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Shire of Perenjori  
MINUTES  
Finance Committee Meeting

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Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 13<sup>th</sup> March 2018 commenced at 5.00 pm.

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**18031 PRELIMINARIES****18031.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS**

Cr L Butler declared the meeting open at 5.06 pm.

**18031.2 DISCLAIMER READING****18031.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

Cr L Smith – Presiding Member

Cr J Hirsch

Cr R Spencer

Ali Mills- CEO

Rose Jones – SFO

Apologies;

Cr L Butler

Cr K Pohl

**18031.4 NOTATIONS OF INTEREST**

**Financial Interest – Local Government Act S 5.60a**

**Proximity Interest – Local Government Act S 5.60b**

**Interest Affecting Impartiality – Local Government - Code of Conduct**

**18031.5 APPLICATIONS FOR LEAVE OF ABSENCE****18031.6 CONFIRMATION OF MINUTES**

That the Minutes from the Finance Committee Meeting of the 14<sup>th</sup> February 2018 be confirmed as a true and correct record of that meeting.

**Officer Recommendation – Item 18031.6**

That Council accepts the Minutes from the Finance Committee Meeting of the 14<sup>th</sup> February 2018 as a true and correct record of that Meeting.

**Committee Resolution – Item 18031.6**

**Moved: Cr J Hirsch**

**Seconded: Cr R Spencer**

**That Council accepts the Minutes from the Finance Committee Meeting of the 14<sup>th</sup> February 2018 as a true and correct record of that Meeting with an amendment that Cr Spencer attended as an observer.**

**Carried: 5/0**

**18032 FINANCE & ADMINISTRATION****18032.1 FINANCIAL STATEMENTS – FEBRUARY 2018**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>ADM 0081</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>ROSE JONES – SENIOR FINANCE OFFICER</b>
<b>RESPONSIBLE OFFICER:</b>	<b>ALI MILLS - CEO</b>
<b>REPORT DATE:</b>	<b>13<sup>TH</sup> MARCH 2018</b>
<b>ATTACHMENTS</b>	<b>MONTHLY FINANCIAL REPORT</b>

**Executive Summary**

This item recommends that the Council accepts the Financial Activity Statement for the period ending 28<sup>th</sup> February 2018.

**Background**

Each month officers are required to prepare monthly financial reports, covering prescribed information, and present these to the Council.

**Details**

Presented is the Financial Activity Statement Report for the period ending 28<sup>th</sup> February 2018.

The following statements are presented to Council:

- Monthly Summary Information - Charts
- Statement of Financial Activity (Program of Nature and Type) this provides the budget and actual income and expenditure for operating and non-recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Statement of Capital Acquisitions and Capital Funding
- Net Current (Assets) Funding Position (Note 3). This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
  - Note 1.- Significant Accounting Policies
  - Note 2. - Explanation of Material Variances
  - Note 3. – Net Current Funding Position
  - Note 4. – Cash & Investments
  - Note 5. – Budget Amendments
  - Note 6. – Receivables
  - Note 7. – Cash Back Reserves
  - Note 8. – Capital Disposals
  - Note 9. – Rating Information
  - Note 10. – Information on Borrowings

- Note 11. – Grant and Contributions
- Note 12.- Trust Fund
- Note 13.- Details of Capital Acquisition

**Legal Compliance**

Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996 states –

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail –
  - (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
  - (b) budget estimates to the end of the month to which the statement relates;
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing –
  - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
  - (b) an explanation of each of the material variances referred to in sub regulation (1) (d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown –
  - (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation 34 (2), are to be –
  - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Section 6.8 of the Local Government Act 1995 (Expenditure from municipal fund not included in annual budget) states –

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –

- a. is incurred in a financial year before the adoption of the annual budget by the local government; or
- b. is authorised in advance by resolution; or
- c. is authorised in advance by the mayor or president in an emergency.

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Area 5: Investing in Councils Leadership

Goal: Strengthen the Shire's position as an innovative, independent Local Government providing excellence in all areas of governance, management and leadership.

**Consultation**

Liaison with CEO, SFO, &amp; MIS.

**Comment**

Nil.

**Voting Requirements – Simple Majority****Officers Recommendation – Item 18032.1**

That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 28<sup>th</sup> February 2018.

**Committee Resolution – Item 18032.1****Moved: Cr J Hirsch****Seconded: Cr R Spencer**

**That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 28<sup>th</sup> February 2018.**

**Carried: 5/0**

**18032.2 ACCOUNTS FOR PAYMENT – FEBRUARY 2018**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>1306P</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>LIZ MARKHAM - AO</b>
<b>RESPONSIBLE OFFICER:</b>	<b>ALI MILLS - CEO</b>
<b>REPORT DATE:</b>	<b>13<sup>TH</sup> MARCH 2018</b>
<b>ATTACHMENTS</b>	<b>ACCOUNTS FOR PAYMENT</b>

**Executive Summary**

This item recommends that the Council confirms the payment of accounts for February 2018 as shown on the attached schedule.

**Background**

Council has delegated to the Chief Executive Officer the authority to make payments from the Municipal and Trust funds in accordance with the Local Government (Financial Management) Regulations 1996.

Under Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, where a local government has delegated to the Chief Executive Officer the exercise of its power to make payments from the Municipal fund or the Trust fund, each payment from the Municipal fund or the Trust fund is to be noted on a list compiled for each month showing:

- a) The payee's name;
- b) The amount of the payment
- c) The date of the payment; and
- d) Sufficient information to identify the transaction

That list should then be presented at the next Ordinary Meeting of the Council following the preparation of the list, and recorded in the minutes of the meeting at which it is presented.

**Legal Compliance**

Section 6.10 (d) of the Local Government Act 1995 refers, i.e.-

## 6.10. financial management regulations

Regulations may provide for —

(d) the general management of, and the authorisation of payments out of —

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

Regulation 13(1), (3) & (4) of the Local Government (Financial Management) Regulations 1996 refers, i.e. -

## 13. Lists of Accounts

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

- (a) the payee's name;
- (b) the amount of the payment;
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

(3) A list prepared under subregulation 34 (1) is to be —

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

#### **Policy Implications**

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

#### **Financial Implications**

Ongoing management of Council funds by providing Council with sufficient information to monitor and review payments made.

#### **Strategic Implications**

#### **Area 5: Investing in Councils Leadership**

*Goal: Strengthen the Shire's position as an innovative, independent local Government providing excellence in all areas of governance, management and leadership*

#### **Consultation**

Accountant

#### **Comment**

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

#### **Voting Requirements – Simple Majority**

#### **Officers Recommendation – Item 18032.2**

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 28<sup>th</sup> February 2018 as attached to and forming part of this report.

<b>Municipal Account</b>	
EFT	\$321,525.67
Direct Debits	\$20,432.85
Cheques	\$10,725.25
Corporate MasterCard	\$413.79
Bank Fees	\$
<b>Total</b>	<b>\$353,097.56</b>

Trust Account - Shire	
EFT	\$
Cheques	\$86.70
Bank Fees	\$
<b>Total</b>	<b>\$86.70</b>

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$
Cheques	\$
Bank Fees	\$
<b>Total</b>	<b>\$</b>

*Totalling \$353,184.26 from Municipal and Trust Accounts for the month ending 28<sup>th</sup> February 2018.*

#### Committee Resolution – Item 18032.2

**Moved: Cr J Hirsch**

**Seconded: Cr R Spencer**

**That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending**

**28<sup>th</sup> February 2018 as attached to and forming part of this report.**

**Carried: 5/0**

Municipal Account	
EFT	\$321,525.67
Direct Debits	\$20,432.85
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Corporate MasterCard	\$413.79
Bank Fees	\$

<b>Total</b>	<b>\$353,097.56</b>
<b>Trust Account - Shire</b>	
EFT	\$
Cheques	\$86.70
Bank Fees	\$
<b>Total</b>	<b>\$86.70</b>
<b>Trust Account – Mt Gibson Public Benefit Funds</b>	
EFT	\$
Cheques	\$
Bank Fees	\$
<b>Total</b>	<b>\$</b>
<i>Totalling \$353,184.26 from Municipal and Trust Accounts for the month ending 28<sup>th</sup> February 2018.</i>	

**18033 GENERAL BUSINESS****18033.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN****18033.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN****18033.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION****18033.4 MATTERS BEHIND CLOSED DOORS****18033.5 DATE OF NEXT MEETING / MEETINGS**

The next Finance Committee Meeting is to be held Tuesday 17<sup>th</sup> April 2017 commencing at 5.00 pm.

**CLOSURE**

Cr L Butler declared the meeting closed at 5.46 pm.



**Perenjori**  
Embrace Opportunity

# *Attachments*

*Finance Committee Meeting  
13th March 2018*



**Perenjori**  
Embrace Opportunity

*Attachment*  
*18032.1*

*Financial Statements*  
*February 2018*

*Finance Committee Meeting*  
*13th March 2018*

# SHIRE OF PERENJORI

## MONTHLY FINANCIAL REPORT

For the Period Ended 28 February 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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# Shire of Perenjori

## Compilation Report

For the Period Ended 28 February 2018

### Report Purpose

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

### Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.  
No matters of significance are noted.

### Statement of Financial Activity by reporting program

Is presented on page 7 and shows a surplus as at 28 February 2018 of \$1,329,470.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

### Preparation

Prepared by: Rose Jones

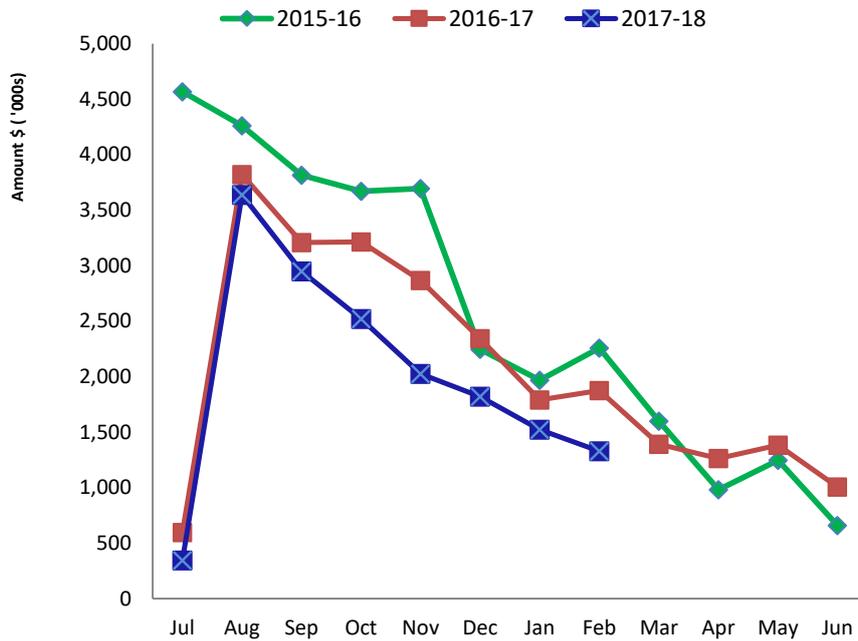
Reviewed by: Alison Mills

Date prepared: 9/03/2018

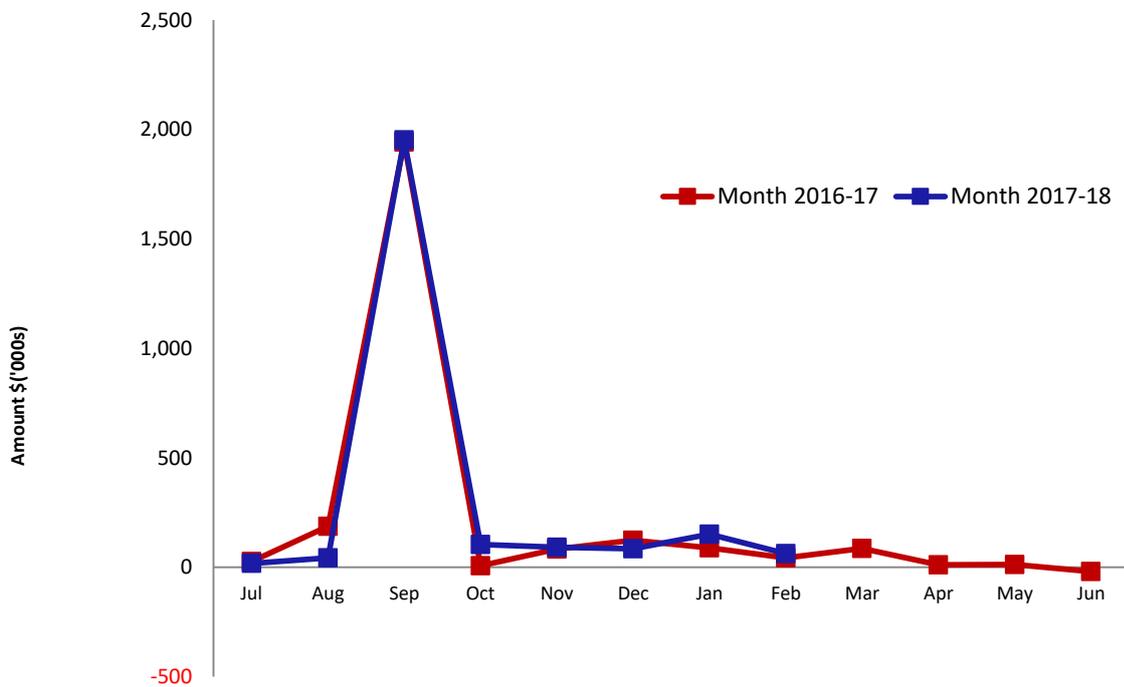
# Shire of Perenjori

Monthly Summary Information  
For the Period Ended 28 February 2018

Liquidity Over the Year (Refer Note 3)



Rates Received (Refer Note 6)



