



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Tuesday 15th May 2018 in the Council Chambers, Fowler Street, Perenjori commencing at 5.00 pm.

Ali Mills
Chief Executive Officer
11th May 2018

Shire of Perenjori Finance Committee Meeting 15th May 2018

Agenda

11th May 2018

Copies forward to:

Councillors

Cr LC Butler
Cr JM Hirsch
Cr LJ Smith
Cr KJ Pohl
Cr RL Spencer

Shire of Perenjori
AGENDA
Finance Committee Meeting

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 15th May 2018 commencing at 5.00 pm.

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18051 PRELIMINARIES

18051.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

18051.2 DISCLAIMER READING

18051.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

18051.4 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

18051.5 APPLICATIONS FOR LEAVE OF ABSENCE

18051.6 CONFIRMATION OF MINUTES

That the Minutes from the Finance Committee Meeting of the 17th April 2018 be confirmed as a true and correct record of that meeting.

Officer Recommendation – Item 18051.6
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That Council accepts the Minutes from the Finance Committee Meeting of the 17th April 2018 as a true and correct record of that Meeting.
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18052 FINANCE & ADMINISTRATION**18052.1 FINANCIAL STATEMENTS – APRIL 2018**

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	JIM DILLON - MWF
RESPONSIBLE OFFICER:	ALI MILLS - CEO
REPORT DATE:	17TH MAY 2018
ATTACHMENTS	MONTHLY FINANCIAL REPORT

Executive Summary

This item recommends that the Council accepts the Financial Activity Statement for the period ending 30th April 2018.

Background

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

Details

Presented is the Financial Activity Statement Report for the period ending 30th April 2018.

The following statements are presented to Council:

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

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

Legal Compliance

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

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

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

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

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

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO, SFO, & MIS.

Comment

Nil.

Voting Requirements – Simple Majority

Officers Recommendation – Item 18052.1
That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 30 th April 2018.

18052.2 ACCOUNTS FOR PAYMENT – APRIL 2018

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	LIZ MARKHAM - AO
RESPONSIBLE OFFICER:	ALI MILLS - CEO
REPORT DATE:	15TH MAY 2018
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

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

Background

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

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

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

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

Legal Compliance

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

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

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

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

Policy Implications

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

Financial Implications

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

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Accountant

Comment

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 18052.2

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 2018 as attached to and forming part of this report.

Municipal Account	
EFT	\$376,905.81
Direct Debits	\$74,317.51
Cheques	\$27,786.00
Corporate MasterCard	\$3,750.95
Bank Fees	\$
Total	\$ 482,760.27

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

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

Totalling \$482,760.27 from Municipal and Trust Accounts for the month ending 30th April 2018.

18053 GENERAL BUSINESS

18053.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

18053.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

18053.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

18053.4 MATTERS BEHIND CLOSED DOORS

18053.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee Meeting is to be held Tuesday 19th June 2018 commencing at 5.00 pm.

CLOSURE



Perenjori
Embrace Opportunity

Attachments

*Finance Committee Meeting
15th May 2018*



Perenjori
Embrace Opportunity

Attachment
18052.1

Financial Statements
April 2018

Finance Committee Meeting
15th May 2018

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

For the Period Ended 30 April 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Statement of Financial Activity By Nature or Type

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Statement of Budget Amendments

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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 2018

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 7 and shows a surplus as at 30 April 2018 of \$256,548.

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

Preparation

Prepared by: Jim Dillon

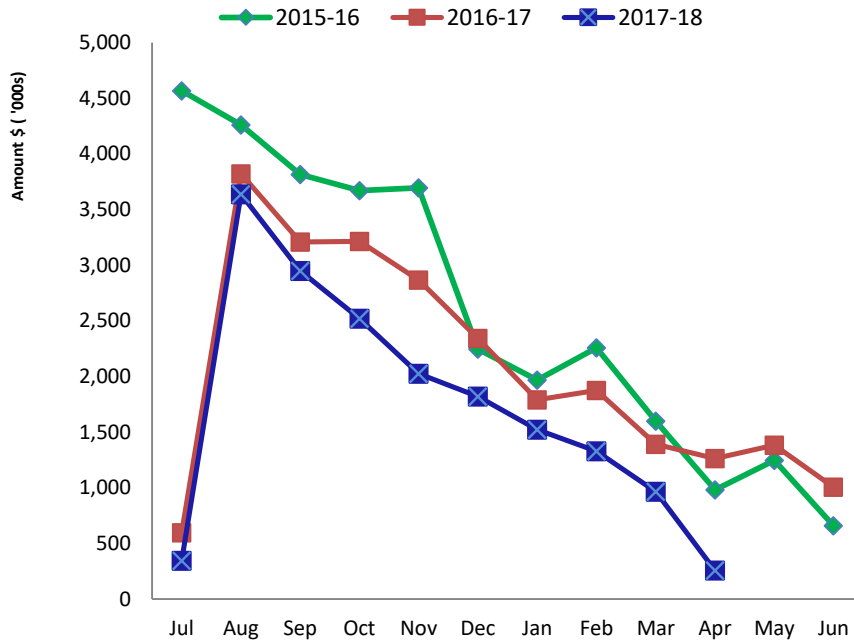
Reviewed by: Alison Mills

Date prepared: 11/05/2018

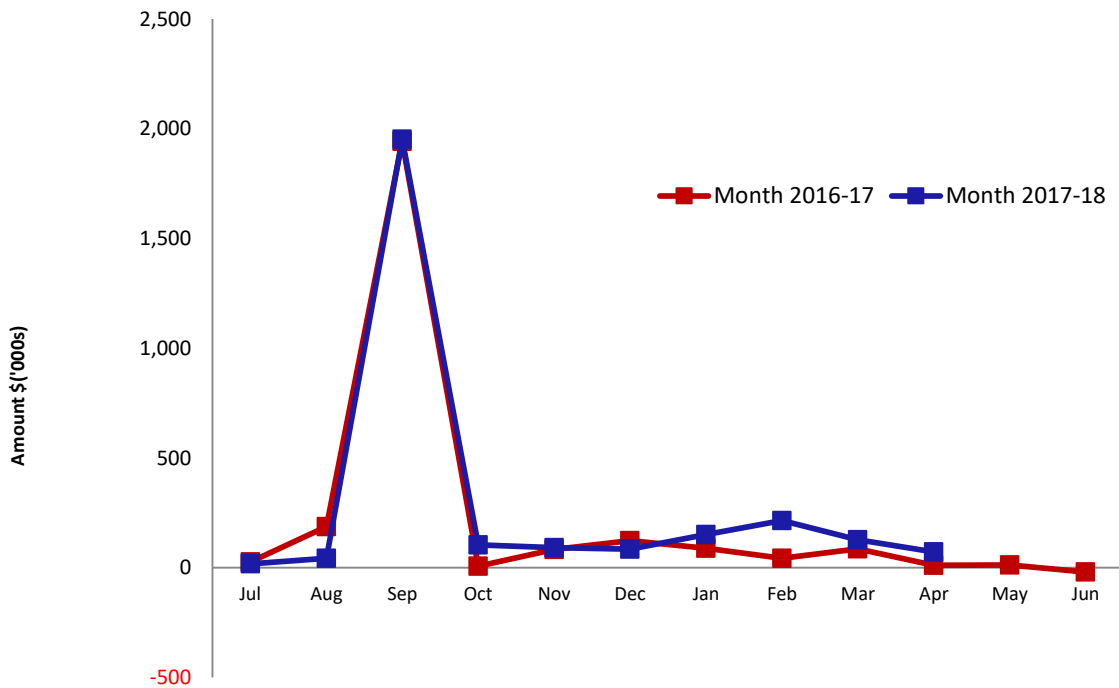
Shire of Perenjori

Monthly Summary Information
For the Period Ended 30 April 2018

Liquidity Over the Year (Refer Note 3)



