**(269,835)**	88,890	25%	▲	S
Furniture and Equipment	8	(131,300)	(123,300)	(111,356)	**(92,138)**	19,218	17%	▲	S
Infrastructure Assets - Roads	8	(919,277)	(1,332,996)	(965,766)	**(857,368)**	108,398	11%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Public Facilities	8	0	0	0	**0**	0			
Infrastructure Assets - Other	8	(552,000)	(620,050)	(302,463)	**(227,784)**	74,679	25%	▲	S
Amount attributable to investing activities		**(1,681,827)**	**(1,881,771)**	**(1,625,332)**	**(1,813,243)**				
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)	(243,659)	**(243,659)**	0	(0%)		
Repayment of Lease Financing	9	0	0	0	**(17,759)**	(17,759)		▼	S
Advances to Community Groups		0	0	0	**0**	0			
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal		7,893	7,893	7,893	**7,893**	0	0%		
Transfer to Restricted Cash - Other		0	0	0	**0**	0			
Transfer from Restricted Cash - Other		362,595	362,595	0	**991,515**	991,515		▲	S
Transfer from Reserves	10	85,000	85,000	0	**0**	0			
Transfer to Reserves	10	(208,119)	(73,119)	(26,752)	**(12,740)**	14,012	52%	▲	S
Amount attributable to financing activities		**(24,519)**	**110,481**	**(262,518)**	**2,175,251**				
Closing Funding Surplus(Deficit)	1	**(2)**	**(105,250)**	**135,044**	**1,206,833**				

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

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

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

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

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

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

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

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

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

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

EXPENSES

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

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

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

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

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

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

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

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

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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	458,401	**749,355**	290,954	63%	▲	S
Fees and Charges		1,733,533	1,734,567	1,648,940	**1,474,983**	(173,957)	(11%)	▼	S
Service Charges		0	0	0	**0**	0			
Interest Earnings		113,537	87,180	79,860	**79,147**	(713)	(1%)	▼	
Other Revenue		220,750	272,225	251,595	**223,565**	(28,030)	(11%)	▼	S
Profit on Disposal of Assets	7	67,309	48,540	43,040	**24,088**	(18,952)	(44%)	▼	S
Gain FV Valuation of Assets		0		0	**0**	0			
		7,930,251	**8,033,140**	**7,847,596**	**7,911,910**				
Expenditure from operating activities									
Employee Costs		(2,742,132)	(2,648,437)	(2,439,155)	**(2,456,232)**	(17,077)	(1%)	▼	
Materials and Contracts		(2,372,829)	(2,542,548)	(2,301,005)	**(2,606,997)**	(305,992)	(13%)	▼	S
Utility Charges		(487,400)	(482,978)	(452,875)	**(424,647)**	28,228	6%	▲	
Depreciation on Non-Current Assets		(4,376,844)	(4,298,571)	(3,940,123)	**(4,002,392)**	(62,269)	(2%)	▼	
Interest Expenses		(167,442)	(167,442)	(152,578)	**(167,271)**	(14,693)	(10%)	▼	
Insurance Expenses		(173,946)	(228,412)	(212,716)	**(189,264)**	23,452	11%	▲	S
Other Expenditure		(186,040)	(212,440)	(185,155)	**(168,543)**	16,612	9%	▲	
Loss on Disposal of Assets	7	0	(478,685)	(478,684)	**(478,685)**	(1)	(0%)	▼	
Loss FV Valuation of Assets		0	0	0	**0**	0			
		(10,506,634)	**(11,059,514)**	**(10,162,291)**	**(10,494,032)**				
Operating activities excluded from budget									
Add back Depreciation		4,376,844	4,298,571	3,940,123	**4,002,392**	62,269	2%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(67,309)	430,146	435,644	**454,598**	18,953	4%	▲	
Movement in Leave Reserve (Added Back)		3,526	3,526	1,650	**1,182**	(468)	(28%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**(991,515)**	(991,515)		▼	S
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**120**	120		▲	
Amount attributable to operating activities		**1,736,678**	**1,705,869**	**2,062,722**	**884,654**				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	1,906,784	2,280,717	1,689,348	**2,451,117**	761,769	45%	▲	S
Proceeds from Disposal of Assets	7	233,000	170,636	148,636	**88,636**	(60,000)	(40%)	▼	S
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,850,449)	(1,875,029)	(1,725,006)	**(2,905,871)**	(1,180,865)	(68%)	▼	S
Plant and Equipment	8	(368,585)	(381,749)	(358,725)	**(269,835)**	88,890	25%	▲	S
Furniture and Equipment	8	(131,300)	(123,300)	(111,356)	**(92,138)**	19,218	17%	▲	S
Infrastructure Assets - Roads	8	(919,277)	(1,332,996)	(965,766)	**(857,368)**	108,398	11%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Public Facilities	8	0	0	0	**0**	0			
Infrastructure Assets - Other	8	(552,000)	(620,050)	(302,463)	**(227,784)**	74,679	25%	▲	S
Amount attributable to investing activities		**(1,681,827)**	**(1,881,771)**	**(1,625,332)**	**(1,813,243)**				
Financing Activities									
Proceeds from New Debentures		0	0	0	**1,450,000**	1,450,000		▲	S
Repayment of Debentures	9	(271,888)	(271,888)	(243,659)	**(243,659)**	0	(0%)		
Repayment of Lease Financing	9	0	0	0	**(17,759)**	(17,759)		▼	S
Advances to Community Groups		0	0	0	**0**	0			
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal	9	7,893	7,893	7,893	**7,893**	0	0%		
Transfer to Restricted Cash - Other		0	0	0	**0**	0			
Transfer from Restricted Cash - Other		362,595	362,595	0	**991,515**	991,515		▲	S
Transfer from Reserves	10	85,000	85,000	0	**0**	0			
Transfer to Reserves	10	(208,119)	(73,119)	(26,752)	**(12,740)**	14,012	52%	▲	S
Amount attributable to financing activities		**(24,519)**	**110,481**	**(262,518)**	**2,175,251**				
Closing Funding Surplus (Deficit)	1	**(2)**	**(105,250)**	**135,044**	**1,206,833**				

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

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

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

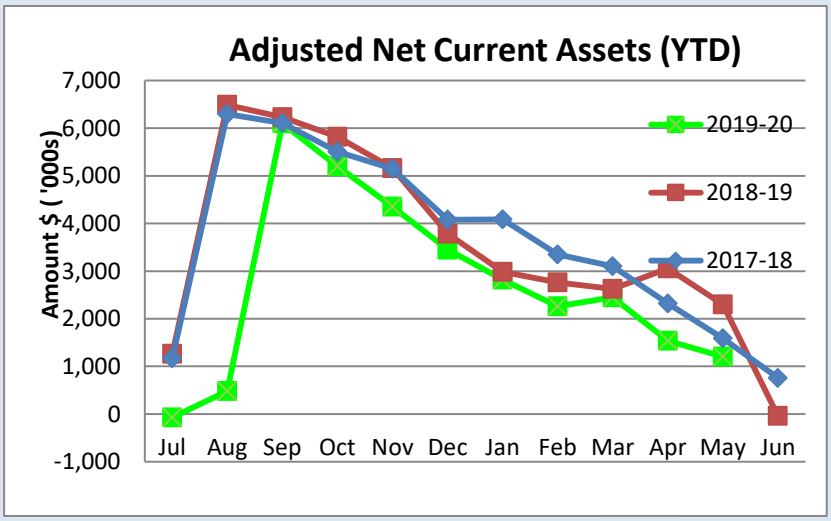
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2019	This Time Last Year 31/05/2019	Year to Date Actual 31/05/2020
		$	$	$
Current Assets				
Cash Unrestricted	2	975,800	1,358,565	1,753,021
Cash Restricted - Reserves	2	1,310,454	1,667,833	1,323,193
Cash Restricted - General	2	1,333,085	602,966	376,298
Cash Restricted - Bonds & Deposits	2	201,190	199,210	200,667
Receivables - Rates	3	282,859	397,484	539,043
Receivables - Other	3	397,507	179,954	255,404
Contract Assets	4	0	0	0
Inventories	4	20,118	20,619	20,118
		4,521,014	4,426,632	4,467,744
Less: Current Liabilities				
Payables	5	(1,446,975)	(104,707)	(136,009)
Contract Liabilities	11	0	0	(991,515)
Bonds & Deposits	14	(201,190)	(199,210)	(200,667)
Loan and Lease Liability	9	(271,888)	0	(29,870)
Provisions	11	(348,465)	(359,213)	(348,465)
		(2,268,518)	(663,130)	(1,706,526)
Less: Cash Reserves	10	(1,310,454)	(1,667,833)	(1,323,193)
Add Back: Component of Leave Liability not Required to be funded		121,943	201,511	123,125
Add Back: Loan and Lease Liability		271,888	0	29,870
Less : Loan Receivable - clubs/institutions		(7,889)	4	(7,889)
Less : Restricted Cash General	15	(1,367,812)	0	(376,298)
Net Current Funding Position		**(39,829)**	**2,297,183**	**1,206,833**

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD Surplus(Deficit)

$1.21 M

Last Year YTD Surplus(Deficit)

$2.3 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

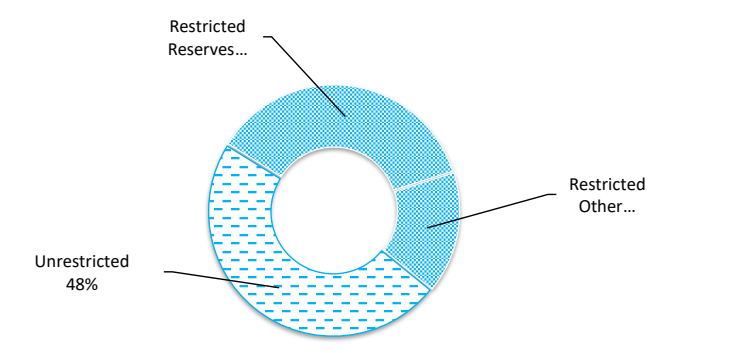
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
CASH ADVANCES	2,050			2,050	Cash on Hand	Nil	On Hand
At Call Deposits							
CASH AT BANK MUNI A/C	1,750,971			1,750,971	NAB	0.50%	At Call
RESERVE FUND BANK A/C		1,323,193		1,323,193	NAB	0.80%	At Call
RESTRICTED ASSETS BANK			376,298	376,298	NAB	0.50%	At Call
BONDS AND DEPOSITS HELD BANK (OLD TRUST FUND BANK)			200,667	200,667	NAB	0.00%	At Call
Term Deposits							
Nil							
Total	**1,753,021**	**1,323,193**	**576,965**	**3,653,179**			

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
$3.65 M	$1.32 M

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2019	31 May 20
	$	$
Opening Arrears Previous Years	288,294	343,137
Levied this year	5,833,675	6,081,670
Less Collections to date	(5,778,833)	(5,825,486)
Equals Current Outstanding	343,137	599,320
Net Rates Collectable	**343,137**	**599,320**
% Collected	94.39%	90.67%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	20,594	0	2,361	47,446	70,401
Percentage	29%	0%	3%	67%	
Balance per Trial Balance					
Sundry Debtors					70,401
Receivables - Other					185,003
Total Receivables General Outstanding					**255,404**

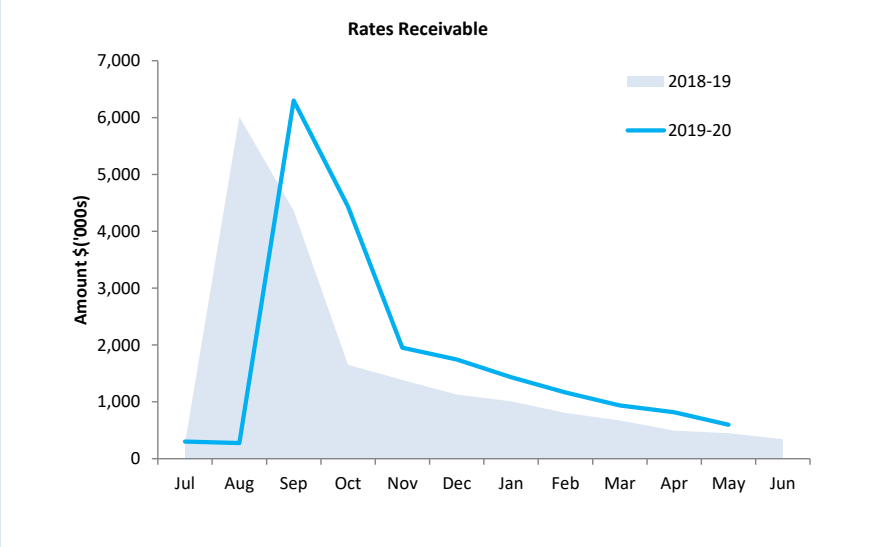
Amounts shown above include GST (where applicable)

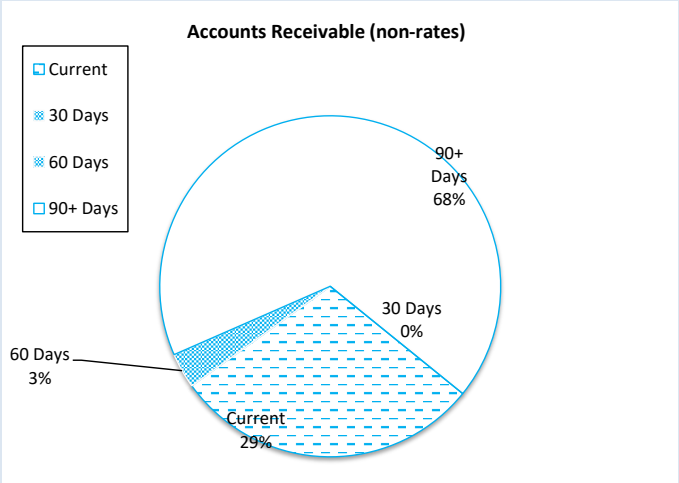
KEY INFORMATION

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

SIGNIFICANT ACCOUNTING POLICIES

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





Collected	Rates Due
91%	$599,320

Debtors Due
$255,404

Over 30 Days
71%

Over 90 Days
67%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2019	Asset Increase	Asset Reduction	Closing Balance 31 May 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

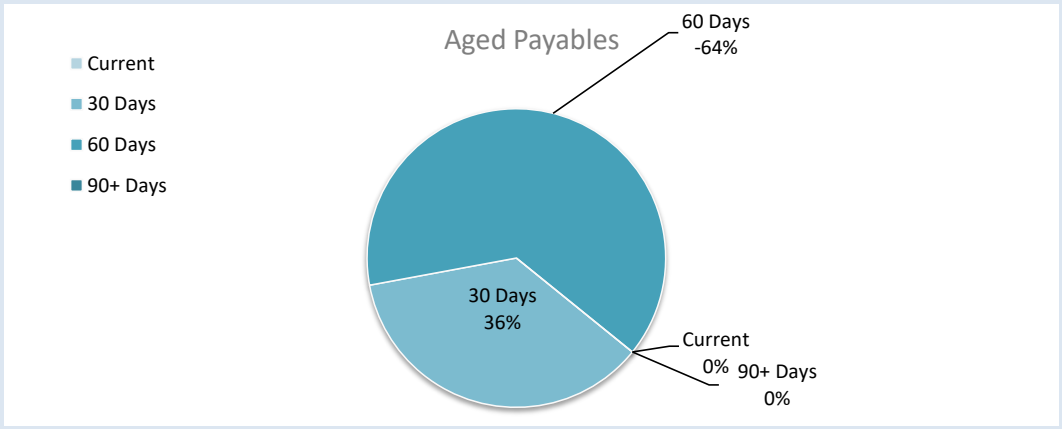
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	0	957	(1,683)	0	(726)
Percentage	0%	-131.8%	231.8%	0%	
Balance per Trial Balance					
Sundry creditors - General					726
Other creditors					81,577
ATO liabilities					38,754
Other accruals/payables					14,952
Total Payables General Outstanding					**136,009**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

