



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Tuesday 14th May 2019 the Council Chambers, Fowler Street, Perenjori commencing at 5.00 pm.

Paul Bawden
Chief Executive Officer
10th May 2019

Shire of Perenjori Finance Committee Meeting 14th May 2019

Agenda

Copies forward to:

All Councillors

Finance Committee
Cr LC Butler (Chairperson)
Cr JM Hirsch
Cr KJ Pohl
Cr LJ Smith

Shire of Perenjori
AGENDA
Finance Committee Meeting

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday **14th May 2019 commencing at 5.00 pm.**

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19052 PRELIMINARIES

19051.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

19051.2 DISCLAIMER READING

19051.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

19051.4 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

19051.5 APPLICATIONS FOR LEAVE OF ABSENCE

19051.6 CONFIRMATION OF MINUTES

That the Minutes from the Finance Committee Meeting of the 16th April 2019 be confirmed as a true and correct record of that meeting.

Officer Recommendation – Item 19051.6
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That Council accepts the Minutes from the Finance Committee Meeting of the 16th April 2019 as a true and correct record of that Meeting.
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19052 FINANCE & ADMINISTRATION**19052.1 FINANCIAL STATEMENTS – APRIL 2019**

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	JOELENE DENNIS - MCDS
RESPONSIBLE OFFICER:	PAUL BAWDEN - CEO
REPORT DATE:	14TH MAY 2019
ATTACHMENTS	MONTHLY FINANCIAL REPORT

Executive Summary

This item recommends that the Council accepts the Financial Activity Statement for the period ending 30th April 2019.

Background

Each month officers are required to prepare monthly financial reports, covering prescribed information, and present these to the Council. The financial reports show an operating surplus at the end of April 2019.

Details

Presented is the Financial Activity Statement Report for the period ending 30th April 2019.

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 & MIS.

Comment

Nil.

Voting Requirements – Simple Majority

Officer Recommendation – Item 19052.1
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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 30 th April 2019.
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19052.2 ACCOUNTS FOR PAYMENT – APRIL 2019

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	LIZ MARKHAM - AO
RESPONSIBLE OFFICER:	JOELENE DENNIS - MCDS
REPORT DATE:	14TH MAY 2019
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that the Council confirms the payment of accounts for April 2019 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 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

SFO

Comment

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

Voting Requirements – Simple Majority

Officer Recommendation – Item 19052.2

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 30th April 2019 as attached to and forming part of this report.

Municipal Account	
EFT	\$465,901.30
Direct Debits	\$125,323.53
Cheques	\$18,204.73
Corporate MasterCard	\$3,933.87
Bank Fees	\$313.40
Total	\$614,036.83

Trust Account - Shire	
EFT	\$200.00
Cheques	\$160.00
Bank Fees	\$
Total	\$ 360.00

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$
Cheques	\$
Bank Fees	\$
Total	\$

Totalling \$614,036.83 from Municipal and Trust Accounts for the month ending 30th April 2019.

19053 GENERAL BUSINESS

19053.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

19053.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

19053.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

19053.4 MATTERS BEHIND CLOSED DOORS

19053.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee Meeting is to be held Tuesday 18th June 2019 commencing at 5.00 pm.

CLOSURE



Perenjori
Embrace Opportunity

Attachments

Information Bulletin
16th May 2019



Perenjori
Embrace Opportunity

Attachment
19052.1

Financial Statements
April 2019

Finance Committee Meeting
14th May 2019

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

For the Period Ended 30 April 2019

YTD 30 April 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Statement of Capital Acquisitions and Capital Funding

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Note 2 Explanation of Material Variances

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Details of Capital Acquisitions

Appendix A Detailed Schedules

Shire of Perenjori

Compilation Report

For the Period Ended 30 April 2019

Report Purpose

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

YTD 30 April 2018

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 30 April 2019 of \$1,560,272.

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

Preparation

Prepared by: Robyn Smith

Reviewed by: Joelene Dennis

Date prepared: 10/05/2019

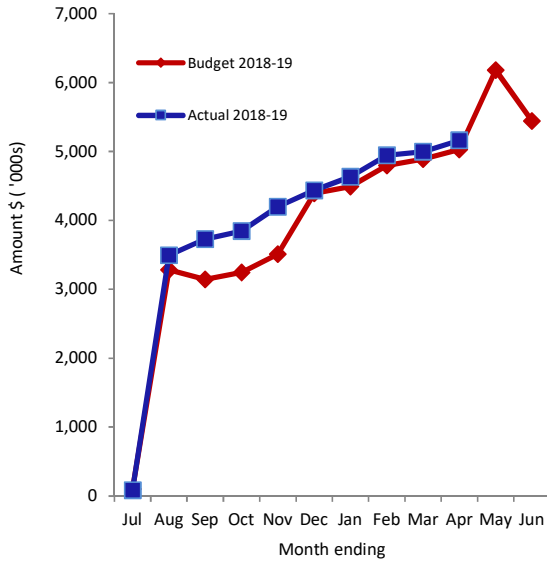
Shire of Perenjori

Monthly Summary Information

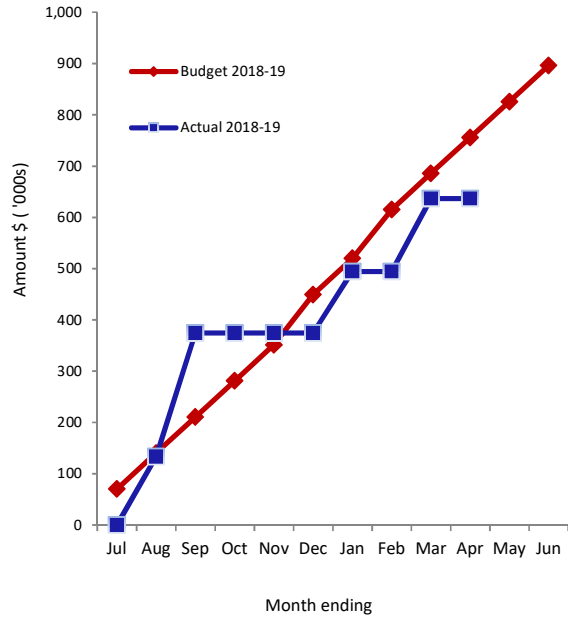
For the Period Ended 30 April 2019

Revenues

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

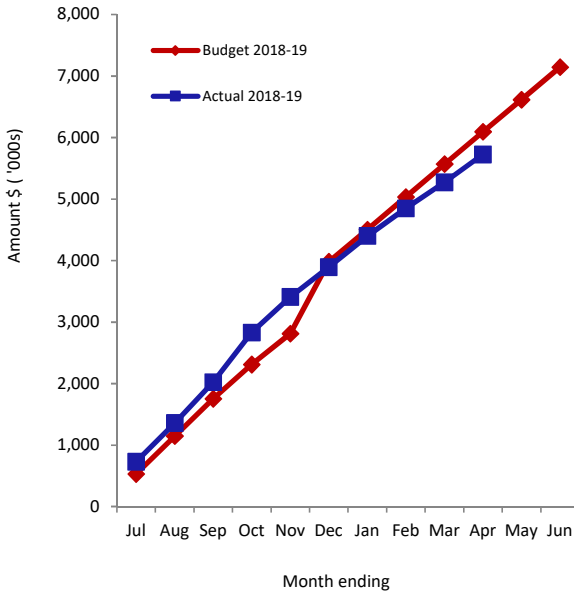


Budget Capital Revenue -v- Actual (Refer Note 2)

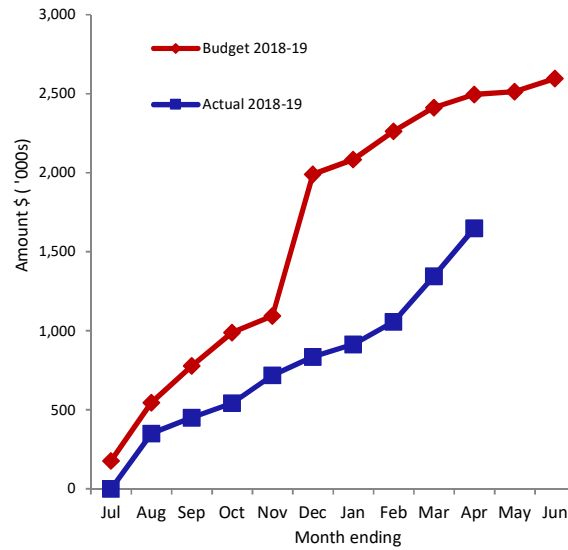


Expenditure

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 30 April 2019

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		51,300	43,800	27,901	(15,899)	(36.30%)	▼
General Purpose Funding - Rates	9	2,699,661	2,699,661	2,708,177	8,516	0.32%	
General Purpose Funding - Other		981,900	737,490	743,438	5,948	0.806%	
Law, Order and Public Safety		152,225	133,785	188,481	54,696	40.88%	▲
Health		2,400	2,100	2,056	(444)	(18.50%)	▼
Education and Welfare		211,500	192,920	143,238	(49,682)	(25.75%)	▼
Housing		157,000	130,840	142,532	11,692	8.94%	
Community Amenities		59,500	56,420	55,583	(837)	(1.48%)	▼
Recreation and Culture		504,530	431,117	427,332	(3,785)	(0.88%)	▼
Transport		210,580	208,800	237,609	28,809	13.80%	▲
Economic Services		337,000	281,660	310,352	28,692	10.19%	▲
Other Property and Services		197,000	164,160	174,103	9,943	6.06%	
Total Operating Revenue		5,564,596	5,082,753	5,160,803	78,094		
Operating Expense							
Governance		(236,942)	(209,795)	(249,630)	(39,835)	(18.99%)	▲
General Purpose Funding		(141,102)	(119,870)	(92,131)	27,739	23.14%	▼
Law, Order and Public Safety		(298,648)	(251,145)	(253,067)	(1,922)	(0.77%)	▼
Health		(101,207)	(87,390)	(57,084)	30,306	34.68%	▼
Education and Welfare		(447,793)	(375,380)	(386,987)	(11,607)	(3.09%)	▼
Housing		(257,012)	(214,113)	(194,447)	19,666	9.18%	
Community Amenities		(424,956)	(355,947)	(321,629)	34,318	9.64%	
Recreation and Culture		(1,473,402)	(1,302,160)	(1,256,492)	45,668	3.51%	
Transport		(2,836,076)	(2,376,911)	(2,334,824)	42,087	1.77%	
Economic Services		(858,447)	(722,680)	(631,594)	91,086	12.60%	▼
Other Property and Services		(70,278)	(80,597)	52,422	133,019	165.04%	▼
Total Operating Expenditure		(7,145,863)	(6,095,988)	(5,725,463)	370,525		
Funding Balance Adjustments							
Add back Depreciation		2,402,250	2,120,940	2,122,748	1,808	0.09%	
Adjust (Profit)/Loss on Asset Disposal	8	10,442	10,442	0	(10,442)	(100.00%)	▼
Movements in Non Current Assets		0	0	(9,401)	(9,401)		
Net Cash from Operations		831,425	1,118,147	1,548,687	430,584		
Capital Revenues							
Grants, Subsidies and Contributions	11	843,207	702,660	636,701	(65,959)	(9.39%)	
Proceeds from Disposal of Assets	8	53,000	53,000	0	(53,000)	(100.00%)	▼
Total Capital Revenues		896,207	755,660	636,701	(118,959)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(531,578)	(531,578)	(288,500)	243,078	45.73%	▼
Infrastructure - Roads	13	(1,456,897)	(1,290,981)	(1,143,030)	147,951	11.46%	▼
Infrastructure - Parks, Ovals, & Dam	13	(160,000)	(160,000)	(29,633)	130,367	81.48%	▼
Infrastructure - Other	13	(188,000)	(66,330)	(15,390)	50,940	76.80%	▼
Infrastructure - Footpaths	13	0	0	0	0		
Plant and Equipment	13	(447,650)	(447,650)	(188,145)	259,505	57.97%	▼
Furniture and Equipment	13	0	0	(94)	(94)		
Total Capital Expenditure		(2,784,125)	(2,496,539)	(1,664,792)	831,747		
Net Cash from Capital Activities		(1,887,918)	(1,740,879)	(1,028,091)	712,788		
Financing							
Proceeds from New Debentures	10	200,000	0	0	0		
Transfer from Reserves	7	303,483	0	0	0		
Repayment of Debentures	10	(270,595)	(227,054)	(227,067)	(13)	(0.01%)	
Transfer to Reserves	7	(250,000)	(25,020)	(22,410)	2,610	10.43%	
Net Cash from Financing Activities		(17,112)	(252,074)	(249,477)	2,597		
Net Operations, Capital and Financing		(1,073,605)	(874,806)	271,119	1,145,969		
Opening Funding Surplus(Deficit)	3	241,078	241,078	1,289,152	1,048,074	434.74%	▲
Closing Funding Surplus(Deficit)	3	(832,527)	(633,728)	1,560,272	2,194,044		