Rates Received (Refer Note 6)



Comments

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

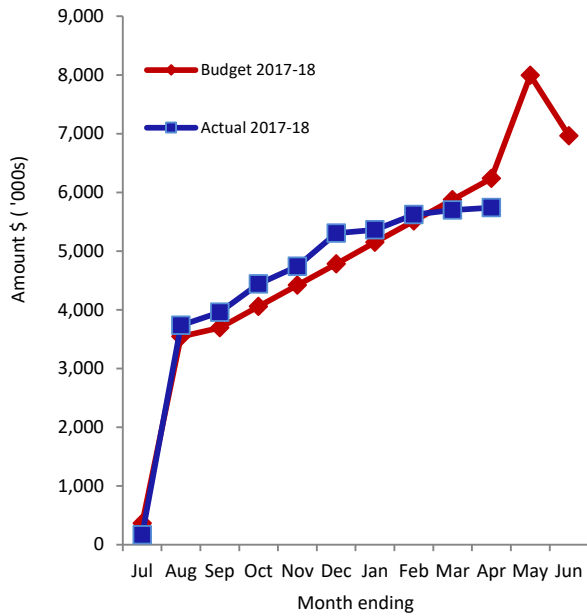
Shire of Perenjori

Monthly Summary Information

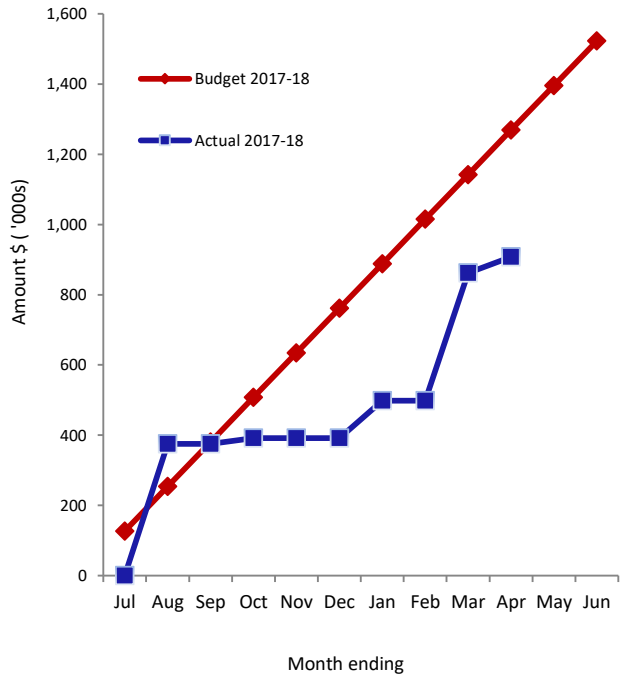
For the Period Ended 30 April 2018

Revenues

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

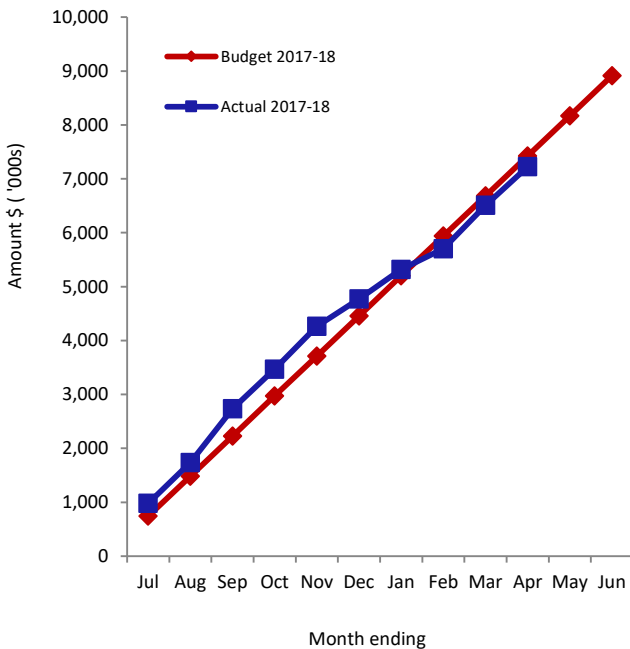


Budget Capital Revenue -v- Actual (Refer Note 2)