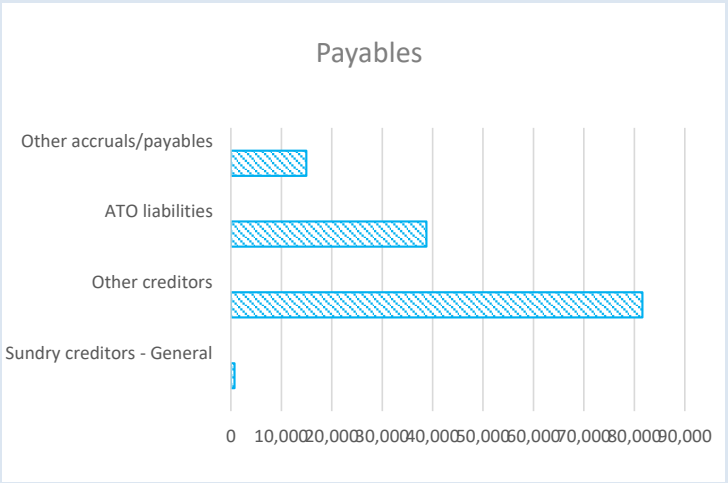
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

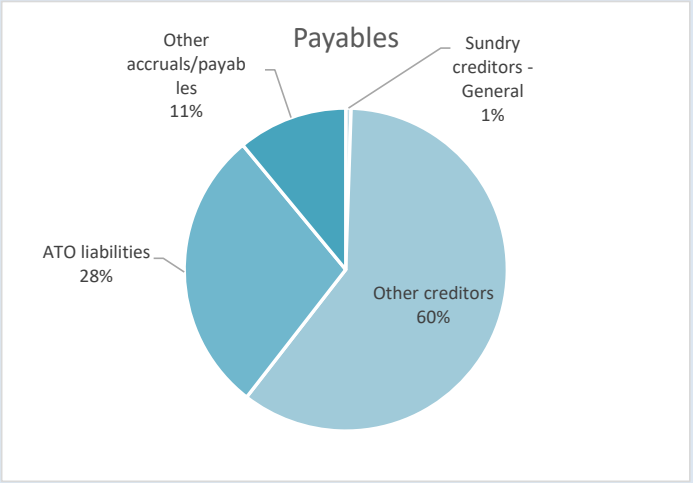


Creditors Due
$136,009

Over 30 Days
100%

Over 90 Days
0%



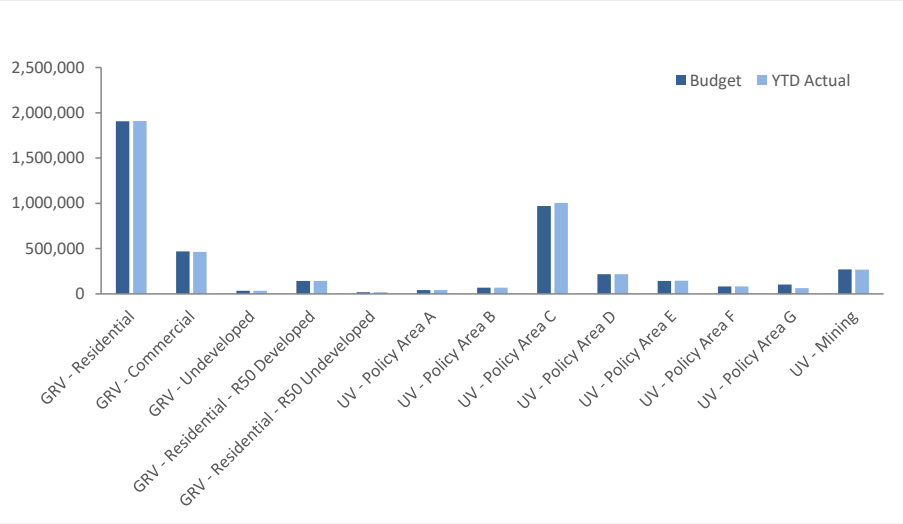


OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

		Amended Budget					YTD Acutal			
RATE TYPE	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	$			$	$	$	$	$	$	$	$
Differential General Rate											
GRV - Residential	0.111808	1,326	17,030,263	1,904,115	2,500	0	1,906,615	1,904,115.22	4,063	0	1,908,178
GRV - Commercial	0.111808	122	4,037,915	451,471	2,500	13,993	467,964	451,471.20	0	13,733	465,204
GRV - Undeveloped	0.111808	20	311,776	34,859	0	0	34,859	34,859.05	(28)	0	34,831
GRV - Residential - R50 Develope	0.111808	75	1,284,803	143,651	0	0	143,651	143,651.25	118	0	143,770
GRV - Residential - R50 Undevelc	0.111808	12	166,050	18,566	0	0	18,566	18,565.72	0	0	18,566
UV - Policy Area A	0.014193	5	3,057,000	43,388	0	0	43,388	43,388.00	0	0	43,388
UV - Policy Area B	0.014193	13	4,791,501	68,006	0	0	68,006	68,005.77	0	0	68,006
UV - Policy Area C	0.014193	137	68,102,511	966,579	2,500	0	969,079	966,578.94	39,461	0	1,006,040
UV - Policy Area D	0.014193	113	15,288,005	216,983	0	0	216,983	216,982.65	0	0	216,983
UV - Policy Area E	0.014193	39	10,140,000	143,917	0	0	143,917	143,917.02	1,150	0	145,067
UV - Policy Area F	0.014193	24	5,698,003	80,872	0	0	80,872	80,871.76	0	0	80,872
UV - Policy Area G	0.014193	28	7,337,501	104,141	0	0	104,141	104,141.15	(40,332)	0	63,809
UV - Mining	0.189882	27	1,406,515	267,072	2,500	217	269,789	267,071.88	538	0	267,610
UV - Mining Developed	0.189882	9	865,768	164,394	0	0	164,394	164,393.76	0	0	164,394
Sub-Totals		**1,950**	**139,517,611**	**4,608,014**	**10,000**	**14,210**	**4,632,224**	**4,608,013**	**4,971**	**13,733**	**4,626,717**
	Minimum										
Minimum Payment	**$**										
GRV - Residential	1,021	98	764,631	100,058	0	0	100,058	100,058	0	0	100,058
GRV - Commercial	1,021	65	295,661	66,365	0	0	66,365	66,365	0	0	66,365
GRV - Undeveloped	1,021	465	1,333,517	474,765	0	0	474,765	474,765	0	0	474,765
GRV - Residential - R50 Develope	1,021	7	58,655	7,147	0	0	7,147	7,147	0	0	7,147
GRV - Residential - R50 Undevelc	1,021	14	73,830	14,294	0	0	14,294	14,294	0	0	14,294
UV - Policy Area A	1,021	4	186,500	4,084	0	0	4,084	4,084	0	0	4,084
UV - Policy Area B	1,021	4	163,499	4,084	0	0	4,084	4,084	0	0	4,084
UV - Policy Area C	1,021	23	1,057,589	23,483	0	0	23,483	23,483	0	0	23,483
UV - Policy Area D	1,021	7	339,495	7,147	0	0	7,147	7,147	0	0	7,147
UV - Policy Area E	1,021	0	0	0	0	0	0	0	0	0	0
UV - Policy Area F	1,021	11	629,997	11,231	0	0	11,231	11,231	0	0	11,231
UV - Policy Area G	1,021	1	69,999	1,021	0	0	1,021	1,021	0	0	1,021
UV - Mining	1,021	17	43,175	17,357	0	0	17,357	17,357	0	217	17,574
UV - Mining Developed	1,021	0	0	0	0	0	0	0	0	0	0
Sub-Totals		**716**	**5,016,548**	**731,036**	**0**	**0**	**731,036**	**731,036**	**0**	**217**	**731,253**
		2,666	**144,534,159**	**5,339,050**	**10,000**	**14,210**	**5,363,260**	**5,339,049**	**4,971**	**13,949**	**5,357,970**
Discounts							0				0
Concession							0				0
Amount from General Rates							**5,363,260**				**5,357,970**
Ex-Gratia Rates							2,500				2,802
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							**5,365,760**				**5,360,772**

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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

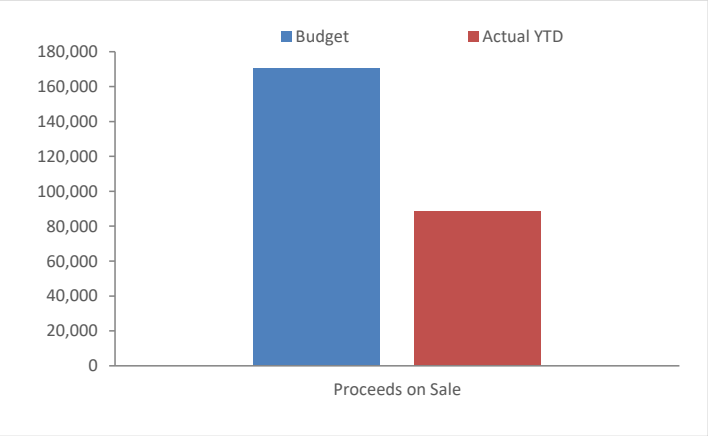


General Rates		
Budget	YTD Actual	%
$5.36 M	$5.36 M	100%

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget Net Book Value	Amended Budget Proceeds	Amended Budget Profit	Amended Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Land and Buildings								
2007	Denison Fishermens Hall	478,462	0		(478,462)	478,462	0		(478,462)
	Plant and Equipment								
3096	2019 Holden Rgk Colorado Ltz 4X4								
3093	2018 Holden Colorado Lt 4X4	23,494	30,000	6,506.04		23,494	30,000	6,506	
2814	2017 Holden Rgj Colorado Ls 4 X 4 - 523Ir	17,000	26,818	9,818		17,000	26,818	9,818	
2813	2017 Holden Rgj Colorado 4 X 4 Auto - 520Ir	0	0						
2858	2017 Holden Rgj Colorado - Operations (P521Ir)								
2815	2017 Holden Rgj Colorado Ls 4 X 4 - 525Ir	16,100	23,864	7,764		16,100	23,864	7,764	
2714	Ford Ranger Utility Xl 4X4 2015 (Cesm)	16,500	22,000	5,500					
2758	Skid Steer Loader 226D	41,048	60,000	18,951.64		0	0		
2764	Coastmac 4.5 Plant Trailer	4,406	4,182		(224)	4,406	4,182		(224)
2758	Skid Steer Loader Attachments	3,773	3,773	0		3,773	3,773	0	
		600,782	**170,636**	**48,540**	**(478,685)**	**543,234**	**88,636**	**24,088**	**(478,685)**

KEY INFORMATION



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

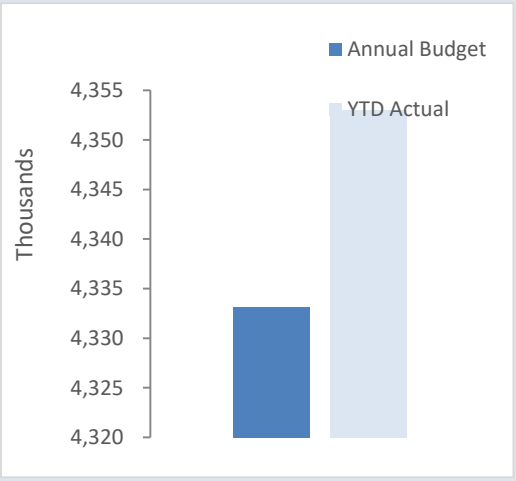
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	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	1,725,006	1,875,029	**2,905,871**	1,180,865
Plant and Equipment	368,585	358,725	381,749	**269,835**	-88,890
Furniture and Equipment	131,300	111,356	123,300	**92,138**	-19,218
Infrastructure Assets - Roads	919,277	965,766	1,332,996	**857,368**	-108,398
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	302,463	620,050	**227,784**	-74,679
Capital Expenditure Totals	3,821,611	3,463,316	4,333,124	**4,352,997**	889,681
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	1,906,784	1,689,348	2,280,717	**2,451,117**	761,769
Borrowings	0	0	0	**1,450,000**	1,450,000
Other (Disposals & C/Fwd)	233,000	148,636	170,636	**88,636**	-60,000
Council contribution - Cash Backed Reserves					
Various Reserves		0	85,000	**0**	0
Council contribution - operations		**1,625,332**	**1,796,771**	**363,243**	-1,262,089
Capital Funding Total		**3,463,316**	**4,333,124**	**4,352,997**	**889,681**