## Comments

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

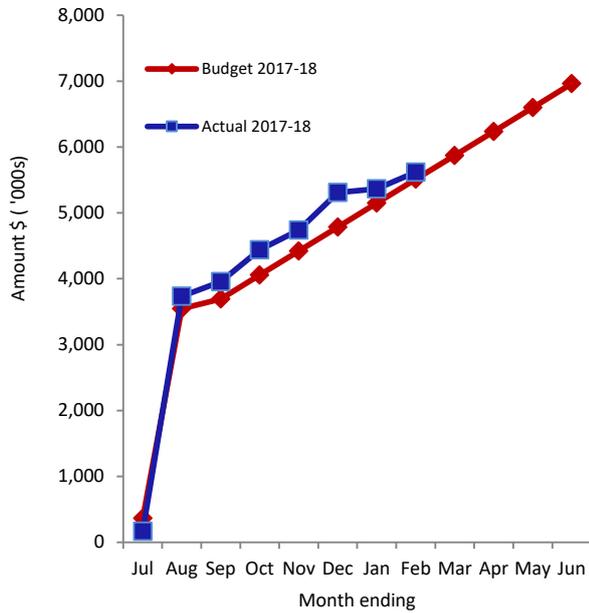
# Shire of Perenjori

## Monthly Summary Information

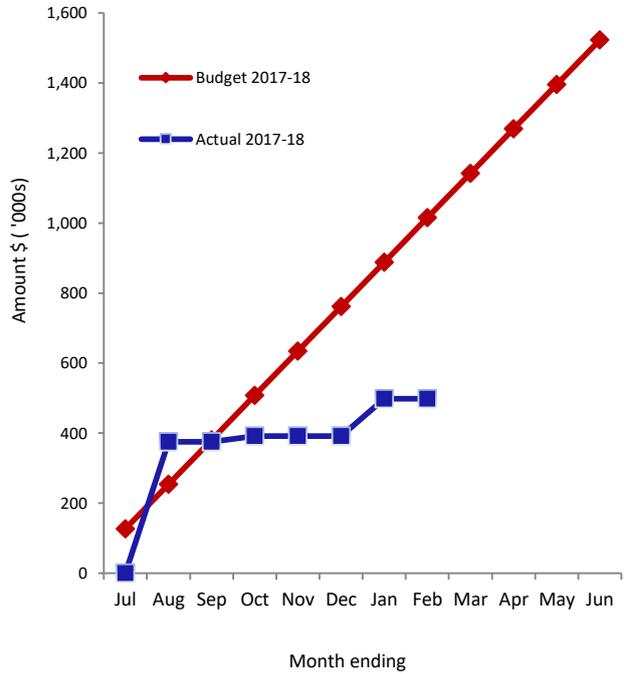
For the Period Ended 28 February 2018

### Revenues

**Budget Operating Revenues -v- Actual (Refer Note 2)**

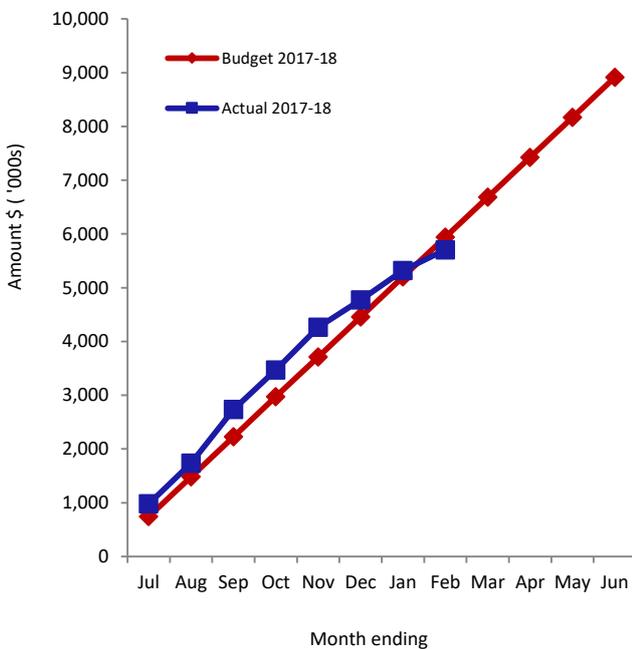


**Budget Capital Revenue -v- Actual (Refer Note 2)**

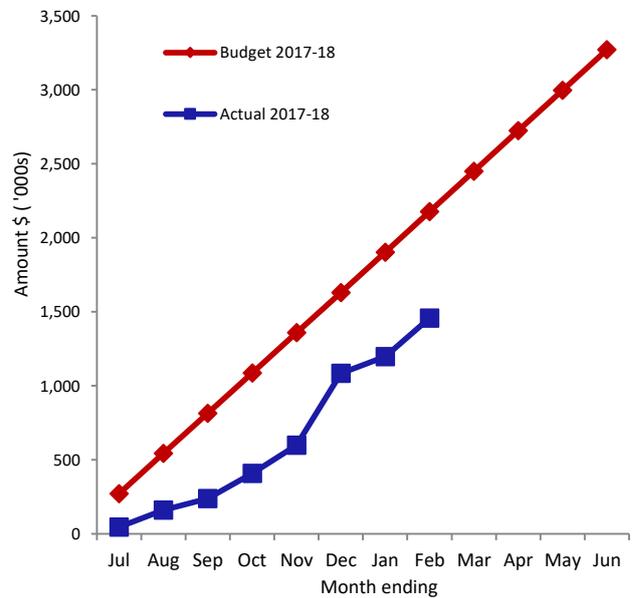


### Expenditure

**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



**Budget Capital Expenses -v- Actual (Refer Note 2)**



### Comments

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

**SHIRE OF PERENJORI**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 28 February 2018**

Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>						
	\$	\$	\$	\$	%	
	74,076	49,368	45,269	(4,099)	(8.30%)	
9	2,612,968	2,610,502	2,595,874	(14,628)	(0.56%)	
	882,637	588,400	671,444	83,044	14.11%	▲
	118,722	70,456	42,582	(27,874)	(39.56%)	▼
	2,600	1,728	1,800	72	4.17%	
	152,000	101,320	94,778	(6,542)	(6.46%)	
	183,000	121,984	126,819	4,835	3.96%	
	58,700	39,120	50,637	11,517	29.44%	▲
	285,700	190,432	302,187	111,755	58.69%	▲
	2,036,349	1,357,552	1,330,444	(27,108)	(2.00%)	
	297,500	198,312	208,690	10,378	5.23%	
	323,000	215,312	148,859	(66,453)	(30.86%)	▼
	<b>7,027,252</b>	<b>5,544,486</b>	<b>5,619,383</b>	<b>74,897</b>		
<b>Operating Expense</b>						
	(382,634)	(254,888)	(161,375)	93,513	36.69%	▼
	(135,074)	(90,000)	(93,124)	(3,124)	(3.47%)	
	(296,018)	(188,592)	(197,009)	(8,417)	(4.46%)	
	(87,457)	(58,216)	(63,671)	(5,455)	(9.37%)	
	(434,096)	(289,320)	(266,729)	22,591	7.81%	
	(219,837)	(146,200)	(131,143)	15,057	10.30%	▼
	(453,866)	(302,464)	(251,703)	50,761	16.78%	▼
	(1,298,154)	(865,080)	(850,411)	14,669	1.70%	
	(4,759,541)	(3,172,864)	(2,900,308)	272,556	8.59%	
	(731,450)	(487,424)	(514,621)	(27,197)	(5.58%)	
	(129,080)	(85,944)	(275,045)	(189,101)	(220.03%)	▲
	<b>(8,927,207)</b>	<b>(5,940,992)</b>	<b>(5,705,139)</b>	<b>235,853</b>		
<b>Funding Balance Adjustments</b>						
	2,561,632	1,707,680	1,763,756	56,076	3.28%	
8	24,653	16,432	0	(16,432)	(100.00%)	▼
	0	0	62	62		
	<b>686,330</b>	<b>1,327,606</b>	<b>1,678,061</b>	<b>350,455</b>		
<b>Capital Revenues</b>						
11	1,470,533	980,336	498,224	(482,112)	(49.18%)	▼
8	52,000	34,664	0	(34,664)	(100.00%)	▼
	<b>1,522,533</b>	<b>1,015,000</b>	<b>498,224</b>	<b>(516,776)</b>		
<b>Capital Expenses</b>						
	0	0	0	0		
13	(463,850)	(309,192)	(61,132)	248,060	80.23%	▼
13	(1,994,350)	(1,329,360)	(1,317,899)	11,461	0.86%	
13	(495,000)	(326,638)	(28,373)	298,265	91.31%	▼
13	(65,000)	(51,664)	(24,270)	27,394	53.02%	▼
13	0	0	0	0		
13	(312,268)	(208,176)	(50,194)	157,982	75.89%	▼
13	(5,000)	(3,328)	0	3,328	100.00%	
	<b>(3,335,468)</b>	<b>(2,228,358)</b>	<b>(1,481,867)</b>	<b>746,491</b>		
	<b>(1,812,935)</b>	<b>(1,213,358)</b>	<b>(983,643)</b>	<b>229,715</b>		
<b>Financing</b>						
	200,000	133,328	0	(133,328)	(100.00%)	▲
7	427,735	285,144	9,625	(275,519)	(96.62%)	▼
10	(267,943)	(152,913)	(151,832)	1,081	0.71%	
7	(231,576)	(154,360)	(228,148)	(73,788)	(47.80%)	▼
	<b>128,216</b>	<b>111,199</b>	<b>(370,355)</b>	<b>(481,554)</b>		
<b>Net Operations, Capital and Financing</b>						
	<b>(998,389)</b>	<b>225,447</b>	<b>324,063</b>	<b>98,616</b>		
3	<b>1,005,407</b>	<b>1,005,407</b>	<b>1,005,407</b>	<b>0</b>	<b>0.00%</b>	
3	<b>7,018</b>	<b>1,230,854</b>	<b>1,329,470</b>	<b>98,616</b>		

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

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

**SHIRE OF PERENJORI**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 28 February 2018**

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Rates	9	2,612,968	2,610,502	2,595,874	(14,628)	(0.56%)	
Operating Grants, Subsidies and Contributions	11	3,292,761	2,195,120	2,352,063	156,943	7.15%	
Fees and Charges		858,230	563,392	538,893	(24,499)	(4.35%)	
Service Charges		0	0	0	0		
Interest Earnings		55,726	37,144	26,302	(10,842)	(29.19%)	▼
Other Revenue		207,567	138,328	106,251	(32,077)	(23.19%)	▼
Profit on Disposal of Assets	8	0	0	0	0		
<b>Total Operating Revenue</b>		<b>7,027,252</b>	<b>5,544,486</b>	<b>5,619,383</b>	<b>74,897</b>		
<b>Operating Expense</b>							
Employee Costs		(2,359,927)	(1,572,592)	(1,537,793)	34,799	2.21%	
Materials and Contracts		(3,234,423)	(2,148,336)	(1,831,751)	316,585	14.74%	▼
Utility Charges		(213,782)	(142,320)	(147,361)	(5,041)	(3.54%)	
Depreciation on Non-Current Assets		(2,561,632)	(1,707,680)	(1,763,756)	(56,076)	(3.28%)	
Interest Expenses		(65,308)	(43,520)	(50,681)	(7,161)	(16.45%)	
Insurance Expenses		(126,082)	(83,944)	(123,224)	(39,280)	(46.79%)	▼
Other Expenditure		(341,400)	(226,168)	(250,573)	(24,405)	(10.79%)	▲
Loss on Disposal of Assets	8	(24,653)	(16,432)	0	16,432	100.00%	▼
<b>Total Operating Expenditure</b>		<b>(8,927,207)</b>	<b>(5,940,992)</b>	<b>(5,705,139)</b>	<b>235,853</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,561,632	1,707,680	1,763,756	56,076	3.28%	
Adjust (Profit)/Loss on Asset Disposal	8	24,653	16,432	0	(16,432)	(100.00%)	▼
Movement in Non Current Assets		0	0	62	62		
<b>Net Cash from Operations</b>		<b>686,330</b>	<b>1,327,606</b>	<b>1,678,061</b>	<b>350,455</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	1,470,533	980,336	498,224	(482,112)	(49.18%)	▼
Proceeds from Disposal of Assets	8	52,000	34,664	0	(34,664)	(100.00%)	▼
<b>Total Capital Revenues</b>		<b>1,522,533</b>	<b>1,015,000</b>	<b>498,224</b>	<b>(516,776)</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(463,850)	(309,192)	(61,132)	248,060	80.23%	▼
Infrastructure - Roads	13	(1,994,350)	(1,329,360)	(1,317,899)	11,461	0.86%	
Infrastructure - Parks, Ovals, & Dam	13	(495,000)	(326,638)	(28,373)	298,265	91.31%	▼
Infrastructure - Others	13	(65,000)	(51,664)	(24,270)	27,394	53.02%	▼
Infrastructure - Footpaths	13	0	0	0	0		
Plant and Equipment	13	(312,268)	(208,176)	(50,194)	157,982	75.89%	▼
Furniture and Equipment	13	(5,000)	(3,328)	0	3,328	100.00%	
<b>Total Capital Expenditure</b>		<b>(3,335,468)</b>	<b>(2,228,358)</b>	<b>(1,481,867)</b>	<b>746,491</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,812,935)</b>	<b>(1,213,358)</b>	<b>(983,643)</b>	<b>229,715</b>		
<b>Financing</b>							
Proceeds from New Debentures		200,000	133,328	0	(133,328)	(100.00%)	
Transfer from Reserves	7	427,735	285,144	9,625	(275,519)	(96.62%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(267,943)	(152,913)	(151,832)	1,081	0.71%	
Transfer to Reserves	7	(231,576)	(154,360)	(228,148)	(73,788)	(47.80%)	▲
<b>Net Cash from Financing Activities</b>		<b>128,216</b>	<b>111,199</b>	<b>(370,355)</b>	<b>(481,554)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(998,389)</b>	<b>225,447</b>	<b>324,063</b>	<b>98,616</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,005,407</b>	<b>1,005,407</b>	<b>1,005,407</b>	<b>0</b>	<b>0.00%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>7,018</b>	<b>1,230,854</b>	<b>1,329,470</b>	<b>98,616</b>		

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

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

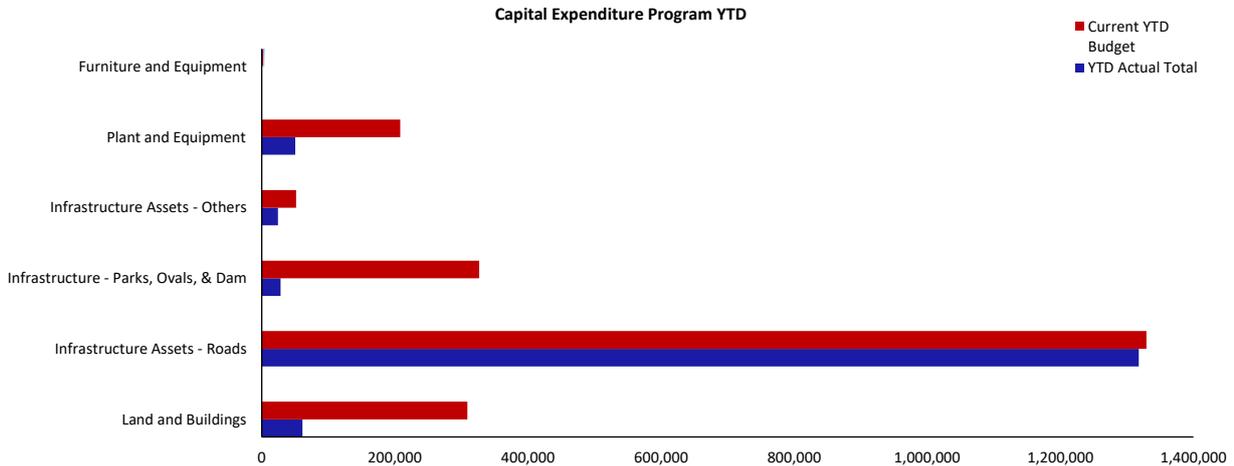
**SHIRE OF PERENJORI**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 28 February 2018

Capital Acquisitions	Note	YTD 28 02 2018					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	25,723	35,409	61,132	309,192	463,850	(248,060)
Infrastructure Assets - Roads	13	1,317,899	0	1,317,899	1,329,360	1,994,350	(11,461)
Infrastructure - Parks, Ovals, & Dam	13	28,373	0	28,373	326,638	495,000	(298,265)
Infrastructure Assets - Others	13	0	24,270	24,270	51,664	65,000	(27,394)
Plant and Equipment	13	50,194	0	50,194	208,176	312,268	(157,982)
Furniture and Equipment	13	0	0	0	3,328	5,000	(3,328)
<b>Capital Expenditure Totals</b>		<b>1,422,188</b>	<b>59,679</b>	<b>1,481,867</b>	<b>2,228,358</b>	<b>3,335,468</b>	<b>(746,491)</b>

**Funded By:**

Capital Grants and Contributions	Note 11	498,224	980,336	1,470,533	482,112
Borrowings	Note 10	0	133,328	200,000	(133,328)
Other (Disposals & C/Fwd)	Note 8	0	34,664	52,000	(34,664)
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	15,000	0
Water Harvesting Control Reserve		0	0	0	0
Community Bus & Maintenance Reserve		0	0	0	0
<b>Total Own Source Funding - Cash Backed Reserves</b>	Note 7	<b>9,625</b>	<b>285,144</b>	<b>368,110</b>	<b>(275,519)</b>
Own Source Funding - Operations		974,018	794,886	1,244,825	179,132
<b>Capital Funding Total</b>		<b>1,481,867</b>	<b>2,228,358</b>	<b>3,335,468</b>	<b>746,491</b>

Comments and graphs



**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**(g) Trade and Other Receivables**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) Inventories**

***General***

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

***Land Held for Resale***

Land held for development and sale 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. Finance 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 on to the buyer at this point.