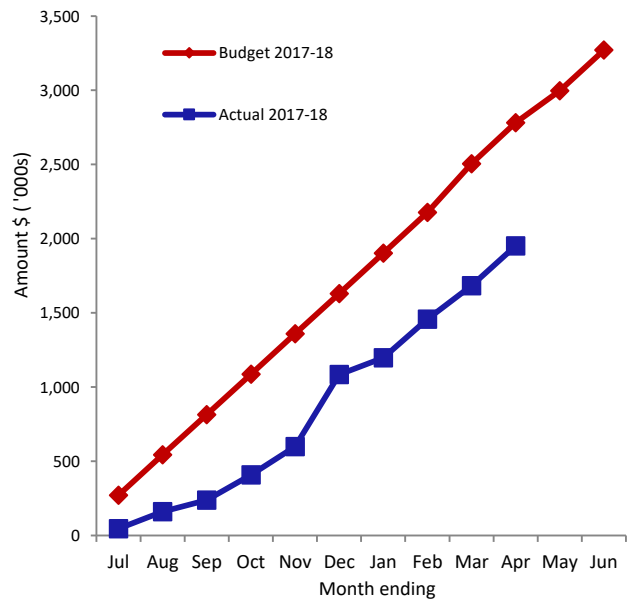


Expenditure

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



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



Comments

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 2018

Note	Amneded Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
Governance	74,076	61,710	49,328	(12,382)	(20.07%)	▼
General Purpose Funding - Rates	2,612,968	2,611,728	2,598,111	(13,617)	(0.52%)	
General Purpose Funding - Other	882,637	735,500	681,027	(54,473)	(7.41%)	
Law, Order and Public Safety	118,722	88,070	48,269	(39,801)	(45.19%)	▼
Health	2,600	2,160	2,400	240	11.11%	
Education and Welfare	152,000	126,650	106,026	(20,624)	(16.28%)	▼
Housing	183,000	152,480	166,085	13,605	8.92%	
Community Amenities	58,700	48,900	51,691	2,791	5.71%	
Recreation and Culture	285,700	238,040	304,082	66,042	27.74%	▲
Transport	2,036,349	1,696,940	1,334,142	(362,798)	(21.38%)	▼
Economic Services	297,500	247,890	252,605	4,715	1.90%	
Other Property and Services	323,000	269,140	162,854	(106,286)	(39.49%)	▼
Total Operating Revenue	7,027,252	6,279,208	5,756,621	(522,587)		
Operating Expense						
Governance	(382,634)	(318,610)	(191,818)	126,792	39.80%	▼
General Purpose Funding	(135,074)	(112,500)	(111,442)	1,058	0.94%	
Law, Order and Public Safety	(296,018)	(235,740)	(238,596)	(2,856)	(1.21%)	
Health	(87,457)	(72,770)	(73,247)	(477)	(0.66%)	
Education and Welfare	(434,096)	(361,650)	(327,317)	34,333	9.49%	
Housing	(219,837)	(182,750)	(155,671)	27,079	14.82%	▼
Community Amenities	(453,866)	(378,080)	(299,138)	78,942	20.88%	▼
Recreation and Culture	(1,298,154)	(1,081,350)	(1,079,987)	1,363	0.13%	
Transport	(4,759,541)	(3,966,080)	(3,795,651)	170,429	4.30%	
Economic Services	(731,450)	(609,280)	(645,320)	(36,040)	(5.92%)	
Other Property and Services	(129,080)	(107,430)	(306,134)	(198,704)	(184.96%)	▲
Total Operating Expenditure	(8,927,207)	(7,426,240)	(7,224,319)	201,921		
Funding Balance Adjustments						
Add back Depreciation	2,561,632	2,134,600	2,202,043	67,443	3.16%	
Adjust (Profit)/Loss on Asset Disposal	24,653	20,540	0	(20,540)	(100.00%)	▼
Movements in Non Current Assets	0	0	62	62		
Net Cash from Operations	686,330	1,008,108	734,408	(273,700)		
Capital Revenues						
Grants, Subsidies and Contributions	1,470,533	1,225,420	879,552	(345,868)	(28.22%)	▼
Proceeds from Disposal of Assets	52,000	43,330	28,050	(15,280)	(35.26%)	▼
Total Capital Revenues	1,522,533	1,268,750	907,602	(361,148)		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	(463,850)	(386,490)	(69,300)	317,190	82.07%	▼
Infrastructure - Roads	(1,994,350)	(1,661,700)	(1,579,673)	82,027	4.94%	
Infrastructure - Parks, Ovals, & Dam	(495,000)	(410,798)	(136,935)	273,863	66.67%	▼
Infrastructure - Other	(65,000)	(58,330)	(24,270)	34,060	58.39%	▼
Infrastructure - Footpaths	0	0	0	0		
Plant and Equipment	(312,268)	(260,220)	(141,158)	119,062	45.75%	▼
Furniture and Equipment	(5,000)	(4,160)	0	4,160	100.00%	
Total Capital Expenditure	(3,335,468)	(2,781,698)	(1,951,336)	830,362		
Net Cash from Capital Activities	(1,812,935)	(1,512,948)	(1,043,733)	469,215		
Financing						
Proceeds from New Debentures	200,000	166,660	0	(166,660)	(100.00%)	▲
Transfer from Reserves	427,735	356,430	9,625	(346,805)	(97.30%)	▼
Repayment of Debentures	(267,943)	(220,950)	(220,868)	82	0.04%	
Transfer to Reserves	(231,576)	(192,950)	(228,291)	(35,341)	(18.32%)	▼
Net Cash from Financing Activities	128,216	109,190	(439,533)	(548,723)		
Net Operations, Capital and Financing	(998,389)	(395,650)	(748,859)	(353,209)		
Opening Funding Surplus(Deficit)	1,005,407	1,005,407	1,005,407	0	0.00%	
Closing Funding Surplus(Deficit)	7,018	609,757	256,548	(353,209)		

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 2018

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Rates	9	2,612,968	2,611,728	2,598,111	(13,617)	(0.52%)	
Operating Grants, Subsidies and Contributions	11	3,292,761	2,743,900	2,360,248	(383,652)	(13.98%)	▼
Fees and Charges		858,230	704,240	647,344	(56,896)	(8.08%)	
Service Charges		0	0	0	0		
Interest Earnings		55,726	46,430	36,028	(10,402)	(22.40%)	▼
Other Revenue		207,567	172,910	114,890	(58,020)	(33.56%)	▼
Profit on Disposal of Assets	8	0	0	0	0		
Total Operating Revenue		7,027,252	6,279,208	5,756,621	(522,587)		
Operating Expense							
Employee Costs		(2,359,927)	(1,965,740)	(1,829,879)	135,861	6.91%	
Materials and Contracts		(3,234,423)	(2,685,420)	(2,507,122)	178,298	6.64%	
Utility Charges		(213,782)	(177,900)	(211,720)	(33,820)	(19.01%)	▼
Depreciation on Non-Current Assets		(2,561,632)	(2,134,600)	(2,202,043)	(67,443)	(3.16%)	
Interest Expenses		(65,308)	(54,400)	(60,861)	(6,461)	(11.88%)	
Insurance Expenses		(126,082)	(104,930)	(123,489)	(18,559)	(17.69%)	▼
Other Expenditure		(341,400)	(282,710)	(289,205)	(6,495)	(2.30%)	
Loss on Disposal of Assets	8	(24,653)	(20,540)	0	20,540	100.00%	▼
Total Operating Expenditure		(8,927,207)	(7,426,240)	(7,224,319)	201,921		
Funding Balance Adjustments							
Add back Depreciation		2,561,632	2,134,600	2,202,043	67,443	3.16%	
Adjust (Profit)/Loss on Asset Disposal	8	24,653	20,540	0	(20,540)	(100.00%)	▼
Movement in Non Current Assets		0	0	62	62		
Net Cash from Operations		686,330	1,008,108	734,408	(273,700)		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,470,533	1,225,420	879,552	(345,868)	(28.22%)	▼
Proceeds from Disposal of Assets	8	52,000	43,330	28,050	(15,280)	(35.26%)	▼
Total Capital Revenues		1,522,533	1,268,750	907,602	(361,148)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(463,850)	(386,490)	(69,300)	317,190	82.07%	▼
Infrastructure - Roads	13	(1,994,350)	(1,661,700)	(1,579,673)	82,027	4.94%	
Infrastructure - Parks, Ovals, & Dam	13	(495,000)	(410,798)	(136,935)	273,863	66.67%	▼
Infrastructure - Others	13	(65,000)	(58,330)	(24,270)	34,060	58.39%	▼
Infrastructure - Footpaths	13	0	0	0	0		
Plant and Equipment	13	(312,268)	(260,220)	(141,158)	119,062	45.75%	▼
Furniture and Equipment	13	(5,000)	(4,160)	0	4,160	100.00%	
Total Capital Expenditure		(3,335,468)	(2,781,698)	(1,951,336)	830,362		
Net Cash from Capital Activities		(1,812,935)	(1,512,948)	(1,043,733)	469,215		
Financing							
Proceeds from New Debentures	10	200,000	166,660	0	(166,660)	(100.00%)	
Transfer from Reserves	7	427,735	356,430	9,625	(346,805)	(97.30%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(267,943)	(220,950)	(220,868)	82	0.04%	
Transfer to Reserves	7	(231,576)	(192,950)	(228,291)	(35,341)	(18.32%)	▲
Net Cash from Financing Activities		128,216	109,190	(439,533)	(548,723)		
Net Operations, Capital and Financing		(998,389)	(395,650)	(748,859)	(353,209)		
Opening Funding Surplus(Deficit)	3	1,005,407	1,005,407	1,005,407	0	0.00%	
Closing Funding Surplus(Deficit)	3	7,018	609,757	256,548	(353,209)		

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.