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	$4.35 M	100%

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

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

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

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

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
					$	$	$	$	$
	Buildings								
	Other Health								
1.00	DONGARA MEDICAL CENTRE	4977	1311	CJ68	0	0	0	(1,450,000)	(1,450,000)
	Total - Other Health				**0**	**0**	**0**	**(1,450,000)**	**(1,450,000)**
	Housing								
1.00	AGED APPROPRIATE HOUSING - STAGE 1	2574	1311	1626	0	(2,200)	(2,200)	(2,200)	0
0.83	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(1,710,449)	(1,710,449)	(1,567,896)	(1,422,693)	145,203
0.00	AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA P	2574	1311	CJ30	(7,000)	(7,000)	(6,413)	0	6,413
0.00	AGED APPROPRIATE HOUSING - LIVABLE HOUSING AUSTRALIA P	2574	1311	CJ31	(41,000)	(41,000)	(37,576)	0	37,576
0.45	4B KENNEDY HEIGHTS	2584	1311	CJ40	(12,000)	(12,000)	(11,000)	(5,394)	5,606
	Total - Housing				**(1,770,449)**	**(1,772,649)**	**(1,625,085)**	**(1,430,286)**	**194,799**
	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)	(17,171)	(19,630)	(2,459)
1.00	**Total - Other Property & Services**				**(15,000)**	**(19,630)**	**(17,171)**	**(19,630)**	**(2,459)**
1.55	**Total - Buildings**				**(1,850,449)**	**(1,875,029)**	**(1,725,006)**	**(2,905,871)**	**(1,180,865)**
	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)	(36,213)	(36,214)	(1)
1.03	COMPLIANCE & SAFETY TOOLS & EQUIPMENT	2865	1312	CJ27	(11,085)	(11,085)	(9,688)	(11,388)	(1,700)
0.01	OPERATIONAL TOOLS & EQUIPMENT	2865	1312	CJ28	(10,000)	(10,000)	(8,750)	(140)	8,610
	Total - Recreation & Culture				**(115,085)**	**(92,849)**	**(90,201)**	**(83,291)**	**6,910**
	Transport								
0.00	LOADER	3534	1312	CJ51	(16,000)	(16,000)	0	0	0
0.55	SIDE TIPPER	3534	1312	CJ52	(19,500)	(11,500)	(11,500)	(6,300)	5,200
0.00	TRAFFIC COUNTERS	3534	1312	CJ54	(21,000)	(20,100)	(20,100)	0	20,100
1.00	RURAL ROAD MAINTENANCE VEHICLE - REG 525IR	3534	1312	V525	(30,000)	(36,300)	(36,300)	(36,286)	14
0.05	NISSAN UD PRME MOVER 540IR	3534	1312	V526	0	(8,000)	(8,000)	(421)	7,579
0.89	WATER TANKER PTO	3584	1312	CJ50	(14,000)	(14,000)	(14,000)	(12,498)	1,502
	Total - Transport				**(100,500)**	**(105,900)**	**(89,900)**	**(55,505)**	**34,395**
	Other Property & Services								
0.00	TOWN MAINTENANCE TRUCK TOOLS & EQUIPMENT	5201	1312	CJ53	(35,000)	(35,000)	(30,625)	0	30,625
1.05	VEHICLE FOR SUPERVISOR OPERATIONS - REG 511IR	5201	1312	V511	(34,000)	(34,000)	(33,999)	(35,787)	(1,788)
0.00	BULK FUEL STORAGE TANK & SYSTEM	5300	1312	CJ44	(15,000)	(15,000)	(15,000)	0	15,000
	Total - Other Property & Services				**(84,000)**	**(84,000)**	**(79,624)**	**(35,787)**	**43,837**
0.71	**Total - Plant & Equipment**				**(368,585)**	**(381,749)**	**(358,725)**	**(269,835)**	**88,890**
	Furniture & Equipment								
	Recreation & Culture								
0.00	GYMNASTICS EQUIPMENT - MATS, BOARDS, BEAM ETC	2824	1314	CJ35	(5,000)	(5,000)	(5,000)	0	5,000
	Total - Recreation & Culture				**(5,000)**	**(5,000)**	**(5,000)**	**0**	**5,000**
	Transport								
1.07	INVENTORY MANAGEMENT SYSTEM	3334	1314	CJ43	(8,500)	(8,500)	(8,500)	(9,121)	(621)
	Total - Transport				**(8,500)**	**(8,500)**	**(8,500)**	**(9,121)**	**(621)**
	Other Property & Services								
0.82	IT - RECORDS MANAGEMENT SYSTEM	0264	1314	CJ32	(43,000)	(43,000)	(39,413)	(35,254)	4,159
0.97	IT - HARDWARE	0264	1314	CJ33	(25,000)	(17,000)	(14,868)	(16,513)	(1,645)
0.63	IT - WEBSITE & INTRANET	0264	1314	CJ34	(49,800)	(49,800)	(43,575)	(31,250)	12,325
	Total - Other Property & Services				**(117,800)**	**(109,800)**	**(97,856)**	**(83,017)**	**14,839**
0.75	**Total - Furniture & Equipment**				**(131,300)**	**(123,300)**	**(111,356)**	**(92,138)**	**19,218**
	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)	(51,504)	(53,663)	(2,159)

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

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

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

% of Completion	*Level of completion indicator, please see table at the top of this note for further detail.* Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
					$	$	$	$	$
0.98	GRAVEL RESHEETING - MOUNT HORNER ROAD WEST	6614	1317	CJ60	(62,545)	(37,000)	(35,516)	(36,088)	(572)
1.04	GRAVEL RESHEETING - PIGGERY LANE	6614	1317	CJ61	(62,545)	(96,000)	(92,149)	(99,574)	(7,425)
1.03	GRAVEL RESHEETING - YARDARINO ROAD	6614	1317	CJ62	(62,545)	(118,000)	(103,250)	(121,048)	(17,798)
1.00	GRAVEL RESHEETING - BAYTIME HOLDINGS ACCESS ROAD SPRIN	6614	1317	CJ63	(62,545)	0	0	0	0
0.96	ALLANOOKA RD SHOULDERS - SAFETY CRITICAL WORKS	6614	1317	SC01	(22,000)	(22,000)	(22,000)	(21,064)	936
1.00	R2R - CASUARINAS ROAD	6644	1317	CJ17	0	0	0	(15,000)	(15,000)
1.00	R2R - ELLERY ROAD RESHEETING	6644	1317	CJ55	(64,115)	(12,070)	(11,574)	(12,057)	(483)
1.00	R2R - BUTCHER ROAD RESHEETING	6644	1317	CJ56	(64,115)	(29,728)	(28,523)	(29,685)	(1,162)
1.00	R2R - MATSEN ROAD RESHEETING	6644	1317	CJ57	(64,115)	(17,752)	(17,743)	(17,743)	0
1.00	R2R - YANDANOOKA ROAD RESHEETING	6644	1317	CJ58	(64,115)	(119,000)	(104,125)	(119,367)	(15,242)
1.00	YEAR 4 OF 4 - POINT LEANDER DRIVE	6664	1317	CJ16	(76,324)	(159,444)	(159,437)	(159,520)	(83)
0.09	MORETON TERRACE DESIGN	6664	1317	CJ22	(45,000)	(450,000)	(150,000)	(39,286)	110,714
0.21	MILO ROAD DESIGN	6674	1317	CJ23	(49,000)	(49,000)	(42,875)	(10,472)	32,403
0.29	BLENHEIM ROAD	6694	1317	CJ24	(10,000)	(10,000)	(6,600)	(2,900)	3,700
0.98	PEARSE RD SUMP - RENEWAL	6754	1317	CJ65	(26,000)	(26,000)	(17,160)	(25,359)	(8,199)
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)	(17,500)	(27,660)	(10,160)
0.42	KERBING RENEWAL - GENERAL	6754	1317	DR02	(10,000)	(10,000)	(8,750)	(4,190)	4,560
1.00	CHURCH STREET FOOTPATH	6784	1317	CJ25	(17,000)	(20,500)	(20,500)	(20,500)	0
0.22	GENERAL FOOTPATHS	6784	1317	CJ26	(20,000)	(20,000)	(17,500)	(4,360)	13,140
	Total - Transport				**(898,168)**	**(1,311,887)**	**(948,436)**	**(857,368)**	**91,068**
	Economic Services								
0.00	RV PARKING AREA	3905	1317	CJ29	(11,109)	(11,109)	(7,330)	0	7,330
	Total - Economic Services				**(11,109)**	**(11,109)**	**(7,330)**	**0**	**7,330**
0.64	**Total - Roads**				**(919,277)**	**(1,332,996)**	**(965,766)**	**(857,368)**	**108,398**
	Infrastructure - Other								
	Housing								
0.00	THE VILLAGE - SOAKWELLS & DOWNPIPES	2585	1318	CJ46	(8,000)	(8,000)	(8,000)	0	8,000
	Total - Housing				**(8,000)**	**(8,000)**	**(8,000)**	**0**	**8,000**
	Community Amenities								
0.00	CEMETERY REVITILISATION	2644	1318	CJ03	(27,500)	(27,500)	(27,500)	0	27,500
	Total - Community Amenities				**(27,500)**	**(27,500)**	**(27,500)**	**0**	**27,500**
	Recreation And Culture								
1.01	FORESHORE MASTERPLAN IMPLEMENTATION WORKS	8054	1318	CJ42	(110,000)	(128,900)	(128,900)	(129,872)	(972)
0.18	FORESHORE REHABILITATION WORKS	8054	1318	CJ48	(28,500)	(28,500)	(24,927)	(5,250)	19,677
0.30	DONGARA OVAL - MAINTENANCE	2864	1318	C906	(20,000)	(20,000)	(17,493)	(5,962)	11,531
0.04	SKATE PARK - PUMP TRACK	2864	1318	CJ37	(250,000)	(300,000)	0	(11,346)	(11,346)
0.19	REC CENTRE OVAL - BORE MAINTENANCE & METRE INSTALATIO	2864	1318	CJ47	(10,000)	(10,000)	(8,750)	(1,889)	6,861
0.06	TREE PLANTING	2864	1318	CJ49	(15,000)	(15,000)	(13,118)	(921)	12,197
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)**	**(198,338)**	**(160,391)**	**37,947**
	Transport								
1.01	RURAL SIGNS	6794	1318	CJ10	(67,000)	(67,000)	(58,625)	(67,393)	(8,768)
	Total - Transport				**(67,000)**	**(67,000)**	**(58,625)**	**(67,393)**	**(8,768)**
	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**
0.37	**Total - Infrastructure - Other**				**(552,000)**	**(620,050)**	**(302,463)**	**(227,784)**	**74,679**
1.00	**Grand Total**				**(3,821,611)**	**(4,333,124)**	**(3,463,316)**	**(4,352,997)**	**(889,681)**

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 93 - Recreation Centre	0	1,450,000	0	0	0	0	0	1,450,000	0	0	0	0	0
Recreation and Culture													
Loan 93 - Recreation Centre	2,207,988	0	0	0	93,996	102,832	102,832	2,113,992	2,105,156	2,105,156	141,561	145,896	145,896
Loan 96 - Tennis Courts Resurfacing	118,455	0	0	0	19,166	38,559	38,559	99,290	79,897	79,897	1,818	2,581	2,581
Transport													
Loan 98 - Plant	913,700	0	0	0	122,604	122,604	122,604	791,096	791,096	791,096	21,399	18,282	18,282
	3,240,143	1,450,000	0	0	235,766	263,995	263,995	4,454,377	2,976,148	2,976,148	164,779	166,759	166,759
Self supporting loans													
Recreation and Culture													
Loan 97 - Golf Club	28,532	0	0	0	7,893	7,893	7,893	20,638	20,638	20,638	775	683	683
	28,532	0	0	0	7,893	7,893	7,893	20,638	20,638	20,638	775	683	683
Total	3,268,675	1,450,000	0	0	243,659	271,888	271,888	4,475,016	2,996,787	2,996,787	165,553	167,442	167,442
Current loan borrowings	271,888							28,229					
Non-current loan borrowings	2,996,787							4,446,787					
	3,268,675							4,475,016					

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

(b) Information on Financing

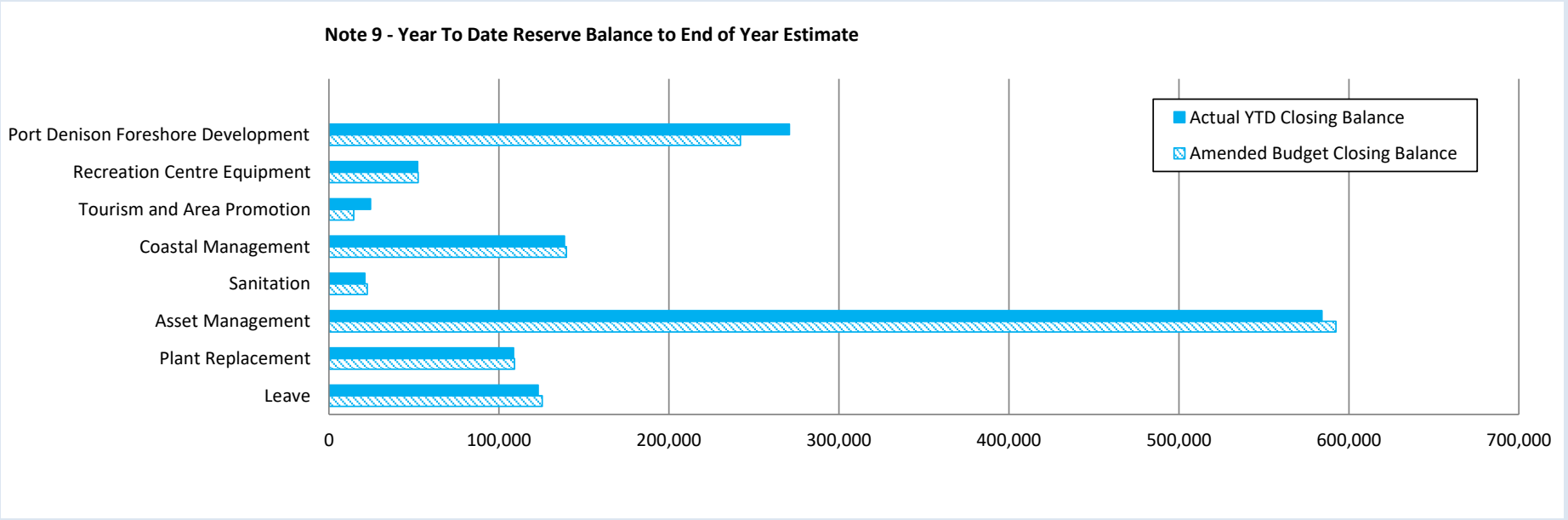
		New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
Particulars/Purpose	01 Jul 2019	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Recreation and Culture													
Solar Panels (67.941%)	52,513	0	0	0	12,065	0	0	40,448	52,513	52,513	1,167	0	0
Other Property and Services													
Solar Panels (32.059%)	24,779	0	0	0	5,693	0	0	19,086	24,779	24,779	551	0	0
	77,292	0	0	0	17,759	0	0	59,533	77,292	77,292	1,718	0	0
Total	77,292	0	0	0	17,759	0	0	59,533	77,292	77,292	1,718	0	0
Current financing borrowings	19,399							1,641					
Non-current financing borrowings	57,893							57,893					
	77,292							59,533					

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

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Leave	121,943	3,526	1,182	0	0	0	0	125,469	123,125
Plant Replacement	107,641	1,553	1,043	0	0	0	0	109,194	108,684
Asset Management	578,481	13,881	5,639	0	0	0	0	592,362	584,120
Sanitation	20,947	1,598	203	0	0	0	0	22,545	21,150
Coastal Management	137,272	2,400	1,330	0	0	0	0	139,672	138,602
Tourism and Area Promotion	24,214	423	242	0	0	(10,000)	0	14,637	24,457
Recreation Centre Equipment	51,657	903	501	0	0	0	0	52,560	52,158
Port Denison Foreshore Development	268,298	4,903	2,600	43,932	0	(75,000)	0	242,133	270,898
	1,310,454	**29,187**	**12,740**	**43,932**	**0**	**(85,000)**	**0**	**1,298,573**	**1,323,193**

KEY INFORMATION



OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2019	Liability Increase	Liability Reduction	Closing Balance 31 May 2020
		$	$	$	$
Provisions					
Annual leave		169,954	0	0	169,954
Long service leave		178,511	0	0	178,511
Contract Liabilities					
Unspent grants, contributions and reimbursements	**12, 13, 15**	851,007	0	0	851,007
Developer contributions	**15**	140,508	0	0	140,508
Total Other Current assets					**1,339,980**