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

**(i) Fixed Assets**

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.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Depreciation of Non-Current Assets**

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

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

Buildings	25 to 50 years
Construction other than Buildings (Public Facilities)	5 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Heritage Assets	25 to 50 years
Roads	25 years
Footpaths	50 years
Sewerage Piping	75 years
Water Supply Piping and Drainage Systems	75 years

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

***Borrowing Costs***

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

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(o) Current and Non-Current Classification**

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Nature or Type Classifications (Continued)**

**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 levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:  
*"A wonderful place to live, work, invest and visit with the community working together to achieve shared objectives"*

The Strategic Community Plan defines the key objectives of the Shire as:  
*"Economic: A strong, resilient and balanced economy.*  
*Environment: Our unique natural and built environment is protected and enhanced.*  
*Social: Our community enjoys a high quality of life.*  
*Civic Leadership: A collaborative and engaged community."*

**(s) Reporting Programs**

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

**GOVERNANCE**

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

**GENERAL PURPOSE FUNDING**

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues such as commission on Police Licensing. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

**LAW, ORDER, PUBLIC SAFETY**

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

**HEALTH**

Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) Reporting Programs (Continued)**

**HOUSING**

Provision and maintenance of rented housing accommodation for pensioners and employees.

**COMMUNITY AMENITIES**

Sanitation, sewerage, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

**RECREATION AND CULTURE**

Parks, gardens and recreation reserves, library services, television and radio re-broadcasting, swimming facilities, walk trails, youth recreation, public halls.

**TRANSPORT**

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, marine facilities and cleaning of streets.

**ECONOMIC SERVICES**

Tourism, community development, pest control, building services, caravan parks and private works.

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

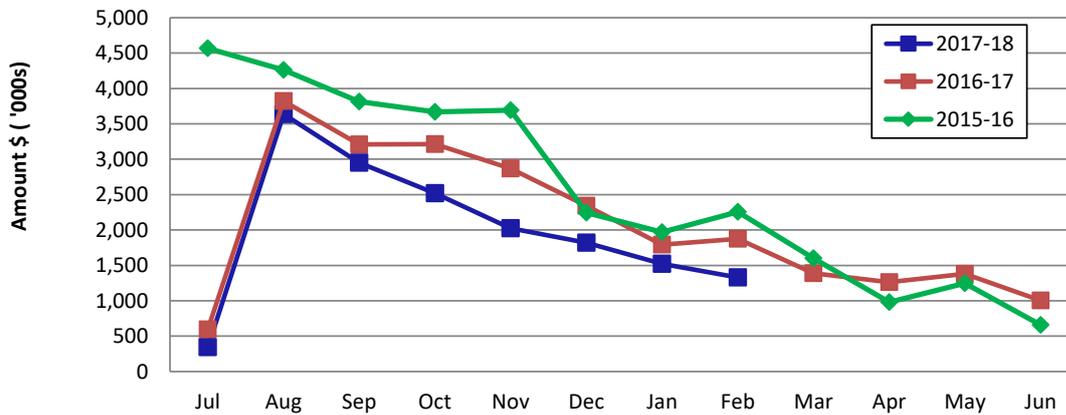
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Governance	(4,099)	-8%			Under Reporting Threshold
General Purpose Funding	68,416	0%	▲	Timing	FAGS grant received one month more than budget
Law Order & Public Safety	(27,874)	-40%	▼	Timing	Capital grant for Latham Fire Shed not yet received.
Health	72	4%			Under Reporting Threshold
Education & Welfare	(6,542)	-6%			Under Reporting Threshold
Housing	4,835	4%			Under Reporting Threshold
Community Amenities	11,517	29%	▲	Timing	Grant revenue received in advance of budget
Recreation and Culture	111,755	59%	▲	Timing	Mount Gibson contribution received in November 2017
Transport	(27,108)	-2%			Under Reporting Threshold
Economic Services	10,378	5%			Under Reporting Threshold
Other Property and Services	(66,453)	-31%	▼	Timing	Mining Works income lower than budget
<b>Operating Expense</b>					
Governance	93,513	36.69%	▼	Timing	YTD budget low - subscription, insurance etc paid early in year
General Purpose Funding	(3,124)	(3.47%)			Under Reporting Threshold
Law, Order and Public Safety	(8,417)	(4.46%)			Under Reporting Threshold
Health	(5,455)	(9.37%)			Under Reporting Threshold
Education and Welfare	22,591	7.81%			Under Reporting Threshold
Housing	15,057	10.30%	▼	Timing	Housing maintenance expenditure below budget
Community Amenities	50,761	16.78%	▼	Timing	Cemetery and Town marketing expenditure below budget
Recreation and Culture	14,669	1.70%			Under Reporting Threshold
Transport	272,556	8.59%			Flood Damage Repair expense below budget
Economic Services	(27,197)	(5.58%)			Under Reporting Threshold
Other Property and Services	(189,101)	(220.03%)	▲		Plant costs and depreciation are under recovered
<b>Capital Expenses</b>					
Land and Buildings	248,060	80%	▼	Timing	Pavilion upgrade works to be undertaken
Infrastructure - Roads	11,461	1%			Under Reporting Threshold
Infrastructure - Parks, Ovals, & Dam	298,265	91%	▼	T / P	Caron Dam and Oval upgrade projects not yet started
Infrastructure - Other	27,394	1	▼	Timing	Remedial work at Swimming Pool to be undertaken
Plant and Equipment	157,982	76%	▼	Timing	Plant Replacement project not complete
Furniture and Equipment	3,328	100%			Under Reporting Threshold
<b>Surplus/(Deficit)</b>					
Opening Funding Surplus(Deficit)	0	0%			ESL Shire Properties (previous years) transferred and audit adjustment for interest accrual

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 3: NET CURRENT FUNDING POSITION**

Positive=Surplus (Negative=Deficit)				
	YTD 28 Feb 2018	Prior Year End 30th June 2017	YTD 28 Feb 2017	
Note	Actual YTD \$	\$	Previous YTD \$	
<b>Current Assets</b>				
Cash Unrestricted	4	1,182,725	535,346	1,039,831
Cash Restricted	4	2,097,097	1,878,575	1,969,513
Receivables - Rates & Rubbish	6	216,057	39,849	146,557
Receivables -Other	6	89,408	720,250	720,250
Interest / ATO Receivable/Trust		15,471	8,056	(0)
Inventories		30,710	21,422	61,809
		3,631,468	3,203,499	3,937,961
<b>Less: Current Liabilities</b>				
Payables		(302,803)	(569,403)	(247,899)
Provisions		(232,390)	(232,390)	(219,375)
		(535,193)	(801,793)	(467,274)
<b>Less: Adjustments</b>				
Cash Reserves - Restricted	7	(2,097,097)	(1,878,575)	(1,969,513)
For Current Leave Provisions		232,390	232,390	219,375
For Current Borrowings		97,903	249,735	93,295
		(1,766,804)	(1,396,449)	(1,656,843)
<b>Net Current Funding Position</b>		<b>1,329,470</b>	<b>1,005,257</b>	<b>1,813,844</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**

Receivables Other is comprised of Sundry Debtors, Pensioners Rebates Allowed  
Sundry Debtors Rubbish & ESL Interest

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 4: CASH AND INVESTMENTS**

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>									
Municipal Bank Account	5375008	0.05%	207,830				207,830	Bankwest	At Call
Telenet Saver Account	0542587	1.10%	983,154				983,154	Bankwest	At Call
Mt Gibson Infrastructure Account	0860049	1.00%		719,376			719,376	Bankwest	At Call
Trust Bank Account	5373006	0.00%			3,710		3,710	Bankwest	At Call
Community Dev Projects Account	0856328	1.10%	10,522				10,522	Bankwest	At Call
Mt Gibson Public Benefit Account	903351	1.10%			109,473		109,473	Bankwest	At Call
Reserve Funds - Operating	816902			177,721			177,721	Bankwest	At Call
Petty Cash			300				300	on hand	
Term Deposit 4		2.50%			100,000		100,000	Bankwest	
Term Deposit 1							0		
Term Deposit 2		2.65%		500,000			500,000	Bankwest	6/11/18
Term Deposit 3		2.50%		700,000			700,000	Bankwest	24/04/18
<b>Total</b>			1,201,806	2,097,097	213,183	0	3,512,086		

**Note 4A: CASH INVESTMENTS**

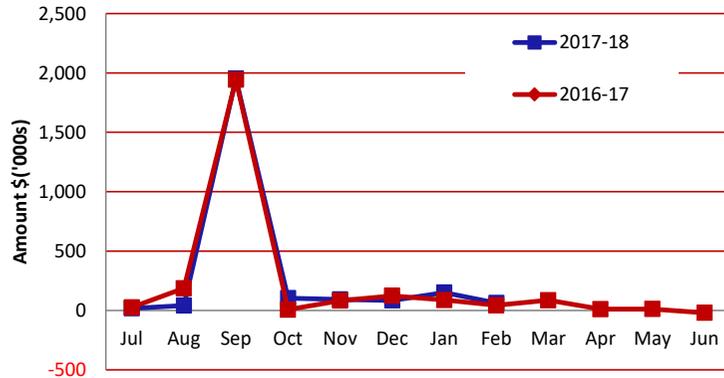
Comments/Notes - Investments

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 6: RECEIVABLES**

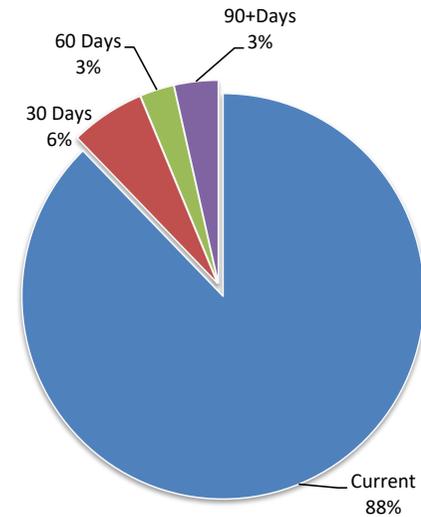
Receivables - Rates Receivable	YTD 28 Feb 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	43,271	51,595
Levied this year	2,617,397	2,591,052
<u>Less Collections to date</u>	<u>(2,446,511)</u>	<u>(2,599,376)</u>
Equals Current Outstanding	<b>214,158</b>	<b>43,271</b>
<b>Net Rates Collectable</b>	<b>214,158</b>	<b>43,271</b>
% Collected	91.95%	98.36%
 <b>Non Current Assets:</b>		
Rates Non-Current	0	0
 <b>Total Rates Outstanding</b>	<b>214,158</b>	<b>43,271</b>

**Note 6 - Rates Collected**



Receivables - General	Current	30 Days	60 Days	90+Days	Credit Payments
	\$	\$	\$	\$	\$
Receivables - General	70,886	4,837	2,219	2,856	\$ -
<b>Total Receivables General Outstanding</b>				<b>80,797</b>	

**Note 6 - Accounts Receivable (non-rates)**



**Comments/Notes - Receivables Rates**

*Total Rates Outstanding does not include Rubbish & ESL Levy*

**Comments/Notes - Receivables General**

Credit Payments are income and or reimbursements.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 6A - RECEIVABLES GENERAL**

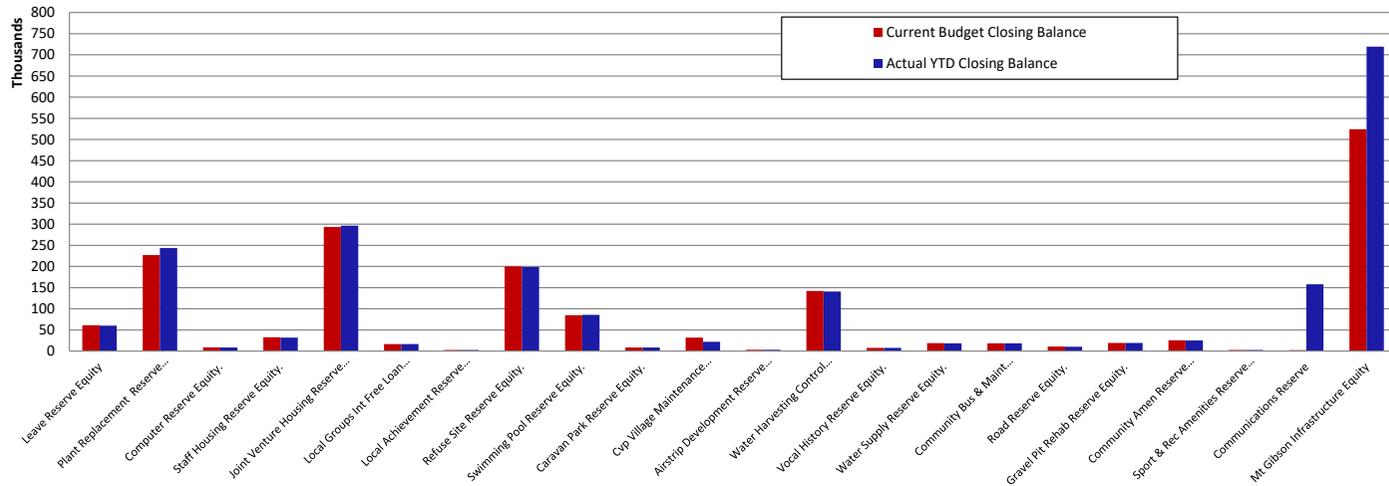
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80009	\$ 14.68	226				\$ 14.68
80017	\$ 142.85					\$ 142.85
80087					\$ 3,196.91	\$ 3,196.91
80103					\$ 600.00	\$ 600.00
80123					\$ 21,825.20	\$ 21,825.20
80149	229.2	279				\$ 229.20
80154					\$ 498.00	\$ 498.00
80236					\$ 1,040.00	\$ 1,040.00
80282					\$ 3,150.00	\$ 3,150.00
80337					\$ 12,212.20	\$ 12,212.20
80445					\$ 100.00	\$ 100.00
80468				19.88	\$ 1,300.00	\$ 1,319.88
80555	\$ 559.77	670				\$ 559.77
80562	1249.1	303				\$ 1,249.10
80565					\$ 11,800.00	\$ 11,800.00
80573	\$ 380.00	103	400		\$ 800.00	\$ 1,580.00
80581					\$ 520.00	\$ 520.00
80649				\$ 400.00	\$ 1,200.00	\$ 1,600.00
80666					\$ 223.50	\$ 223.50
80667					\$ 400.00	\$ 400.00
80678					\$ 250.00	\$ 250.00
80681	\$ 232.60	163				\$ 232.60
80682					\$ 150.00	\$ 150.00
80691				\$ 53.50		\$ 53.50
80695					\$ 1,700.00	\$ 1,700.00
80696				\$ 3,050.00	\$ 200.00	\$ 3,250.00
80702				\$ 113.45		\$ 113.45
80703					\$ 250.00	\$ 250.00
80704			\$ 1,818.74			\$ 1,818.74
80709				\$ 1,200.00	\$ 1,800.00	\$ 3,000.00
80711					\$ 3,196.91	\$ 3,196.91
80712					\$ 3,196.91	\$ 3,196.91
81496					\$ 220.00	\$ 220.00
81549	47.85	110				\$ 47.85
81564					\$ 1,056.00	\$ 1,056.00
<b>Totals</b>	<b>\$ 2,856.05</b>		<b>\$ 2,218.74</b>	<b>\$ 4,836.83</b>	<b>\$ 70,885.63</b>	<b>\$ 80,797.25</b>