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 30 April 2019

Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
Rates	2,699,661	2,699,661	2,708,177	8,516	0.32%	
Operating Grants, Subsidies and Contributions	1,745,629	1,423,661	1,318,153	(105,508)	(7.41%)	
Fees and Charges	778,300	654,830	675,203	20,373	3.11%	
Service Charges	0	0	0	0		
Interest Earnings	47,500	39,340	38,099			
Other Revenue	284,763	256,518	421,171	164,653	64.19%	▲
Profit on Disposal of Assets	8,743	8,743	0	(8,743)	(100.00%)	
Total Operating Revenue	5,564,596	5,082,753	5,160,803	79,291		
Operating Expense						
Employee Costs	(2,611,131)	(2,188,730)	(2,004,558)	184,172	8.41%	
Materials and Contracts	(1,378,235)	(1,135,504)	(995,822)	139,682	12.30%	▼
Utility Charges	(243,410)	(208,700)	(240,189)	(31,489)	(15.09%)	▼
Depreciation on Non-Current Assets	(2,402,250)	(2,120,940)	(2,122,748)	(1,808)	(0.09%)	
Interest Expenses	(49,784)	(45,351)	(52,659)	(7,308)	(16.11%)	
Insurance Expenses	(93,466)	(91,296)	(91,254)	42	0.05%	
Other Expenditure	(348,402)	(286,282)	(218,232)	68,050	23.77%	▼
Loss on Disposal of Assets	(19,185)	(19,185)	0	19,185	100.00%	▼
Total Operating Expenditure	(7,145,863)	(6,095,988)	(5,725,463)	370,525		
Funding Balance Adjustments						
Add back Depreciation	2,402,250	2,120,940	2,122,748	1,808	0.09%	
Adjust (Profit)/Loss on Asset Disposal	10,442	10,442	0	(10,442)	(100.00%)	▼
Movement in Non Current Assets	0	0	(9,401)	(9,401)		
Net Cash from Operations	831,425	1,118,147	1,548,687	431,781		
Capital Revenues						
Grants, Subsidies and Contributions	843,207	702,660	636,701	(65,959)	(9.39%)	
Proceeds from Disposal of Assets	53,000	53,000	0	(53,000)	(100.00%)	▼
Total Capital Revenues	896,207	755,660	636,701	(118,959)		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	(531,578)	(531,578)	(288,500)	243,078	45.73%	▼
Infrastructure - Roads	(1,456,897)	(1,290,981)	(1,143,030)	147,951	11.46%	▼
Infrastructure - Parks, Ovals, & Dam	(160,000)	(160,000)	(29,633)	130,367	81.48%	▼
Infrastructure - Others	(188,000)	(66,330)	(15,390)	50,940	76.80%	▼
Plant and Equipment	(447,650)	(447,650)	(188,145)	259,505	57.97%	▼
Furniture and Equipment	0	0	(94)	(94)		
Total Capital Expenditure	(2,784,125)	(2,496,539)	(1,664,792)	831,747		
Net Cash from Capital Activities	(1,887,918)	(1,740,879)	(1,028,091)	712,788		
Financing						
Proceeds from New Debentures	200,000	0	0	0		
Transfer from Reserves	303,483	0	0	0		
Advances to Community Groups	0	0	0	0		
Repayment of Debentures	(270,595)	(227,054)	(227,067)	(13)	(0.01%)	
Transfer to Reserves	(250,000)	(25,020)	(22,410)	2,610	10.43%	
Net Cash from Financing Activities	(17,112)	(252,074)	(249,477)	2,597		
Net Operations, Capital and Financing	(1,073,605)	(874,806)	271,119	1,147,167		
Opening Funding Surplus(Deficit)	241,078	241,078	1,289,152	1,048,074	434.74%	▲
Closing Funding Surplus(Deficit)	(832,527)	(633,728)	1,560,272	2,195,241		

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.

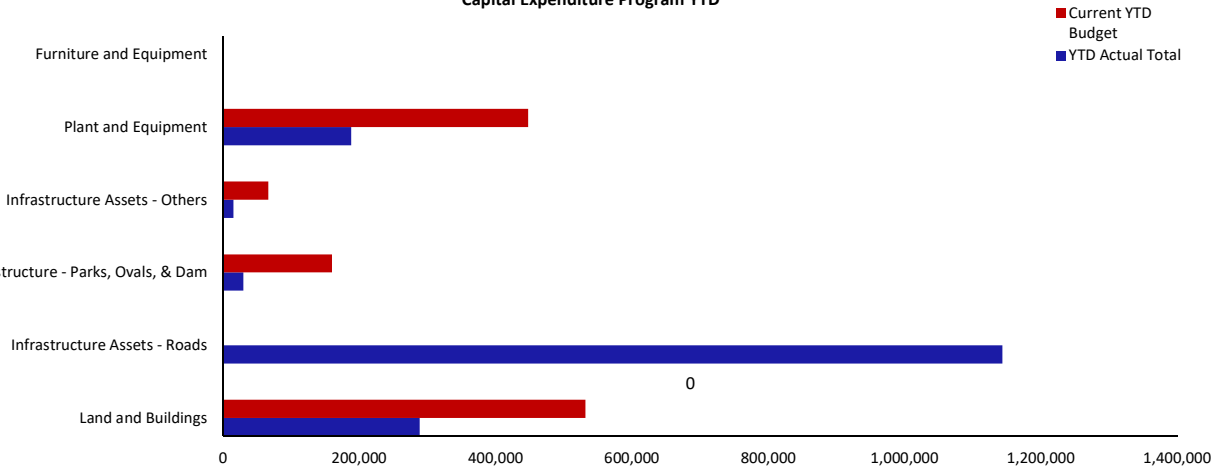
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 2019

Capital Acquisitions	Note	YTD Actual		YTD Actual Total	YTD 30 04 2019		Variance
		YTD Actual New /Upgrade	(Renewal Expenditure)		Current YTD Budget	Current Annual Budget	
		(a)	(b)		(d)	(d) - (c)	
		\$	\$	\$	\$		\$
Land and Buildings	13	2,074	286,426	288,500	531,578	531,578	(243,078)
Infrastructure Assets - Roads	13	1,143,030	0	1,143,030			1,143,030
Infrastructure - Parks, Ovals, & Dam	13	29,633	0	29,633	160,000	160,000	(130,367)
Infrastructure Assets - Others	13	15,390	0	15,390	66,330	188,000	(50,940)
Plant and Equipment	13	188,145	0	188,145	447,650	447,650	(259,505)
Furniture and Equipment	13	94	0	94	0	0	94
Capital Expenditure Totals		1,378,366	286,426	1,664,792	1,205,558	1,327,228	459,234

Funded By:

Capital Grants and Contributions	Note 11	642,851	702,660	843,207	59,809
Borrowings	Note 10	0	0	200,000	0
Other (Disposals & C/Fwd)	Note 8	0	53,000	53,000	(53,000)
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	3,483	0
Water Harvesting Control Reserve		0	0	0	0
Community Bus & Maintenance Reserve		0	0	0	0
Total Own Source Funding - Cash Backed Reserves	Note 7	0	0	303,483	0
Own Source Funding - Operations		1,021,941	449,898	(72,462)	572,043
Capital Funding Total		1,664,792	1,205,558	1,327,228	459,234

Capital Expenditure Program YTD



SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

1. SIGNIFICANT ACCOUNTING POLICIES

- (a) Utility reimbursement income lower than expected
This statement comprises a special purpose financial report whi YTD 30 April 2018 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

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 30 April 2019

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 30 April 2019

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 30 April 2019

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 30 April 2019

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 30 April 2019

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 30 April 2019

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 30 April 2019

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Governance	(15,899)	-36%	▼		Utility reimbursement income lower. Interest on term deposits timing.
General Purpose Funding	14,464	0%			YTD 30 April 2018
Law Order & Public Safety	54,696	41%	▲	Timing	Timing difference in regards to Invoicing of CESM Reimbursement. Unexpected grant received.
Health	0	0%			Under Reporting Threshold
Education & Welfare	(49,682)	-26%	▼	Timing	Timing of grants
Housing	11,692	9%			Staff Housing Rent down \$13K
Community Amenities	(837)	-1%			Under Reporting Threshold
Recreation and Culture	(3,785)	-1%			Under Reporting Threshold
Transport	28,809	14%	▲	Permanent	Main Roads Flood Damage \$38,592 this is offset by expenditure.
Economic Services	28,692	10%	▲	Timing	Business Incubator Revenue is \$5K higher than budget. Caravan Park Income up by \$37K. Building fees up by \$4k.
Other Property and Services	9,943	6%			Under Reporting Threshold
Operating Expense					
Governance	(39,835)	(18.99%)	▲	Timing	Governance Admin Gen down \$35K made up of Compliance \$20K, workforce plan \$40K, Member of Council Exp down \$16K.
General Purpose Funding	27,739	23.14%	▼	Timing	Valuation exp \$8K
Law, Order and Public Safety	(1,922)	(0.77%)			Under Reporting Threshold
Health	30,306	34.68%	▼	Timing	EHO exp down \$7.5K, Other Health Exp down \$17K, Pest control \$3K.
Education and Welfare	(11,607)	(3.09%)			Under Reporting Threshold
Housing	19,666	9.18%			Under Reporting Threshold
Community Amenities	34,318	9.64%			Household refuse \$11K, CDO exp \$5K. Burdekin Cemetery down \$5K timing.
Recreation and Culture	45,668	3.51%			Under Reporting Threshold
Transport	42,087	1.77%		Timing	General Road Maintenance is \$36k higher and Sale of Assets (\$20K)
Economic Services	91,086	12.60%	▼	Timing	Area promotion \$17K, Townscape \$16K
Other Property and Services	133,019	165.04%	▼	Timing	Timing difference for Plant Costs and allocation.
Capital Expenses					
Land and Buildings	243,078	46%	▼	Timing	Admin Building down \$50K, Pavillion Building under \$150K Stage 2 not commenced, Medical Centre down \$10K, Housing capital down \$50K, Fire Brigade \$15K.
Infrastructure - Roads	147,951	11%	▼	Timing	Black Spot \$231K, Road Contn \$129K, R2R \$87K
Infrastructure - Parks, Ovals, & Dam	130,367	81%	▼	Timing	Timing of purchase of water tanks
Infrastructure - Other	50,940	1	▼	Timing	Timing of \$48K Townscape projects
Plant and Equipment	259,505	58%	▼	Timing	Timing of plant purchases
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	1,048,074	435%	▲		