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MAY 2020

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 May 2020	Current Liability 31 May 2020	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	Budget Variations	Expected	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$	$	$
Operating Grants and Subsidies											
General purpose funding											
Grants Commission - Roads (WALGGC)	0	0	0	0	0	151,305	116,481	155,310		155,310	347,915
Grants Commission - General (WALGGC)	0	0	0	0	0	89,883	77,871	103,831		103,831	212,624
Law, order, public safety											
FESA Grant - Operating Bush Fire Brigade (DFES)	14,146	32,848	(18,413)	28,581	28,581	35,607	35,604	35,607		35,607	32,848
Bushfire Risk Management Project (DFES)	23,923	3,000	(5,300)	21,623	21,623	0	2,750	3,000		3,000	3,000
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	2,000	1,826	2,000		2,000	0
Community amenities											
Local Planning Scheme Review	22,283	0	0	22,283	22,283	0	0	0		0	0
Springfield Structure Plan Grant	9,392	0	0	9,392	9,392	0	0	0		0	0
Recreation and culture											
Beach Emergency Numbers	0	7,374	0	7,374	7,374	0	0	0		0	7,374
ARC Initiatiative Grant (DLGSC)	0	3,000	0	3,000	3,000	0	3,000	3,000		3,000	3,000
Other Grant Events (Various)	0	6,000	0	6,000	6,000	7,500	7,500	7,500		7,500	6,000
Dept Land & Development Coastal Nodes	1,500	0	0	1,500	1,500	0	0	0		0	0
Coastal Management	6,600	0	0	6,600	6,600	0	0	0		0	0
Transport											
Direct Grant (MRWA)	0	0	0	0	0	76,000	81,483	81,483		81,483	81,483
	77,844	**52,222**	**(23,713)**	**106,353**	**106,353**	**362,295**	**326,515**	**391,731**	**0**	**391,731**	**694,244**
Operating Contributions											
Law, order, public safety											
Community Emergency Services (DFES)	0	54,020	0	54,020	54,020	103,600	118,136	118,137		118,137	54,020
Protection of the Environment	0	1,091	0	1,091	1,091	15,000	13,750	15,000		15,000	1,091
	0	**55,111**	**0**	**55,111**	**55,111**	**118,600**	**131,886**	**133,137**	**0**	**133,137**	**55,111**
TOTALS	**77,844**	**107,333**	**(23,713)**	**161,464**	**161,464**	**480,895**	**458,401**	**524,868**	**0**	**524,868**	**749,355**

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

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
Provider	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 May 2020	Current Liability 31 May 2020	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	Budget Variations	Expected	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$	$	$
Non-Operating Grants and Subsidies											
Housing											
SIHI Ageing in Place (WA Country Health Service)	731,017	2,000,000	(1,422,693)	1,308,324	1,308,324	1,380,000	1,265,000	1,380,000	0	1,380,000	2,000,000
Recreation and culture											
Skate Park - Pump Track (Lotterywest)	0	0	(11,346)	0	0	250,000	0	250,000	0	250,000	0
Coastal Reserve Works	15,463	0	0	15,463	15,463	0	0	0	0	0	0
Coast Care Grant - Sth Beach Rehabilitation	5,000	0	0	5,000	5,000	0	0	0	0	0	0
Transport											
Roads To Recovery Grant (DoTARS)	0	214,117	(263,710)	(49,593)	(49,593)	214,117	187,348	214,117	0	214,117	214,117
Regional Road Group (MRWA)	0	237,000	(139,518)	97,482	97,482	62,667	237,000	436,600	0	436,600	237,000
Roadwise Funds	6,776	0	0	6,776	6,776	0	0	0	0	0	0
Bridge Grant	14,907	0	0	14,907	14,907	0	0	0	0	0	0
	773,163	**2,451,117**	**(1,837,266)**	**1,398,359**	**1,398,359**	**1,906,784**	**1,689,348**	**2,280,717**	**0**	**2,280,717**	**2,451,117**
Total Non-operating grants, subsidies and contributions	**773,163**	**2,451,117**	**(1,837,266)**	**1,398,359**	**1,398,359**	**1,906,784**	**1,689,348**	**2,280,717**	**0**	**2,280,717**	**2,451,117**

SHIRE OF IRWIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY **NOTE 14**
FOR THE PERIOD ENDED 31 MAY 2020 **BONDS & DEPOSITS AND TRUST FUNDS**

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

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

Description	Opening Balance 01 Jul 2019	Amount Received	Amount Paid	Closing Balance 31 May 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	3,479.36	(2,100.43)	**18,669.76**
Youth Advisory Council	17,014.33	0.00	0.00	**17,014.33**
Kerbing Deposits	25,900.00	6,000.00	(7,000.00)	**24,900.00**
Dongara Childrens Centre	0.00	0.00	0.00	**0.00**
Old Mill Restoration	0.00	0.00	0.00	**0.00**
Water Main Contributions	0.00	0.00	0.00	**0.00**
Performance Bonds	75,832.52	0.00	0.00	**75,832.52**
Key Bonds & Various	3,120.00	0.00	(50.00)	**3,070.00**
Safer WA Committee	340.52	0.00	0.00	**340.52**
Other Grant Funds	6,643.50	0.00	0.00	**6,643.50**
Various Bonds	3,104.05	2,420.00	(2,870.00)	**2,654.05**
Basketball Club Funds	0.00	0.00	0.00	**0.00**
Shire Of Irwin - LEMC	4,887.30	0.00	0.00	**4,887.30**
BROC Funds	0.00	0.00	0.00	**0.00**
Dongara Community Festival	0.00	0.00	0.00	**0.00**
Toddler Time - Rec Centre	702.97	0.00	0.00	**702.97**
Contributions To Roads_P.O.S.	45,912.11	0.00	0.00	**45,912.11**
Transport	0.00	0.00	0.00	**0.00**
Dongara Public Cemetery	0.00	0.00	0.00	**0.00**
Non Shire - Internal Activity	442.00	(402.00)	0.00	**40.00**
Interest Earned On Trust Items	0.00	0.00	0.00	**0.00**
Sub-Total	201,190.13	12,057.36	(12,580.43)	**200,667.06**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	201,190.13	**12,057.36**	**(12,580.43)**	**200,667.06**

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	340,130	106%	▲	S	Permanent	2020/2021 FAGS of $301,398 received in May
Law, Order and Public Safety	(59,939)	(34%)	▼	S	Timing	Timing of recoup of CESM costs - running later than budgeted.
Recreation and Culture	(28,435)	(12%)	▼	S	Permanent	Reduced gym fees and income from Rec Centre due to closure re COVID-19
Transport	(32,772)	(19%)	▼	S	Permanent	Item of plant not being disposed of - reduced transport licencing commission as no longer doing vehicle licencing
Economic Services	(86,511)	(29%)	▼	S	Timing	Relates to lease income for caravan and tourist parks - delayed and now may not be raised due to COVID-19
Expenditure from operating activities						
Transport	(348,966)	(11%)	▼	S	Permanent	Road maintenance and construction jobs running higher than budgeted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	761,769	45%	▲	S	Timing	Regional Road Group higher than budgeted. Receipt of SIHI grant sooner than budgeted
Proceeds from Disposal of Assets	(60,000)	(40%)	▼	S	Permanent	Two utes budgeted to be disposed not taking place. Sale of skid steer loader not yet completed
Land and Buildings	(1,180,865)	(68%)	▼	S	Permanent	Purchase of Dongara Medical Centre
Plant and Equipment	88,890	25%	▲	S	Timing	Timing of completion of plant purchases - some plant purchases not taking place. Traffi cocunters moved to opewrating as unde $5k threshold
Furniture and Equipment	19,218	17%	▲	S	Timing	Completion of records management system & intranet not yet finalised
Infrastructure Assets - Roads	108,398	11%	▲	S	Timing	Moreton Terrace to be carried forward to 20/21
Infrastructure Assets - Other	74,679	25%	▲	S	Timing	Cemeery and other projects behind budgeted timeline
Financing Actvities						
Proceeds from New Debentures	1,450,000		▲	S	Permanent	Dongara Medical Centre - New Loan
Repayment of Lease Financing	(17,759)		▼	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
Transfer to Reserves	14,012	52%	▲	S	Timing	Transfers not completed yet

Reporting Nature or Type	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Operating Grants, Subsidies and Contributions	290,954	63%	▲	S	Permanent	2020/2021 FAGS of $301,398 received in May
Fees and Charges	(173,957)	(11%)	▼	S	Permanent	Reduced income - rec centre, caravan park leases - impact of COVID 19
Other Revenue	(28,030)	(11%)	▼	S	Permanent	Reimbursement of workers compensation higher than budgeted.
Profit on Disposal of Assets	(18,952)	(44%)	▼	S	Permanent	Two utes not being sold, Skid steer loader not yet sold
Expenditure from operating activities						
Materials and Contracts	(305,992)	(13%)	▼	S	Permanent	Materials and contract expenditure higher - more use of contractors. Split of work budgets between staff and materials and contracts
Insurance Expenses	23,452	11%	▲	S	Permanent	Insurance costs completed underbudget at this point in time.

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

Self-Supporting Loan Request by the Denison Bowling & Recreation Club Inc.

Attachment 1
Denison Bowling & Recreation Club Feasibility Study and Report



FEASIBILITY STUDY AND REPORT

Replacement Of The Existing Grass Green/s With Synthetic Grass

FOR THE

Denson Bowling and Recreation Club Incorporated

Feasibility Phase

Revision History

Version Number	Description	Date Modified	Author/s
Version 1.0	Feasibility Study and Report	27th Aug 2019	G. Denton, I Payne, I. Cliff, R Brown
Version 1.1	Word Changed in the Executive Summary	8th October 2019	G. Denton
Version 1.2	Word Returned replace Co Opted on page 12. Cost changed to Value in table 1.1	18th October 2019	G Denton, R. Brown

Authority Signatures

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Prepared by:	Prepared by:
(Signature)	(Signature)
Name: Ian Cliff	Name: Roy Brown – Club Executive Rep
Date:	Date:

Recommended by:		
Name:	(Signature)	
Title		Date

Approved by:		
Name	(Signature)	
Title		Date

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1 Executive Summary

The Denison Bowling and Recreation Club (DB&RC) members at their 2019 Annual General Meeting (AGM) a majority unanimously voted in the affirmative to undertake a feasibility study to assess the financial and administrative viability of replacing a number of the clubs natural grass greens with quality synthetic grass surfaces, (Refer 2019 AGM Notice of Motion). The new 2019/20 Executive endorsed a project team to undertake and complete that feasibility task.

Importantly, the project team has outlined in this study that the DB&RC past 5 years lean financial trading outcomes have been the major catalyst to look at this issue. Refer Problem Statement outlined in section two (2) for further information.

The project team assessed four (4) possible options in total and they included:

1. Maintaining the Status Quo;
2. Reduce the number of current greens used to two (2);
3. Retain two grass greens and install one synthetic; and
4. Install two (2) synthetic greens inclusive of surrounds and shading.

Based on the information provided in this feasibility study a potential total Gross Saving of $110,000 per year (inclusive of all costed Volunteer hours) may be achievable if the replacement of grass greens was undertaken. This can be converted to a total net saving to the DB&RC of $90,826.55 per year (excluding the cost of the volunteer hours). Reference to *Tables 1.2 and 1.5*

2 Problem Statement

It is becoming problematic that over the past 5 years the DB&RC is indicating a downwards trend in its ability to produce positive trading results as evidenced below. This trend needs to be addressed urgently. They are:

- 2014/15 Positive $10,313.00 trading result;
- 2015/16 Negative – ($32,568.00) trading result;
- 2016/17 Positive +$14,905.40 trading result;
- 2017/18 Positive +$5,429.34 trading result; and
- 2018/19 Negative – ($23,605.43) trading result.

This represents a total negative trading loss of ($25,525.00) over the past 5 years.

Unfortunately, because of the location of the DB&RC in the twin towns of Dongara and Port Denison and the limited ability of both towns and its surrounding area to provide an opportunity to expand its lawn bowler member base the club faces the very real prospect of not surviving in its current form if the trend (month on month trading losses) continues. The towns like many in the region are achieving at best, neutral population growth and expansion. The DR&BC potential

to not survive beyond the middle of the next decade is INDEED very real, unless significant cost savings are investigated, scrutinised and implemented.

One of the high cost areas for the club is the overall costs to maintain our three (3) Tifdwarf grass greens in direct relation to the amount of income that can be generated by our current bowling members the club actually have. That bowling membership appears to have peaked in the last decade and would now appear to be on its way to producing year-on membership status Quo or declines. The 2018/2019 bowling membership was only 110.

NOTE: Bowls Australia recommend that clubs committing to introduce new playing surface to their clubs should base their planning on 12 players per rink or 100 players per green whichever is the greatest.

As the DB&RC has only 111 current bowling members (2019/20) and that would suggest that the Club should be only maintaining 9.2 rinks (or two full six rink greens). Currently the DR&BC provides and maintains three (3) greens, representing eighteen (18) rinks. It is very evident that the club has one (1) green over and above its player and club needs.

It would also appear from the last two (2) years trading results the DB&RC has been totally reliant on the entrants and success of its major carnivals to underpin the annual trading result. This approach is very high risk as demonstrated in the 2018/2019 financial outcome with only three (3) profitable months in the twelve (12) being achieved

3 Project Business Requirement

The objective of this feasibility study and report is to document non-biased findings of replacing the clubs existing three (3) Tifdwarf grass greens with two (2) high quality synthetic bowling greens, inclusive of the associated surrounds. The best available synthetic playing surface at the time of this study is the Ultra Plus Gold synthetic product. This product has world class acceptance. The study and report is purely to place before the club's executive, both financial and administrative outcomes to allow them to fulfil their requirement to hold a special general meeting (6 months from the clubs 2018/19 AGM) to decide a "GO or "NO GO". (Refer 2019 AGM Notice of Motion). Further, this document can be used in conjunction with the clubs current Club endorsed 5-year Business Plan to map a strategic path forward and provide options for the long-term financial viability and longevity of the DB&RC.

The three (3) Tifdwarf grass greens are maintained by one (1) full time (male) salaried green keeper. He is assisted in that task by numerous club and community volunteers. The greenkeeper works in excess of his allotted 38 hours per week but is remunerated for only 1976 hours per year inclusive of 190 hours annual leave. The volunteer's hours contributed to the task of assisting with the upkeep of the greens and surround are estimated to exceed 28 hours on average per week or 1607 hours per year. Refer *Table 1.1*

The total hours to maintain and present greens and surrounds to an adequate standard are 3086 hours per year as at the date of the 2019 AGM. A more detailed breakdown of these hours can be found at ***Appendix 1 Reference A***

Table 1.1

Estimated Volunteer Hours and Estimated Value for the current Greens and Surrounds

	Task	Task	Task	Task	Task	Task	Total hours Per annum	Rate **$30.00**
Volunteer								
G Denton	Mowing, Ditch repairs	Rolling, Shades	Machinery Repairs	Line Marking	Scarifying/Coring	Weeding	299	
A McBeath	Ditches	Shades		Line Marking			116	
I Payne	Mowing	Rolling		Line Marking		Weeding	126	
I Cliff	Mowing	Rolling, Shades					114	
B Sweetman	Mowing	Inside Green Edges				Weeding	60	
I Carlshausen	Rolling	Mowing	Machinery Repairs				108	
A Alcock	Edges			Line Marking			52	
O Edwards	Surrounds						26	
R Brown	Ditch Repairs						4	
T Ruedavey	Ditches	Line Marking	Shades				16	
Meedac x 4 on Average	Surrounds	Top Dressing	Shades				464	
K Hagar	Heavy Roller						100	
Pennant Rolling							18	
Additional Hours by Norm							104	
							1607	**$48,210.00**

Total annual financial impact to prepare, maintain and upkeep the three (3) Tifdwarf greens and surrounds to the DB&RC is $146,548.55 per year. That equates to $48,850 (rounded) per green per year. Break down to achieving that costing figure is presented below (refer *Table 1.2*)

Table 1.2

Denison Bowling and Recreation Club (Inc)			
Annual Cost for Maintaining 3 Tifdwarf Natural Grass Greens 2018 - 2019 Including the Surround Upkeep Maintenance			
Cost Category	Units	Rate	Amount
Greenkeeper Wages, including Super and Leave Loading			$68,923.02
Fuel for Mowers and edger's and Polishers	250	$1.50	$375.00
Cleaning Supplies chalk, sundry			$110.80
Minor Tool Replacement			$250.00
Chemicals			$2,503.43
Fertilisers			$400.00
R&M to Equipment			$9,229.37
Water			$12,103.93
Electricity for Mowers and Rollers (1/3 of total cost)			$4,443.00
Sub-Total			**$98,338.55**
Volunteer Hours Per Year, Including Meedac	1607	$30.00	$48,210.00
Total Cost for 3 Tifdrawf Greens Per Year			**$146,548.55**
Average Per Green Per Year			**$48,849.52**

To ensure the validly of the above scheduled costs, benchmarking was undertaken with two (2) other clubs (one country and one metropolitan) both of whom are also supporting maintenance and upkeep of natural grass greens.