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 7: Cash Backed Reserve**

2017-18	Budgeted Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Council Resolution	Current Budget Closing Balance	Actual YTD Closing Balance
Name	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve Equity	59,800	1047	322	0	322	0	0		60,847	60,122
Plant Replacement Reserve Equity.	237,583	4252	5,994	0	5,994	(15,000)	0		226,835	243,577
Computer Reserve Equity.	8,621	130	19	0	19	0	0		8,751	8,640
Staff Housing Reserve Equity.	31,631	941	156	0	156	0	0		32,572	31,787
Joint Venture Housing Reserve Equity.	288,010	5162	8,527	0	8,527	0	0		293,172	296,537
Local Groups Int Free Loan Reserve Equity..	16,345	339	81	0	81	0	0		16,684	16,426
Local Achievement Reserve Equity..	2,677	40	6	0	6	0	0		2,717	2,683
Refuse Site Reserve Equity.	197,517	2690	949	0	949	0	0		200,207	198,466
Swimming Pool Reserve Equity.	83,311	1493	2,441	0	2,441	0	0		84,804	85,752
Caravan Park Reserve Equity.	8,263	147	41	0	41	0	0		8,410	8,304
Cvp Village Maintenance Reserve Equity.	31,287	557	139	0	139	0	(9,625)		31,844	21,801
Airstrip Development Reserve Equity.	3,015	54	15	0	15	0	0		3,069	3,030
Water Harvesting Control Reserve Equity.	140,373	1850	667	0	667	0	0		142,223	141,040
Vocal History Reserve Equity.	7,549	134	37	0	37	0	0		7,683	7,586
Water Supply Reserve Equity.	18,402	327	91	0	91	0	0		18,729	18,492
Community Bus & Maint Reserve Equity.	18,162	323	89	0	89	0	0		18,485	18,252
Road Reserve Equity.	10,422	185	51	0	51	0	0		10,607	10,473
Gravel Pit Rehab Reserve Equity.	18,998	338	94	0	94	0	0		19,336	19,091
Community Amen Reserve Equity.	25,113	447	124	0	124	0	0		25,560	25,237
Sport & Rec Amenities Reserve Equity.	2,739	40	14	0	14	0	0		2,779	2,752
Communications Reserve	153,110	2373	4,562	0	4,562	(153,110)	0		2,373	157,672
Mt Gibson Infrastructure Equity	515,647	8707	3,730	200,000	203,730	(200,000)	0		524,354	719,377
	\$ 1,878,575	\$ 31,576	\$ 28,148	\$ 200,000	\$ 228,148	-\$ 368,110	-\$ 9,625		\$ 1,742,041	\$ 2,097,097

**Note 7 - Year To Date Reserve Balance to End of Year Estimate**





**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 9: RATING INFORMATION**

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Current Budget Total Revenue \$
<b>RATE TYPE</b>											
<b>Differential General Rate</b>											
UV Rural/Pastoral	1.9169	268	93,698,300	1,792,679	(3,376)	6,830	1,796,133	1,796,103	0	0	1,796,103
UV Mining	34.8736	58	1,854,551	645,126		320	645,447	646,749	0	0	646,749
GRV Townsites	7.9500	105	1,263,496	99,538			99,538	100,448	0	0	100,448
GRV Mining	7.9500	1	3,144,000	250,283			250,283	249,948	0	0	249,948
<b>Sub-Totals</b>		432	99,960,347	2,787,627	(3,376)	7,150	2,791,401	2,793,248	0	0	2,793,248
<b>Minimum Payment</b>											
	<b>Minimum \$</b>										
GRV Townsites	335.00	31	28,041	10,385	0	0	10,385	10,385	0	0	10,385
GRV Mining	335.00	1	20	0	0	0	0	335	0	0	335
UV Rural/Pastoral	335.00	10	69,100	3,350	0	0	3,350	3,350	0	0	3,350
UV Mining	335.00	21	11,973	7,035	0	0	7,035	7,035	0	0	7,035
<b>Sub-Totals</b>		63	109,134	20,770	0	0	20,770	21,105	0	0	21,105
							2,812,171				2,814,353
Discounts							(213,500)				(205,668)
Concession							(15,701)				0
<b>Amount from General Rates</b>							<b>2,582,970</b>				<b>2,608,685</b>
Ex-Gratia Rates							12,904				12,115
<b>Totals</b>							<b>2,595,874</b>				<b>2,620,800</b>

Comments - Rating Information

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Interest Rate	Principal 1-Jul-17	New Loans	Lending	Term	Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
	%			Date		Actual \$	Current Budget \$	Actual \$	Current Budget \$	Actual \$	Current Budget \$	
Loan 94 Industrial Land	7.38%	9,341		9th June 2008	10 Years	4,666	9,341	4,675	0	392	517	9th June 2018
Loan 96 CHA Housing	6.44%	100,197		2nd February 2004	20 Years	11,704	11,704	88,493	88,493	6,604	6,365	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	122,436		9th May 2012	10 Years	11,035	22,328	111,401	100,108	3,289	5,472	2nd May 2022
Loan 98 Subdivision John Street	6.97%	279,005		14th April 2008	20 Years	17,615	17,615	261,390	261,390	20,114	19,171	20th January 2028
Loan 99 Aquatic Centre	6.09%	192,746		15th September 2009	10 Years	36,310	73,725	156,436	119,021	6,575	10,645	15th September 2019
Loan 100 Aquatic Centre	4.81%	195,474		10th April 2012	10 Years	17,544	35,310	177,930	160,164	5,374	8,991	10th April 2022
Loan 101 2x Duplex Housing	4.68%	139,393		9th May 2012	10 Years	12,534	25,361	126,859	114,032	3,743	6,230	9th May 2022
Loan 102 Volvo Grader	2.65%	210,378		6th January 2016	5 Years	40,425	54,080	169,953	156,298	4,589	5,041	6th January 2021
Loan 103 Caron Dam (proposed)			200,000	TBA			18,279		181,721		2,876	TBA
<b>Totals</b>		<b>1,248,970</b>	<b>200,000</b>			<b>151,832</b>	<b>267,743</b>	<b>1,097,138</b>	<b>1,181,227</b>	<b>50,681</b>	<b>65,308</b>	

(b) New Debentures

All debenture repayments were financed by general purpose revenue.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider		Approval	2017-18 Current Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status			
								Received	Not Received		
			(Y/N)	\$	\$	\$	\$	\$	\$		
<b>GENERAL PURPOSE FUNDING</b>											
03300	Grants Commission Grant	30	Dept Local Government	operating	Y	505,450	0	505,450	0	389,291	116,159
03301	Untied Road Grant	30	Dept Local Government	operating	Y	351,587	0	351,587	0	282,488	69,099
<b>GOVERNANCE</b>											
04315	Grant Income	30			Y	4,000	0	4,000	0	4,000	0
<b>LAW, ORDER, PUBLIC SAFETY</b>											
05100	Fesa Operating Grant	30	FESA	operating	Y	22,300	0	22,300	0	11,375	10,925
05106	Grant Income	32	FESA	non-operating	Y	43,000	0		43,000	0	43,000
<b>EDUCATION</b>											
08427	Grant Income	30			Y	56,000	0	56,000	0	28,015	27,985
08551	Youth Activities Grant	30			Y	0	0	0	0	0	0
<b>HOUSING</b>											
09287	Community Housing Project - Mt Gibson Funding	30			Y	0	0	0	0	0	0
09312	Housing Grant Funding	32			Y	5,000	0	0	5,000	5,000	0
<b>COMMUNITY AMENITIES</b>											
10509	Grant Income	32	Mt Gibson		Y	16,500	0	16,500	0	16,530	(30)
10509	Grant Income	30			Y	16,500	0	16,500	0	2,000	14,500
<b>RECREATION AND CULTURE</b>											
11300	Govt Grant - Swimming Pool	30	Dept of Sport & Rec	operating	N	0	0	0	0	0	0
11306	Grant - Dept Of Sport & Rec.	30	Dept of Sport & Rec	operating	Y	30,000	0	30,000	0	32,664	(2,664)
11521	Mt Gibson Funding Allocation	30	Mt Gibson	operating	Y	200,000	0	200,000	0	200,000	0
11823	Blues For The Bush Event Income.	30		operating	Y	15,000	0	15,000	0	29,773	(14,773)
11824	Blues For The Bush Event - Cawa Grant	30		operating	Y	15,000	0	15,000	0	27,150	(12,150)
11518	Grant Income Received	32		non-operating	Y	10,000	0	10,000	0	0	10,000
<b>TRANSPORT</b>											
12300	Direct Grant	30	Main Roads	operating	Y	112,166	0	112,166	0	112,166	0
12301	Regional Road Group Funding.	32	Main Roads	non-operating	Y	446,000	0	0	446,000	284,933	161,067
12302	Mrd Street Lighting Subsidy	30	Dept of Inf and Transport	operating	Y	2,650	0	2,650	0	0	2,650
12303	Roads To Recovery Funding	32	Dept of Inf and Transport	non-operating	Y	776,700	0	0	776,700	162,428	614,272
12304	Black Spot Funding	32	Dept of Inf and Transport	non-operating	Y	73,333	0	73,333	0	29,333	44,000
12308	Main Roads Flood Damage Funding	30	Dept of Inf and Transport	operating	Y	1,213,300	0	1,213,300	0	1,213,300	0
12310	Flood Damage - Main Roads No. 3	30	Dept of Inf and Transport	operating	Y	698,053	0	698,053	0	0	698,053
<b>ECONOMIC SERVICES</b>											
13612	Grant Funding Income	32		non-operating	Y	100,000	0	100,000	0	0	100,000
13703	Grant Income - Standpipe Controller	32	Mt Gibson	non-operating	Y	0	0	0	0	0	0
<b>TOTALS</b>						<b>4,712,539</b>	<b>0</b>	<b>3,441,839</b>	<b>1,270,700</b>	<b>2,830,446</b>	<b>1,882,093</b>
						Operating	30	3,242,006		2,332,222	
						Non-operating	32	1,470,533		498,224	
						Balance		4,712,539		2,830,446	1,882,093
										4,712,539	

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2018**

**Note 12: TRUST FUND**

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 1 Jul 17	Amount Received	Amount Paid	Closing Balance 28-Feb-18
	\$	\$	\$	\$
Sundry Income	0	0	0	0
Bus Bonds	400	800	(800)	400
Hall Bonds	0	150	(150)	0
Housing Bonds	900	5,120	(2,820)	3,200
Other Bonds	1,100	810	(1,800)	110
	2,400	6,880	(5,570)	3,710

**Comments - Trust**

Description	Opening Balance 1 Jul 17	Amount Received	Amount Paid	Closing Balance 28-Feb-18
Perenjori Public Benefit Bank Account	189,605			
Income/Expenditure		52,137	32,269	
Closing Bank Balance	0	52,137	32,269	209,473