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
Note	YTD 30 Apr 2019	Prior Year End 30th June 2018	YTD 30 April 2018	Original Budget 2019
	Actual YTD \$	\$	\$	\$
Current Assets				
4	1,094,519	1,033,293	294,951	
4	2,342,797	2,100,387	2,097,240	2,100,387
6	72,190	49,762	71,500	349,427
6	244,551	414,002	108,737	0
	13,248	21,550	102,491	0
	30,286	21,324	30,710	30,710
	3,797,591	3,640,318	2,705,629	2,480,524
Less: Current Liabilities				
	(146,137)	(521,374)	(380,709)	(409,564)
	(242,720)	(242,720)	(232,390)	(232,390)
	(388,857)	(764,094)	(613,099)	(641,954)
Less: Adjustments				
7	(2,342,797)	(2,100,387)	(2,097,240)	(2,100,387)
	242,720	242,720	232,390	232,390
	43,528	270,595	28,868	270,505
	(2,056,549)	(1,587,072)	(1,835,982)	(1,597,492)
Net Current Funding Position	1,352,185	1,289,152	256,548	241,078

Note 3 - Liquidity graph over 3 years - excluded for upgrade

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 4: CASH AND INVESTMENTS

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
			YTD 30 April 2018						
(a) Cash Deposits									
Municipal Bank Account	5375008	0.05%	70,727				70,727	Bankwest	At Call
Telenet Saver Account	0542587	1.10%	1,114,129				1,114,129	Bankwest	At Call
Mt Gibson Infrastructure Account	0860049	1.00%		946,421			946,421	Bankwest	At Call
Trust Bank Account	5373006	0.00%					0	Bankwest	At Call
Community Dev Projects Account	0856328	1.10%	10,624				10,624	Bankwest	At Call
Mt Gibson Public Benefit Account	903351	1.10%			80,862		80,862	Bankwest	At Call
Reserve Funds - Operating	816902	1.05%		697,771			697,771	Bankwest	At Call
Petty Cash		0.00%	300				300	On hand	
Term Deposit 3		2.75%		700,000			700,000	Bankwest	4/6/19
Term Deposit 1		2.75%			100,000		100,000	Bankwest	4/6/19
Term Deposit 2		2.65%		0			0	Bankwest	6/11/18
Total			1,195,780	2,344,192	180,862	0	3,720,834		

Note 4A: CASH INVESTMENTS

Comments/Notes - Investments

Note 5: BUDGET AMENDMENTS

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

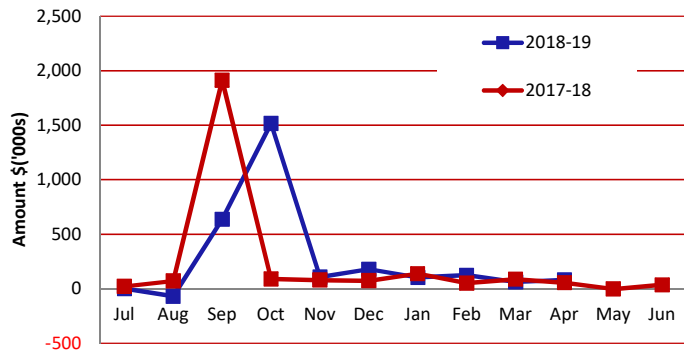
Program	Description	Council Resolution	Classification	Utility reimbursement income lower than expected	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)	YTD 30 April 2019	\$	\$	\$ (832,527)
Amended Budget Cash Position as per Council Resolution				0	0	0	0

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 6: RECEIVABLES

Receivables - Rates Receivable	YTD 30 Apr 2019	30 June 2018
Rates Debtors brought Forward	\$ 45,061	\$ 44,475
Levied this year	2,693,252	2,632,164
Less Collections to date	(2,683,856)	(2,631,578)
Equals Current Outstanding	54,457	45,061
Net Rates Collectable	54,457	45,061
% Collected	98.01%	98.32%
Non Current Assets:		
Rates Non-Current	0	0
Total Rates Outstanding	54,457	45,061

Note 6 - Rates Collectable

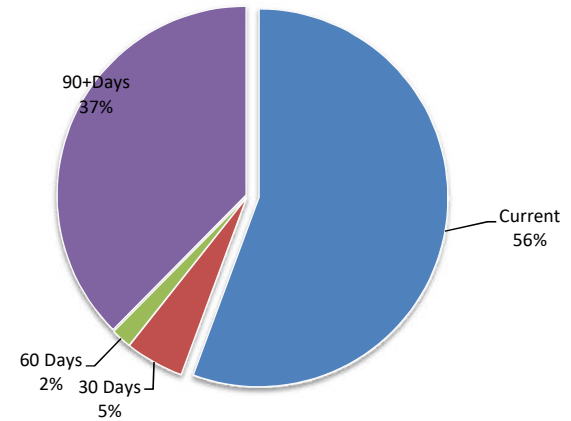


Comments/Notes - Receivables Rates

Total Rates Outstanding does not include Rubbish & ESL Levy

Receivables - General	Current	30 Days	60 Days	90+Days	Credit Payments
Receivables - General	\$ 133,383	\$ 12,012	\$ 4,166	\$ 90,076	-\$ 2,747
YTD Total Receivables General Outstanding				236,891	

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

Credit Payments are income and or reimbursements.

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SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 6A - RECEIVABLES GENERAL

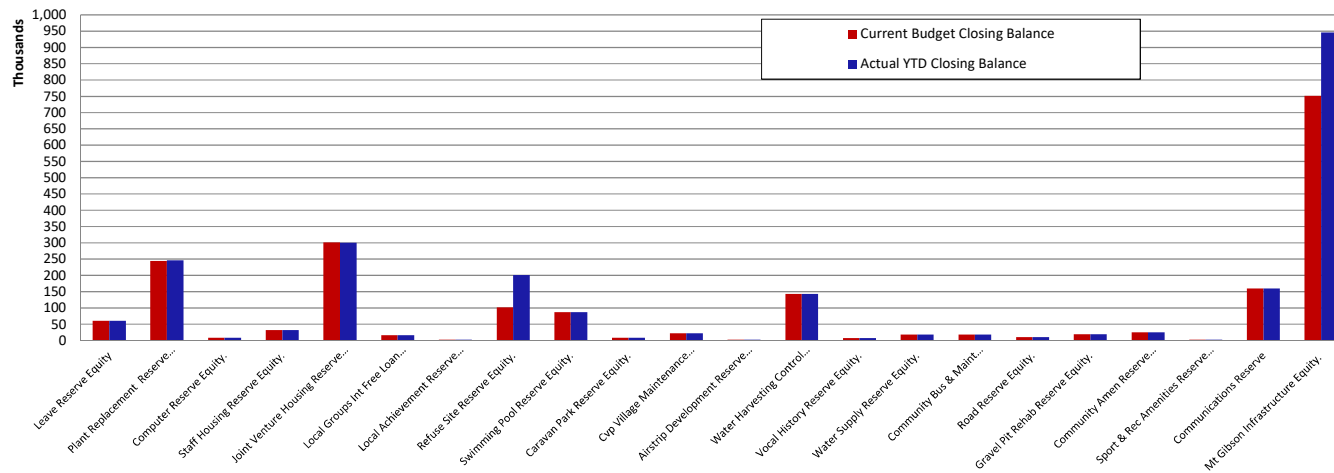
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	YTD 30 April 2018	Total
80149	\$ 229	705				\$ 229
80219				\$ 2,668		\$ 2,668
80282						\$ -
80342				\$ 7,062	\$ 6,637	
80445	\$ 100	137				\$ 100
80468			\$ 1,300			\$ 1,300
80557	\$ 70,702	113				\$ 70,702
80721		135			-\$ 867	-\$ 867
80565	\$ 8,894	355		\$ 363		\$ 9,257
80573	\$ 1,100	375				\$ 1,100
80581					\$ 520	\$ 520
80642	\$ 3,146	182				\$ 3,146
80678			\$ 250			\$ 250
80696	\$ 2,750	237				\$ 2,750
80702				\$ 192		\$ 192
80708	\$ 8	411				\$ 8
80709				\$ 158		\$ 158
80727	\$ 20	242				\$ 20
80730	\$ 200	242				\$ 200
80741				\$ 1,190		\$ 1,190
80749	\$ 9	133				\$ 9
80752			\$ 40			\$ 40
80753			\$ 124			\$ 124
80754			\$ 20			\$ 20
80755				\$ 50		\$ 50
81496				\$ 220		\$ 220
80690			\$ 232	\$ 109		\$ 341
80383			\$ 2,200			\$ 2,200
80027	\$ 2,744	147				\$ 2,744
80562	\$ 174	165				\$ 174
80763					\$ 528	\$ 528
80760					\$ 398	\$ 398
80123					\$ 76,756	\$ 76,756
80703					\$ 250	\$ 250
80743					\$ 896	\$ 896
80017					\$ 10,083	\$ 10,083
80762					\$ 916	\$ 916
80695					\$ 1,755	\$ 1,755
80087					\$ 11,416	\$ 11,416
80711					\$ 11,416	\$ 11,416
80712					\$ 11,416	\$ 11,416
80759					\$ 398	\$ 398
80740					-\$ 280	-\$ 280
80282					-\$ 1,600	-\$ 1,600
Totals	\$ 90,076		\$ 4,166	\$ 12,012	130637	\$ 236,890