The first club comparison made is the Geraldton Bowling Club as it is located within our own Batavia Bowling League (BBL). They also have three (3) Tifdwarf greens. Their annual maintenance and upkeep cost are $150.855. That equates to $50, 285 per green. This financial information relating to the Geraldton Club was provided by Mr. John Burnett on the 26th June 2019. (*Refer Table 1.3*)

Table 1.3

Geraldton Bowling Club			
Annual Cost for Maintaining 3 Natural Grass Greens 2018 - 2019 Including the Surround Upkeep Maintenance			
NOTE: This information was supplied by Mr. John Burnett on 26/06/19			
Cost Category	Units	Rate	Amount
Greenkeeper Wages, including Super and Leave Loading			$66,000.00
Fuel for Mowers and edger's and Polishers	300	$1.50	$450.00
Cleaning Supplies, chalk and sundries			$85.00
Minor Tool Replacement			$280.00
Chemicals and Fertilisers			$13,000.00
			$0.00
R&M to Equipment			$2,000.00
Water			$15,000.00
Electricity for Mowers and Rollers (1/3 of total cost)			$3,000.00
Sub-Total			**$99,815.00**
Estimated Volunteer Hours Per Year	1700	$30.00	$51,000.00
Total Cost for 3 Natural Grass Greens Per Year			$150,815.00
Average Per Green Per Year			$50,271.67

The second benchmark comparison was conducted with the Osborne Park Bowling Club. They are a large metropolitan club with 5 natural grass greens. Their annual cost to maintain and upkeep those greens is $162,081. That equates to $32,416.20 per green, (refer *Table 1.4*).

Table 1.4

Osborne Park Bowling Club			
Annual Cost for Maintaining 5 Natural Grass Greens 2018 - 2019 Including the Surround Upkeep Maintenance			
NOTE: This information was supplied by Mr. Bob Gertig on 26/06/19 from information he could gather and estimate from the financial accounts			
Cost Category	Units	Rate	Amount
Greenkeeper and 1 part time assistant Wages, including Super and Leave Loading			$113,672.00
Fuel for Mowers and edger's and Polishers			$420.00
Line Marking Paint and Dye			$88.00
Cleaning Supplies			$120.00
Minor Tool Replacement			$1,150.00
Chemicals			$7,300.00
Fertilisers			$5,750.00
R&M to Equipment			$6,243.00
Water (bore)			$6,938.00
Electricity for Mowers and Rollers (1/3 of total cost)			$2,400.00
Sub-Total			**$144,081.00**
EST Volunteer Hours Per Year, not including Gardens	600	$30.00	$18,000.00
Total Cost for 5 Grass Greens Per Year			$162,081.00
Average Per Green Per Year			$32,416.20

Both these clubs are substantially larger than the DB&RC and have a significantly larger bowler base and importantly with Osborne Park, costs are contained marginally by its location in the Perth Metro area and economies of scale.

COST ESTIMATES FOR MAINTAINING TWO SYNTHETIC BOWLING GREENS

Indicative annual costings for the maintenance and upkeep of 2 high standard synthetic greens and surrounds has been estimated at $19,990.00 per year. (*refer table 1.5*)

Table 1.5

Denison Bowling and Recreation Club (Inc)			
EST Annual Cost for Maintaining 2 Synthetic Ultra Plus Gold Grass Greens, Including the Surround Upkeep Maintenance			
Cost Category	Hours	Rate	Amount
Greenkeeper Wages, including Super and Leave Loading			$0.00
Fuel for Polishers and equipment		$1.50	$150.00
Cleaning Supplies, line marking paint and dye			$112.00
Minor Tool Replacement			$250.00
Chemicals			$0.00
Fertilisers			$0.00
R&M to Equipment (allow)			$4,000.00
Water (Allow)			$2,200.00
Electricity for Rollers			$800.00
Sub-Total			**$7,512.00**
Volunteer Hours Per Year (8 hrs per week)	416	$30.00	$12,480.00
Total Cost for 2 Synthetic Ultra Gold Per Year			$19,992.00
Average Per Green Per Year			$9,996.00

The comparisons as outlined above between the maintenance and upkeep of our current three (3) natural grass greens and surrounds compared to the maintenance and upkeep of 2 synthetic grass greens would indicate there could be a "potential" annual cost saving to the DB&RC of $126,556.00 per annum, inclusive of the volunteer costed hours.

NOTE: These assumptions do not include the accrual required for the "End of Life" surface replacement cost, estimated to be 12 to 15 years. The estimated accrual required by the DB&RC would be no more than $16,500 per year not including any grant funding availability at the time.

This still results in in excess of $110,000.00 in annualised cost savings.

4 Natural or Synthetic Turf?

The relative merits of natural versus synthetic surfacing for lawn bowls is a hotly debated topic. A bowling club investigating the options will inevitably come up against staunch opinion, one way or the other. Some of these opinions are emotionally based.

Many bowling clubs around Australia have undertaken similar feasibility studies in the past which would indicate this financial burden is not unique to our club alone.

Refer to *Table 1.6* for the Advantages and Disadvantages of the two bowling green surface options.

Table 1.6

SYNTHETIC SURFACES	NATURAL TURF GREENS
ADVANTAGES	**ADVANTAGES**
• More use possible, which can open up a bigger market and bring in extra revenue to the bowling club. • Natural turf greens will deteriorate if over-used • Year-round play without damage to surface; natural turf greens require spelling for renovation and over winter when too wet • Lower maintenance cost (but still requires maintenance) • Likely to offer more consistent performance, with performance of natural turf greens relying heavily on the greenkeepers' capability • Lower water requirement, especially new mat systems • Reduced volunteer hours required • No greenkeeper required • Now chemicals and fertilisers required	• Lower initial cost, especially if a natural turf green is already there • Lower, more comfortable temperature on hot days • Significantly reduced depreciation / replacement cost • Easier and cheaper to correct any construction faults such as an unlevel base or damage caused by flooding and vandalism • The traditional surface for bowls
SYNTHETIC SURFACES	**NATURAL TURF GREENS**
DISSADVANTAGES	**DISSADVANTAGES**
• High surface temperatures during very hot days can make playing a little uncomfortable • High "Up-Front" costs for installation • Replacement of surface required between 12 and 15 years	• Greens are not available during wet and rainy conditions • Greens always require refurbishments a minimum of once a year • High cost associated with the salaries of the greenkeeper • High chemical and fertiliser costs • High volunteer hours required to assist greenkeeper and maintain ditches and surrounds • High potential to be affected by diseases • Natural turf greens will deteriorate if over-used • High water costs

Note: *the above table content is an extraction from the Bowls Australia Web Site and the Royal Victorian Bowling Green Keepers Association guidelines.*

It is highly recommended that concerned club members visit neighbouring bowling clubs with different types of synthetic surfaces in order to see "first hand" how each performs to allow a more informed judgement to be made. E.g. Wonthella, Jurien Bay and Leeman.

5 Assessment of Options

The problematic statement in Section 2 above is that this study and associated findings is to identify and provide a guide to the financial and administrative costs savings that the DB&RC may achieve if it were to replace two (2) of their three (3) Tifdwarf greens (currently in place) with two (2) high Quality synthetic greens. It is acknowledged this is a visionary "Mid to Long Term" strategic option. It should be and must be viewed as such by the executive and its members. This option should be viewed on equal merits with short to medium terms objectives and goals as outlined in the clubs 5 years strategic business plan to address the decline in the clubs financial trading results as evidenced. It is by no means meant to provide the silver bullet outcome to our club's financial independence. If the club Executive and its Members continue to ignore that Clubs financial situation the very grave outcome of trading insolvency may arrive.

The options available from this study are as follows:

(a). Retain the status Quo.

Traditionally the DB&RC has always had natural grass greens. In past times these greens have fallen into disrepair (mainly through inappropriate green keeper maintenance) and the cost to bring them back to an acceptable standard has been a burden on the club's financial coffers. It is noted that the current greenkeeper (Mr. Norm Illich) is however providing greens during his tenure that are well above that minimum standard requirement. The cost though to achieve that is $146,548.55 per year which equates to $48,849.52 per green. Arguably, this figure places the club on the back foot financially each year. The biggest threat to retaining the greens is if the greenkeeper were to leave. Maintenance and upkeep would fall to a handful of semi-skilled club volunteers until a suitable replacement could be sourced. This has recently been demonstrated with Mr Illich's resignation in February and no Suitable and Qualified replacement could be sourced. Club volunteers undertook that task successfully for a short period until Mr Illich was returned back into the role. It is noted for the purpose of this study that Bowls Australia also recognise the decline in suitably qualified green keepers.

i. The club has a number of carnivals and events that provide an ability for the club to significantly source income from non-club member visiting players. Should any of these events be cancelled for whatever reason, generation of supportable income would become borderline for the club.

ii. In a way the clubs three grass greens are providing a rod for its own financial success, that is to say it needs to fill all three greens each carnival to ultimately pay for the upkeep and maintenance of them. This is also becoming more difficult to achieve year on year.

(b) Reduce the number of current greens used to two (2).

i. To gain optimal benefit for that decision, costs including greenkeeper wages would need to be slashed by a third (1/3).

(c) Retain two grass greens and install one synthetic.

i. To achieve this option the club would need to seek funding either thru grants or financial institution loans. No savings would be achievable in the short to medium term as the club would still require a full-time greenkeeper (As per reference (b) above) and loan repayments would significantly burden the club financially. Refer table 1.8. There is a cheaper option available (Standard Ultra Plus) but this product is not to the same quality as the Ultra Plus Gold and not used in the study evaluations. The cost to install this alternative is included for information only. Refer *Table 1.7*

(d) Install two (2) synthetic greens.

i. This option would appear to be the obvious option for consideration by the club. Refer *Table 1.9*

Table 1.7

Denison Bowling and Recreation Club (Inc)			
Installation for one Ultra Plus Synthetic Greens 38m x 38m x 7 Rinks			
Quote from Evergreen Synthetic -**Refer Appendix 1 Reference B**			
Cost Category	Units	Rate	Amount
Geo-Technical tests and report (not included in Evergreen Quote)		Estimate	$2,700.00
Site Establishment			$3,260.00
Earthworks to remove and dispose of existing Grass to 100 deep and remove plinth			$5,120.00
Engineered sub soil drainage; Supply and install 65mm and 100mm ag pipes, geo fabric and 14mm blue metal. Vertical rammer all drainage outlets. Shape sub-base for drainage specs			$11,745.00
Laser grade sub-base level, compact and water bind			$1,490.00
Supply and install galvanised steel plinths to all sides of the green, laser level and cement in. Set to compliant height			$9,928.00
Engineered base: Supply and install a 100mm blue metal (special blended mix) cement stabilized free draining base system, within WBA tolerances(A final levelling layer will be hand screeded to ensure accurate matching with the plinths and to obtain a final flatness tolerance of 1mm under a 3m straight edge			$69,847.00
Supply and install an Evergreen Ultra Plus 12mm synthetic bowls surfacing system using diagonal (45 degrees) installation methodology. Surface is joined using a fibreglass tape and approved adhesive. Super fine white kiln dried sand is used to dress the surface at an infill rate of 9 kilos per m2	1428.84 M2	$79.43 Per M2	$113,496.00
Supply and install up to 200m2 of Apron grass. Includes removal of existing turf, stock piling. Supplying and refilling area with base material, compacting and screeding			$12,392.00
Supply and install long pile gutter grass			$2,210.00
Accommodation and living away allowance			$11,200.00
Freight of all materials to site			$2,978.00
Permanent Line Marking both ways			
Cost for one (1) Ultra Plus Synthetic surface			**$246,366.00**

Table 1.8

Denison Bowling and Recreation Club (Inc)			
installation for one (1) Ultra Gold Plus Synthetic Green 38m x 38m x 7 Rinks			
Quote from Evergreen Synthetic – **Refer Appendix 1 Reference C**			
Cost Category	Units	Rate	Amount
Geo-Technical tests and report (Not included in the Evergreen Quote)		Estimate	$2,700.00
Site Establishment			$3,260.00
Earthworks to remove and dispose of existing Grass to 100 deep and remove plinth			$5,120.00
Engineered sub soil drainage; Supply and install 65mm and 100mm ag pipes, geo fabric and 14mm blue metal. Vertical rammer all drainage outlets. Shape subbase for drainage specs			$11,745.00
Laser grade subbase level, compact and water bind			$1,490.00
Supply and install galvanised steel plinths to all sides of the green, laser level and cement in. Set to compliant height			$9,928.00
Engineered base: Supply and install a 100mm blue metal (special blended mix) cement stabilized free draining base system, within WBA tolerances(A final levelling layer will be hand screeded to ensure accurate matching with the plinths and to obtain a final flatness tolerance of 1mm under a 3m straight edge			$69,847.00
Supply and install an Evergreen GOLD 12mm synthetic bowls surfacing system using diagonal (45 degrees) installation methodology. Surface is joined using a fibreglass tape and approved adhesive. Super fine white kiln dried sand is used to dress the surface at an infill rate of 9 kilos per m2	1428.84 M2	$86.58 Per M2	$123,714.00
Supply and install up to 200m2 of Apron grass. Includes removal of existing turf, stock piling. Supplying and refilling area with base material, compacting and screeding			$12,392.00
Supply and install long pile gutter grass			$2,210.00
Accommodation and living away allowance			$11,200.00
Freight of all materials to site			$2,978.00
Permanent Line Marking both ways			
Cost for one (1) Ultra PLUS GOLD Synthetic surface			**$256,584.00**

Table 1.9

Denison Bowling and Recreation Club (Inc)			
installation for two (2) Ultra Gold Plus Synthetic Greens 38m x 38m x 7 Rinks Carried out at the same time			
Quote from Evergreen Synthetic – **Refer Appendix 1 Reference D**			
Cost Category	Units	Rate	Amount
Geo-Technical tests and report		Estimate	$2,700.00
Site Establishment			$3,260.00
Earthworks to remove and dispose of existing Grass to 100 deep and remove plinth			$10,240.00
Engineered sub soil drainage; Supply and install 65mm and 100mm ag pipes, geo fabric and 14mm blue metal. Vertical rammer all drainage outlets. Shape subbase for drainage specs			$23,490.00
Laser grade subbase level, compact and water bind			$2,980.00
Supply and install galvanised steel plinths to all sides of the green, laser level and cement in. Set to compliant height			$19,856.00
Engineered base: Supply and install a 100mm blue metal (special blended mix) cement stabilized free draining base system, within WBA tolerances(A final levelling layer will be hand screeded to ensure accurate matching with the plinths and to obtain a final flatness tolerance of 1mm under a 3m straight edge			$139,694.00
Supply and install an Evergreen ULTR PLUS GOLD 12mm synthetic bowls surfacing system using diagonal (45 degrees) installation methodology. Surface is joined using a fibreglass tape and approved adhesive. Super fine white kiln dried sand is used to dress the surface at an infill rate of 9 kilos per m2	2857.68 M2	$86.08 Per M2	$245,989.09
Supply and install up to 400m2 of Apron grass. Includes removal of existing turf, stock piling. Supplying and refilling area with base material, compacting and screeding			$24,784.00
Supply and install long pile gutter grass			$4,220.00
Accommodation and living away allowance			$22,400.00
Freight of all materials to site			$5,956.00
Permanent Line Marking both ways			
Cost for two (2) Ultra PLUS GOLD Synthetic surfaces			**$505,569.09**

Additional to the cost of installing the 2 Ultra Plus Gold synthetic surfaces it would be beneficial and, in the Club's, best interests to also seek funding for suitable mandatory rink shading and more environment sustainable surrounds to the playing surrounds. e.g. a combination of synthetic grass and paving. Refer *Table 1.10*

Table 1.10

Additional cost to supply, install 815 m2 Paving, including removing existing Grass and providing suitable fill, levelling and compacting to receive new pavers Refer quote from Evergreen Synthetics in **Appendix 1 Reference E**	**815**	**$79.68 Per m2**	**$64,940.00**
Additional cost to supply retractable shade structures similar to the Shadeway 3000 as per the costings from Shadex Industries attached in **Appendix 1 Reference F** This does not include for the cost of freight and the cost of install. This is something the Club members could install. This cost allows for 7 structures. E.g. B and C greens only	**7**	**$6,724 Per rink end**	**$47,068.00**
Additional costs to supply and install fixed shade structures as per the costings from A-Shades. Refer **Appendix 1 Reference G.** This costing does not include for the freight and installation. This cost allows for 7 structures. E.g. B and C greens only	**7**	**$13,500 Per rink end**	**$94,500.00**

6 Risk Assessment of Options

Below is the list of the significant risks associated with each of the listed options that may financially impact the DB&RC. A standard high-level standard risk assessment process was used to determine the risk level. E.g. Likelihood and Consequence.