**Perenjori**  
Embrace Opportunity

*Attachment*  
*18032.2*

*Accounts for Payment*  
*February 2018*

*Finance Committee Meeting*  
*13th March 2018*

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended 28th February 2018

Chq/EFT	Date	Name	Description	Amount
T204	16/02/2018	YARRA YARRA CATCHMENT REGIONAL COUNCIL	Bus bond	86.70
<b>940</b>	<b>28/02/2018</b>	<b>YARRA YARRA CATCHMENT REGIONAL COUNCIL</b>	<b>TOTAL PAYMENTS</b>	<b>-86.70</b>
PRES	14/02/2018	REFUEL AUSTRALIA	Fuel Purchases for the month of January 2018	16164.68
<b>EFT10519</b>	<b>14/02/2018</b>	<b>REFUEL AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-16164.68</b>
23	17/01/2018	AGRI SERVICES PERENJORI	Fly Spray - Surecan, 20kg blood and bone, Garden gloves	116.00
<b>EFT10520</b>	<b>14/02/2018</b>	<b>AGRI SERVICES PERENJORI</b>	<b>TOTAL PAYMENTS</b>	<b>-116.00</b>
1/2018	05/02/2018	BL & MJ THORNTON	Waste removal services for 01/01/2018 - 31/01/2018	3460.65
<b>EFT10521</b>	<b>14/02/2018</b>	<b>BL &amp; MJ THORNTON</b>	<b>TOTAL PAYMENTS</b>	<b>-3460.65</b>
5772	20/01/2018	BLUEHILL COURIERS	freight charges for pallet of items sent to Dutchy's Trim shop	79.20
5763	20/01/2018	BLUEHILL COURIERS	freight charges for trees from Benara Nurseries	385.00
5764	20/01/2018	BLUEHILL COURIERS	freight charges for chlorine from sigma chemicals	198.00
5771	20/01/2018	BLUEHILL COURIERS	freight from CJD, freight from Geraldton Mowers	66.00
5778	08/02/2018	BLUEHILL COURIERS	freight charges for items from sigma chemicals	198.00
5788	31/01/2018	BLUEHILL COURIERS	freight charges for items from CJD, freight charges for items from COVS	47.30
<b>EFT10522</b>	<b>14/02/2018</b>	<b>BLUEHILL COURIERS</b>	<b>TOTAL PAYMENTS</b>	<b>-973.50</b>
1367	29/01/2018	CAMERELLI ASSOCIATES	HR Consultancy Services, External Complaint, Travel Fee	719.50
1368	29/01/2018	CAMERELLI ASSOCIATES	HR Consultancy Services - KRA and Policy Review	231.00
<b>EFT10524</b>	<b>14/02/2018</b>	<b>CAMERELLI ASSOCIATES</b>	<b>TOTAL PAYMENTS</b>	<b>-950.50</b>
5330	19/01/2018	CATWEST PTY LTD	10 ton 7mm cold mix	1936.00
<b>EFT10525</b>	<b>14/02/2018</b>	<b>CATWEST PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-1936.00</b>
1636149	23/01/2018	CJD EQUIPMENT	Hydraulic oil	113.30
1602435	07/11/2017	CJD EQUIPMENT	V17487282 Cap, freight	43.47
1642404	23/01/2018	CJD EQUIPMENT	3974093 Pressure relase valve, Freight	869.21
<b>EFT10526</b>	<b>14/02/2018</b>	<b>CJD EQUIPMENT</b>	<b>TOTAL PAYMENTS</b>	<b>-1025.98</b>
1291598	23/01/2018	CLEANPAK SOLUTIONS	Wipes Heavy Duty Blue Rapid X 2, Wipes Heavy Duty Red Rapid, Wipes Heavy Duty Yellow Rapid, 20KG Bluewash Laundry Powder X 2, Vacuum Cleaner Henry Green	669.44
<b>EFT10527</b>	<b>14/02/2018</b>	<b>CLEANPAK SOLUTIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-669.44</b>
12165	19/01/2018	COMMERCIAL AQUATICS AUSTRALIA	travel to site and complete repairs to chlorine dossers	2123.55
<b>EFT10528</b>	<b>14/02/2018</b>	<b>COMMERCIAL AQUATICS AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-2123.55</b>
1680048871	03/01/2018	COVS PARTS PTY LTD	P551019 Donaldson Filter, PTYXL gloves hi - vis pro fit xlarge	224.05
1680050289	16/01/2018	COVS PARTS PTY LTD	5109 CRC Di-electric Grease 140g, A1638 Ryco Air Filter Panel, RCA194P Ryco Cabin Filter, R2745P Ryco Fuel Filter Cartridge	150.76
1680050310	17/01/2018	COVS PARTS PTY LTD	R2736P Ryco Oil Filter Cartridge	19.89
1680050309	17/01/2018	COVS PARTS PTY LTD	P822858 Donaldson Air Filter Panel, P502024 Donaldson Filter	47.69
1680050187	16/01/2018	COVS PARTS PTY LTD	P822858 Donaldson Air Filter Panel, P821575 Donaldson Air Filter Panel	101.94
1680050154	16/01/2018	COVS PARTS PTY LTD	394002 Bolt Grip 5PC Expansion Kit	61.02
1680050209	16/01/2018	COVS PARTS PTY LTD	SCMT70119 Stanley Feeler Gauge	29.93
<b>EFT10529</b>	<b>14/02/2018</b>	<b>COVS PARTS PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-635.28</b>
00001201	12/01/2018	DUTCHY'S TRIM SHOP	repairs to gym equipment as quoted, repairs to shade sails	385.00
<b>EFT10530</b>	<b>14/02/2018</b>	<b>DUTCHY'S TRIM SHOP</b>	<b>TOTAL PAYMENTS</b>	<b>-385.00</b>
5137	30/01/2018	Flash Flowers.	3 x Flower Bouquets for Australia Day	200.00
<b>EFT10531</b>	<b>14/02/2018</b>	<b>Flash Flowers.</b>	<b>TOTAL PAYMENTS</b>	<b>-200.00</b>
1081	31/01/2018	GILMOUR EARTHMOVING PTY LTD	dozer hire to stockpile gravel, dozer hire to stockpile gravel, dozer hire to remove topsoil and track pack rocks, dozer hire to stockpile gravel, dozer hire to remove bush and topsoil	36322.00
<b>EFT10532</b>	<b>14/02/2018</b>	<b>GILMOUR EARTHMOVING PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-36322.00</b>
44378	12/01/2018	JMH MECHANICAL SERVICES	Wiper blade, gasket maker	23.86
44511	25/01/2018	JMH MECHANICAL SERVICES	FLashing lights, Brake boosters	543.55
44538	05/02/2018	JMH MECHANICAL SERVICES	wiper blades, air fitting	54.22
<b>EFT10533</b>	<b>14/02/2018</b>	<b>JMH MECHANICAL SERVICES</b>	<b>TOTAL PAYMENTS</b>	<b>-621.63</b>
336827 - 10000983	25/01/2018	LANDGATE - VALUATIONS	Mining tenements chargable schedule no M2018/1 - 06/12/2017 - 11/01/2018	38.35
<b>EFT10534</b>	<b>14/02/2018</b>	<b>LANDGATE - VALUATIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-38.35</b>
900225615	24/01/2018	LANDMARK OPERATIONS LIMITED	Gas bottle village green	39.14
900244241	31/01/2018	LANDMARK OPERATIONS LIMITED	20 litre sino roundup CT broadacre	109.68
<b>EFT10535</b>	<b>14/02/2018</b>	<b>LANDMARK OPERATIONS LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-148.82</b>
622	31/01/2018	LEOPOLD CONTRACTING	supply and deliver sand for landscaping and lawn installation	660.00
<b>EFT10536</b>	<b>14/02/2018</b>	<b>LEOPOLD CONTRACTING</b>	<b>TOTAL PAYMENTS</b>	<b>-660.00</b>
SOPR89	29/01/2018	MIDWEST TRANSPORTABLES	Rental return for the MWT units for the month of December 2017	5031.51
<b>EFT10537</b>	<b>14/02/2018</b>	<b>MIDWEST TRANSPORTABLES</b>	<b>TOTAL PAYMENTS</b>	<b>-5031.51</b>
633001043773	13/01/2018	MITCHELL & BROWN	New Microwave Chalet 2 Caravan Park	118.00
<b>EFT10538</b>	<b>14/02/2018</b>	<b>MITCHELL &amp; BROWN</b>	<b>TOTAL PAYMENTS</b>	<b>-118.00</b>

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Chq/EFT	Date	Name	Description	Amount
0105	24/01/2018	MR FIX IT SERVICES	Patch a square of 400mm x 400mm in ceiling due to mould, sand down ceiling and repaint the area as of quote #0040.	488.95
0100	24/01/2018	MR FIX IT SERVICES	Re-hang door - Labour 1 Hour	60.50
0104	24/01/2018	MR FIX IT SERVICES	8A John Street - Fix Faulty Shower Door	60.50
0103	24/01/2018	MR FIX IT SERVICES	Install 2 new door handles - including labour	166.10
0101	24/01/2018	MR FIX IT SERVICES	Labour 24 Livingstone St - new fixings for locking mechanism and sundries	71.50
<b>EFT10539</b>	<b>14/02/2018</b>	<b>MR FIX IT SERVICES</b>	<b>TOTAL PAYMENTS</b>	<b>-847.55</b>
00001737	24/01/2018	OAKSTAR ASSET PTY LTD	supply and lay concrete access repair to pavilion using 25mpa concrete @100mm thick, reinforced F72 mesh.	1375.00
00001738	04/02/2018	OAKSTAR ASSET PTY LTD	Supply and lay 255 Lineal Metres of Concrete Footpath and hire of terex pozitrack	26554.00
<b>EFT10540</b>	<b>14/02/2018</b>	<b>OAKSTAR ASSET PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-27929.00</b>
001	01/01/2018	OLIVIA HANSEN	Creation of Marketing Strategy for the PECC	650.00
<b>EFT10541</b>	<b>14/02/2018</b>	<b>OLIVIA HANSEN</b>	<b>TOTAL PAYMENTS</b>	<b>-650.00</b>
1905	09/02/2018	PERENJORI COMMUNITY RESOURCE CENTRE	Bush Telegraph advertising for the year - 2 pages, 2 x copies of Bush Telegraph	1032.00
1904	06/02/2018	PERENJORI COMMUNITY RESOURCE CENTRE	LEMAR - morning tea	18.00
<b>EFT10542</b>	<b>14/02/2018</b>	<b>PERENJORI COMMUNITY RESOURCE CENTRE</b>	<b>TOTAL PAYMENTS</b>	<b>-1050.00</b>
99731002	31/12/2017	PERENJORI IGA X - PRESS	IGA Account for December 2017	253.99
99731002	30/01/2018	PERENJORI IGA X - PRESS	IGA Account for January 2018	200.88
<b>EFT10543</b>	<b>14/02/2018</b>	<b>PERENJORI IGA X - PRESS</b>	<b>TOTAL PAYMENTS</b>	<b>-454.87</b>
I3452MEL	08/02/2018	PERENJORI MEDICAL CENTRE	Pre-Placement Medical Exam	225.00
I3451MEL	08/02/2018	PERENJORI MEDICAL CENTRE	Pre-placement medical - PECC Casual	225.00
I3450MEL	08/02/2018	PERENJORI MEDICAL CENTRE	Pre-Placement Medical Test	225.00
<b>EFT10544</b>	<b>14/02/2018</b>	<b>PERENJORI MEDICAL CENTRE</b>	<b>TOTAL PAYMENTS</b>	<b>-675.00</b>
108	01/02/2018	PERENJORI ROADHOUSE	Milk Jo Page X 3, Ice X 4	30.60
<b>EFT10545</b>	<b>14/02/2018</b>	<b>PERENJORI ROADHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-30.60</b>
0338	26/01/2018	TOLL IPEC PTY LTD	Freight Services from 17/01/2018 - 25/01/2018	94.71
0339	02/02/2018	TOLL IPEC PTY LTD	Freight Services from 25/01/2018 - 28/01/2018	100.68
<b>EFT10546</b>	<b>14/02/2018</b>	<b>TOLL IPEC PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-195.39</b>
4129226/000004	19/01/2018	TRUCK CENTRE (WA) PTY LTD	Alternator belt - 2114000Z2D, A/C belt - 2114000Z2C	167.43
<b>EFT10547</b>	<b>14/02/2018</b>	<b>TRUCK CENTRE (WA) PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-167.43</b>
1044	30/01/2018	WCC Electrical & Air Conditioning.	2 x light sockets broken - north/east corner & south/east corner, 19 (60) Hesford Street	194.70
1042	29/01/2018	WCC Electrical & Air Conditioning.	Airconditioning repairs - 4 John Street replacement of AC water pump	269.50
<b>EFT10548</b>	<b>14/02/2018</b>	<b>WCC Electrical &amp; Air Conditioning.</b>	<b>TOTAL PAYMENTS</b>	<b>-464.20</b>
I3069135	25/01/2018	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	tender management services for supply of hired road construction plant with operators for road repairs tender	623.37
<b>EFT10549</b>	<b>14/02/2018</b>	<b>WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION</b>	<b>TOTAL PAYMENTS</b>	<b>-623.37</b>
9023241107	17/01/2018	WINC AUSTRALIA PTY LIMITED	Castaway CA-Rgb008Bx Heavy Duty Easy Pick Garbage Bag 80 L Bx200, Oates Chamois No.4 PVA 72cmX54cm Each, Windex Glass Cleaner 5L	213.75
9023232570	17/01/2018	WINC AUSTRALIA PTY LIMITED	Avery E Side Tab Colour Coding Labels for Lateral Filing - 25 x 38 mm - Yellow - 500 Labels	48.18
9023237377	17/01/2018	WINC AUSTRALIA PTY LIMITED	Stationery items as requested	404.87
9023319243	25/01/2018	WINC AUSTRALIA PTY LIMITED	Stationery items as requested	165.65
9023301651	24/01/2018	WINC AUSTRALIA PTY LIMITED	Cleaning products and stationery items as requested	295.26
9023283621	23/01/2018	WINC AUSTRALIA PTY LIMITED	Marbig 37100 Dividers Manilla A4 Bright Coloured 5 Tab	12.65
9023284518	23/01/2018	WINC AUSTRALIA PTY LIMITED	Stationery items as requested	17.27
M341798	24/01/2018	WINC AUSTRALIA PTY LIMITED	Meter Charges - black and white reading, Meter Charges - colour reading	627.69
<b>EFT10550</b>	<b>14/02/2018</b>	<b>WINC AUSTRALIA PTY LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-1785.32</b>
BASJAN	21/02/2018	AUSTRALIAN TAXATION OFFICE	BAS for the month of January 2018	26602.00
<b>EFT10551</b>	<b>22/02/2018</b>	<b>AUSTRALIAN TAXATION OFFICE</b>	<b>TOTAL PAYMENTS</b>	<b>-26602.00</b>
28222	08/01/2018	AGRI SERVICES PERENJORI	stake drippers, Neta flexi hose 4mm, pop up nozzle, hose clamps	48.00
5	02/01/2018	AGRI SERVICES PERENJORI	reducer 3/4, 19mm joiner, 19mm joiner 10/01, 8Ltr pressure spray, hose nossle, hose connector, tape measure, flood light, D size battery, thread tape, bag rags	322.60
10	04/01/2018	AGRI SERVICES PERENJORI	19mm elbow, 19mm joiner	8.70
28144	23/01/2018	AGRI SERVICES PERENJORI	Kwik gas exchange, raid set cement ( Hill Rd), D Shackles 16mm, universal tap adapter, hose connector, 13mm ratchet strap, Electrical tape	160.10
<b>EFT10552</b>	<b>28/02/2018</b>	<b>AGRI SERVICES PERENJORI</b>	<b>TOTAL PAYMENTS</b>	<b>-539.40</b>
1007154457	03/02/2018	AUSTRALIA POST	Postage for the month of January 2018	189.83
<b>EFT10553</b>	<b>28/02/2018</b>	<b>AUSTRALIA POST</b>	<b>TOTAL PAYMENTS</b>	<b>-189.83</b>
DEDUCTION	06/02/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction for 06/02/2018	27.45
DEDUCTION	20/02/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction for 20/02/2018	27.45
<b>EFT10554</b>	<b>28/02/2018</b>	<b>AUSTRALIAN SERVICES UNION</b>	<b>TOTAL PAYMENTS</b>	<b>-54.90</b>