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 7: Cash Backed Reserve

2018-19	Budgeted	Current	Actual	Current	Actual	Amended	Actual Transfers	Council	Current	Actual YTD
Name	Opening Balance	Budget Interest Earned	Interest Earned	Budget Transfers In (+)	Transfers In (+)	Budget Transfers Out (-)	Out (-)	Resolution	Budget Closing Balance	Closing Balance
	\$	\$	\$	\$	YTD 30 April 2018	\$	\$		\$	\$
Leave Reserve Equity	60,151	859	782	0	782	0	0		61,010	60,934
Plant Replacement Reserve Equity.	243,821	3483	3,171	0	3,171	(3,483)	0		243,821	246,992
Computer Reserve Equity.	8,672	124	113	0	113	0	0		8,796	8,785
Staff Housing Reserve Equity.	31,819	454	414	0	414	0	0		32,273	32,233
Joint Venture Housing Reserve Equity.	296,834	4240	3,861	0	3,861	0	0		301,074	300,695
Local Groups Int Free Loan Reserve Equity..	16,442	235	214	0	214	0	0		16,677	16,656
Local Achievement Reserve Equity..	2,693	38	35	0	35	0	0		2,731	2,728
Refuse Site Reserve Equity.	198,664	2838	2,584	0	2,584	(100,000)	0		101,502	201,248
Swimming Pool Reserve Equity.	85,838	1226	1,116	0	1,116	0	0		87,064	86,954
Caravan Park Reserve Equity.	8,312	119	108	0	108	0	0		8,431	8,420
Cvp Village Maintenance Reserve Equity.	21,823	312	284	0	284	0	0		22,135	22,107
Airstrip Development Reserve Equity.	3,033	43	39	0	39	0	0		3,076	3,072
Water Harvesting Control Reserve Equity.	141,181	2017	1,836	0	1,836	0	0		143,198	143,018
Vocal History Reserve Equity.	7,594	108	99	0	99	0	0		7,702	7,693
Water Supply Reserve Equity.	18,511	264	241	0	241	0	0		18,775	18,752
Community Bus & Maint Reserve Equity.	18,270	261	238	0	238	0	0		18,531	18,508
Road Reserve Equity.	10,484	150	136	0	136	0	0		10,634	10,620
Gravel Pit Rehab Reserve Equity.	19,110	273	249	0	249	0	0		19,383	19,359
Community Amen Reserve Equity.	25,262	361	329	0	329	0	0		25,623	25,591
Sport & Rec Amenities Reserve Equity.	2,755	39	36	0	36	0	0		2,794	2,791
Communications Reserve	157,830	2254	2,053	0	2,053	0	0		160,084	159,883
Mt Gibson Infrastructure Equity.	721,286	10302	4,472	220,000	224,472	(200,000)	0		751,588	945,758
	\$ 2,100,387	\$ 30,000	\$ 22,410	\$ 220,000	\$ 242,410	-\$ 303,483	\$ -		\$ 2,046,904	\$ 2,342,797

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 30 April 2019

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 \$	Amended Budget Total Revenue \$
RATE TYPE											
Differential General Rate			YTD 30 April 2018								
UV Rural/Pastoral	1.9552	342	94,130,800	1,838,158	11,697	7,077	1,856,932	1,840,446	8,890	5,147	1,854,483
UV Mining	35.5711	39	1,832,926	651,992	0	0	651,992	651,992	0	0	651,992
GRV Townsites	8.1090	88	1,135,056	101,529	0	0	101,529	97,856	0	0	97,856
GRV Mining	8.1090	1	3,144,000		0	0	0	254,947	0	0	254,947
Exploration	25.0000	17	76,855	3,762	0	0	19,214	19,214			19,214
Sub-Totals		487	100,319,637	2,595,441	11,697	7,077	2,629,667	2,864,455	8,890	5,147	2,878,492
Minimum Payment											
	Minimum \$										
GRV Townsites	342.00	35	28,241	11,970	0	0	11,970	11,970	0	0	11,970
GRV Mining	342.00	1	20	342	0	0	342	342	0	0	342
UV Rural/Pastoral	342.00	10	70,600	3,420	0	0	3,420	3,420	0	0	3,420
UV Mining	342.00	4	1,354	1,368	0	0	1,368	6,840	0	0	6,840
Exploration	342.00	16	12,312	5,472	0	0	5,472	5,472			5,472
Sub-Totals		66	112,527	22,572	0	0	22,572	28,044	0	0	28,044
Discounts							2,652,239				2,906,536
Concession							(212,171)				(220,000)
							0				0
Amount from General Rates							2,440,069				2,686,536
Ex-Gratia Rates							13,162				12,900
Totals							2,453,230				2,699,436

Comments - Rating Information

Rates were issued 29th August 2018

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Rate	Principal 1-Jul-18	New Loans	Utility reimbursement income low Lending	TD 30 April 2019	Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
	%			Date	Term	Actual \$	Current Budget \$	Actual \$	Current Budget \$	Actual \$	Current Budget \$	
Loan 94 Industrial Land	7.38%	0		9th June 2008	10 Years			0	0	31	0	9th June 2018
Loan 96 CHA Housing	6.44%	88,494		2nd February 2004	20 Years	6,140	12,481	82,354	76,013	6,106	5,502	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	100,337		9th May 2012	10 Years	11,557	23,385	88,780	76,952	3,082	4,415	2nd May 2022
Loan 98 Subdivision John Street	6.97%	261,770		14th April 2008	20 Years	9,284	18,840	252,486	242,930	19,723	17,897	20th January 2028
Loan 99 Aquatic Centre	6.09%	119,221		15th September 2009	10 Years	78,283	78,283	40,938	40,938	7,138	6,086	15th September 2019
Loan 100 Aquatic Centre	4.81%	160,187		10th April 2012	10 Years	37,238	37,238	122,949	122,949	8,425	7,263	10th April 2022
Loan 101 2x Duplex Housing	4.68%	114,031		9th May 2012	10 Years	13,127	26,561	100,904	87,470	3,509	5,029	9th May 2022
Loan 102 Volvo Grader	2.65%	156,288		6th January 2016	5 Years	55,527	55,528	100,761	100,760	4,644	3,592	6th January 2021
Loan 103 Caron Dam (proposed)			200,000	TBA		0	0	0	200,000	0	0	TBA
Totals		1,000,328	200,000			211,157	252,316	789,171	948,012	52,659	49,784	

(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 30 April 2019

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider		Approval	2018-19 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status			
								Received	Not Received		
			(Y/N)	\$	\$	\$	\$	\$	\$		
GENERAL PURPOSE FUNDING											
YTD 30 April 2018											
03300	Grants Commission Grant	30	Dept Local Government	operating	Y	577,000	0	577,000	0	433,077	143,923
03301	Untied Road Grant	30	Dept Local Government	operating	Y	386,000	0	386,000	0	289,616	96,384
GOVERNANCE											
05100	Fesa Operating Grant	30	FESA	operating	Y	22,300	0	22,300	0	17,843	4,458
05106	Grant Income	32	FESA	non-operating	N	0	0	0	6,150	6,150	0
05801	Grant Income - Cesm	30	FESA	operating	Y	82,950	0	82,950	0	41,249	41,701
EDUCATION											
08427	Grant Income	30		operating	Y	100,000	0	100,000	0	50,000	50,000
08551	Youth Activities Grant	30		operating	N	0	0	0	0	0	0
RECREATION AND CULTURE											
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	N	0	0	0	0	0	0
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	N	114,299	0	114,300	0	114,300	0
11824	Blues For The Bush Event - Cawa Grant	30		operating	N	0	0	0	0	0	0
11518	Grant Income Received	32		non-operating	N	0	0	0	0	0	0
TRANSPORT											
12300	Direct Grant	30	Main Roads	operating	Y	191,187	0	191,187	0	191,187	0
12301	Regional Road Group Funding.	32	Main Roads	non-operating	Y	300,000	0	0	300,000	240,000	60,000
12302	Mrd Street Lighting Subsidy	30	Dept of Inf and Transport	operating	Y	2,650	0	2,650	0	2,584	66
12303	Roads To Recovery Funding	32	Dept of Inf and Transport	non-operating	Y	389,207	0	0	389,207	275,507	113,700
12304	Black Spot Funding	32	Main Roads	non-operating	Y	154,000	0	154,000	154,000	121,194	186,806
12308	Main Roads Flood Damage Funding	30	Dept of Inf and Transport	operating	Y	0	0	38,592	0	38,592	0
12310	Flood Damage - Main Roads No. 3	30	Dept of Inf and Transport	operating	N	0	0	0	0	0	0
ECONOMIC SERVICES											
13612	Grant Funding Income	32		non-operating	Y	0	0	0	100,000	0	100,000
13703	Grant Income - Standpipe Controller	32	Mt Gibson	non-operating	N	0	0	0	0	0	0
TOTALS						2,519,593	0	1,868,979	949,357	2,021,299	797,037

Operating	30	1,676,386	1,378,448
Non-operating	32	843,207	642,851
Balance		<u>2,519,593</u>	<u>2,021,299</u>
			498,294
			2,519,593

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

Note 12: TRUST FUND

not included in this statement are as follows:

YTD 30 April 201

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 30-Apr-19
	\$	\$	\$	\$
Sundry Income	410	0	(23)	387
Bus Bonds	400	800	(1,000)	200
Hall Bonds	640	950	(1,707)	(117)
Housing Bonds	3,260	3,076	(5,580)	756
Other Bonds	1,100	470	(590)	980
	6,689	4,640	(8,713)	2,206

Comments - Trust

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 30-Apr-19
Perenjori Public Benefit Bank Account	232,925	83,898	(120,011)	196,812
Closing Bank Balance	232,925	83,898	(120,011)	196,812

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

ACQUISITIONS

Level of Completion Indicators 0% ○ 40% ◐ 80% ◑ 100% ●

20% ○ 60% ◐ 100% ●

Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Capital Acquisitions by Program								
Governance								
Capital - Admin Building.	4258	150,000	50,000	50,000	36,005	(13,995)	36,005	Works started
Governance Total		150,000	50,000	50,000	36,005	(13,995)	36,005	
Law, Order And Public Safety								
Latham Firestation & Ambulance Shed.	5150	0	0	0	0	0	0	
Perenjori Fire Brigade - Building.	5250	15,000	15,000	15,000	0	(15,000)	0	
Cctv	5601	0	0	0	0	0	0	
Law, Order And Public Safety Total		15,000	15,000	15,000	0	(15,000)	0	
Health								
Capital - Medical Centre Building.	07250	10,000	10,000	10,000	0	(10,000)	0	
Health Total		10,000	10,000	10,000	0	(10,000)	0	
Education & Welfare								
Capital Expenditure	7253		796	796	973	177	0	
Education & Welfare Total			796	796	973	177	0	
Housing								
Capital - Housing Expenditure.	09286	60,000	60,000	60,000	14,639	(45,361)	14,639	Awaiting Quotes - kitchens
Housing Total		60,000	60,000	60,000	14,639	(45,361)	14,639	
Community Amenities								
Capital Expenditure - Other Infrastructure	418	58,000	58,000	58,000	0	(58,000)	0	
Capital -Public Conveniences.	10850	0	0	0	0	0	0	
Community Amenities Total		58,000	58,000	58,000	0	(58,000)	0	
Recreation And Culture								
Capital - Swimming Pool	11250	0	0	0	0	0	0	
Capital - Perenjori Pavillion Building	11450	471,126	385,782	385,782	235,782	(150,000)	235,782	Tender appointed
Capital - Parks & Ovals.	11455	40,000	40,000	40,000	5,764	(34,236)	5,764	