Option 1 - Remaining with the Status Quo (Risk Level - High)

Risks to the Club are:

- Greenkeeper resigns;
- Greenkeeper suffers major illness and or death;
- Not able to find a suitable replacement greenkeeper;
- 1 or more Major Carnival/s cancelled due to inclement weather;
- 1 or more Major Carnival/s cancelled due to unplayable surface conditions (too damp);
- Playing Surface/s vandalised;
- Scheduled club bowling events cancelled due to unplayable surface conditions (too damp);
- Playing surface impacted by disease; and
- Clubs inability to continue high $ cost to maintain greens.

Option 2 – Reducing the number of grass greens currently used to Two (2) (Risk Level - High)

Risks to the Club are:

- Greenkeeper may not accept a lower comparative salary. E.g. 1/3 reduction;
- Greenkeeper suffers major illness and or death;
- Not able to find a suitable replacement greenkeeper;
- Not enough fit volunteers to continue to maintain the greens;
- 1 or more Major Carnival/s cancelled due to inclement weather;
- 1 or more Major Carnival/s cancelled due to unplayable surface conditions (too damp);

- Playing surface/s vandalised;
- Scheduled club bowling events cancelled due to unplayable surface conditions 9too damp);
- Playing surface impacted by disease; and
- Reduced number of bowlers for carnivals (max would be 28 teams x 4).

***Option 3* – Retain two grass greens and install one synthetic bowling surface (Risk Level – High to Medium)**

Risks to the Club are:

- Greenkeeper will not accept a lower comparative salary. E.g. 1/3 reduction;
- Greenkeeper suffers major illness and or death;
- Not able to find a suitable replacement greenkeeper;
- Not enough fit volunteers to continue to maintain the greens;
- Obtaining Funding;
- Loss of playing members who will no play on synthetic surfaces;
- 1 or more Major Carnival/s team number and events reduced due to inclement weather;
- 1 or more Major Carnival/s team number and events reduced due to unplayable surface conditions (too damp);
- Playing Surface/s vandalised; and
- Playing surface of 2 greens impacted by disease.

Option 4 – Installing two (2) synthetic bowling surfaces (Risk Level - Medium to Low)

Risks to the Club are:

- Obtaining Funding;
- Playing Surface/s Vandalised;
- Major Carnival numbers reduced to maximum 28 teams;
- Financial accrual for surface replacement; and
- Loss of playing members who will not play on synthetic surfaces.

7 Total Estimated Costs

The table below represents the estimated costs based on the most cost-effective project outcome. This does not include for any "In- Kind" labour or materials that may become available prior to the final decisions being made by the DB&RC Executive and Members. All costs and quotes will need to be validated prior to any acceptances by the DB&RC.

Table 1.11

The replacement of two (2) of the existing grass greens and the installation of two (2) x seven (7) rink Ultra Plus Gold synthetic playing surfaces	**$505,569.00**
The supply and installation of 815 m2 Paving, including removing existing Grass and providing suitable fill, levelling and compacting to receive new pavers	**$64,940**
The supply of retractable shade structures similar to the Shadeway 3000	**$47,068.00**
Total Project Estimated cost (excluding any "In-Kind" Labour)	**$617,577.00**

8 Funding Options

It is an obvious conclusion that funding by sources external to the club's finance would need to be sourced, scoped, drafted and ultimately obtained. Grant funding through various sources is considered an obvious way to partially offset the overall cost. The executive and appointed project team would need to very carefully look at options that may be available to meet the club's objectives.

Mr. Ian Payne as part of this feasibility study approached the Shire of Irwin and spoke with Communities Officer, Mrs. Shannan Taylor on the morning of the 9 Aug 2019. Those discussions, albeit brief involved essentially seeking an opportunity that should the feasibility study be gained in the "GO" would the Shire be able to assist in sourcing and supporting the DR&BC grant applications.

Mrs. Taylor made it very clear that if and when the opportunity should present itself that she (on behalf of the Shire) would only provide assistance if the request was placed formally, through correct communication channels and came with defined project plans, costs, time lines, business plans and projected outcomes.

The capacity for the DR&BC to prepare, scope, undertake and fulfil it financial commitment to the replacement of two (2) of the three (3) Tifdwarf greens with two (2) synthetic greens is reliant on its ability to successfully borrow that portion of monies that is neither covered by grant resourcing, Shire of Irwin Funding (in kind) or its own cash reserves. Those monies would need to be secured from a financial institution such as its current associated bank. Interest on that loaned dollar/s amount would need to be foreseen over the loan period and costed into the overall budgeted project. It would however be prudent to mention that interest rates on

borrowed monies are approaching an all-time low within the Australian economy. It may have been possible for the feasibility project team to approach the DR&BC current bank to discuss lending options and terms of repayment but obviously a number of standard checks and balances would need to be guaranteed and completed before that task would be a fruitful option. It would be a recommendation of this study that the current executive committee be tasked to assess that option fully should this feasibility study be affirmed as a "GO" project.

The final options that should be considered is to:

a. Levy all full and affiliated members a green replacement fee during their payment of Annual club fees; and/or

b. Seek significant "In-Kind" donations from existing club members for a portion of the financial costs that agreement could be reached for repayment over a number of years.

Links below are some of the grant funding bodies available to the DB&RC.

https://www.dsr.wa.gov.au/funding/facilities-(csrff)

https://www.sportaus.gov.au/grants_and_funding/community_sport_infrastructure_grant_program

https://www.bulletpoint.com.au/sportaus-community-sport-infrastructure/

https://www.irwin.wa.gov.au/Profiles/irwin/Assets/ClientData/Document-Centre/IPR/FINAL_-_Irwin_Strategic_Community_Plan_2017-2027__v1_2_.pdf

https://www.dsr.wa.gov.au/funding/regional/royalties-for-regions

9 Feasibility Study Outcome Statement

This feasibility study and report has identified a quantifiable cost saving can be achieved by the DB&RC if they replace two (2) of the three existing natural grass bowling greens with the high-quality "Ultra Plus Gold" synthetic surface, therefore making this feasibility outcome "Viable".

Appendix 1 – References

No.	Reference Document Name
A	Detailed Volunteer hours worked on the Bowling Greens and Surrounds
B	Quote from Evergreen Synthetic Grass for 1 x Ultra Plus 37.8 x 37.8 synthetic bowling green
C	Quote from Evergreen Synthetic Grass for 1 x Ultra Plus Gold 37.8 x 37.8 synthetic bowling green
D	Email from Evergreen Synthetic Grass outlining proposed savings for the installation of 2 x Ultra Plus Gold 37.8 x 37.8 synthetic bowling greens carried out at the same time.
E	Quote from Evergreen Synthetic Grass for the supply and installation of 815m2 paving
F	Costings from Shadeex Industries for supply only of Shadeway 3000 retractable Shade System for 7 rinks
G	Costings from AWP Group for supply only of “A-Shade” fixed structure system per 7 rinks

Appendix 2 – Glossary

Acronym	Name in Full
DB&RC	Denison Bowling and Recreation Club Incorporated
AGM	Annual General Meeting
MEEDAC	Midwest Employment and Economic Development ((MEEDAC) Incorporated
TIFDWARF	A variety of couch grass
BBL	Batavia Bowling League

ATTACHMENT: CEO01

Register of Delegations Review – Council to CEO

Attachment 1
Register of Delegations – Council to CEO – June 2020

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

Shire of Irwin

Register of Delegations - Council to CEO

June 2020 Rev1

Document Control

Revision No.	Date Reviewed	Adopted by Council - Date	Adopted by Council – Minute Ref
		27 May 2008	CEO.356
		28 April 2009	CEO.414
		27 April 2010	CEO.446
		28 June 2011	CEO.462
		26 June 2012	CEO.476
		25 June 2013	130613
		27 May 2014	130514
		23 June 2015	090615
		28 June 2016	110616
		27 June 2017	130617
		26 June 2018	070618
Rev0		28 May 2019	050519
Rev0.1	26/07/2019		
Rev0.2	27/08/2019		
Rev0.3	10/12/2019		
Rev0.4	02/06/2020		
Rev1	10/06/2020		

Amendments

Details of amendments	Reviewed/ Amended Date	Reference
Review of Delegations Register – Council to CEO	May 2019	NCR198741
Rev0.1 updated with adopted delegations; Include new Bush Fire delegations, revise CEO02 Firebreaks, remove CEO19 – Powers under the Bush Fire Act	26/07/2019	NCR198891
Rev0.2 updated with adopted delegations; Updated CEO01 Tenders for Goods and Services Updated CEO03 Payments from Municipal or Trust Funds New CEO35 Expression of Interest Goods and Services New CEO36 Application of Regional Price Preference Policy	27/08/2019	NCR198997
Rev0.3 updated with adopted delegation: CEO37 Appoint Authorised Persons.	10/12/2019	INT19/730BF67E
Rev0.4 Amended CEO01 Tenders for Goods and Services amended for a declared State of Emergency	26/05/2020	INT20/107E8E8A

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CEO4 – Strata Title Approvals

OBJECTIVE

To expedite the issue of Titles.

DELEGATION

The Chief Executive Officer is authorised to approve strata applications for strata titles, and to sign the strata title certificates.

AUTHORITY

Strata Titles Act:

s.25 - Certificate of Commission

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No amendments*
Last reviewed 28/05/19	*No amendments*

CEO5 – Temporary Road Closure

OBJECTIVE

To minimise damage to roads.

DELEGATION

The Chief Executive Officer is delegated authority;

a) To temporarily close a road or thoroughfare to vehicles;
   i) In cases of emergency;
   ii) Where, in the opinion of the CEO that, due to adverse weather conditions it is likely that a thoroughfare could be damaged by the passage of traffic of a particular class, or by the passage of traffic generally;
   iii) For the conduct of an event, in accordance with the Road Traffic (Events on Roads) Regulations 1991; and
   iv) Where the local government is undertaking repair and maintenance works to a thoroughfare,

   Subject to having regard for the requirements of sections 3.50 and 3.50A of the Local Government Act 1995 and for clauses 4, 5 and 6 of the Local Government (Functions and General) Regulations 1996.

b) To revoke an order to close a road or thoroughfare subject to the provisions of section 3.50(6) of the Local Government Act 1995.

AUTHORITY

***Local Government Act 1995*:**

s.3.50 Closing certain thoroughfares to vehicles

s.3.50A Partial closure of thoroughfare for repairs or maintenance

CEO DELEGATION TO OTHER STAFF

ON1 Temporary Road Closure

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No amendments*
Last reviewed 28/05/19	*No amendments*

CEO6 – Home Occupation Renewals

OBJECTIVE

To expedite the issue of Home Occupation Renewals.

DELEGATION

The Chief Executive Officer is delegated authority to approve Home Occupation Renewals, at an existing address, where no complaints have been raised against the operation of such during the preceding twelve (12) month period.

AUTHORITY

Shire of Irwin Local Planning Scheme 5 c11.3.1

> The local government may delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Scheme, other than this power of delegation.

CEO DELEGATION TO OTHER STAFF

ON2 Home Occupation Renewals

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No amendments*
Last reviewed 28/05/19	*No amendments*

CEO7 – Subdivision Clearance Approvals

OBJECTIVE

To expedite the issue of Subdivision Clearance Approvals to enable applicants to finalise their land subdivision.

DELEGATION

The Chief Executive Officer is delegated authority to issue Subdivision Clearance Approvals where all conditions of the Subdivision Approval have been completed in compliance with the Local Planning Scheme, Council Policy and Local Laws.

AUTHORITY

Shire of Irwin Local Planning Scheme 5 c11.3.1

> The local government may delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Scheme, other than this power of delegation.

CEO DELEGATION TO OTHER STAFF

ON3 Subdivision Clearance Approvals

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No amendments*
Last reviewed 28/05/19	*No amendments*

CEO8 – Approval / Refusal of Development Application

OBJECTIVE

To streamline the procedure for processing Development Applications.

DELEGATION

In the case of development applications involving use which is classified as "P" or "D" use in the Local Planning Scheme text, the Chief Executive Officer has delegated authority in accordance with Clause 11.3 of Local Planning Scheme No 5 to approve such applications subject to relevant conditions if necessary, providing they are not considered contentious.

In the case of development applications involving a use which is classified as "A" use in the Scheme text, the Chief Executive Officer has delegated authority to approve each application subject to the application being advertised in accordance with the Scheme, no substantive objections being received and where it is not considered contentious in doing so.

The Chief Executive Officer has delegated authority to refuse development applications in cases where such applications do not comply with the provisions of the Scheme and could not comply without significantly altering the proposal.

The Chief Executive Officer has delegated authority to consider and determine applications for patios, pergolas, verandas, car ports, shade structures and/or other minor additions in all zones provided that, where appropriate, advertising/consultation with likely affected adjoining landowners has been undertaken and submissions adequately addressed.

All approvals and refusals processed shall be submitted to Council for information.

AUTHORITY

Shire of Irwin Local Planning Scheme 5, s11.3

> The local government may delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Scheme, other than this power of delegation.

CEO DELEGATION TO OTHER STAFF

ON4 Approval / Refusal of Development Applications

ON8 Approval of Development Applications for Single Houses and Outbuildings

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No amendments*
Last reviewed 28/05/19	*Amended to better reflect the current development application process under Local Planning Scheme No 5.*

CEO9 – Power of Entry in an Emergency

OBJECTIVE

To provide authority for the CEO to deal with emergency situations.