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5787	31/01/2018	BLUEHILL COURIERS	24/1 2 x ctns, 2 x buckets laundry powder - Cleanpak	40.70
<b>EFT10555</b>	<b>28/02/2018</b>	<b>BLUEHILL COURIERS</b>	<b>TOTAL PAYMENTS</b>	<b>-40.70</b>
4018496548	29/01/2018	BOC LIMITED	GST - Free container service, GST - container service	54.34
<b>EFT10556</b>	<b>28/02/2018</b>	<b>BOC LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-54.34</b>
2355	05/02/2018	BUNNINGS WAREHOUSE	holman 45' female and female PVC DWV ( IN 4755786), holman 50mm x 6m DWV pipe ( IN 4770352), holman 50mm PVC DWV coupling straight ( IN 4756318)	62.98
2355	05/02/2018	BUNNINGS WAREHOUSE	1 x heller 250mm round extractor fan with led light i/n 4442109.	58.46
2355	05/02/2018	BUNNINGS WAREHOUSE	1 x Estilo Wels 3 star single function ball joint shower head	21.76
<b>EFT10557</b>	<b>28/02/2018</b>	<b>BUNNINGS WAREHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-143.20</b>
1572	10/02/2018	CANINE CONTROL	Source and supply of Cat and Dog registration straps	278.30
<b>EFT10558</b>	<b>28/02/2018</b>	<b>CANINE CONTROL</b>	<b>TOTAL PAYMENTS</b>	<b>-278.30</b>
00018606	09/02/2018	CANNING BRIDGE AUTO LODGE	Accomadation - Check in 7/02/2018 Check out 9/02/2018 @ \$100.00 Per Night	200.00
<b>EFT10559</b>	<b>28/02/2018</b>	<b>CANNING BRIDGE AUTO LODGE</b>	<b>TOTAL PAYMENTS</b>	<b>-200.00</b>
DEDUCTION	06/02/2018	CHILD SUPPORT AGENCY	Payroll Deduction for 06/02/2018	98.12
DEDUCTION	20/02/2018	CHILD SUPPORT AGENCY	Payroll Deduction for 20/02/2018	98.12
<b>EFT10560</b>	<b>28/02/2018</b>	<b>CHILD SUPPORT AGENCY</b>	<b>TOTAL PAYMENTS</b>	<b>-196.24</b>
1624654	21/12/2017	CJD EQUIPMENT	Fuel pump, Gasket	749.24
<b>EFT10561</b>	<b>28/02/2018</b>	<b>CJD EQUIPMENT</b>	<b>TOTAL PAYMENTS</b>	<b>-749.24</b>
I292453	09/02/2018	CLEANPAK SOLUTIONS	Cleaning products	325.69
<b>EFT10562</b>	<b>28/02/2018</b>	<b>CLEANPAK SOLUTIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-325.69</b>
1680052058	01/02/2018	COVS PARTS PTY LTD	P550881 Fuel Spin On, P550848 Fuel Filter Water Sep Spin-On, R2747P Ryco HD Fuel Filter, R2752P oil filter - cartridge, MRN24 - 20 Twin Rail 6MM Box 20	243.94
1680052251	02/02/2018	COVS PARTS PTY LTD	MPST104S Hacksaw Blade - 18TH 300MM 3Pc, MPST106S Hacksaw Blade - 32TH 300MM 3 Pc	41.75
1680052195	01/02/2018	COVS PARTS PTY LTD	A1638 Ryco Air Filter Panel, R2745P Filter - Fuel, R2736P Ryco Oil Filter Cartridge	117.11
<b>EFT10563</b>	<b>28/02/2018</b>	<b>COVS PARTS PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-402.80</b>
2877	01/02/2018	CREEDENCE CONTRACTING PTY LTD	grading of Karara access roads.	11011.00
<b>EFT10564</b>	<b>28/02/2018</b>	<b>CREEDENCE CONTRACTING PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-11011.00</b>
JO268	11/02/2018	ECOWATER SERVICES PTY LTD	Park Home - quarterly maintenance service on C10 Biomax system	229.75
JO269	11/02/2018	ECOWATER SERVICES PTY LTD	PECC - quartley maintence on biomax system, Playgroup - quartley maintenance on biomax system	884.50
<b>EFT10565</b>	<b>28/02/2018</b>	<b>ECOWATER SERVICES PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-1114.25</b>
64935#5	07/02/2018	GERALDTON MOWER & REPAIR SPECIALIST	Tires, Seat,	355.00
<b>EFT10566</b>	<b>28/02/2018</b>	<b>GERALDTON MOWER &amp; REPAIR SPECIALIST</b>	<b>TOTAL PAYMENTS</b>	<b>-355.00</b>
610046849	20/02/2018	GHD PTY LTD	WANDRRA flood remediation works. Project management for AGRN743	3184.13
<b>EFT10567</b>	<b>28/02/2018</b>	<b>GHD PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-3184.13</b>
86331	01/02/2018	GLASS CO CLEAR QUALITY	4 John Street - rewire flyscreens	526.96
<b>EFT10568</b>	<b>28/02/2018</b>	<b>GLASS CO CLEAR QUALITY</b>	<b>TOTAL PAYMENTS</b>	<b>-526.96</b>
0421	31/01/2018	Greenfield Technical Services.	complete planning and design for Oversby Road Blackspot stage 1- Western Power quote for light pole relocation	88.00
<b>EFT10569</b>	<b>28/02/2018</b>	<b>Greenfield Technical Services.</b>	<b>TOTAL PAYMENTS</b>	<b>-88.00</b>
29172	31/01/2018	IT VISION	6 months subscription pro rata to 30th June 2018 On Demand Recordings - itVision	825.00
29164	31/01/2018	IT VISION	Database server migration for the Shire of Perenjori, as discussed with Joel at Market Creations	2612.50
<b>EFT10570</b>	<b>28/02/2018</b>	<b>IT VISION</b>	<b>TOTAL PAYMENTS</b>	<b>-3437.50</b>
184596	08/02/2018	JASON SIGNMAKERS	Latham Emergency Services Shed Opening Plaque	467.50
<b>EFT10571</b>	<b>28/02/2018</b>	<b>JASON SIGNMAKERS</b>	<b>TOTAL PAYMENTS</b>	<b>-467.50</b>
TRAV14218	14/02/2018	JOANNE MAUD HIRSCH	Cr Travel Fees Budget/Finance Meeting 14/02/2018- 74kms @ \$.9901 - 2017 /2018	73.26
TRAV15218	15/02/2018	JOANNE MAUD HIRSCH	Cr Travel Fees Ordinary Council Meeting 15/02/2018 - 74kms @ \$.9901 - 2017 /2018	73.26
ORD0318	15/02/2018	JOANNE MAUD HIRSCH	Cr Meeting Fees - Ordinary Council Meetings 15/02/2018 @ \$200.00, Cr Meeting Fees - Finance Committee Meetings 14/02/2018 @ \$118.00	318.00
<b>EFT10572</b>	<b>28/02/2018</b>	<b>JOANNE MAUD HIRSCH</b>	<b>TOTAL PAYMENTS</b>	<b>-464.52</b>
TRAV15218	15/02/2018	JOHN CUNNINGHAM	Cr Travel Fees Ordinary Council Meeting 15/02/2018 - 50kms @ \$.9901,	49.50
ORD0218	15/02/2018	JOHN CUNNINGHAM	Cr Meeting Fees - Ordinary Council Meetings 15/02/2018 @ \$200.00	200.00
<b>EFT10573</b>	<b>28/02/2018</b>	<b>JOHN CUNNINGHAM</b>	<b>TOTAL PAYMENTS</b>	<b>-249.50</b>
96	15/02/2018	LATHAM GOLF & BOWLING CLUB INC	Bar Tab 13/02/2018 - Opening of Emergency Services Shed, Maintenance funding 2017/18	12905.50
<b>EFT10574</b>	<b>28/02/2018</b>	<b>LATHAM GOLF &amp; BOWLING CLUB INC</b>	<b>TOTAL PAYMENTS</b>	<b>-12905.50</b>

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TRAV15218	15/02/2018	LAURIE CHARLES BUTLER	Cr Travel Fees Ordinary Council Meeting 15/02/2018 - 16kms @ \$.7087	11.33
TRAV14218	14/02/2018	LAURIE CHARLES BUTLER	Cr Travel Fees Finance/Budget Meeting 14/02/2018 - 16kms @ \$.7087	11.33
ORD0218	15/02/2018	LAURIE CHARLES BUTLER	Cr Meeting Fees - Finance Committee Meetings 14/02/2018 @ \$118.00, Cr Meeting Fees - Ordinary Council Meeting 15/02/2018 @ \$400.00	518.00
<b>EFT10575</b>	<b>28/02/2018</b>	<b>LAURIE CHARLES BUTLER</b>	<b>TOTAL PAYMENTS</b>	<b>-540.66</b>
TRAV14218	14/02/2018	LISA JANE SMITH	Cr Travel Fees Finance/Budget Meeting 14/02/2018 - 21.8kms @ \$.9901	21.58
TRAV15218	15/02/2018	LISA JANE SMITH	Cr Travel Fees Ordinary Council Meeting 15/02/2018 - 21.58kms @ \$.9901	21.58
ORD0218	15/02/2018	LISA JANE SMITH	Cr Meeting Fees - Ordinary Council Meetings 15/02/2018 @ \$200.00, Cr Meeting Fees - Finance Committee Meetings @ \$118.00	318.00
<b>EFT10576</b>	<b>28/02/2018</b>	<b>LISA JANE SMITH</b>	<b>TOTAL PAYMENTS</b>	<b>-361.16</b>
307840	11/01/2018	MAIN ROADS WESTERN AUSTRALIA	Refund for overpayments of 2017/18 Direct Grant following State Government Reductions	82597.00
<b>EFT10577</b>	<b>28/02/2018</b>	<b>MAIN ROADS WESTERN AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-82597.00</b>
2998	31/01/2018	MARKET CREATIONS	Data Migration / Software Installation	3712.50
2884	30/01/2018	MARKET CREATIONS	Managed Service Agreement - Premium Package - January	2187.90
2975	31/01/2018	MARKET CREATIONS	Office 365 Exchange Online Plan 2 Licenses, Office 365 Enterprise E3 Licenses - January 2018	702.79
2891	30/01/2018	MARKET CREATIONS	Records Management Solutions - Active Archive Cartons for the month of January	530.75
<b>EFT10578</b>	<b>28/02/2018</b>	<b>MARKET CREATIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-7133.94</b>
SOPR90	12/02/2018	MIDWEST TRANSPORTABLES	Rental Return for MWT units for the month of January 2018	8514.86
<b>EFT10579</b>	<b>28/02/2018</b>	<b>MIDWEST TRANSPORTABLES</b>	<b>TOTAL PAYMENTS</b>	<b>-8514.86</b>
108	05/02/2018	MR FIX IT SERVICES	Front fly wire door needs looking at, won't lock and when it doe's it won't open agian. Price to be determined once work has been completed. Address; 24 Livingstone St.	121.00
<b>EFT10580</b>	<b>28/02/2018</b>	<b>MR FIX IT SERVICES</b>	<b>TOTAL PAYMENTS</b>	<b>-121.00</b>
1912	16/02/2018	PERENJORI COMMUNITY RESOURCE CENTRE	11/01/2018 - card - Bianca, 23/01/2018 - card - Bianca, 07/02/2018 - card - Bianca, 15/02/2018 - PP small satchel - Jo, 14/02/2018 - card - Phillip	16.50
<b>EFT10581</b>	<b>28/02/2018</b>	<b>PERENJORI COMMUNITY RESOURCE CENTRE</b>	<b>TOTAL PAYMENTS</b>	<b>-16.50</b>
TRAV14218	14/02/2018	PETER JOHN WATERHOUSE	Cr Travel Fees Budget Meeting 14/02/2018 - 128kms @ \$.9901	126.73
TRAV15218	15/02/2018	PETER JOHN WATERHOUSE	Cr Travel Fees Ordinary Council Meeting 15/02/2018 - 128kms @ \$.9901 2017/2018	126.73
ORD0218	15/02/2018	PETER JOHN WATERHOUSE	Cr Meeting Fees - Ordinary Council Meeting 15/02/2018 @ \$200.00	200.00
<b>EFT10582</b>	<b>28/02/2018</b>	<b>PETER JOHN WATERHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-453.46</b>
QKEYLMJAN18	13/02/2018	QK TECHNOLOGIES PTY LTD	Average active Children for the period starting 15/01/2018 - 04/02/2018	11.08
<b>EFT10583</b>	<b>28/02/2018</b>	<b>QK TECHNOLOGIES PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-11.08</b>
5191	11/02/2018	RJ & LJ KING	04PJ - 2 x 235 60 17 Maxxis tires	517.00
<b>EFT10584</b>	<b>28/02/2018</b>	<b>RJ &amp; LJ KING</b>	<b>TOTAL PAYMENTS</b>	<b>-517.00</b>
TRAV15218	15/02/2018	ROBIN LYN SPENCER	Cr Travel Fees Ordinary Council Meeting 15/02/2018 - 46kms @ \$.9901	45.54
TRAV14218	14/02/2018	ROBIN LYN SPENCER	Cr Travel Fees Budget/Finance Meeting 14/02/2018	45.54
ORD0218	15/02/2018	ROBIN LYN SPENCER	Cr Meetings Fees - Ordinary Council Meetings 15/02/2018 @ \$200.00	200.00
<b>EFT10585</b>	<b>28/02/2018</b>	<b>ROBIN LYN SPENCER</b>	<b>TOTAL PAYMENTS</b>	<b>-291.08</b>
ORD0218	15/02/2018	RODNEY PAUL DESMOND	Cr Meeting Fees - Ordinary Council Meetings 15/02/2018 @ \$200.00	200.00
<b>EFT10586</b>	<b>28/02/2018</b>	<b>RODNEY PAUL DESMOND</b>	<b>TOTAL PAYMENTS</b>	<b>-200.00</b>
290018866	01/02/2018	RSM BIRD CAMERON	Final audit visit for the year ended 30 June 2017, Additional services in relation to adjustments associated with Revaluation of Land, Buildings and Infrastructure including recongition of Joint Venture Housing, Additional services in relation to assistance with finalisation of financial statements, Audit of Roads to Recovery 2016- 2017, Travel and meal costs for final audit visit	16958.69
<b>EFT10587</b>	<b>28/02/2018</b>	<b>RSM BIRD CAMERON</b>	<b>TOTAL PAYMENTS</b>	<b>-16958.69</b>
A14995	15/02/2018	SHIRE OF PERENJORI - EFT	Rates refund for assessment A14995 E59/01606 MINING 6620	370.57
<b>EFT10588</b>	<b>28/02/2018</b>	<b>SHIRE OF PERENJORI - EFT</b>	<b>TOTAL PAYMENTS</b>	<b>-370.57</b>
20188	11/02/2018	STAFFORD CEILINGS	Remove and replace all ceiling as per plan	20592.00
<b>EFT10589</b>	<b>28/02/2018</b>	<b>STAFFORD CEILINGS</b>	<b>TOTAL PAYMENTS</b>	<b>-20592.00</b>
0341	16/02/2018	TOLL IPEC PTY LTD	07/02 - 5 x metal library boxes @ 60kgs - State Library, 07/02 - 5 x metal library boxes @ 60kgs - State Library, 08/02 - 6 x metal library boxes @ 72kgs - State Library, 14/02 - 2 x 10kgs - WINC	110.03
<b>EFT10590</b>	<b>28/02/2018</b>	<b>TOLL IPEC PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-110.03</b>

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Accounts for Payment for Month Ended 28th February 2018