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2019

ACQUISITIONS

Level of Completion Indicators 0% ○ 40% ◐ 80% ◑ 100% ●

20% ○ 60% ◐ 100% ●

Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Recreation And Culture Total		511,126	425,782	425,782	241,546	(184,236)	241,546	
Transport								
Road Construction Expense Council	12001	389,400	386,690	321,800	355,852	34,052	0	
Road Construction Expense Rrg	12003	450,000	450,000	409,596	412,013	2,417	0	
Road Construction Expense Black Spot - Job	12005	231,000	231,000	231,000	7,745	(223,255)	0	
Road Construction R2R	12006	389,207	389,207	328,585	367,420	38,835	0	
Plant & Equipment Purchase	12283	437,650	437,650	437,650	188,145	(249,505)	0	
Transport Total		1,897,257	1,894,547	1,728,631	1,331,175	(397,456)	0	
Economic Services			863,432					
Caravan Park - Buildings - Ablution Block.	13190	0	0	0	676	676	0	
Caravan Park - New Ablutions - Apron.	13192	10,000	10,000	10,000	0	(10,000)	0	
Caravan Park - Capital.	13194	0	0	0	425	425	0	
Standpipe Controller Expense	13602	20,000	20,000	20,000	21,341	1,341	0	
Capital - Caron Dam Roof.	14980	300,000	100,000	100,000	2,528	(97,472)	0	Project not commenced to date
Economic Services Total		330,000	130,000	130,000	24,970	(105,030)	0	
Capital Expenditure Total		3,031,383	2,644,125	2,478,209	1,649,308	(828,901)	292,190	



Perenjori
Embrace Opportunity

Attachment
19052.2

Accounts for Payment
April 2019

Finance Committee Meeting
14th May 2019

Chq/EFT	Date	Name	Description	Amount
405	03/04/2019	FEE GST - BANK FEES WITH GST	BANK FEES WITH GST	49.63
405	03/04/2019	FEE GST - BANK FEES WITH GST	BANK FEES WITH GST	229.27
407	03/04/2019	FEE GST - BANK FEES WITH NO GST	FEE GST - BANK FEES WITH NO GST	1.50
407	03/04/2019	FEE GST - BANK FEES WITH NO GST	FEE GST - BANK FEES WITH NO GST	33.00
405	03/04/2019	FEE GST - BANK FEES WITH GST	TOTAL PAYMENTS	-313.40
T584	11/04/2019	LESLIE DEREK HEPWORTH	Election Nomination Extraordinary	80.00
948	11/04/2019	LESLIE DEREK HEPWORTH	TOTAL PAYMENTS	-80.00
T585	11/04/2019	PHIL LOGUE	Nomination for Council	80.00
949	11/04/2019	PHIL LOGUE	TOTAL PAYMENTS	-80.00
4251	01/03/2019	BITUTEK	Supply and spray bituminous products	166078.06
EFT11971	01/04/2019	BITUTEK	TOTAL PAYMENTS	-166078.06
93	05/03/2019	P.D. & J.L. SPENCER	PJ1527 - fuel tank repairs	231.00
92	05/03/2019	P.D. & J.L. SPENCER	Fabricate 6 planter boxes and attach steel cut outs	5874.00
EFT11972	01/04/2019	P.D. & J.L. SPENCER	TOTAL PAYMENTS	-6105.00
0834	18/03/2019	AUSTSWIM	Aqua aerobics training 10-12th July Craigie Leisure Centre	569.00
EFT11973	04/04/2019	AUSTSWIM	TOTAL PAYMENTS	-569.00
2355/99800811	15/03/2019	BUNNINGS WAREHOUSE	Karcher premium K4 full control pressure cleaner , Karcher Petrol powered high pressure washer	1388.90
EFT11974	04/04/2019	BUNNINGS WAREHOUSE	TOTAL PAYMENTS	-1388.90
3979	18/03/2019	BURGESS RAWSON (WA) PTY LTD	Rent 01/04/2019 - 31/03/2020 - Railway Building	580.80
EFT11975	04/04/2019	BURGESS RAWSON (WA) PTY LTD	TOTAL PAYMENTS	-580.80
2075	18/03/2019	CANINE CONTROL	18/03/19 - Ranger Service	504.41
EFT11976	04/04/2019	CANINE CONTROL	TOTAL PAYMENTS	-504.41
6414	21/03/2019	CARNAMAH FAMILY MEDICAL PRACTICE	pre employment medical	178.00
EFT11977	04/04/2019	CARNAMAH FAMILY MEDICAL PRACTICE	TOTAL PAYMENTS	-178.00
50004569	15/03/2019	CENTRAL REGIONAL TAFE	Cert IV in Training and Assessment	245.39
EFT11978	04/04/2019	CENTRAL REGIONAL TAFE	TOTAL PAYMENTS	-245.39
JO821	13/03/2019	ECOWATER SERVICES PTY LTD	Quarterly Maintenance on Biomax system PECC	607.30
JO820	13/03/2019	ECOWATER SERVICES PTY LTD	Quarterly Maintenance on C10size Biomax system CVP	198.40
EFT11979	04/04/2019	ECOWATER SERVICES PTY LTD	TOTAL PAYMENTS	-805.70
TRAV	21/03/2019	GRAEME KINGSLEY REID	Cr Travel Fees - Ordinary Council Meetin 21/03/2019	99.01
EFT11980	04/04/2019	GRAEME KINGSLEY REID	TOTAL PAYMENTS	-99.01
111565	07/03/2019	HERRINGS COASTAL PLUMBING & GAS	Supply and install cold relief valve to hot water unit	169.42
111870	19/03/2019	HERRINGS COASTAL PLUMBING & GAS	replace flush cone on female toilet	65.29
EFT11981	04/04/2019	HERRINGS COASTAL PLUMBING & GAS	TOTAL PAYMENTS	-234.71
47543	18/03/2019	JMH MECHANICAL SERVICES	Replace air line	186.70
47578	19/03/2019	JMH MECHANICAL SERVICES	Repairs to cement mixer	270.18
47579	19/03/2019	JMH MECHANICAL SERVICES	Repairs to be made to ride on mower	152.90
EFT11982	04/04/2019	JMH MECHANICAL SERVICES	TOTAL PAYMENTS	-609.78
TRAV	21/03/2019	JOANNE MAUD HIRSCH	Cr Travel Fees - Ordinary Council Meetin 21/03/2019	73.26
EFT11983	04/04/2019	JOANNE MAUD HIRSCH	TOTAL PAYMENTS	-73.26
TRAV	18/03/2019	JOHN CUNNINGHAM	Cr travel fees - Audit Committee Meeting, Finance Committee Meeting 18/03/2019	49.50
TRAV	21/03/2019	JOHN CUNNINGHAM	Cr Travel Fees - Ordinary Council Meetin 21/03/2019	49.50
EFT11984	04/04/2019	JOHN CUNNINGHAM	TOTAL PAYMENTS	-99.00
K44607	06/03/2019	JR & A HERSEY PTY LTD	Seabreeze solid crown hat	264.00
EFT11985	04/04/2019	JR & A HERSEY PTY LTD	TOTAL PAYMENTS	-264.00
68050	01/03/2019	KATS RURAL	Joiner 19mm, ratchet clip 19mm, Octa mitter 360 adjustable flow	38.70
68301	01/03/2019	KATS RURAL	reducing nipple 3/4 x 1/2	13.80
68753	01/03/2019	KATS RURAL	Squeegie window with handle, ant dust	41.10
68752	01/03/2019	KATS RURAL	Ant dust, hose connector 12mm, 12mm plastic unicersal adaptor, tomcat mouse bait station	70.20
68699	01/03/2019	KATS RURAL	Secateurs, micro joiner barb 19mm, ratchet clip 19mm	35.30
68595	01/03/2019	KATS RURAL	Ratchet clip 19mm	22.00
68063	01/03/2019	KATS RURAL	Keys cut	30.80
EFT11986	04/04/2019	KATS RURAL	TOTAL PAYMENTS	-251.90
TRAV	18/03/2019	LAURIE CHARLES BUTLER	Cr travel fees - Audit Committee Meeting, Finance Committee Meeting 18/03/2019	11.33
TRAV	21/03/2019	LAURIE CHARLES BUTLER	Cr Travel Fees - Ordinary Council Meetin 21/03/2019	11.33
EFT11987	04/04/2019	LAURIE CHARLES BUTLER	TOTAL PAYMENTS	-22.66
TRAV	21/03/2019	LISA JANE SMITH	Cr Travel Fees - Ordinary Council Meeting 21/03/2019	19.80
EFT11988	04/04/2019	LISA JANE SMITH	TOTAL PAYMENTS	-19.80
311070	01/03/2019	MOORE STEPHENS (WA) PTY LTD	Strategic Resource Planning Combined LTFP and AMP As per Proposal - IP&R Services December 2018	2200.00
EFT11989	04/04/2019	MOORE STEPHENS (WA) PTY LTD	TOTAL PAYMENTS	-2200.00
105025	16/03/2019	MORAWA IGA	Purchases made from Morawa IGA - March	321.04
EFT11990	04/04/2019	MORAWA IGA	TOTAL PAYMENTS	-321.04
95	26/03/2019	P.D. & J.L. SPENCER	Supply of metal stands for Anzac park	357.50
EFT11991	04/04/2019	P.D. & J.L. SPENCER	TOTAL PAYMENTS	-357.50
2127	01/03/2019	PERENJORI COMMUNITY RESOURCE CENTRE	Catering for LEMC meeting	400.00
EFT11992	04/04/2019	PERENJORI COMMUNITY RESOURCE CENTRE	TOTAL PAYMENTS	-400.00
6358	18/03/2019	PERENJORI HOTEL	Re - stock of Council fridge	97.00
6363	21/03/2019	PERENJORI HOTEL	Council Lunch - Ordinary Council Meeting 21/03/2019	172.00
6364	21/03/2019	PERENJORI HOTEL	re stock of council fridge	50.00
EFT11993	04/04/2019	PERENJORI HOTEL	TOTAL PAYMENTS	-319.00
215	11/03/2019	PERENJORI ROADHOUSE	Purchases made from the Perenjori Roadhouse	76.80
EFT11994	04/04/2019	PERENJORI ROADHOUSE	TOTAL PAYMENTS	-76.80
98	28/03/2019	PETER EGAN CARPENTRY	Assist with asbestos inspection and cataloging	1260.00
EFT11995	04/04/2019	PETER EGAN CARPENTRY	TOTAL PAYMENTS	-1260.00
TRAV	21/03/2019	PETER JOHN WATERHOUSE	Cr Travel Fees - Ordinary Council Meetin 21/03/2019	126.73
EFT11996	04/04/2019	PETER JOHN WATERHOUSE	TOTAL PAYMENTS	-126.73
5985	23/03/2019	RJ & LJ KING	Tub grease, ctn grease, tyre repair, trailer tyre repair	5626.50
EFT11997	04/04/2019	RJ & LJ KING	TOTAL PAYMENTS	-5626.50
003	25/03/2019	RSL OF AUSTRALIA (PERENJORI SUB BRANCH)	Perenjori Public Benefit Trust - Round 13	1310.40
EFT11998	04/04/2019	RSL OF AUSTRALIA (PERENJORI SUB BRANCH)	TOTAL PAYMENTS	-1310.40
6010	13/03/2019	SHIRE OF MORAWA	road broom hire to sweep Perenjori and Latham townsite streets	2362.50
EFT11999	04/04/2019	SHIRE OF MORAWA	TOTAL PAYMENTS	-2362.50