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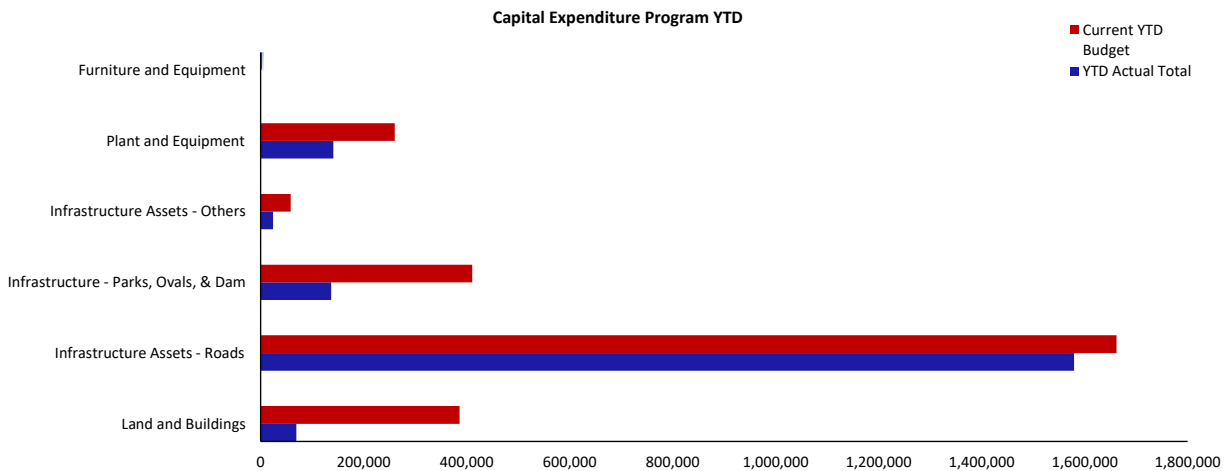
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 2018

Capital Acquisitions	Note	YTD 30 04 2018					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	31,999	37,301	69,300	386,490	463,850	(317,190)
Infrastructure Assets - Roads	13	1,579,673	0	1,579,673	1,661,700	1,994,350	(82,027)
Infrastructure - Parks, Ovals, & Dam	13	136,935	0	136,935	410,798	495,000	(273,863)
Infrastructure Assets - Others	13	0	24,270	24,270	58,330	65,000	(34,060)
Plant and Equipment	13	141,158	0	141,158	260,220	312,268	(119,062)
Furniture and Equipment	13	(5,750)	5,750	0	4,160	5,000	(4,160)
Capital Expenditure Totals		1,884,015	67,321	1,951,336	2,781,698	3,335,468	(830,362)

Funded By:

Capital Grants and Contributions	Note 11	879,552	1,225,420	1,470,533	345,868
Borrowings	Note 10	0	166,660	200,000	(166,660)
Other (Disposals & C/Fwd)	Note 8	28,050	43,330	52,000	(15,280)
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	15,000	0
Water Harvesting Control Reserve		0	0	0	0
Community Bus & Maintenance Reserve		0	0	0	0
Total Own Source Funding - Cash Backed Reserves	Note 7	9,625	356,430	427,735	(346,805)
Own Source Funding - Operations		1,034,108	989,858	1,185,200	44,250
Capital Funding Total		1,951,336	2,781,698	3,335,468	830,362

Comments and graphs



SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

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

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

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

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 2: EXPLANATION OF MATERIAL VARIANCES

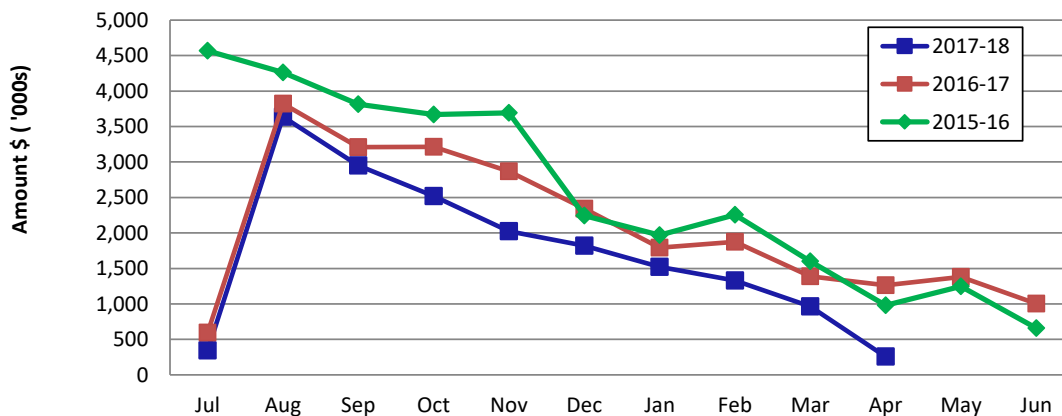
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Governance	(12,382)	-20%	▼	Timing	LGISWA Scheme member dividend not yet received
General Purpose Funding	(68,090)	0%			Down \$13k in rates, \$42k in grants still to come, over projected in bank interest
Law Order & Public Safety	(39,801)	-45%	▼	Timing	Capital grant for Latham Fire Shed not yet received
Health	240	11%			Under Reporting Threshold
Education & Welfare	(20,624)	-16%	▼	Timing	Quarterly grant for Child Care Centre not yet received
Housing	13,605	9%			Under Reporting Threshold
Community Amenities	2,791	6%		Timing	Under Reporting Threshold
Recreation and Culture	66,042	28%	▲	Timing	Mount Gibson contribution received in November 2017 (pavilion project), received B4B grants
Transport	(362,798)	-21%	▼		Main Roads Flood Damage Funding still to be received
Economic Services	4,715	2%			Under Reporting Threshold
Other Property and Services	(106,286)	-39%	▼	Timing	Reduced mining works - offset with reduced expenditure, workers comp reimbursement over projected - offset with expenditure..
Operating Expense					
Governance	126,792	39.80%	▼	Timing	Under spend in compliance reporting - some expenses still to come, allocations to other services larger than budgetted
General Purpose Funding	1,058	0.94%			Under Reporting Threshold
Law, Order and Public Safety	(2,856)	(1.21%)			Under Reporting Threshold
Health	(477)	(0.66%)			Under Reporting Threshold
Education and Welfare	34,333	9.49%			Down on PECC wages - over projected
Housing	27,079	14.82%	▼	Timing	Under Reporting Threshold
Community Amenities	78,942	20.88%	▼	Timing	Cemetery work delayed due to other priorities, Waste development current.
Recreation and Culture	1,363	0.13%			Under Reporting Threshold
Transport	170,429	4.30%			Flood Damage Repair expense below budget
Economic Services	(36,040)	(5.92%)			MWT Expense higher offset with income
Other Property and Services	(198,704)	(184.96%)	▲		Plant costs and depreciation are under recovered (Accountant and MIS sorting), private works less than projected
Capital Expenses					
Land and Buildings	317,190	82%	▼	Timing	Pavilion works on track, over projected in budget
Infrastructure - Roads	82,027	5%			Under Reporting Threshold
Infrastructure - Parks, Ovals, & Dam	273,863	67%	▼	T / P	Caron Dam and Oval upgrade projects not yet started
Infrastructure - Other	34,060	1	▼	Timing	Remedial work at Swimming Pool to be paid for
Plant and Equipment	119,062	46%	▼	Timing	Plant Replacement project not complete
Furniture and Equipment	4,160	100%			Under Reporting Threshold
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	0	0%			ESL Shire Properties (previous years) transferred and audit adjustment for interest accrual