Chq/EFT	Date	Name	Description	Amount
000100154046	31/01/2018	TOTALLY WORKWEAR	1 x 34-623 Black lace up ankle jogger- size 8	133.00
<b>EFT10591</b>	<b>28/02/2018</b>	<b>TOTALLY WORKWEAR</b>	<b>TOTAL PAYMENTS</b>	<b>-133.00</b>
1054	05/02/2018	WCC Electrical & Air Conditioning.	Dish washer heating element broken. Cost unknown until work completed.	463.49
1076	14/02/2018	WCC Electrical & Air Conditioning.	Air conditioner playing up and is making a very loud noise. Cost to be determined once work is completed.	437.80
1079	14/02/2018	WCC Electrical & Air Conditioning.	Inspection of dryer @ Village laundry as it is not working. Cost to be determined after work has been dealt with.	582.74
1078	14/02/2018	WCC Electrical & Air Conditioning.	inspection of ice machine at depot replace circuit board	967.34
1074	14/02/2018	WCC Electrical & Air Conditioning.	560l x 330w x 525d cable pit	108.68
1043	30/01/2018	WCC Electrical & Air Conditioning.	Exhaust fan in bathroom of Caravan Park House not working. , Cost to be determined once work has been completed., Air conditioner in room 18 is not working. , Cost to be determined once work has been completed.	154.00
1045	30/01/2018	WCC Electrical & Air Conditioning.	repairs to AC in doctors room	374.00
<b>EFT10592</b>	<b>28/02/2018</b>	<b>WCC Electrical &amp; Air Conditioning.</b>	<b>TOTAL PAYMENTS</b>	<b>-3088.05</b>
9023354357	31/01/2018	WINC AUSTRALIA PTY LIMITED	Box File Foolsap Colourhide Pe red, Box File Foolsap Colourhide Pe Green	46.97
9023360306	31/01/2018	WINC AUSTRALIA PTY LIMITED	Stationery items as requested	365.84
9023372696	01/02/2018	WINC AUSTRALIA PTY LIMITED	Stationery items as requested	81.75
<b>EFT10593</b>	<b>28/02/2018</b>	<b>WINC AUSTRALIA PTY LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-494.56</b>
96	02/02/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 96 Principal payment - CHA Housing, Loan No. 96 Interest payment - CHA Housing	8986.91
<b>EFT10596</b>	<b>02/02/2018</b>	<b>WESTERN AUSTRALIAN TREASURY CORPORATION</b>	<b>TOTAL PAYMENTS</b>	<b>-8986.91</b>
211217DEC	21/12/2017	KIRK JINDRICH POHL	Cr Meeting Fees - Ordinary Meetings 21/12/17 @ \$200.00, Cr Meeting Fees - Finance Meetings 19/12/2017 @ \$118.00, Cr Meeting Fees - Audit Meetings 21/12/2017 @ \$118.00	436.00
<b>19584</b>	<b>05/02/2018</b>	<b>KIRK JINDRICH POHL</b>	<b>TOTAL PAYMENTS</b>	<b>-436.00</b>
6013	14/01/2018	PERENJORI HOTEL	1 X 750 ml Sparkling Wine	22.00
<b>19585</b>	<b>05/02/2018</b>	<b>PERENJORI HOTEL</b>	<b>TOTAL PAYMENTS</b>	<b>-22.00</b>
PJ725	15/01/2018	PERENJORI ST JOHN AMBULANCE	First Aid Kit components	258.38
<b>19586</b>	<b>05/02/2018</b>	<b>PERENJORI ST JOHN AMBULANCE</b>	<b>First Aid Kit components</b>	<b>-258.38</b>
DEDUCTION	23/01/2018	SHIRE OF PERENJORI - TRUST	Payroll Deduction for 23/01/2018	100.00
DEDUCTION	23/01/2018	SHIRE OF PERENJORI - TRUST	Payroll Deduction for 23/01/2018	50.00
<b>19587</b>	<b>05/02/2018</b>	<b>SHIRE OF PERENJORI - TRUST</b>	<b>TOTAL PAYMENTS</b>	<b>-150.00</b>
2088411010	02/01/2018	SYNERGY	Electricity Usage - Street Lights - 25/11/2017 - 24/12/2017	1838.65
2076410552	18/01/2018	SYNERGY	Lot 53X Crossing Rd between 21/12/2017 - 17/01/2018	1487.65
<b>19588</b>	<b>05/02/2018</b>	<b>SYNERGY</b>	<b>TOTAL PAYMENTS</b>	<b>-3326.30</b>
78947	25/01/2018	CITY OF GREATER GERALDTON	Certification Services - July to December 2017	528.90
<b>19589</b>	<b>16/02/2018</b>	<b>CITY OF GREATER GERALDTON</b>	<b>TOTAL PAYMENTS</b>	<b>-528.90</b>
6022	28/01/2018	PERENJORI HOTEL	Gift Vouchers for two shire employees @ \$50.00 each	50.00
6020	23/01/2018	PERENJORI HOTEL	1 X Carton Carlton Dry, 1 X Carton Carlton Dry, 1 X Hahn 3.5, 2 X 750ML White Wine (Sweet), 2 X 750ML White Wine (Dry), 6 X Bags of Ice, 2 X 750ML Red Wine, 3 X Fifth Leg Dry White	342.00
<b>19590</b>	<b>16/02/2018</b>	<b>PERENJORI HOTEL</b>	<b>TOTAL PAYMENTS</b>	<b>-392.00</b>
PJ726	15/01/2018	PERENJORI ST JOHN AMBULANCE	Catering Donation for Australia Day	200.00
<b>19591</b>	<b>16/02/2018</b>	<b>PERENJORI ST JOHN AMBULANCE</b>	<b>TOTAL PAYMENTS</b>	<b>-200.00</b>
DEDUCTION	06/02/2018	SHIRE OF PERENJORI - TRUST	Payroll Deduction for 06/02/2018	100.00
DEDUCTION	06/02/2018	SHIRE OF PERENJORI - TRUST	Payroll Deduction for 06/02/2018	50.00
<b>19592</b>	<b>16/02/2018</b>	<b>SHIRE OF PERENJORI - TRUST</b>	<b>TOTAL PAYMENTS</b>	<b>-150.00</b>
665877470JAN	01/02/2018	SYNERGY	Electricity usage for street lights - 25/12/2017 - 24/01/2018	1906.70
<b>19593</b>	<b>16/02/2018</b>	<b>SYNERGY</b>	<b>TOTAL PAYMENTS</b>	<b>-1906.70</b>
5795333000JAN	26/01/2018	TELSTRA CORPORATION	Telstra Account for the month of January 2018	3107.83
5803592100JAN	23/01/2018	TELSTRA CORPORATION	Internet and Data N9511924R - Medical Centre	50.00
1058897700JAN	23/01/2018	TELSTRA CORPORATION	Telephone charges - 9973 1050 - Perenjori Fire Shed	53.94
20004790353031AN	26/01/2018	TELSTRA CORPORATION	Graphic Design Development Officer, Club Development Officer	143.20
<b>19594</b>	<b>16/02/2018</b>	<b>TELSTRA CORPORATION</b>	<b>TOTAL PAYMENTS</b>	<b>-3354.97</b>
01	01/02/2018	WESTNET	Internet and Webhosting for the month of February 2018	269.85
<b>DD11334.1</b>	<b>01/02/2018</b>	<b>WESTNET</b>	<b>TOTAL PAYMENTS</b>	<b>-269.85</b>
SUPER	06/02/2018	WA SUPER	Super for 06/02/2018	5445.10
DEDUCTION	06/02/2018	WA SUPER	Payroll Deduction for 06/02/2018	418.26
DEDUCTION	06/02/2018	WA SUPER	Payroll Deduction for 06/02/2018	225.86
DEDUCTION	06/02/2018	WA SUPER	Payroll Deduction for 06/02/2018	286.58
<b>DD11342.1</b>	<b>06/02/2018</b>	<b>WA SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-6375.80</b>
SUPER	06/02/2018	BENDIGO SUPERANUATION	Super for 06/02/2018	92.78
<b>DD11342.2</b>	<b>06/02/2018</b>	<b>BENDIGO SUPERANUATION</b>	<b>TOTAL PAYMENTS</b>	<b>-92.78</b>
SUPER	06/02/2018	AMP FLEXIBLE LIFETIME SUPER	Super for 06/02/2018	65.24
<b>DD11342.3</b>	<b>06/02/2018</b>	<b>AMP FLEXIBLE LIFETIME SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-65.24</b>

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended 28th February 2018

Chq/EFT	Date	Name	Description	Amount
DEDUCTION	06/02/2018	THE RL & JMA RYAN SUPERANNUATION FUND	Payroll Deduction for 06/02/2018	184.59
SUPER	06/02/2018	THE RL & JMA RYAN SUPERANNUATION FUND	Super for 06/02/2018	476.86
<b>DD11342.4</b>	<b>06/02/2018</b>	<b>THE RL &amp; JMA RYAN SUPERANNUATION FUND</b>	<b>TOTAL PAYMENTS</b>	<b>-661.45</b>
SUPER	06/02/2018	AUSTRALIAN SUPER	Super for 06/02/2018	429.15
<b>DD11342.5</b>	<b>06/02/2018</b>	<b>AUSTRALIAN SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-429.15</b>
SUPER	06/02/2018	INTEGRA SUPER	Super for 06/02/2018	234.90
<b>DD11342.6</b>	<b>06/02/2018</b>	<b>INTEGRA SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-234.90</b>
SUPER	06/02/2018	HESTA SUPER FUND	Super for 06/02/2018	220.35
<b>DD11342.7</b>	<b>06/02/2018</b>	<b>HESTA SUPER FUND</b>	<b>TOTAL PAYMENTS</b>	<b>-220.35</b>
SUPER	06/02/2018	REST INDUSTRY SUPERANNUATION	Super for 06/02/2018	207.98
<b>DD11342.7</b>	<b>06/02/2018</b>	<b>REST INDUSTRY SUPERANNUATION</b>	<b>TOTAL PAYMENTS</b>	<b>-207.98</b>
SUPER	06/02/2018	VICSUPER	Super for 06/02/2018	349.32
<b>DD11342.9</b>	<b>06/02/2018</b>	<b>VICSUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-349.32</b>
REVERSAL	06/02/2018	HOST PLUS SUPER	Reversal of Super for 06/02/2018	-255.77
<b>DD11343.1</b>	<b>06/02/2018</b>	<b>HOST PLUS SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>255.77</b>
SUPER	20/02/2018	WA SUPER	Super for 20/02/2018	5524.92
DEDUCTION	20/02/2018	WA SUPER	Payroll Deduction for 20/02/2018	418.26
DEDUCTION	20/02/2018	WA SUPER	Payroll Deduction for 20/02/2018	225.86
DEDUCTION	20/02/2018	WA SUPER	Payroll Deduction for 20/02/2018	286.58
<b>DD11359.1</b>	<b>20/02/2018</b>	<b>WA SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-6455.62</b>
SUPER	20/02/2018	BT SUPER FOR LIFE	Super for 20/02/2018	61.69
<b>DD11359.2</b>	<b>20/02/2018</b>	<b>BT SUPER FOR LIFE</b>	<b>TOTAL PAYMENTS</b>	<b>-61.69</b>
SUPER	20/02/2018	BENDIGO SUPERANUATION	Super for 20/02/2018	92.78
<b>DD11359.3</b>	<b>20/02/2018</b>	<b>BENDIGO SUPERANUATION</b>	<b>TOTAL PAYMENTS</b>	<b>-92.78</b>
SUPER	20/02/2018	AMP FLEXIBLE LIFETIME SUPER	Super for 20/02/2018	65.24
<b>DD11359.4</b>	<b>20/02/2018</b>	<b>AMP FLEXIBLE LIFETIME SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-65.24</b>
DEDUCTION	20/02/2018	THE RL & JMA RYAN SUPERANNUATION FUND	Payroll Deduction for 20/02/2018	184.59
SUPER	20/02/2018	THE RL & JMA RYAN SUPERANNUATION FUND	Super for 20/02/2018	476.86
<b>DD11359.5</b>	<b>20/02/2018</b>	<b>THE RL &amp; JMA RYAN SUPERANNUATION FUND</b>	<b>TOTAL PAYMENTS</b>	<b>-661.45</b>
SUPER	20/02/2018	AUSTRALIAN SUPER	Super for 20/02/2018	424.99
<b>DD11359.6</b>	<b>20/02/2018</b>	<b>AUSTRALIAN SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-424.99</b>
SUPER	20/02/2018	INTEGRA SUPER	Super for 20/02/2018	234.90
<b>DD11359.7</b>	<b>20/02/2018</b>	<b>INTEGRA SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-234.90</b>
SUPER	20/02/2018	HOST PLUS SUPER	Super for 20/02/2018	426.20
<b>DD11359.8</b>	<b>20/02/2018</b>	<b>HOST PLUS SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-426.20</b>
SUPER	20/02/2018	HESTA SUPER FUND	Super for 20/02/2018	66.11
<b>DD11359.9</b>	<b>20/02/2018</b>	<b>HESTA SUPER FUND</b>	<b>TOTAL PAYMENTS</b>	<b>-66.11</b>
MC120218	12/02/2018	BANKWEST MASTERCARD	15/01 - Geraldton Digital Media - New employee advertising, 19/01 - Red Dot - Australia Day, 19/01 - Woolworths - Australia Day, 19/01 - Target - Australia Day, 19/01 - Coles - Australia Day, 22/01 - Adobe Export PDF Sub	413.79
<b>DD11363.1</b>	<b>12/02/2018</b>	<b>BANKWEST MASTERCARD</b>	<b>TOTAL PAYMENTS</b>	<b>-413.79</b>
RANGER	15/02/2018	SG FLEET AUSTRALIA PTY LIMITED	Lease rental Ford Ranger from 16/02/2018 - 15/03/2018	1821.43
<b>DD11364.1</b>	<b>15/02/2018</b>	<b>SG FLEET AUSTRALIA PTY LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-1821.43</b>
CESMJAN	06/02/2018	WRIGHT EXPRESS FUEL	Fuel for the month of January - 1GAX953 Ford Ranger	77.00
<b>DD11374.1</b>	<b>06/02/2018</b>	<b>WRIGHT EXPRESS FUEL</b>	<b>TOTAL PAYMENTS</b>	<b>-77.00</b>
SUPER	06/02/2018	HOST PLUS SUPER	Super for 06/02/2018	374.33
<b>DD11342.10</b>	<b>06/02/2018</b>	<b>HOST PLUS SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-374.33</b>
SUPER	06/02/2018	AMP SUPERANNUATION SAVINGS TRUST	Super for 5 06/02/2018	232.01
<b>DD11342.11</b>	<b>06/02/2018</b>	<b>AMP SUPERANNUATION SAVINGS TRUST</b>	<b>TOTAL PAYMENTS</b>	<b>-232.01</b>
SUPER	20/02/2018	REST INDUSTRY SUPERANNUATION	Super for 20/02/2018	207.98
<b>DD11359.10</b>	<b>20/02/2018</b>	<b>REST INDUSTRY SUPERANNUATION</b>	<b>TOTAL PAYMENTS</b>	<b>-207.98</b>
SUPER	20/02/2018	VICSUPER	Super for 20/02/2018	348.06
<b>DD11359.11</b>	<b>20/02/2018</b>	<b>VICSUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-348.06</b>
SUPER	20/02/2018	AMP SUPERANNUATION SAVINGS TRUST	Super for 20/02/2018	232.01
<b>DD11359.12</b>	<b>20/02/2018</b>	<b>AMP SUPERANNUATION SAVINGS TRUST</b>	<b>TOTAL PAYMENTS</b>	<b>-232.01</b>
			<b>TOTAL PAYMENTS FOR FEBRUARY 2018</b>	<b>-353184.26</b>



**Perenjori**  
Embrace Opportunity

# *Previous Minutes*

*Finance Committee Meeting  
14th February 2018*

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Shire of Perenjori  
MINUTES  
Finance Committee Meeting

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Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Wednesday 14<sup>th</sup> February 2018 commenced at 4.00 pm.