Chq/EFT	Date	Name	Description	Amount
0396	21/03/2019	TOLL IPEC PTY LTD	Freight - Digga West	10.73
EFT12000	04/04/2019	TOLL IPEC PTY LTD	TOTAL PAYMENTS	-10.73
000100181017	20/03/2019	TOTALLY WORKWEAR	CEO Shirts logoed	45.50
000100181016	20/03/2019	TOTALLY WORKWEAR	Embroidery of Uniform - EA	36.39
EFT12001	04/04/2019	TOTALLY WORKWEAR	TOTAL PAYMENTS	-81.89
15540	26/03/2019	WA MACHINERY BROKERS	poly fuel pod	690.00
EFT12002	04/04/2019	WA MACHINERY BROKERS	TOTAL PAYMENTS	-690.00
9026831900	14/03/2019	WINC AUSTRALIA PTY LIMITED	Winc - stationary, cleaning items, council food	1208.51
9026846814	15/03/2019	WINC AUSTRALIA PTY LIMITED	Vinyl powder free gloves	11.70
EFT12003	04/04/2019	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-1220.21
21766	01/04/2019	HOWARD PORTER	new 2019 Bullmaster Tri Axle Side tipper as per quote 180204JD, ORC inspection and licensing	103450.00
EFT12004	08/04/2019	HOWARD PORTER	TOTAL PAYMENTS	-103450.00
00009513	02/04/2019	HUCKLEBERRYS TANK AND WATER SERVICE	Deposit on 2 x GT250 Pioneer Water Tanks	4000.00
EFT12005	08/04/2019	HUCKLEBERRYS TANK AND WATER SERVICE	TOTAL PAYMENTS	-4000.00
P112063384	01/04/2019	YOUNGMOTORS	Molding Fascia	219.25
EFT12006	08/04/2019	YOUNGMOTORS	TOTAL PAYMENTS	-219.25
T588	11/04/2019	MORAWA FOOTBALL CLUB	REFUND OF BUS BOND	200.00
EFT12007	11/04/2019	MORAWA FOOTBALL CLUB	REFUND OF BUS BOND	-200.00
54693	01/04/2019	AMPAC DEBT RECOVERY	Commissions and Costs for the month of March	2548.24
EFT12008	17/04/2019	AMPAC DEBT RECOVERY	TOTAL PAYMENTS	-2548.24
1008408713	01/04/2019	AUSTRALIA POST	Postage for the month ending March 2019	235.75
EFT12009	17/04/2019	AUSTRALIA POST	TOTAL PAYMENTS	-235.75
DEDUCTION	02/04/2019	AUSTRALIAN SERVICES UNION	Payroll Deduction for 02/04/2019	25.90
DEDUCTION	16/04/2019	AUSTRALIAN SERVICES UNION	Payroll Deduction for 16/04/2019	25.90
EFT12010	17/04/2019	AUSTRALIAN SERVICES UNION	TOTAL PAYMENTS	-51.80
00032874	01/04/2019	AVON WASTE	Waste collection for the month of Febraury	2201.60
00032597	01/04/2019	AVON WASTE	Waste collection for the month January	2752.00
EFT12011	17/04/2019	AVON WASTE	TOTAL PAYMENTS	-4953.60
6681	01/04/2019	BLUEHILL COURIERS	Freight Charges - Geraldton to Perenjori.	35.75
6682	01/04/2019	BLUEHILL COURIERS	1 x rubber mud flap & spring-Truckline, 2 x ctns-Stihl	64.35
6680	01/04/2019	BLUEHILL COURIERS	Uniform-TWW, 1 x ctn - Bunnings, 2 x ctns Karcher washers-Bunnings, 1 x satchel clothing-TWW, 1 x ctn fittings-Thinkwater	130.90
EFT12012	17/04/2019	BLUEHILL COURIERS	TOTAL PAYMENTS	-231.00
4022090077	01/03/2019	BOC LIMITED	Oxygen bottle	39.56
4022113096	01/04/2019	BOC LIMITED	dissolved acetylene G size	107.81
4022248403	01/04/2019	BOC LIMITED	GST -Free container service, GST - container service	57.67
EFT12013	17/04/2019	BOC LIMITED	TOTAL PAYMENTS	-205.04
2355/99801313	01/04/2019	BUNNINGS WAREHOUSE	Unipiro roller 230mm roller on a 1.55m pole, Disposable paint tray 270mm, 10L Taubmans Ocean Heart (T12 41.G2) blue exterior waterbased paint, Dulux Duramax 340g Flat White Spray	319.31
2355/99801453	03/04/2019	BUNNINGS WAREHOUSE	Command 1.8kg broom gripper, Brutus 25mm x 5m Anti Slip Tape - Yellow , Brutus 25mm x 5m Anti Slip Tape - Yellow/Black	74.73
2355/99801539	05/04/2019	BUNNINGS WAREHOUSE	2* Pinnacle 2090*860*540mm Lockable Garage Cabinet	625.10
EFT12014	17/04/2019	BUNNINGS WAREHOUSE	TOTAL PAYMENTS	-1019.14
71672	02/04/2019	CARROLL & RICHARDSON - FLAGWORLD PTY LTD	NN29HF New Zealand (woven) 1800 x 900mm	145.75
EFT12015	17/04/2019	CARROLL & RICHARDSON - FLAGWORLD PTY LTD	TOTAL PAYMENTS	-145.75
11	02/04/2019	COLMAR CORPORATION	Wet clothes bags for Pecc x 6	30.00
EFT12016	17/04/2019	COLMAR CORPORATION	TOTAL PAYMENTS	-30.00
1680085787	01/04/2019	COVS PARTS PTY LTD	gloves- black nitrile XL 100pk	22.00
1680086807	01/04/2019	COVS PARTS PTY LTD	R2768P fuel filter	102.30
1680086737	01/04/2019	COVS PARTS PTY LTD	Flynets, sunscreen,air filter, oil filter, cabin air filter	300.53
EFT12017	17/04/2019	COVS PARTS PTY LTD	TOTAL PAYMENTS	-424.83
50424	01/04/2019	DIGGA WEST AND EARTHPARTS WA	TS - 2 Outer teeth, TS-C Inner Teeth, Tooth holders D665, Centre/Pilot bit PM-2	452.65
50506	01/04/2019	DIGGA WEST AND EARTHPARTS WA	D665 Pocket with tail	64.35
EFT12019	17/04/2019	DIGGA WEST AND EARTHPARTS WA	TOTAL PAYMENTS	-517.00
1772	01/04/2019	FRANK GILMOUR PEST CONTROL	PJ Masonic Lodge - inspect building and spray for termites	420.00
EFT12020	17/04/2019	FRANK GILMOUR PEST CONTROL	TOTAL PAYMENTS	-420.00
610054545	01/04/2019	GHD PTY LTD	Assessment of Water catchment management plan for Perenjori townsit	4400.00
EFT12021	17/04/2019	GHD PTY LTD	TOTAL PAYMENTS	-4400.00
ORD 03	21/03/2019	GRAEME KINGSLEY REID	Cr Meeting Fees - Ordinary Council Meeting - 21/03/2019	200.00
EFT12022	17/04/2019	GRAEME KINGSLEY REID	TOTAL PAYMENTS	-200.00
5131	14/04/2019	Geraldton Air Compressors	7 air compressor inspections and reports	462.00
EFT12023	17/04/2019	Geraldton Air Compressors	TOTAL PAYMENTS	-462.00
112115	01/04/2019	HERRINGS COASTAL PLUMBING & GAS	Caravan Park - Burst Pipe	328.66
112113	01/04/2019	HERRINGS COASTAL PLUMBING & GAS	Basin tap is leaking	123.18
EFT12024	17/04/2019	HERRINGS COASTAL PLUMBING & GAS	TOTAL PAYMENTS	-451.84
195904	12/04/2019	JASON SIGNMAKERS	Shire of Perenjori logo stickers, Shire of Perenjori logo magnets	993.30
EFT12025	17/04/2019	JASON SIGNMAKERS	TOTAL PAYMENTS	-993.30
GRAVEL	16/04/2019	JF BENTON & CO	4000m3 of gravel, 5000m3 of gravel	14850.00
EFT12026	17/04/2019	JF BENTON & CO	TOTAL PAYMENTS	-14850.00
47748	01/04/2019	JMH MECHANICAL SERVICES	Bag of rags	102.04
EFT12027	17/04/2019	JMH MECHANICAL SERVICES	TOTAL PAYMENTS	-102.04
ORD	21/03/2019	JOANNE MAUD HIRSCH	Cr Meeting Fees - Ordinary Council Meeting - 21/03/2019	200.00
EFT12028	17/04/2019	JOANNE MAUD HIRSCH	TOTAL PAYMENTS	-200.00
ORD 03	21/03/2019	JOHN CUNNINGHAM	Cr Meeting Fees - Ordinary Council Meeting - 21/03/2019, Cr Meeting Fees - Finance Committee Meeting 18/03/2019, , Cr Meeting Fees - Audit Committee Meeting 18/03/2019,	436.00
EFT12029	17/04/2019	JOHN CUNNINGHAM	TOTAL PAYMENTS	-436.00
0105	01/04/2019	KINGS CIVIL AND EARTHMOVING	Forté Rd - semi water cart hire	10527.00
EFT12030	17/04/2019	KINGS CIVIL AND EARTHMOVING	TOTAL PAYMENTS	-10527.00
346824-10000983	01/04/2019	LANDGATE - VALUATIONS	Mining Tenements chargeable Schedule NoM2019/02 - 14/02/2019 - 15/03/2019	39.00
EFT12031	17/04/2019	LANDGATE - VALUATIONS	TOTAL PAYMENTS	-39.00