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
	YTD 30 Apr 2018	Prior Year End 30th June 2017	YTD 30 Apr 2017	
Note	Actual YTD \$	\$	Previous YTD \$	
Current Assets				
Cash Unrestricted	4	294,951	535,346	363,837
Cash Restricted	4	2,097,240	1,878,575	1,477,096
Receivables - Rates & Rubbish	6	71,500	39,849	50,547
Receivables -Other	6	108,737	720,250	720,250
Interest / ATO Receivable/Trust/Others		102,491	8,206	(38)
Inventories		30,710	21,422	76,509
		2,705,629	3,203,649	2,688,202
Less: Current Liabilities				
Payables		(380,709)	(569,403)	(62,839)
Provisions		(232,390)	(232,390)	(219,375)
		(613,099)	(801,793)	(282,213)
Less: Adjustments				
Cash Reserves - Restricted	7	(2,097,240)	(1,878,575)	(1,477,096)
For Current Leave Provisions		232,390	232,390	219,375
For Current Borrowings		28,868	249,735	27,628
		(1,835,983)	(1,396,449)	(1,230,093)
Net Current Funding Position		256,548	1,005,407	1,175,895

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 4: CASH AND INVESTMENTS

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits									
Municipal Bank Account	5375008	0.05%	(499,826)				(499,826)	Bankwest	At Call
Telenet Saver Account	0542587	1.10%	783,946				783,946	Bankwest	At Call
Mt Gibson Infrastructure Account	0860049	1.00%		719,377			719,377	Bankwest	At Call
Trust Bank Account	5373006	0.00%			5,460		5,460	Bankwest	At Call
Community Dev Projects Account	0856328	1.10%	10,531				10,531	Bankwest	At Call
Mt Gibson Public Benefit Account	903351	1.10%			109,473		109,473	Bankwest	At Call
Reserve Funds - Operating	816902	1.05%		877,864			877,864	Bankwest	At Call
Petty Cash			300				300	On hand	
Term Deposit 4		2.50%			100,000		100,000	Bankwest	
Term Deposit 2		2.65%		500,000			500,000	Bankwest	6/11/18
Total			294,951	2,097,240	214,933	0	2,607,124		