DELEGATION

That Council delegates to the Chief Executive Officer its authority and power to use reasonable force to enter any land, premises, or thing immediately and without notice and to perform any of the Council's functions as they consider to be appropriate to deal with any determined emergency.

AUTHORITY

***Local Government Act 1995*:**

s.3.34 Entry in an emergency

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No amendments*
Last reviewed 28/05/19	*No amendments*

CEO11 – Subdivision Referrals from WAPC

OBJECTIVE

To provide authority for the CEO to deal with basic subdivision referrals from the WA Planning Commission.

DELEGATION

That Council delegates authority to the CEO to respond to applications for subdivision/amalgamation/strata title referred by the Western Australian Planning Commission which are for five lots or less and satisfy the following:

1. **The application is in accordance with the provisions of the Local Planning Scheme.**
2. **Where the application is subject to a Structure Plan or Overall Development Plan endorsed by Council, is generally in accordance with that plan.**
3. **The application will not have adverse impacts on adjoining landowners and is in accordance with the orderly and proper planning of the area.**
4. **The application is for an amended proposal where the previous conditions still apply.**
5. **Any proposed conditions of approval are of a standard nature and are not considered contentious.**

Any application for subdivision/amalgamation/strata title which is not recommended to be supported, shall be reported to Council.

AUTHORITY

Shire of Irwin Local Planning Scheme 5, s11.3

> The local government may delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Scheme, other than this power of delegation.

CEO DELEGATION TO OTHER STAFF

ON5 Subdivision Referrals from WAPC

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No Amendments*
Last reviewed 28/05/19	*Amendment: increased number of lots from three to five.*

CEO12 – Authority to Invest

OBJECTIVE

To maximise the return on the investment of Council funds.

DELEGATION

That Council delegates authority to invest Council funds, in accordance with policy *Management of Investments*, on behalf of the Council.

AUTHORITY

***Local Government Act 1995*:**

s.6.14 Power to invest

***Local Government (Financial Management) Regulations 1996*:**

r.19 Investments, control procedures for

SUPPORTING DOCUMENTS

F4 Management of Investments Policy

CEO DELEGATION TO OTHER STAFF

ON7 Authority to Invest

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No Amendments*
Last reviewed 28/05/19	*No Amendments*

CEO13 – Writing Off Minor Outstanding Amounts

OBJECTIVE

To provide authority to the Chief Executive Officer to write off minor amounts in the course of ordinary business.

DELEGATION

That Council delegates authority to the Chief Executive Officer to write off outstanding amounts up to the value of $300.

AUTHORITY

Local Government Act 1995 s5.42

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No Amendments*
Last reviewed 28/05/19	*No Amendments*

CEO14 – Authority to Appoint an Acting Chief Executive Officer

OBJECTIVE

To delegate authority to the Chief Executive Officer to be able to make appointments to the position of Acting Chief Executive Officer during periods of absence not exceeding thirty-five (35) days.

DELEGATION

That Council delegates authority to the Chief Executive Officer the power to make appointments to the position of Acting Chief Executive Officer based on:

a) **The Shire employee that is designated a 'Senior Employee' by the Local Government Act 1995; and**
b) **Appointments being for no longer than thirty-five (35) days, with all other appointments to the position of Acting Chief Executive Officer referred to the Council for determination.**

AUTHORITY

Local Government Act 1995

s5.36, 5.37, 5.39, 5.42 and 5.43

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*Removed reference to 'Director'*
Last reviewed 28/05/19	*No Amendments*

CEO15 – Appointment of Authorised Persons

OBJECTIVE

To delegate Council's authority and power to the Chief Executive Officer to appoint authorised persons.

DELEGATION

That Council delegates any of its powers or the discharge of any of its duties under the Local Government Act 1995 and any other relevant Acts or Regulations that can legally be delegated to the Chief Executive Officer, subject to a Schedule of Authorised Persons being submitted to Council for annual review.

AUTHORITY

Local Government Act 1995 and related Regulations
5.42. Delegation of some powers and duties to CEO

Building Act 2011 and Building Regulations 2012
96. Authorised persons

Bushfires Act 1954
59. Prosecution of offences

Cat Act 2011 and Cat Regulations 2012
48. Authorised persons

Caravan Park and Camping Grounds Act 1995
17. Appointment of authorised person

Control of Vehicles (Off-road Areas) Act 1978
38. Authorised officers, who are, functions of etc.

Dog Act 1976 and Dog Regulations 2013
10AA. Delegation of local government powers and duties

Food Act 2008 and Food Regulations 2009
122. Appointment of authorised officers

Fines Penalties and Infringement Notices and Enforcement Act 1994
13. Approved prosecuting authorities and officers

Freedom of Information Act 1992 and Freedom of Information Regulations 1993

Public Health Act 2016
16. Powers of local government

Liquor Control Act 1988
39. Certificate of local government as to whether premises comply with laws

SUPPORTING DOCUMENTS

Schedule of Authorised Persons

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*Updated version to Public Health Act 2016*
Last reviewed 28/05/19	*No amendments*

CEO16 – Administration of Local Laws

OBJECTIVE

To delegate Council's authority and power to the Chief Executive Officer to administer its Local Laws, subject to regard being taken of sections 9.1(1) and 9.4 of the Local Government Act 1995.

DELEGATION

That Council delegates its powers to the Chief Executive Officer of the Shire of Irwin to administer its Local Laws, subject to regard being taken of sections 9.1(1) and 9.4 of the Local Government Act 1995.

AUTHORITY

Local Government Act 1995

3.18. Performing executive functions

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No amendments*
Last reviewed 28/05/19	*No amendments*

CEO17 – Powers Under the Dog Act

OBJECTIVE

To delegate any of council's powers and any of its duties under any provision of the Dog Act 1976 and Dog Regulations 2013.

DELEGATION

That Council resolves to delegate any of Council's powers or the discharge of any of its duties under any provision of the Dog Act 1976 and Dog Regulations 2013 to the Chief Executive Officer of the Shire of Irwin, including the appointment of authorised persons for the purposes of this Act.

AUTHORITY

Dog Act 1976

10AA. Delegation of local government powers and duties

SUPPORTING DOCUMENTS

Schedule of Authorised Persons

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No amendments*
Last reviewed 28/05/19	*No amendments*

CEO18 – Powers Under the Cat Act

OBJECTIVE

To delegate any of council's powers and any of its duties under any provision of the Cat Act 2011 and Cat Regulations 2012.

DELEGATION

That Council resolves to delegate any of Council's powers or the discharge of any of its duties under any provision of the Cat Act 2011 and Cat Regulations 2012 to the Chief Executive Officer of the Shire of Irwin, including the appointment of authorised persons for the purposes of this Act.

AUTHORITY

Cat Act 2011

s44 Delegation by local government

SUPPORTING DOCUMENTS

Schedule of Authorised Persons

Date of Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*No amendments*
Last reviewed 28/05/19	*No amendments*

STAFF1 – Powers and Duties (Health Act 2016)

OBJECTIVE

To authorise the Manager Regulatory Services and Environmental Health Officer to implement provisions of the Public Health Act 2016.

DELEGATION

That Council delegates its authority and powers to the Manager Regulatory Services and Environmental Health Officer the capacity to be its deputy, and in the capacity to exercise and discharge all or any of the powers and functions of the local government.

AUTHORITY

Public Health Act 2016

*Please note that s.21 of the Public Health Act 2016 provides that powers may only be delegated to the CEO **OR** an Authorised Officer designated under s.24.*

Date of Amendment/Adoption – 28 June 2016	*Minute No 110616*
Reviewed 26/06/18	*Updated version to 'Public Health Act 2016'*
Last reviewed 28/05/19	*Added note under Authority.*

1 Local Government Act 1995 Delegations

Delegation

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

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

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

	emergency purchasing under the definition of *Emergency* or a declared State of Emergency. ***Actions under this Delegation are required to comply with any related local laws and/or policies.***

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

Date of Adoption:	26/05/2020	**Adoption Ref:**	Minute 070520
Date of Review:	20/05/2020		
Responsible Directorate:	Chief Executive Officer		
Legislation:	Local Government Act 1995 Local Government (Functions and General) Regulations 1996 Recordkeeping Local Government Act 1995 – Section 5.46(3) Local Government (Administration) Regulations 1996 r.19		
Related Local Laws, Policies and/or Procedure:	Council Policy - CP20 Purchasing – Amended for State of Emergency		

Delegation

CEO03 – Payments from the Municipal or Trust Funds

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Local Government Act 1995:* s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	*Local Government Act 1995:* *Local Government (Financial Management) Regulations1996*: r.12(1)(a) Payments from municipal fund or trust fund, restrictions on making
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to make payments from the municipal or trust funds [r.12(1)(a)].
Council Conditions on this Delegation:	a. Authority to make payments is subject to Council approved budget. b. or the payments have been authorised by a resolution of Council in advance, or authorised in advance by the Shire President in an emergency. c. A list of payments is presented to Council in accordance with Financial Management Regulations 13. d. All payments are signed by two authorised signatories. e. This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	*Local Government Act 1995:* s.5.44 CEO may delegate some powers and duties to other employees
Sub-Delegate/s: *Appointed by CEO*	EMP01 – Payments from the Municipal or Trust Funds

Date of Adoption:	27/08/2019	**Adoption Ref:**	Minute 060819
Date of Review:	27/08/2019		
Responsible Directorate:	Chief Executive Officer		
Legislation:	Local Government Act 1995 – Section 5.46(3) Local Government (Administration) Regulations 1996 r.19 Local Government (Financial Management) Regulations1996:		
Related Local Laws, Policies and/or Procedure:	Council Policy – CP20 Purchasing		

Delegation

CEO20 – Trust Fund

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Local Government Act 1995:* s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	*Local Government Act 1995:* Section 6.9(4) Trust fund
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	(4) Where money has been held in the trust fund for 10 years it may be transferred by the local government to the municipal fund but the local government is required to repay the money, together with any interest earned from its investment, from that fund to a person claiming and establishing a right to the repayment.
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	*Local Government Act 1995:* s.5.44 CEO may delegate some powers and duties to other employees
Sub-Delegate/s: *Appointed by CEO*	Refer to Register of Delegation – CEO to Employees

Date of Adoption:	28/05/2019	**Adoption Ref:**	Minute 050519
Date of Review:	28/05/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995		
Related Local Laws, Policies and/or Procedure:	Local Government (Administration) Regulations 1996 – regulation 19		

Delegation

CEO35 – Expression of Interest Goods and Services

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Local Government Act 1995:* s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	*Local Government Act 1995*: s.3.57 Tenders for providing goods or services *Local Government (Functions and General) Regulations 1996:* r.21 Limiting who can tender, procedure for r.23 Rejecting and accepting expressions of interest to be acceptable tenderer
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to determine when to seek Expressions of Interest and to invite Expressions of Interest for the supply of goods or services [F&G r.21]. 2. Authority to consider Expressions of Interest which have not been rejected and determine those which are capable of satisfactorily providing the goods or services, for listing as acceptable tenderers [F&G r.23].
Council Conditions on this Delegation:	a. This delegation may only be exercised in accordance with policies or strategies formally adopted by Council. b. Compliance with Delegation CEO36 - Tender for Goods and Services

Express Power to Sub-Delegate:	*Local Government Act 1995:* s.5.44 CEO may delegate some powers and duties to other employees
Sub-Delegate/s: *Appointed by CEO*	Refer to Register of Delegation - CEO to Employees

Date of Adoption:	27/08/2019	**Adoption Ref:**	Minute 060819
Date of Review:	27/08/2019		
Responsible Directorate:	Chief Executive Officer		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 r.19 Local Government (Functions and General) Regulations 1996		
Related Local Laws, Policies and/or Procedure:	Council Policy - CP20 Purchasing		

Delegation

CEO36 – Application of Regional Price Preference Policy

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Local Government Act 1995:* s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	*Local Government (Functions and General) Regulations 1996:* r.24G Adopted regional price preference policy, effect of
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to decide when not to apply the regional price preference policy to a particular future tender [F&G r.24G].
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	*Local Government Act 1995:* s.5.44 CEO may delegate some powers and duties to other employees
Sub-Delegate/s: *Appointed by CEO*	Refer to Register of Delegation - CEO to Employees

Date of Adoption:	27/08/2019	**Adoption Ref:**	Minute 060819
Date of Review:	27/08/2019		
Responsible Directorate:	Chief Executive Officer		
Legislation:	Local Government Act 1995 – Section 5.46(3) Local Government (Administration) Regulations 1996 r.19 Local Government (Functions and General) Regulations 1996		
Related Local Laws, Policies and/or Procedure:	Council Policy - CP01 Localised Purchasing (Regional Price Preference) Council Policy - CP20 Purchasing		

Delegation

CEO37 – Appoint Authorised Persons

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Local Government Act 1995:* s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	*Local Government Act 1995*: s.3.24 Authorising persons under this subdivision [Part 3, Division 3, Subdivision 2 – Certain provisions about land] s.9.10 Appointment of authorised persons
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to appoint persons or classes of persons as authorised persons for the purpose of fulfilling prescribed functions within the *Local Government Act 1995* and its subsidiary legislation, including Local Government Act Regulations, the *Local Government (Miscellaneous Provisions) Act 1960* and Local Laws made under the Local Government Act. [s.3.24 and s.9.10]. 2. Authority to appoint authorised person for the purposes of the *Graffiti Vandalism Act 2016*, which prescribes Part 9 of the *Local Government Act 1995* as the enabling power [s.15 of the *Graffiti Vandalism Act 2016*].
Council Conditions on this Delegation:	a. A Register of Authorised Persons is to be maintained as a Local Government Record. b. Only persons who are appropriately qualified and trained may be appointed as authorised persons. c. This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

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

Date of Adoption:	10/12/2019	**Adoption Ref:**	Minute 041219
Date of Review:	10/12/2019		
Responsible Directorate:	Chief Executive Officer		
Legislation:	*Local Government Act 1995* *Graffiti Vandalism Act 2016*		
Related Local Laws, Policies and/or Procedure:	Schedule of Authorised Persons Management Policy - MP02 Purchasing Order Authorisation		

2 Bush Fires Act 1954 Delegations

Delegation

CEO02 Firebreaks

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.33 Local government may require occupier of land to plough or clear fire-breaks
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to give written notice to an owner or occupier of land or all owners or occupiers of land within the District, requiring, to the satisfaction of the Shire of Irwin: a. clearing of firebreaks as determined necessary and specified in the notice; and b. act in respect to anything which is on the land and is or is likely to be conducive to the outbreak of a bush fire or the spread or extension of a bush fire; and c. as a separate or coordinated action with any other person carry out similar actions [s.33(1)]. 2. Authority to direct a Bush Fire Control Officer or any other employee to enter onto the land of an owner or occupier to carry out the requisitions of the notice which have not been complied with [s.33(4)]. a. Authority to recover any costs and expenses incurred in doing the acts, matters or things required to carry out the requisitions of the notice [s.33(5)(6)].
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50		
Related Local Laws, Policies and/or Procedure:	Council Policy - CP02 Fire Management		

Delegation

CEO23 Make Request to FES Commissioner – Control of Fire

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.13(4) Duties and powers of bush fire liaison officers
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to request on behalf of the Shire of Irwin that the FES Commissioner authorise the Bush Fire Liaison Officer or another person to take control of fire operations [s.13(4)].
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50		
Related Local Laws, Policies and/or Procedure:	Fire Management Policy		