Chq/EFT	Date	Name	Description	Amount
ORD 03	21/03/2019	LAURIE CHARLES BUTLER	Cr Meeting Fees - Ordinary Council Meeting 21/03/2019, Cr Meeting Fees - Finance Committee Meeting 18/03/2019, Cr Meeting Fees - Audit Committee Meeting 18/03/2019	636.00
EFT12032	17/04/2019	LAURIE CHARLES BUTLER	TOTAL PAYMENTS	-636.00
ORD 03	21/03/2019	LISA JANE SMITH	Cr Meeting Fees - Ordinary Council Meeting - 21/03/2019	200.00
EFT12033	17/04/2019	LISA JANE SMITH	TOTAL PAYMENTS	-200.00
00419475	09/04/2019	LO-GO APPOINTMENTS	Contract service for Robyn Smith - SFO - 01/04/2019 - 05/04/2019	2802.80
EFT12034	17/04/2019	LO-GO APPOINTMENTS	TOTAL PAYMENTS	-2802.80
7224	01/04/2019	MARKET CREATIONS	Records Management Solutions - Active Archive Cartons April,	530.75
7181	01/04/2019	MARKET CREATIONS	vCPU, VRAM, Tier 2 cloud storage, Windows Server cloud license, Windows remote desktop services, Micro worry free security services	940.54
7182	01/04/2019	MARKET CREATIONS	Technical Business hours	172.60
7180	01/04/2019	MARKET CREATIONS	Office 365 Exchange Online Plan 2 Licenses Office 365 Enterprise E3 Licenses,	962.50
7170	01/04/2019	MARKET CREATIONS	Managed Service Agreement - Premium Package for the month March,	2960.10
EFT12035	17/04/2019	MARKET CREATIONS	TOTAL PAYMENTS	-5566.49
26937	01/04/2019	MARKETFORCE	Advert - EA	408.08
26938	01/04/2019	MARKETFORCE	Advert - Council Election April 2019	631.94
EFT12036	17/04/2019	MARKETFORCE	TOTAL PAYMENTS	-1040.02
311348	01/04/2019	MOORE STEPHENS (WA) PTY LTD	progressive account to 31st March - Strategic Resource Plan	11531.70
EFT12037	17/04/2019	MOORE STEPHENS (WA) PTY LTD	TOTAL PAYMENTS	-11531.70
00002149	01/04/2019	PERENJORI COMMUNITY RESOURCE CENTRE	Express Label x 2, Batteries, 2 x a3 colour prints, Reg Post Label, Express post label	28.73
EFT12038	17/04/2019	PERENJORI COMMUNITY RESOURCE CENTRE	TOTAL PAYMENTS	-28.73
ORD 03	21/03/2019	PETER JOHN WATERHOUSE	Cr Meeting Fees - Ordinary Council Meeting - 21/03/2019	200.00
EFT12039	17/04/2019	PETER JOHN WATERHOUSE	TOTAL PAYMENTS	-200.00
165545	05/04/2019	QK TECHNOLOGIES PTY LTD	Average Active Children from 04/03/2019 - 31/03/2019	28.25
EFT12040	17/04/2019	QK TECHNOLOGIES PTY LTD	TOTAL PAYMENTS	-28.25
6012	01/04/2019	RJ & LJ KING	carton of grease, 750 cca batteries, 245/65R17 Maxxis tyres, tyre repair, , 265/60R18	1688.50
EFT12041	17/04/2019	RJ & LJ KING	TOTAL PAYMENTS	-1688.50
6780	10/04/2019	ROSSITER & CO	Meat for Communtiy Meeting held 10/04/19	96.75
EFT12042	17/04/2019	ROSSITER & CO	TOTAL PAYMENTS	-96.75
ORD 03	21/03/2019	RUSSELL LINDSAY WHITE	Cr Meeting Fees - Ordinary Council Meeting - 21/03/2019	200.00
EFT12043	17/04/2019	RUSSELL LINDSAY WHITE	TOTAL PAYMENTS	-200.00
96215145	01/04/2019	SEEK LIMITED	Advert for CSO Positon, Advert for SFO Positon	616.00
EFT12044	17/04/2019	SEEK LIMITED	TOTAL PAYMENTS	-616.00
00007503	01/04/2019	SONIC CUT	Street seats/planters	1408.04
EFT12045	17/04/2019	SONIC CUT	TOTAL PAYMENTS	-1408.04
C2678	01/04/2019	THINK WATER GERALDTON	PVC faucet tee 25 x 15mm Cat21	7.35
EFT12046	17/04/2019	THINK WATER GERALDTON	TOTAL PAYMENTS	-7.35
0397	01/04/2019	TOLL IPEC PTY LTD	25/03 - 1 x 2kg WINC	10.73
EFT12047	17/04/2019	TOLL IPEC PTY LTD	TOTAL PAYMENTS	-10.73
000100183368	11/04/2019	TOTALLY WORKWEAR	2x Polo Shirts Embroidered PECC	18.19
EFT12048	17/04/2019	TOTALLY WORKWEAR	TOTAL PAYMENTS	-18.19
0998	01/04/2019	VISAGE PRODUCTIONS	50% initial payment in the OUR TOWN television series	4400.00
EFT12049	17/04/2019	VISAGE PRODUCTIONS	TOTAL PAYMENTS	-4400.00
796	01/04/2019	WA TRAFFIC PLANNING	TMP Bartlett Rd, Carnamah Perenjori Rd, Gorte Rd, Griffith Rd4408	1540.00
EFT12050	17/04/2019	WA TRAFFIC PLANNING	TOTAL PAYMENTS	-1540.00
17663	01/04/2019	WALLIS COMPUTER SOLUTIONS	ADSL - Internet 25g Internet Data Allownace - Depot - April	77.00
EFT12051	17/04/2019	WALLIS COMPUTER SOLUTIONS	TOTAL PAYMENTS	-77.00
I3075677	01/04/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Planning Practices - The Essentials - Cr Jo Hirsch 15/04/2019	515.00
EFT12052	17/04/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	TOTAL PAYMENTS	-515.00
M488949	01/04/2019	WINC AUSTRALIA PTY LIMITED	Colour meter reading, Black and White meter reading	1388.29
9026977093	02/04/2019	WINC AUSTRALIA PTY LIMITED	Penrite 1800 x 900mm Premium Magnetic Whiteboard	207.04
9026974320	02/04/2019	WINC AUSTRALIA PTY LIMITED	purchases made from WINC as required	1583.70
9026996449	04/04/2019	WINC AUSTRALIA PTY LIMITED	purchases made from WINC as required	225.07
EFT12053	17/04/2019	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-3404.10
760095	08/04/2019	ABLE SALES	Unloader valve, Freight	115.00
EFT12054	29/04/2019	ABLE SALES	TOTAL PAYMENTS	-115.00
2906	17/04/2019	CORAL COAST HOMES (WA) PTY LTD	rising damp and water damage repairs to Shire office as per quote Q2148 rev1	39605.96
EFT12055	29/04/2019	CORAL COAST HOMES (WA) PTY LTD	TOTAL PAYMENTS	-39605.96
IV0000000001	17/04/2019	CREEDENCE CONTRACTING PTY LTD	supply of 5000m3 of gravel	8250.00
EFT12056	29/04/2019	CREEDENCE CONTRACTING PTY LTD	TOTAL PAYMENTS	-8250.00
W-16853/1997/14	14/04/2019	DEPARTMENT OF ENVIRONMENT REGULATION	annual licences Latham refuse	974.84
WL685/2019-2020	15/04/2019	DEPARTMENT OF ENVIRONMENT REGULATION	annual licences Perenjori refuse	974.84
EFT12057	29/04/2019	DEPARTMENT OF ENVIRONMENT REGULATION	Annual licences Latham refuse	-1949.68
00001356	10/04/2019	GERALDTON TROPHY CENTRE	Acrylic Badges for Cr Hepworth, and Honour Board Plate for Cr Hepworth	43.50
EFT12058	29/04/2019	GERALDTON TROPHY CENTRE	TOTAL PAYMENTS	-43.50

Chq/EFT	Date	Name	Description	Amount
3764	17/04/2019	GNC QUALITY PRECAST GERALDTON	375 dia class 4 culvert pipe RCP-375-4 @ 2.34m	227.70
EFT12059	29/04/2019	GNC QUALITY PRECAST GERALDTON	TOTAL PAYMENTS	-227.70
TRAV	18/04/2019	GRAEME KINGSLEY REID	Cr Travel Fees - Ordinary Council Meeting 18/04/2019	99.01
TRAV	24/04/2019	GRAEME KINGSLEY REID	Cr Travel Fees - Special Council Meeting 24/04/2019	99.01
EFT12060	29/04/2019	GRAEME KINGSLEY REID	TOTAL PAYMENTS	-198.02
47907	26/04/2019	JMH MECHANICAL SERVICES	nipple	3.96
47906	26/04/2019	JMH MECHANICAL SERVICES	supply new hydraulic hose as per sample, supply battery terminal protector,	121.48
EFT12061	29/04/2019	JMH MECHANICAL SERVICES	TOTAL PAYMENTS	-125.44
TRAV	18/04/2019	JOANNE MAUD HIRSCH	Cr Travel Fees - Ordinary Council Meeting 18/04/2019	73.26
TRAV	24/04/2019	JOANNE MAUD HIRSCH	Cr Travel Fees - Special Council Meeting 24/04/2019	73.26
EFT12062	29/04/2019	JOANNE MAUD HIRSCH	TOTAL PAYMENTS	-146.52
TRAV	16/04/2019	JOHN CUNNINGHAM	Cr Travel Fees - Finance Committee Meeting 16/04/2019	49.50
TRAV	18/04/2019	JOHN CUNNINGHAM	Cr Travel Fees - Ordinary Council Meeting 18/04/2019	49.50
TRAV	24/04/2019	JOHN CUNNINGHAM	Cr Travel Fees - Special Council Meeting 24/04/2019	49.50
EFT12063	29/04/2019	JOHN CUNNINGHAM	TOTAL PAYMENTS	-148.50
TRAV	16/04/2019	LAURIE CHARLES BUTLER	Cr Travel Fees - Finance Committee Meeting 16/04/2019	11.33
TRAV	24/04/2019	LAURIE CHARLES BUTLER	Cr Travel Fees - Special Council Meeting 24/04/2019	11.33
EFT12064	29/04/2019	LAURIE CHARLES BUTLER	TOTAL PAYMENTS	-22.66
TRAV	16/04/2019	LISA JANE SMITH	Cr Travel Fees - Finance Committee Meeting 16/04/2019	19.80
TRAV	18/04/2019	LISA JANE SMITH	Cr Travel Fees - Ordinary Council Meeting 18/04/2019	19.80
TRAV	24/04/2019	LISA JANE SMITH	Cr Travel Fees - Special Council Meeting 24/04/2019	19.80
EFT12065	29/04/2019	LISA JANE SMITH	TOTAL PAYMENTS	-59.40
7413	26/04/2019	MARKET CREATIONS	Travel Milage and Travel Labour to undertake system labour under the 'Managed Service Agreement'	1034.66
EFT12066	29/04/2019	MARKET CREATIONS	TOTAL PAYMENTS	-1034.66
72153	08/04/2019	METAL ARTWORK CREATIONS	WA Jarrah desk name base, Aluminium desk name plaque, Postage	55.00
EFT12067	29/04/2019	METAL ARTWORK CREATIONS	TOTAL PAYMENTS	-55.00
105025	01/04/2019	MORAWA IGA	Purchase made from Morawa IGA	109.94
EFT12068	29/04/2019	MORAWA IGA	TOTAL PAYMENTS	-109.94
1723	01/04/2019	OAKSTAR ASSET PTY LTD	dozer hire to push gravel, mob/demob of dozer to push gravel	5984.00
EFT12069	29/04/2019	OAKSTAR ASSET PTY LTD	TOTAL PAYMENTS	-5984.00
6400	18/04/2019	PERENJORI HOTEL	Council Lunch 18/04/2019	77.50
EFT12070	29/04/2019	PERENJORI HOTEL	TOTAL PAYMENTS	-77.50
TRAV	18/04/2019	PETER JOHN WATERHOUSE	Cr Travel Fees - Ordinary Council Meeting 18/04/2019	126.73
EFT12071	29/04/2019	PETER JOHN WATERHOUSE	TOTAL PAYMENTS	-126.73
6043	16/04/2019	RJ & LJ KING	Please supply 1 x tyre	242.00
6063	21/04/2019	RJ & LJ KING	Repair tyre	121.00
6062	21/04/2019	RJ & LJ KING	20kg Lithium grease	242.00
EFT12072	29/04/2019	RJ & LJ KING	TOTAL PAYMENTS	-605.00
8637	01/04/2019	SHIRE OF CHAPMAN VALLEY	Planning services undertaken on behalf of the Shire Of Perenjori for the months January through March 2019	946.00
EFT12073	29/04/2019	SHIRE OF CHAPMAN VALLEY	TOTAL PAYMENTS	-946.00
0398	12/04/2019	TOLL IPEC PTY LTD	03/04 - Winc 1 x 65KG, 03/04 - Winc 18 x 186.00KG, 04/04 - Winc 2 x 37.00KG	137.45
0399	26/04/2019	TOLL IPEC PTY LTD	29/03 - WA Machinery 1 x 125kg, 11/04 - Jason Signs 1 x 6kg	68.15
EFT12074	29/04/2019	TOLL IPEC PTY LTD	TOTAL PAYMENTS	-205.60
9027065751	01/04/2019	WINC AUSTRALIA PTY LIMITED	Purchase made from Winc - stationary supplies	174.02
9027060897	01/04/2019	WINC AUSTRALIA PTY LIMITED	Micromist refills	69.56
EFT12075	29/04/2019	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-243.58
00000736	01/04/2019	YARRA YARRA CATCHMENT MANAGEMENT GROUP	Perenjori Public Benefit Trust Round 13	24000.00
EFT12076	29/04/2019	YARRA YARRA CATCHMENT MANAGEMENT GROUP	TOTAL PAYMENTS	-24000.00
SHIRE	01/03/2019	SHIRE OF PERENJORI - DOT	plate remake on PJ1502	33.50
19705	10/04/2019	SHIRE OF PERENJORI - DOT	TOTAL PAYMENTS	-33.50
ORD 03	21/03/2019	KIRK JINDRICH POHL	Cr Meeting Fees - Ordinary Council Meeting - 21/03/2019, Cr Meeting Fees - Finance Committee Meeting - 18/03/2019, Cr Meeting Fees - Audit Committee Meeting - 18/03/2019	436.00
19706	11/04/2019	KIRK JINDRICH POHL	TOTAL PAYMENTS	-436.00
04PJ	11/04/2019	SHIRE OF PERENJORI - DOT	12 months registration on 04PJ	402.75
1GLS927	11/04/2019	SHIRE OF PERENJORI - DOT	12 months registration on 1GLS927 - Ford Ranger - CESM	375.50
19707	11/04/2019	SHIRE OF PERENJORI - DOT	TOTAL PAYMENTS	-778.25
3686795440	01/04/2019	SYNERGY	Electricity usage from 21/02/2019 - 20/03/2019, Electricity usage from 21/02/2019 - 20/03/2019	1139.40
665877470	11/04/2019	SYNERGY	80W Mercury Vapour - C, 125W Mercury Vapour - C, 250W Mercury Vapour - C, 150W High Pressure Sodium - C, 250W High Pressure Sodium - C, 42W CFL SE - C, Paper bill fee, Over the counter fee for payment	1772.35
19708	11/04/2019	SYNERGY	TOTAL PAYMENTS	-2911.75
MAIN ACCOUNT	11/04/2019	TELSTRA CORPORATION LIMITED	CHEQUE CANCELLED - LOST IN MAIL	0.00
19709	11/04/2019	TELSTRA CORPORATION LIMITED	CHEQUE CANCELLED	0.00
9016659783	11/04/2019	WATER CORPORATION	Special Meter Reading water usage charges 19/02/19 - 28/03/19	12.47
19710	11/04/2019	WATER CORPORATION	TOTAL PAYMENTS	-12.47
092612910	02/04/2019	SYNERGY	Aquatic Centre - electricity usage from 01/03/2019 - 01/04/2019	4114.65
19711	17/04/2019	SYNERGY	Aquatic Centre - electricity usage from 01/03/2019 - 01/04/2019	-4114.65
2000479035303	01/04/2019	TELSTRA CORPORATION LIMITED	telephone charges 0400 070 051, telephone charges 0407 037 153	143.20
19712	17/04/2019	TELSTRA CORPORATION LIMITED	TOTAL PAYMENTS	-143.20
WELLS	29/04/2019	#268	payment of incidentals	7751.91
19713	29/04/2019	#268	TOTAL PAYMENTS	-7751.91
86066	08/04/2019	CITY OF GREATER GERALDTON	Contribution to Regional Library Visit - 18/03/19 as per Midwest Libraries Regional Activity Plan 2018/19	423.00
19714	29/04/2019	CITY OF GREATER GERALDTON	TOTAL PAYMENTS	-423.00
REFUND	29/04/2019	MT GIBSON MINING LIMITED	Refund on invoices that were credit noted and stilled paid by Company CN: 451,452,469	1600.00
19715	29/04/2019	MT GIBSON MINING LIMITED	TOTAL PAYMENTS	-1600.00