Note 4A: CASH INVESTMENTS

Comments/Notes - Investments

Shire of Perenjori
NOTES TO THE BUDGET REVIEW REPORT
30/04/2018

Note 5: BUDGET AMENDMENTS

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

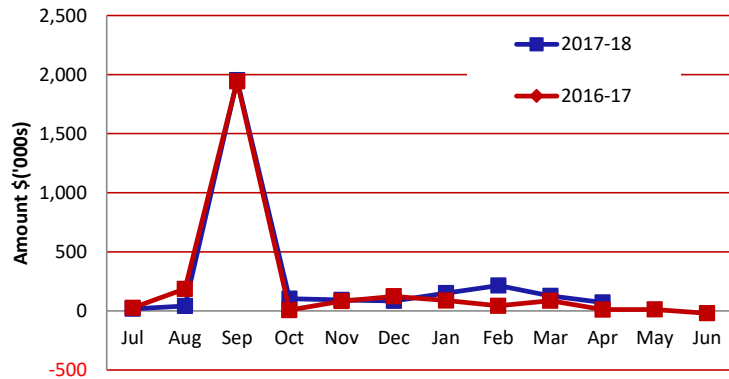
Program	GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		Budget Adoption	Res no 18025.1 15/02/2018	Opening Surplus/(Deficit)				11,238
		Change as per Audited Financial Report 30 June 2017	Res no 18025.1 15/02/2018	Opening Surplus/(Deficit)	10,086			21,324
General Purpose Funding	3116	Discount Allowed	Res no 18025.1 15/02/2018	Operating Expenses			(7,832)	13,492
General Purpose Funding	3120	Penalty Interest	Res no 18025.1 15/02/2018	Operating Revenue		3,000		16,492
General Purpose Funding	3400	EFTPOS Fees Expense	Res no 18025.1 15/02/2018	Operating Expenses		3,600	(3,850)	16,242
General Purpose Funding	3403	Bank Fees GST	Res no 18025.1 15/02/2018	Operating Expenses				16,242
Governance	4004	Subscriptions Expense	Res no 18025.1 15/02/2018	Operating Expenses		3,000		19,242
Governance	4007	Council Ipad Expenses	Res no 18025.1 15/02/2018	Operating Expenses		3,000		22,242
Governance	4013	Council Functions Expenses.	Res no 18025.1 15/02/2018	Operating Expenses		8,000		30,242
Governance	4200	Administration Salaries.	Res no 18025.1 15/02/2018	Operating Expenses			(35,000)	(4,758)
Governance	4201	Superannuation Expense	Res no 18025.1 15/02/2018	Operating Expenses			(4,356)	(9,114)
Governance	4202	Insurances Public & Products Liability Expense	Res no 18025.1 15/02/2018	Operating Expenses			(7,000)	(16,114)
Governance	4210	Advertising Expense	Res no 18025.1 15/02/2018	Operating Expenses		5,000		(11,114)
Governance	4214	Computer Maintenance Expense.	Res no 18025.1 15/02/2018	Operating Expenses			(55,000)	(66,114)
Governance	4216	IT Vision Support Fees Expense	Res no 18025.1 15/02/2018	Operating Expenses			(5,000)	(71,114)
Governance	4218	Admin Vehicle Running Expenses	Res no 18025.1 15/02/2018	Operating Expenses			(2,500)	(73,614)
Governance	4226	Housing Allocation	Res no 18025.1 15/02/2018	Operating Expenses		82,275		8,661
Governance	4238	Consultant Fees.	Res no 18025.1 15/02/2018	Operating Expenses			(5,000)	3,661
Governance	4242	Insurances Accident, Fidelity & Salary Expenses	Res no 18025.1 15/02/2018	Operating Expenses			(1,100)	2,561
Governance	4244	Advertising - New Employee Expense	Res no 18025.1 15/02/2018	Operating Expenses			(2,600)	(39)
Governance	4258	Capital - Admin Building.	Res no 18025.1 15/02/2018	Capital Expenses		140,000		139,961
Governance	4265	Admin Building Cleaning Expenses	Res no 18025.1 15/02/2018	Operating Expenses			(2,500)	137,461
Governance	4266	CEO Professional Development.	Res no 18025.1 15/02/2018	Operating Expenses		3,000		140,461
Governance	4301	Sundry Income.	Res no 18025.1 15/02/2018	Operating Revenue			(17,000)	123,461
Governance	4307	Reimbursements.	Res no 18025.1 15/02/2018	Operating Revenue			(45,000)	78,461
Governance	4315	Grant Income	Res no 18025.1 15/02/2018	Operating Revenue		4,000		82,461
Law, Order & Public Safety	5004	Bush Fire Appliances Insurance.	Res no 18025.1 15/02/2018	Operating Expenses		4,500		86,961
Law, Order & Public Safety	5014	Community Fire Manager.	Res no 18025.1 15/02/2018	Operating Expenses		12,000		98,961
Law, Order & Public Safety	5106	Grant Income	Res no 18025.1 15/02/2018	Operating Revenue		13,000		111,961
Law, Order & Public Safety	5150	Latham Firestation & Ambulance Shed.	Res no 18025.1 15/02/2018	Capital Expenses			(5,000)	106,961
Law, Order & Public Safety	5201	Animal Control Expense.	Res no 18025.1 15/02/2018	Operating Expenses			(3,000)	103,961
Law, Order & Public Safety	5202	Wild Dog Control.	Res no 18025.1 15/02/2018	Operating Expenses		2,000		105,961
Law, Order & Public Safety	5250	Perenjori Fire Brigade - building.	Res no 18025.1 15/02/2018	Capital Expenses		20,000		125,961
Law, Order & Public Safety	5601	CCTV	Res no 18025.1 15/02/2018	Capital Expenses		2,500		128,461
Law, Order & Public Safety	5701	CESM Vehicle expenses	Res no 18025.1 15/02/2018	Operating Expenses			(15,000)	113,461
Law, Order & Public Safety	5702	CESM Employee Expense.	Res no 18025.1 15/02/2018	Operating Expenses			(85,520)	27,941
Law, Order & Public Safety	5703	CESM - IT, phone and other expense.	Res no 18025.1 15/02/2018	Operating Expenses			(1,350)	26,591
Law, Order & Public Safety	5704	CESM Conference and training expense	Res no 18025.1 15/02/2018	Operating Expenses			(1,875)	24,716
Law, Order & Public Safety	5801	Grant Income - CESM	Res no 18025.1 15/02/2018	Operating Revenue		65,255		89,971
Law, Order & Public Safety	5802	CESM Reimbursements - Other Councils	Res no 18025.1 15/02/2018	Operating Revenue		28,867		118,838
Health	7200	EHO Expenses	Res no 18025.1 15/02/2018	Operating Expenses		5,000		123,838
Health	7203	Medical Centre Building Mntce Expense.	Res no 18025.1 15/02/2018	Operating Expenses			(5,000)	118,838
Health	7600	Mosquito Control Expense	Res no 18025.1 15/02/2018	Operating Expenses		3,000		121,838
Education & Welfare	8427	Grant Income	Res no 18025.1 15/02/2018	Operating Revenue		16,000		137,838
Education & Welfare	8603	Housing Allocation	Res no 18025.1 15/02/2018	Operating Expenses		25,013		162,851
Education & Welfare	8605	Sundry Income	Res no 18025.1 15/02/2018	Operating Revenue		1,000		163,851
Housing	026TF	Transfer from CVP Village Reserve	Res no 18025.1 15/02/2018	Capital Revenue		9,625		173,476
Housing	9228	Housing Allocation	Res no 18025.1 15/02/2018	Operating Expenses			(216,071)	(42,595)
Housing	9292	Housing Maintenance Cost.	Res no 18025.1 15/02/2018	Operating Expenses		19,301		(23,294)
Housing	9306	Staff Housing Rent	Res no 18025.1 15/02/2018	Operating Revenue			(10,000)	(33,294)
Housing	9312	Housing Grant Funding	Res no 18025.1 15/02/2018	Operating Revenue		5,000		(28,294)
Housing	13109	Eco House Maintenance.	Res no 18025.1 15/02/2018	Operating Expenses			(5,000)	(33,294)
Housing	14950	Reimbursements Income.	Res no 18025.1 15/02/2018	Operating Revenue		5,000		(28,294)
Community Amenities	418	Capital Expenditure - Other Infrastructure	Res no 18025.1 15/02/2018	Capital Expenses			(25,000)	(53,294)
Community Amenities	10001	Refuse Site Mntce Expense.	Res no 18025.1 15/02/2018	Operating Expenses		21,000		(32,294)
Community Amenities	10006	Cardboard Recycling Expenses.	Res no 18025.1 15/02/2018	Operating Expenses			(6,000)	(38,294)
Community Amenities	10100	Refuse Collection Fees	Res no 18025.1 15/02/2018	Operating Revenue			(3,500)	(41,794)
Community Amenities	10412	CDO Project Expenses	Res no 18025.1 15/02/2018	Operating Expenses			(12,000)	(53,794)
Community Amenities	40509	Grant Income	Res no 18025.1 15/02/2018	Operating Revenue		16,500		(37,294)
Community Amenities	10511	CDO Project Income	Res no 18025.1 15/02/2018	Operating Revenue		12,500		(24,794)
Community Amenities	10510	Staff Housing Allocated	Res no 18025.1 15/02/2018	Operating Expenses		13,943		(10,851)
Community Amenities	10800	Public Conveniences Mntce Expense	Res no 18025.1 15/02/2018	Operating Expenses			(3,000)	(13,851)
Community Amenities	10810	Public Conveniences Cleaning Costs	Res no 18025.1 15/02/2018	Operating Expenses			(1,650)	(15,501)
Recreation & Culture	011TF	Transfer from Swimming Pool Reserve	Res no 18025.1 15/02/2018	Capital Revenue		50,000		34,499
Recreation & Culture	11005	PJ Hall Cleaning Costs	Res no 18025.1 15/02/2018	Operating Expenses			(2,004)	32,495
Recreation & Culture	11203	Pool Operating Expense	Res no 18025.1 15/02/2018	Operating Expenses			(40,000)	(7,505)
Recreation & Culture	11250	Capital - Swimming Pool	Res no 18025.1 15/02/2018	Capital Expenses			(5,000)	(12,505)
Recreation & Culture	11300	Govt Grant - Swimming Pool	Res no 18025.1 15/02/2018	Operating Revenue			(35,000)	(47,505)
Recreation & Culture	11405	Latham Community Centre Mntce Expense.	Res no 18025.1 15/02/2018	Operating Expenses			(13,025)	(60,530)
Recreation & Culture	11408	Golf & Bowls Expense	Res no 18025.1 15/02/2018	Operating Expenses			(13,000)	(73,530)
Recreation & Culture	11412	PJ Pavillion Cleaning	Res no 18025.1 15/02/2018	Operating Expenses			(5,200)	(78,730)
Recreation & Culture	11450	Capital - Perenjori Pavillion Building	Res no 18025.1 15/02/2018	Capital Expenses			(90,000)	(168,730)
Recreation & Culture	11459	PJ Sports Facility Capital Expenditure	Res no 18025.1 15/02/2018	Capital Expenses		10,000		(158,730)
Recreation & Culture	11805	Museum/Tourist Bureau Mntce Expense.	Res no 18025.1 15/02/2018	Operating Expenses		5,000		(153,730)
Recreation & Culture	11824	Blues For The Bush Event - CAWA Grant	Res no 18025.1 15/02/2018	Operating Revenue		15,000		(138,730)
Recreation & Culture	11897	Staff Housing Allocated	Res no 18025.1 15/02/2018	Operating Expenses		13,167		(125,563)
Recreation & Culture	11898	Staff Housing Allocated	Res no 18025.1 15/02/2018	Operating Expenses		14,444		(111,119)
Transport	12235	Road Maintenance Flood Damage	Res no 18025.1 15/02/2018	Operating Expenses			(209,810)	(330,929)
Transport	12308	Main Roads Flood Damage Funding	Res no 18025.1 15/02/2018	Operating Revenue		264,255		(66,674)
Transport	12400	Perenjori Air Strip Mntce Expense	Res no 18025.1 15/02/2018	Operating Expenses		4,875		(61,799)
Economic Services	13107	Backpackers/Barracks Cleaning Costs	Res no 18025.1 15/02/2018	Operating Expenses			(3,500)	(65,299)
Economic Services	13150	Caravan Park Fees.	Res no 18025.1 15/02/2018	Operating Revenue			(124,000)	(189,299)
Economic Services	13152	Caravan Park Chalets - Revenue	Res no 18025.1 15/02/2018	Operating Revenue		100,000		(89,299)
Economic Services	13172	Caravan Park Village Maintenance Expense.	Res no 18025.1 15/02/2018	Operating Expenses			(16,150)	(105,449)
Economic Services	13175	CVP Village Cleaning Costs.	Res no 18025.1 15/02/2018	Operating Expenses			(10,000)	(115,449)
Economic Services	13177	CP - Low Value Asset Pool	Res no 18025.1 15/02/2018	Operating Expenses		10,000		(105,449)
Economic Services	13185	Caravan Park Village Accommodation Fees.	Res no 18025.1 15/02/2018	Operating Revenue		8,000		(97,449)
Economic Services	13190	Caravan Park - Buildings - Ablution Block.	Res no 18025.1 15/02/2018	Capital Expenses			(10,000)	(107,449)
Economic Services	13192	Caravan Park - New Ablutions - Apron.	Res no 18025.1 15/02/2018	Capital Expenses		8,000		(99,449)
Economic Services	13200	Area Promotion Expense.	Res no 18025.1 15/02/2018	Operating Expenses			(4,000)	(103,449)
Economic Services	13203	Regional Tourism Officer	Res no 18025.1 15/02/2018	Operating Expenses		4,500		(98,949)
Economic Services	13400	Building Expense.	Res no 18025.1 15/02/2018	Operating Expenses		12,000		(86,949)
Economic Services	13602	Standpipe Controller Expense	Res no 18025.1 15/02/2018	Capital Expenses		10,000		(76,949)
Economic Services	13703	Grant Income - Standpipe Controller	Res no 18025.1 15/02/2018	Operating Revenue			(20,000)	(96,949)
Economic Services	14913	Northeast Farming Future - Dry Season	Res no 18025.1 15/02/2018	Operating Expenses		5,000		(91,949)
Other Propety & Services	14103	Plant Hire Income	Res no 18025.1 15/02/2018	Operating Revenue			(49,000)	(140,949)
Other Propety & Services	14209	Occupational Health & Safety Expenses	Res no 18025.1 15/02/2018	Operating Expenses			(4,500)	(145,449)
Other Propety & Services	14213	Workers Compensation Insurance	Res no 18025.1 15/02/2018	Operating Expenses		21,000		(124,449)
Other Propety & Services	14225	Staff Housing Allocated	Res no 18025.1 15/02/2018	Operating Expenses		96,217		(28,232)
Other Propety & Services	14404	Plant Repair Wages	Res no 18025.1 15/02/2018	Operating Expenses			(30,000)	(58,232)
Other Propety & Services	14405	Insurance	Res no 18025.1 15/02/2018	Operating Expenses		4,250		(53,982)
Other Propety & Services	14407	Licences & Stamp Duty	Res no 18025.1 15/02/2018	Operating Expenses		15,000		(38,982)
Other Propety & Services	14501	Reimbursements	Res no 18025.1 15/02/2018	Operating Revenue		43,000		4,018
Other Propety & Services	14504	Reimbursements - Good Insurance	Res no 18025.1 15/02/2018	Operating Revenue		3,000		7,018
Amended Budget Cash Position as per Council Resolution					10,086	1,272,587	(1,286,893)	7,018