Delegation

CEO24 Prohibited Burning Times - Vary

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.17(7) Prohibited burning times may be declared by Minister.
Delegate:	**President and Chief Bush Fire Control Officer (jointly)**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority, where seasonal conditions warrant it, to determine a variation of the prohibited burning times, after consultation with an authorised CALM Act officer if forest land is situated in the district [s.17(7)].
Council Conditions on this Delegation:	a. Decisions under s.17(7) must be undertake jointly by both the President and the Chief Bush Fire Control Officer and must comply with the procedural requirements of s.17(7B) and (8). b. This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50		
Related Local Laws, Policies and/or Procedure:	Fire Management Policy		

Delegation

CEO25 Prohibited Burning Times – Control Activities

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.27(1)-(5), (2) and (3) Prohibition on use of tractors or engines except under certain conditions s.28(4) and (5) Occupier of land to extinguish bush fire occurring on own land *Bush Fire Regulations 1954:* r.15 Permit to burn (Act s.18), form of and applying for after refusal etc. r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to determine permits to burn during prohibited burning times that have previously been refused by a Bush Fire Control Officer [r.15]. 2. Authority to declare that the use of any harvesting machinery on any land under crop during the whole or any part of any Sunday or public holiday in the whole or a specified part of the District during Restricted Burning Times is prohibited, unless written consent of a Bush Fire Control Officer is obtained [r.38C]. 3. Authority to determine, during a restricted or prohibited burning time, if a firebreak around a landing ground for an aeroplane has been satisfactorily prepared [r.39B(2)]. 4. Authority to issue directions, during a restricted or prohibited burning time, to a Bush Fire Control Officer, regarding matters necessary for the prevention of fire on land used as a landing ground for an aeroplane [r.39B(3)]. 5. Authority to prohibit the use of tractors, engines or self-propelled harvester, during a Prohibited Burning Time, and to give permission for use of same during the Restricted Burning Time subject to compliance with requirements specified in a notice [s.27(1)-(5)]. 6. Authority to recover the cost of measures taken by the Shire of Irwin or Bush Fire Liaison or Control Officer, to extinguish a fire burning during restricted and prohibited burning times, where the occupier of the land has failed to comply with requirements under s.28(1) to take all possible measures to extinguish a fire on the land they occupy [s.28(4)], including authority to recover expenses in any court of competent jurisdiction [s.28(5)].
Council Conditions on this Delegation:	a. This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s:	

Appointed by CEO	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50		
Related Local Laws, Policies and/or Procedure:	Fire Management Policy		

Delegation

CEO26 Restricted Burning Times – Vary and Control Activities

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.18(5), (11) Restricted burning times may be declared by FES Commissioner s.22(6) and (7) Burning on exempt land and land adjoining exempt land s.27(2) and (3) Prohibition on use of tractors or engines except under certain conditions s.28(4) and (5) Occupier of land to extinguish bush fire occurring on own land *Bush Fire Regulations 1954:* r.15 Permit to burn (Act s.18), form of and applying for after refusal etc. r.15C Local Government may prohibit burning on certain days r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority, where seasonal conditions warrant it and after consultation with an authorised CALM Act officer if forest land is situated in its district, to determine to vary the restricted burning times in respect of that year [s.18(5)]. a. Authority to determine to prohibit burning on Sundays or specified days that are public holidays in the District [r.15C]. 2. Authority, Where a person starts a fire on land, if the fire escapes from the land or if the fire is in the opinion of the Bush Fire Control Officer or an officer of the Bush Fire Brigade, to determine to recoup bush fire brigade expenses arising from preventing extension of or extinguishing an out of control permitted burn [s.18(11)]. 3. Authority to determine permits to burn during restricted times that have previously been refused by a Bush Fire Control Officer [r.15]. 4. Authority to arrange with the occupier of exempt land, the occupier of land adjoining it and the Bush Fire Brigade to cooperate in burning fire-breaks. The local government shall notify the occupier of the adjoining land of the date the burning is to take place and require him to provide by that date ploughed or cleared fire-breaks parallel to the common boundary [s.22(6) and (7)]. 5. Authority to declare that the use of any harvesting machinery on any land under crop during the whole or any part of any Sunday or public holiday in the whole or a specified part of the District during Restricted Burning Times is prohibited, unless written consent of a Bush Fire Control Officer is obtained [r.38C]. 6. Authority to determine, during a Restricted Burning Time or Prohibited Burning Time, if a firebreak around a landing ground for an aeroplane has been satisfactorily prepared [r.39B].

	7. Authority to issue directions, during a Restricted Burning Time, to a Bush Fire Control Officer, regarding matters necessary for the prevention of fire on land used as a landing ground for an aeroplane [r.39B(3)]. 8. Authority to prohibit the operation in its district of any tractor or self-propelled harvester other than a tractor or self-propelled harvester that is equipped with a fire extinguisher., during a Restricted Burning Times, and to give permission for use of same during the Restricted Burning Time subject to compliance with requirements specified in a notice [s.27(2) and (3)]. 9. Authority to recover the cost of measures taken by the Shire of Irwin or the Bush Fire Control Officer, to extinguish a fire burning during Restricted Burning Times, where the occupier of the land has failed to comply with requirements under s.28(1) to take all possible measures to extinguish a fire on the land they occupy [s.28(4)], including authority to recover expenses in any court of competent jurisdiction [s.28(5)].
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50		
Related Local Laws, Policies and/or Procedure:	Fire Management Policy		

Delegation

CEO27 Control of Operations Likely to Create Bush Fire Danger

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.27D Requirements for carriage and deposit of incendiary material *Bush Fires Regulations 1954:* r.39C Welding and cutting apparatus, use of in open air r.39CA Bee smoker devices, use of in restricted or prohibited burning times r.39D Explosives, use of r.39E Fireworks, use of
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to determine directions or requirements for the carriage and deposit of incendiary materials (hot or burning ash, cinders, hot furnace refuse, or any combustible matter that is burning) [s.27D]. *Note: this authority is also prescribed to a Bush Fire Control Officer, a Bush Fire Liaison Officer or an authorised CALM Act officer*. 2. Authority to give directions to a Bush Fire Control Officer regarding matters necessary for the prevention of fire arising from: a. a person operating a bee smoker device during a prescribed period [r.39CA(5)]. b. a person operating welding apparatus, or a power operated abrasive cutting disc [r.39C(3)]. c. a person using explosives [r.39D(2)]. d. a person using fireworks [r.39E(3)
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50		
Related Local Laws, Policies and/or Procedure:			

Delegation

CEO28 Burning Garden Refuse / Open Air Fires

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.24F Burning garden refuse during limited burning times s.24G Minister or local government may further restrict burning of garden refuse s.25 No fire to be lit in open air unless certain precautions taken s.25A Power of Minister to exempt from provisions of section 25 *Bush Fires Regulations 1954:* r.27(3) Permit, issue of
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to give written permission, during prohibited times and restricted times, for an incinerator located within 2m of a building or fence, only where satisfied it is not likely to create a fire hazard [s.24F(2)(b)(ii) and (4)]. 2. Authority to prohibit or impose restrictions on the burning of garden refuse that is otherwise permitted under s.24F [s.24G(2)]: a. Authority to issue directions to an authorised officer as to the manner in which or the conditions under which permits to burn plants or plant refuse shall be issued in the District [r.27(3) and r.33(5)]. b. Authority to prohibit (object to) the issuing of a permit for the burning of a proclaimed plant growing upon any land within the District [r.34]. 3. Authority to provide written approval, during prohibited times and restricted times, for fires to be lit for the purposes of: a. camping or cooking [s.25(1)(a)]. b. conversion of bush into charcoal or for the production of lime, in consultation with a bush fire control officer or authorised CALM Act officer [s.25(1)(b)]. 4. Authority to prohibit the lighting of fires in the open area for the purposes of camping or cooking for such period during the prohibited burning times, as specified in a note published in the Gazette and newspaper circulating in the District and authority to vary such notice [s.25(1a) and (1b)]. 5. Authority to serve written notice on a person to whom an exemption has been given under s.25 for lighting a fire in open air, prohibiting that person from lighting a fire and to determine conditions on the notice [s.25A(5)(6)].
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council**.**

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50		
Related Local Laws, Policies and/or Procedure:			

Delegation

CEO29 Appoint Bush Fire Control Officer/s and Fire Weather Officer

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.38 Local Government may appoint bush fire control officer
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to appoint persons to be Bush Fire Control Officers for the purposes of the Bush Fires Act 1954; and a. Of those Officers, appoint 2 as the Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer; and b. Determine the respective seniority of the other Bush Fire Officers so appointed [s.38(1)]. 2. Authority to issue directions to a Bush Fire Control Officer to burn on or at the margins of a road reserve under the care, control and management of the Shire of Irwin [s.38(5A)] 3. Authority to appoint a Fire Weather Officer, selected from senior Bush Fire Control Officers previously appointed and where more than one Fire Weather Officer is appointed, define a part of the District in which each Fire Weather Officer shall have exclusive right to exercise the powers of s.38(17). [s.38(8) and (9)]. a. Authority to appoint deputy Fire Weather Officer/s as considered necessary and where two or more deputies are appointed, determine seniority [s.38(10)].
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50		
Related Local Laws, Policies and/or Procedure:			

Delegation

CEO30 Control and Extinguishment of Bush Fires

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.46 Bush fire control officer or forest officer may postpone lighting fire
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to prohibit or postpose the lighting of a fire, despite a permit having been issued, where in the opinion of the delegate the lighting of a fire would be or become a source of danger by escaping from the land on which it is proposed to be lit [s.46(1A)]. a. Where it is proposed that the fire will be lit on land within 3kms of the boundary of forest land, and an authorised CALM Act office is not available or has not exercised the power to prohibit or proposed a fire considered to become a source of danger, then the Delegate may make the decision [s.46(1B)].
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50		
Related Local Laws, Policies and/or Procedure:			

Delegation

CEO31 Apply for Declaration as an Approved Area

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.52(1) Approved area may be declared
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to apply to the Minister to have the local government district, or part of the district, declared as an approved area. [s.50(1)] (Note - The declaration of a district, or part thereof, as an approved area, results in a reduction in insurance premium of crops within that area s.53.)
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50		
Related Local Laws, Policies and/or Procedure:			

Delegation

CEO32 Recovery of Expenses Incurred through Contraventions of this Act

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.58 General penalty and recovery of expenses incurred
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to recover expenses incurred as a result of an offence against the Bush Fires Act, being expenses incurred through the fulfilment of a duty or doing anything for which the Act empowered or required the Shire of Irwin or those on behalf of the Shire of Irwin to do [s.58].
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50		
Related Local Laws, Policies and/or Procedure:			

Delegation

CEO33 Prosecution of Offences

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.59 Prosecution of offences s.59A(2) Alternative procedure – infringement notices
Delegate:	**Chief Executive Officer** **Bush Fire Control Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to institute and carry on proceedings against a person for an offence alleged to be committed against this Act [s.59]. 2. Authority to serve an infringement notice for an offence against this Act [s.59A(2)].
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50 Compliance links *Bush Fires Act 1954:* s.65 Proof of certain matters s.66 Proof of ownership or occupancy		
Related Local Laws, Policies and/or Procedure:			

Delegation

CEO34 Withdrawal of Infringement Notices

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Bush Fires Act 1954:* s.48 Delegation by local government
Express Power or Duty Delegated:	*Bush Fires Act 1954:* s.59A(5) Alternative procedure – infringement notices
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to withdraw an infringement notice for an offence against this Act [s.59A(5)].
Council Conditions on this Delegation:	This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Sub-delegation is prohibited by s.48(3)
Sub-Delegate/s: *Appointed by CEO*	

Date of Adoption:	23/07/2019	**Adoption Ref:**	Minute 090719
Date of Review:	23/07/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 50 Compliance links *Bush Fires Act 1954:* s.65 Proof of certain matters s.66 Proof of ownership or occupancy		
Related Local Laws, Policies and/or Procedure:			

3 Food Act 2008 Delegations

Delegation

CEO21 – Food Business Registrations

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Food Act 2008:* s.118Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Express Power or Duty Delegated:	*Food Act 2008*: s.110(1) and (5) Registration of food business s.112 Variation of conditions or cancellation of registration of food businesses
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to consider applications and determine registration of a food business and grant the application with or without conditions or refuse the registration [s.110(1) and (5)]. 2. Authority to vary the conditions or cancel the registration of a food business [s.112].
Council Conditions on this Delegation:	a. In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time, including but not limited to: • Food Act 2008 Regulatory Guideline No.1 Introduction of Regulatory Food Safety Auditing in WA • Food Unit Fact Sheet 8 – Guide to Regulatory Guideline No.1 • WA Priority Classification System • Verification of Food Safety Program Guideline b. This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Food Regulations 2009 do not provide for sub-delegation.

Date of Adoption:	28/05/2019	**Adoption Ref:**	Minute 050519
Date of Review:	28/05/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995, Food Act 2008		
Related Local Laws, Policies and/or Procedure:			

Delegation

CEO22 – Appoint Authorised Officers and Designated Officers

Delegator: *Power / Duty assigned in legislation to:*	Local Government
Express Power to Delegate: *Power that enables a delegation to be made*	*Food Act 2008:* s.118Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Express Power or Duty Delegated:	*Food Act 2008*: s.122(1) Appointment of authorised officers s.126(6), (7) and (13) Infringement Officers
Delegate:	**Chief Executive Officer**
Function: *This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.*	1. Authority to appoint a person to be an authorised officer for the purposes of the Food Act 2008 [s.122(2)]. 2. Authority to appoint an Authorised Officer appointed under s.122(2) of this Act or the s.24(1) of the *Public Health Act 2016,* to be a Designated Officer for the purposes of issuing Infringement Notices under the *Food Act 2008* [s.126(13)]. 3. Authority to appoint an Authorised Officer to be a Designated Officer (who is prohibited by s.126(13) from also being a Designated Officer for the purpose of issuing infringements), for the purpose of extending the time for payment of modified penalties [s.126(6)] and determining withdrawal of an infringement notice [s.126(7).
Council Conditions on this Delegation:	a. In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time, including but not limited to: • Appointment of Authorised Officers as Meat Inspectors • Appointment of Authorised Officers • Appointment of Authorised Officers – Designated Officers only • Appointment of Authorised Officers – Appointment of persons to assist with the discharge of duties of an Authorised Officer b. This delegation may only be exercised in accordance with policies or strategies formally adopted by Council.

Express Power to Sub-Delegate:	NIL – Food Regulations 2009 do not provide for sub-delegation.

Date of Adoption:	28/05/2019	**Adoption Ref:**	Minute 050519
Date of Review:	28/05/2019		
Responsible Directorate:	Council		
Legislation:	Local Government Act 1995, Food Act 2008		
Related Local Laws, Policies and/or Procedure:			

4 Delegations from Council Meetings (one-off)

DATE	DELEGATION DETAILS	MINUTE / RECORD #
20/10/2015	Shire President delegates authority to Darren Simmons, CEO to speak on behalf of and represent the views of the Council to the media and other third parties as appropriate – expires 19 October 2017 (in accordance with section 5.42(f) LGA)	NCR153048
25/10/2016	Determination in regards to development application PI02-10/16 Proposed Single Dwelling, Outbuilding (shed), retaining walls and site works (fill), 45 Seahorse Loop	051016
26/02/2019	CEO3 – Amendment to Payment Authorisation Delegation	090219