Chq/EFT	Date	Name	Description	Amount
SUPER	02/04/2019	SUPER	Super Payroll Deductions 02/04/2019	8558.78
DD11989.1	02/04/2019	SUPER CHOICE SUPER	TOTAL PAYMENTS	-8558.78
102	06/04/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 102 Principal payment -, Loan No. 102 Interest payment -	14780.03
DD11997.1	06/04/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	TOTAL PAYMENTS	-14780.03
01	01/04/2019	WESTNET	Internet and Data 01/04/2019 - 01/05/2019	285.85
DD11998.1	01/04/2019	WESTNET	TOTAL PAYMENTS	-285.85
LANIER	01/04/2019	ALLEASING PTY LTD	LANIER PHOTOCOPIER LEASE	884.27
DD11998.2	01/04/2019	ALLEASING PTY LTD	TOTAL PAYMENTS	-884.27
CESM	08/04/2019	WRIGHT EXPRESS FUEL	Card Management Fee for the month March	11.16
DD11998.3	08/04/2019	WRIGHT EXPRESS FUEL	TOTAL PAYMENTS	-11.16
100A	10/04/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 100A Principal payment - AQUATIC CENTRE, Loan No. 100A Interest payment - AQUATIC CENTRE, Loan No. 100A Fixed Component - AQUATIC CENTRE	22250.51
DD12005.1	10/04/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	TOTAL PAYMENTS	-22250.51
SUPER	16/04/2019	SUPER CHOICE SUPER	Super Pay Roll Deductions 16/04/2019	8693.26
DD12010.1	16/04/2019	SUPER CHOICE SUPER	TOTAL PAYMENTS	-8693.26
AUG00182539	15/04/2019	SG FLEET AUSTRALIA PTY LIMITED	Lease rental 14/04/19 - 13/05/19 1GLS927, Fuel Charges - 1GLS927, Lease rental Regional Bull Module - 14/04/19 - 13/05/19 - 1GLS927	2953.62
DD12011.1	15/04/2019	SG FLEET AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-2953.62
PRES	15/04/2019	REFUEL AUSTRALIA	Refuel Australia - fuel account for the month of March 2019	21433.46
DD12017.1	15/04/2019	REFUEL AUSTRALIA	TOTAL PAYMENTS	-21433.46
SUPER	30/04/2019	SUPER CHOICE SUPER	Super Pay Roll Deductions 30/04/2019	8317.59
DD12025.1	30/04/2019	SUPER CHOICE SUPER	TOTAL PAYMENTS	-8317.59
MC	11/04/2019	BANKWEST MASTERCARD	21/02 - Cleverpatch Pty Ltd, 25/02 - Splash Alley - Staff uniforms, 25/02 - Peppers Mantra - EA - Training, 01/03 - Hilton Parmelia - MCDS - Training, 01/03 - 04PJ New Norcia Fuel Services, 01/03 - Joodalup City Hotel - PECC, 01/03 - Joodalup City Hotel - credit - PECC, 05/03 - SIDS Australia - PECC, 05/03 - SIDS Australia - PECC, 05/03 - PayPal InSafeHands - PECC, 05/03 - PayPal InSafeHands - PECC, 05/03 - PayPal InSafeHands - PECC, 08/03 - PayPal Ebay - PECC, 08/03 - PayPal Qiannilimit - PECC, 08/03 - PayPal Yuganqing - PECC, 08/03 - PayPal Chunfangzha - PECC, 11/03 - Council House Parking, 13/03 - Carnamah IGA - Mens Mental Health Night, 13/03 - Carnamah IGA - Mens Mental Health Night, 13/03 - Paper Plus - Financial Year Calendars - Office, 14/03 - Great Southern Hotels - CEO, 19/03 - Three Springs IGA - Townscape Committee Meeting - Food, 20/03 - Spotlight - for Units 2 and 3 Crossing, 20/03 - Good Guys - for Units 2 and 3 Crossing	3933.87
DD12029.1	11/04/2019	BANKWEST MASTERCARD	TOTAL PAYMENTS	-3933.87
BAS FEB 19	08/04/2019	AUSTRALIAN TAXATION OFFICE	BAS - for the month of February 2019	15270.00
DD12033.1	08/04/2019	AUSTRALIAN TAXATION OFFICE	TOTAL PAYMENTS	-15270.00
BAS MARCH 19	24/04/2019	AUSTRALIAN TAXATION OFFICE	BAS - for the month of March 2019	21885.00
DD12035.1	24/04/2019	AUSTRALIAN TAXATION OFFICE	TOTAL PAYMENTS	-21885.00
TOTAL PAYMENTS FOR THE MONTH OF APRIL 2019				-614036.83



Perenjori
Embrace Opportunity

*Attachment
19051.6*

*Previous Minutes
April 2019*

*Finance Committee Meeting
14th May 2019*

Shire of Perenjori
MINUTES
Finance Committee Meeting

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 16th April
commenced at 5.00 pm.

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19042 PRELIMINARIES

19041.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr L Butler declared the meeting open at 5.15 pm.

19041.2 DISCLAIMER READING

19041.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr L Butler – Presiding Member

Cr L Smith

Cr J Cunningham - Proxy

Paul Bawden – CEO

Joelene Dennis – MCDS

Apologies;

Cr J Hirsch

Cr K Pohl

19041.4 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

Nil.

19041.5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

19041.6 CONFIRMATION OF MINUTES

That the Minutes from the Finance Committee Meeting of the 18th March 2019 be confirmed as a true and correct record of that meeting.

Officer Recommendation and Committee Decision – Item 19041.6
Moved: Cr L Smith
Seconded: Cr J Cunningham
That Council accepts the Minutes from the Finance Committee Meeting of the 18th March 2019 as a true and correct record of that Meeting.
Carried: 5/0

19042 FINANCE & ADMINISTRATION**19042.1 FINANCIAL STATEMENTS – MARCH 2019**

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	JOELENE DENNIS - MCDS
RESPONSIBLE OFFICER:	PAUL BAWDEN - CEO
REPORT DATE:	16TH APRIL 2019
ATTACHMENTS	MONTHLY FINANCIAL REPORT

Executive Summary

This item recommends that the Council accepts the Financial Activity Statement for the period ending 31st March 2019.

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 31st March 2019.

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 –

19042.2 ACCOUNTS FOR PAYMENT – MARCH 2019

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	LIZ MARKHAM - AO
RESPONSIBLE OFFICER:	JOELENE DENNIS - MCDS
REPORT DATE:	16TH APRIL 2019
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that the Council confirms the payment of accounts for March 2019 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 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.

Trust Account - Shire	
EFT	\$910.00
Cheques	\$
Bank Fees	\$
Total	\$ 910.00

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$
Cheques	\$
Bank Fees	\$
Total	\$

Totalling \$249,216.69 from Municipal and Trust Accounts for the month ending 31st March 2019

19043 GENERAL BUSINESS

19043.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

19043.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

19043.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

19043.4 MATTERS BEHIND CLOSED DOORS

19043.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee Meeting is to be held Tuesday 14th May 2019 commencing at 5.00 pm.

CLOSURE

Cr L Butler declared the meeting closed at 5.50 pm.