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 6: RECEIVABLES

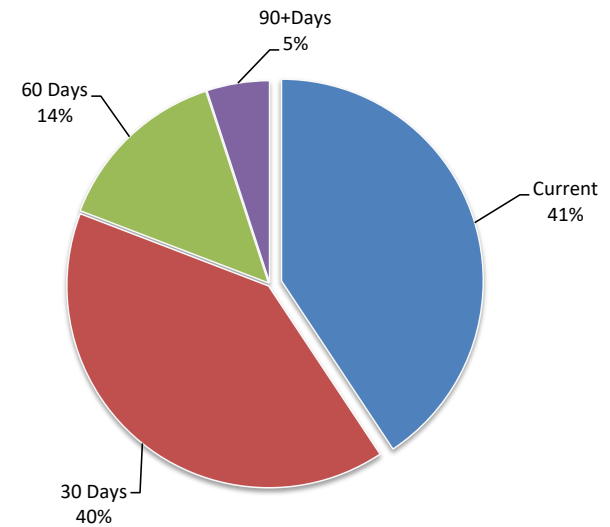
Receivables - Rates Receivable	YTD 30 Apr 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	43,271	51,595
Levied this year	2,619,635	2,591,052
<u>Less Collections to date</u>	<u>(2,591,407)</u>	<u>(2,599,376)</u>
Equals Current Outstanding	71,500	43,271
Net Rates Collectable	71,500	43,271
% Collected	97.31%	98.36%
 Non Current Assets:		
Rates Non-Current	0	0
 Total Rates Outstanding	71,500	43,271

Note 6 - Rates Collected



Receivables - General	Current	30 Days	60 Days	90+Days	Credit Payments
	\$	\$	\$	\$	\$
Receivables - General	44,284	43,700	15,400	5,468	-\$ 116
Total Receivables General Outstanding				108,737	

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates

Total Rates Outstanding does not include Rubbish & ESL Levy

Comments/Notes - Receivables General

Credit Payments are income and or reimbursements.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 6A - RECEIVABLES GENERAL

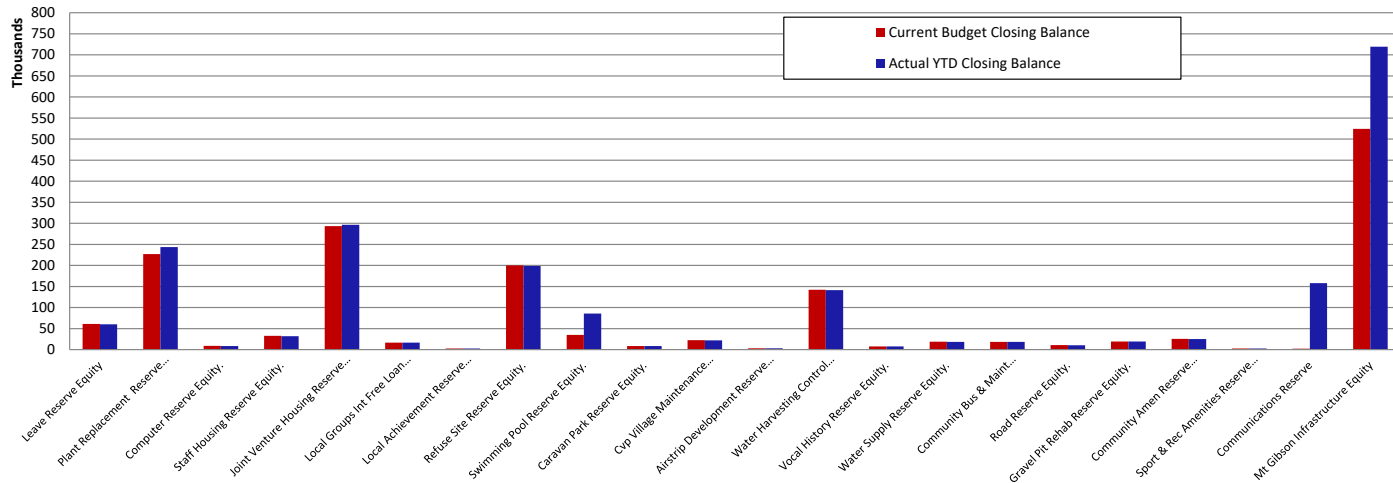
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80149	\$ 229.20	340				\$ 229.20
80154					\$ 622.50	\$ 622.50
80282				21000		\$ 21,000.00
80236				\$ 520.00	\$ 817.12	\$ 1,337.12
80342				\$ 12,112.10		\$ 12,112.10
80394					\$ 2,000.00	\$ 2,000.00
80445			\$ 100.00		\$ 200.00	\$ 300.00
80468					\$ 2,600.00	\$ 2,600.00
80555	\$ 559.77	731				\$ 559.77
80562	\$ 1,249.10	364				\$ 1,249.10
80565			\$ 11,600.00	\$ 6,930.00	\$ 2,800.00	\$ 21,330.00
80573	\$ 380.00	138	\$ 400.00	\$ 300.00	\$ 800.00	\$ 1,880.00
80597						-\$ 35.71
80601					\$ 1,126.67	\$ 1,126.67
80649			\$ 800.00		\$ 1,200.00	\$ 2,000.00
80666				\$ 64.14		\$ 64.14
80678					\$ 250.00	\$ 250.00
80691				\$ 161.06		\$ 161.06
80695			\$ 1,700.00			\$ 1,700.00
80696	\$ 3,050.00	110	\$ 200.00			\$ 3,250.00
80703				\$ 250.00	\$ 250.00	\$ 500.00
80708				\$ 8.11		\$ 8.11
80709			\$ 600.00	\$ 1,694.99	\$ 1,200.00	\$ 3,494.99
80713						-\$ 80.00
80716				\$ 660.00		\$ 660.00
80717					\$ 400.00	\$ 400.00
80718					\$ 800.00	\$ 800.00
80719					\$ 200.00	\$ 200.00
80720					\$ 28,050.00	\$ 28,050.00
81496					\$ 440.00	\$ 440.00
81564					\$ 528.00	\$ 528.00
Totals	\$ 5,468.07		\$ 15,400.00	\$ 43,700.40	\$ 44,284.29	\$ 108,737.05