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**18021 PRELIMINARIES****18021.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS**

Cr L Butler declared the meeting open at 4.00 pm.

**18021.2 DISCLAIMER READING****18021.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

Cr L Butler  
 Cr L Smith  
 Cr J Hirsch  
 Ali Mills – CEO  
 Rose Jones – SFO

Apologies;  
 Cr K Pohl

**18021.4 NOTATIONS OF INTEREST**

**Financial Interest – Local Government Act S 5.60a**

**Proximity Interest – Local Government Act S 5.60b**

**Interest Affecting Impartiality – Local Government - Code of Conduct**

**18021.5 APPLICATIONS FOR LEAVE OF ABSENCE****18021.6 CONFIRMATION OF MINUTES**

That the Minutes from the Finance Committee Meeting of the 19<sup>th</sup> December 2017 be confirmed as a true and correct record of that meeting.

**Officer Recommendation – Item 18021.6**

**That Council accepts the Minutes from the Finance Committee Meeting of the 19<sup>th</sup> December 2017 as a true and correct record of that Meeting.**

**Committee Resolution – Item 18021.6**

**Moved: Cr J Hirsch**

**Seconded: Cr L Smith**

**That Council accepts the Minutes from the Finance Committee Meeting of the 19<sup>th</sup> December 2017 as a true and correct record of that Meeting.**

**Carried: 5/0**

**18022 FINANCE & ADMINISTRATION****18022.1 FINANCIAL STATEMENTS – DECEMBER 2017**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>ADM 0081</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>ROSE JONES – SENIOR FINANCE OFFICER</b>
<b>RESPONSIBLE OFFICER:</b>	<b>ALI MILLS - CEO</b>
<b>REPORT DATE:</b>	<b>14<sup>TH</sup> FEBRUARY 2018</b>
<b>ATTACHMENTS</b>	<b>MONTHLY FINANCIAL REPORT</b>

**Executive Summary**

This item recommends that the Council accepts the Financial Activity Statement for the period ending 31<sup>st</sup> December 2017.

**Background**

Each month officers are required to prepare monthly financial reports, covering prescribed information, and present these to the Council.

**Details**

Presented is the Financial Activity Statement Report for the period ending 31<sup>st</sup> December 2017.

The following statements are presented to Council:

- Monthly Summary Information - Charts
- Statement of Financial Activity (Program of Nature and Type) this provides the budget and actual income and expenditure for operating and non-recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Statement of Capital Acquisitions and Capital Funding
- Net Current (Assets) Funding Position (Note 3). This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
  - Note 1.- Significant Accounting Policies
  - Note 2. - Explanation of Material Variances
  - Note 3. – Net Current Funding Position
  - Note 4. – Cash & Investments
  - Note 5. – Budget Amendments
  - Note 6. – Receivables
  - Note 7. – Cash Back Reserves
  - Note 8. – Capital Disposals
  - Note 9. – Rating Information
  - Note 10. – Information on Borrowings

- Note 11. – Grant and Contributions
- Note 12.- Trust Fund
- Note 13.- Details of Capital Acquisition

**Legal Compliance**

Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996 states –

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail –
  - (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
  - (b) budget estimates to the end of the month to which the statement relates;
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing –
  - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
  - (b) an explanation of each of the material variances referred to in sub regulation (1) (d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown –
  - (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation 34 (2), are to be –
  - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Section 6.8 of the Local Government Act 1995 (Expenditure from municipal fund not included in annual budget) states –

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –

- a. is incurred in a financial year before the adoption of the annual budget by the local government; or
- b. is authorised in advance by resolution; or
- c. is authorised in advance by the mayor or president in an emergency.

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Area 5: Investing in Councils Leadership

Goal: Strengthen the Shire's position as an innovative, independent Local Government providing excellence in all areas of governance, management and leadership.

**Consultation**

Liaison with CEO, SFO, & MIS.

**Comment**

Nil.

**Voting Requirements – Simple Majority**

<b>Officers Recommendation – Item 18022.1</b>
That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31 <sup>st</sup> December 2017.

<b>Committee Resolution – Item 18022.1</b>
<b>Moved: Cr J Hirsch</b> <b>Seconded: Cr L Smith</b>
<b>That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31<sup>st</sup> December 2017.</b>
<b>Carried: 5/0</b>

**18022.2 ACCOUNTS FOR PAYMENT – DECEMBER 2017**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>1306P</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>LIZ MARKHAM - AO</b>
<b>RESPONSIBLE OFFICER:</b>	<b>ALI MILLS - CEO</b>
<b>REPORT DATE:</b>	<b>14<sup>TH</sup> FEBRUARY 2018</b>
<b>ATTACHMENTS</b>	<b>ACCOUNTS FOR PAYMENT</b>

**Executive Summary**

This item recommends that the Council confirms the payment of accounts for December 2017 as shown on the attached schedule.

**Background**

Council has delegated to the Chief Executive Officer the authority to make payments from the Municipal and Trust funds in accordance with the Local Government (Financial Management) Regulations 1996.

Under Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, where a local government has delegated to the Chief Executive Officer the exercise of its power to make payments from the Municipal fund or the Trust fund, each payment from the Municipal fund or the Trust fund is to be noted on a list compiled for each month showing:

- a) The payee's name;
- b) The amount of the payment
- c) The date of the payment; and
- d) Sufficient information to identify the transaction

That list should then be presented at the next Ordinary Meeting of the Council following the preparation of the list, and recorded in the minutes of the meeting at which it is presented.

**Legal Compliance**

Section 6.10 (d) of the Local Government Act 1995 refers, i.e.-

## 6.10. financial management regulations

Regulations may provide for —

(d) the general management of, and the authorisation of payments out of —

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

Regulation 13(1), (3) & (4) of the Local Government (Financial Management) Regulations 1996 refers, i.e. -

## 13. Lists of Accounts

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

- (a) the payee's name;
- (b) the amount of the payment;
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

(3) A list prepared under subregulation 34 (1) is to be —

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

#### **Policy Implications**

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

#### **Financial Implications**

Ongoing management of Council funds by providing Council with sufficient information to monitor and review payments made.

#### **Strategic Implications**

#### **Area 5: Investing in Councils Leadership**

*Goal: Strengthen the Shire's position as an innovative, independent local Government providing excellence in all areas of governance, management and leadership*

#### **Consultation**

Accountant

#### **Comment**

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

#### **Voting Requirements – Simple Majority**

#### **Officers Recommendation – Item 18022.2**

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31<sup>st</sup> December 2017 as attached to and forming part of this report.

<b>Municipal Account</b>	
EFT	\$369,661.30
Direct Debits	\$66,671.71
Cheques	\$271,947.70
Corporate MasterCard	\$1,940.64
Bank Fees	\$
<b>Total</b>	<b>\$710,221.35</b>

Trust Account - Shire	
EFT	\$400.00
Cheques	\$350.00
Bank Fees	\$
<b>Total</b>	<b>\$ 750.00</b>

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$
Cheques	\$
Bank Fees	\$
<b>Total</b>	<b>\$</b>

*Totalling \$710,971.35 from Municipal and Trust Accounts for the month ending 31<sup>st</sup> December 2017.*

#### Committee Resolution – Item 18022.2

**Moved: Cr J Hirsch**

**Seconded: Cr L Smith**

**That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending**

**31<sup>st</sup> December 2017 as attached to and forming part of this report.**

**Carried: 5/0**

Municipal Account	
EFT	\$369,661.30
Direct Debits	\$66,671.71
Cheques	\$271,947.70
Corporate MasterCard	\$1,940.64
Bank Fees	\$

<b>Total</b>	<b>\$710,221.35</b>
<b>Trust Account - Shire</b>	
EFT	\$400.00
Cheques	\$350.00
Bank Fees	\$
<b>Total</b>	<b>\$ 750.00</b>
<b>Trust Account – Mt Gibson Public Benefit Funds</b>	
EFT	\$
Cheques	\$
Bank Fees	\$
<b>Total</b>	<b>\$</b>
<i>Totalling \$710,971.35 from Municipal and Trust Accounts for the month ending 31<sup>st</sup> December 2017.</i>	

**18022.3 FINANCIAL STATEMENTS – JANUARY 2017**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>ADM 0081</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>ROSE JONES – SENIOR FINANCE OFFICER</b>
<b>RESPONSIBLE OFFICER:</b>	<b>ALI MILLS - CEO</b>
<b>REPORT DATE:</b>	<b>14<sup>TH</sup> FEBRUARY 2018</b>
<b>ATTACHMENTS</b>	<b>MONTHLY FINANCIAL REPORT</b>

**Executive Summary**

This item recommends that the Council accepts the Financial Activity Statement for the period ending 31<sup>st</sup> January 2018.

**Background**

Each month officers are required to prepare monthly financial reports, covering prescribed information, and present these to the Council.

**Details**

Presented is the Financial Activity Statement Report for the period ending 31<sup>st</sup> January 2018.

The following statements are presented to Council:

- Monthly Summary Information - Charts
- Statement of Financial Activity (Program of Nature and Type) this provides the budget and actual income and expenditure for operating and non-recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Statement of Capital Acquisitions and Capital Funding
- Net Current (Assets) Funding Position (Note 3). This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
  - Note 1.- Significant Accounting Policies
  - Note 2. - Explanation of Material Variances
  - Note 3. – Net Current Funding Position
  - Note 4. – Cash & Investments
  - Note 5. – Budget Amendments
  - Note 6. – Receivables
  - Note 7. – Cash Back Reserves
  - Note 8. – Capital Disposals
  - Note 9. – Rating Information
  - Note 10. – Information on Borrowings
  - Note 11. – Grant and Contributions
  - Note 12.- Trust Fund
  - Note 13.- Details of Capital Acquisition

**Legal Compliance**

Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996 states –

- (6) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail –
- (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
  - (b) budget estimates to the end of the month to which the statement relates;
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;

- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
- (7) Each statement of financial activity is to be accompanied by documents containing —
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
  - (b) an explanation of each of the material variances referred to in sub regulation (1) (d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (8) The information in a statement of financial activity may be shown —
- (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit
- (9) A statement of financial activity, and the accompanying documents referred to in sub regulation 34 (2), are to be —
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (10) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Section 6.8 of the Local Government Act 1995 (Expenditure from municipal fund not included in annual budget) states –

- (2) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- a. is incurred in a financial year before the adoption of the annual budget by the local government; or
  - b. is authorised in advance by resolution; or
  - c. is authorised in advance by the mayor or president in an emergency.

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Area 5: Investing in Councils Leadership

Goal: Strengthen the Shire's position as an innovative, independent Local Government providing excellence in all areas of governance, management and leadership.

**Consultation**

Liaison with CEO, SFO, & MIS.

**Comment**

Nil.

**Voting Requirements – Simple Majority**

**Officers Recommendation – Item 18022.3**

That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31<sup>st</sup> January 2018.

**Committee Resolution – Item 18022.3**

**Moved: Cr L Smith**

**Seconded: Cr J Hirsch**

**That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31<sup>st</sup> January 2018.**

**Carried: 5/0**

**18022.4 ACCOUNTS FOR PAYMENT – JANUARY 2017**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>1306P</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>LIZ MARKHAM - AO</b>
<b>RESPONSIBLE OFFICER:</b>	<b>ALI MILLS - CEO</b>
<b>REPORT DATE:</b>	<b>14<sup>TH</sup> FEBRUARY 2018</b>
<b>ATTACHMENTS</b>	<b>ACCOUNTS FOR PAYMENT</b>

**Executive Summary**

This item recommends that the Council confirms the payment of accounts for January 2018 as shown on the attached schedule.

**Background**

Council has delegated to the Chief Executive Officer the authority to make payments from the Municipal and Trust funds in accordance with the Local Government (Financial Management) Regulations 1996.

Under Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, where a local government has delegated to the Chief Executive Officer the exercise of its power to make payments from the Municipal fund or the Trust fund, each payment from the Municipal fund or the Trust fund is to be noted on a list compiled for each month showing:

- a) The payee's name;
- b) The amount of the payment
- c) The date of the payment; and
- d) Sufficient information to identify the transaction

That list should then be presented at the next Ordinary Meeting of the Council following the preparation of the list, and recorded in the minutes of the meeting at which it is presented.

**Legal Compliance**

Section 6.10 (d) of the Local Government Act 1995 refers, i.e.-

6.10. financial management regulations

Regulations may provide for —

(d) the general management of, and the authorisation of payments out of —

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

Regulation 13(1), (3) & (4) of the Local Government (Financial Management) Regulations 1996 refers, i.e. -

13. Lists of Accounts

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

(a) the payee's name;

(b) the amount of the payment;

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

(3) A list prepared under subregulation 34 (1) is to be —

(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and

(b) recorded in the minutes of that meeting.

**Policy Implications**

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

**Financial Implications**

Ongoing management of Council funds by providing Council with sufficient information to monitor and review payments made.

**Strategic Implications**

**Area 5: Investing in Councils Leadership**

*Goal: Strengthen the Shire's position as an innovative, independent local Government providing excellence in all areas of governance, management and leadership*

**Consultation**

Accountant

**Comment**

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

**Voting Requirements – Simple Majority**

**Officers Recommendation – Item 18022.4**

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending

31<sup>st</sup> January 2018 as attached to and forming part of this report.

<b>Municipal Account</b>	
EFT	\$211,400.00
Direct Debits	\$42,427.70
Cheques	\$48,785.90
Corporate MasterCard	\$
Bank Fees	\$
<b>Total</b>	<b>\$302,613.60</b>

<b>Trust Account - Shire</b>	
EFT	\$
Cheques	\$
Bank Fees	\$
<b>Total</b>	<b>\$</b>

<b>Trust Account – Mt Gibson Public Benefit Funds</b>	
EFT	\$
Cheques	\$
Bank Fees	\$
<b>Total</b>	<b>\$</b>

*Totaling \$302,613.60 from Municipal and Trust Accounts for the month ending 31<sup>st</sup> January 2018.*

**Committee Resolution – Item 18022.4**

Moved: Cr L Smith

Seconded: Cr J Hirsch

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31<sup>st</sup> January 2018 as attached to and forming part of this report.

Carried: 5/0

<b>Municipal Account</b>	
EFT	\$211,400.00
Direct Debits	\$42,427.70
Cheques	\$48,785.90
Corporate MasterCard	\$
Bank Fees	\$
<b>Total</b>	<b>\$302,613.60</b>

<b>Trust Account - Shire</b>	
EFT	\$
Cheques	\$
Bank Fees	\$
<b>Total</b>	<b>\$</b>

<b>Trust Account – Mt Gibson Public Benefit Funds</b>	
EFT	\$
Cheques	\$
Bank Fees	\$
<b>Total</b>	<b>\$</b>

*Totalling \$302,613.60 from Municipal and Trust Accounts for the month ending 31<sup>st</sup>*

January 2018.

**18023 GENERAL BUSINESS**

**18023.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN**

**18023.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

**18023.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**

**18023.4 MATTERS BEHIND CLOSED DOORS**

**18023.5 DATE OF NEXT MEETING / MEETINGS**

The next Finance Committee Meeting is to be held Tuesday 13<sup>th</sup> March 2017 commencing at 5.00 pm.

**CLOSURE**

Cr L Butler declared the meeting closed at 4.55 pm.