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 7: Cash Backed Reserve

2017-18	Budgeted Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Council Resolution	Current Budget Closing Balance	Actual YTD Closing Balance
Name	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve Equity	59,800	1047	297	0	297	0	0		60,847	60,098
Plant Replacement Reserve Equity.	237,583	4252	6,019	0	6,019	(15,000)	0		226,835	243,603
Computer Reserve Equity.	8,621	130	43	0	43	0	0		8,751	8,664
Staff Housing Reserve Equity.	31,631	941	159	0	159	0	0		32,572	31,790
Joint Venture Housing Reserve Equity.	288,010	5162	8,558	0	8,558	0	0		293,172	296,568
Local Groups Int Free Loan Reserve Equity..	16,345	339	82	0	82	0	0		16,684	16,428
Local Achievement Reserve Equity..	2,677	40	13	0	13	0	0		2,717	2,690
Refuse Site Reserve Equity.	197,517	2690	969	0	969	0	0		200,207	198,486
Swimming Pool Reserve Equity.	83,311	1493	2,450	0	2,450	(50,000)	0		34,804	85,761
Caravan Park Reserve Equity.	8,263	147	42	0	42	0	0		8,410	8,305
Cvp Village Maintenance Reserve Equity.	31,287	557	141	0	141	(9,625)	(9,625)		22,219	21,803
Airstrip Development Reserve Equity.	3,015	54	15	0	15	0	0		3,069	3,030
Water Harvesting Control Reserve Equity.	140,373	1850	682	0	682	0	0		142,223	141,055
Vocal History Reserve Equity.	7,549	134	38	0	38	0	0		7,683	7,587
Water Supply Reserve Equity.	18,402	327	93	0	93	0	0		18,729	18,494
Community Bus & Maint Reserve Equity.	18,162	323	91	0	91	0	0		18,485	18,254
Road Reserve Equity.	10,422	185	52	0	52	0	0		10,607	10,474
Gravel Pit Rehab Reserve Equity.	18,998	338	96	0	96	0	0		19,336	19,093
Community Amen Reserve Equity.	25,113	447	126	0	126	0	0		25,560	25,240
Sport & Rec Amenities Reserve Equity.	2,739	40	14	0	14	0	0		2,779	2,753
Communications Reserve	153,110	2373	4,579	0	4,579	(153,110)	0		2,373	157,689
Mt Gibson Infrastructure Equity	515,647	8707	3,730	200,000	203,730	(200,000)	0		524,354	719,377
	\$ 1,878,575	\$ 31,576	\$ 28,291	\$ 200,000	\$ 228,291	-\$ 427,735	-\$ 9,625		\$ 1,682,416	\$ 2,097,240

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 2018

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Current Budget				Comments
				YTD 30 04 2018				
Cost	Accum Depr	Proceeds	Profit (Loss)	Net Book Value	Sale Proceeds	Profit	Loss	
\$	\$	\$	\$	\$	\$		\$	
		28,050	(28,050)					
					31,235	27,000	(4,235)	PE151
					45,418	25,000	(20,418)	
0	0	28,050	(28,050)	76,653	52,000	0	(24,653)	

Comments - Capital Disposal/Replacements

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 9: RATING INFORMATION

RATE TYPE	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 \$
Differential General Rate											
UV Rural/Pastoral	1.9169	268	93,698,300	1,792,679	(1,138)	6,830	1,798,371	1,796,103	0	0	1,796,103
UV Mining	34.8736	58	1,854,551	645,126		320	645,447	646,749	0	0	646,749
GRV Townsites	7.9500	105	1,263,496	99,538			99,538	100,448	0	0	100,448
GRV Mining	7.9500	1	3,144,000	250,283			250,283	249,948	0	0	249,948
Sub-Totals		432	99,960,347	2,787,627	(1,138)	7,150	2,793,639	2,793,248	0	0	2,793,248
Minimum Payment	Minimum \$										
GRV Townsites	335.00	31	28,041	10,385	0	0	10,385	10,385	0	0	10,385
GRV Mining	335.00	1	20	0	0	0	0	335	0	0	335
UV Rural/Pastoral	335.00	10	69,100	3,350	0	0	3,350	3,350	0	0	3,350
UV Mining	335.00	21	11,973	7,035	0	0	7,035	7,035	0	0	7,035
Sub-Totals		63	109,134	20,770	0	0	20,770	21,105	0	0	21,105
Discounts							2,814,409				2,814,353
Concession							(213,500)				(213,500)
Amount from General Rates							2,585,208				2,600,853
Ex-Gratia Rates							12,904				12,115
Totals							2,598,112				2,612,968

Comments - Rating Information

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate	Principal 1-Jul-17	New Loans	Lending	Term	Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
	%			Date		Actual \$	Current Budget \$	Actual \$	Current Budget \$	Actual \$	Current Budget \$	
Loan 94 Industrial Land	7.38%	9,492		9th June 2008	10 Years	4,666	9,341	4,826	151	392	517	9th June 2018
Loan 96 CHA Housing	6.44%	100,198		2nd February 2004	20 Years	11,704	11,704	88,494	88,494	6,604	6,365	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	122,665		9th May 2012	10 Years	11,035	22,328	111,630	100,337	3,289	5,472	2nd May 2022
Loan 98 Subdivision John Street	6.97%	279,385		14th April 2008	20 Years	17,615	17,615	261,770	261,770	20,114	19,171	20th January 2028
Loan 99 Aquatic Centre	6.09%	192,946		15th September 2009	10 Years	73,725	73,725	119,221	119,221	11,345	10,645	15th September 2019
Loan 100 Aquatic Centre	4.81%	195,697		10th April 2012	10 Years	35,510	35,510	160,187	160,187	9,659	8,991	10th April 2022
Loan 101 2x Duplex Housing	4.68%	139,392		9th May 2012	10 Years	12,534	25,361	126,858	114,031	3,743	6,230	9th May 2022
Loan 102 Volvo Grader	2.65%	210,379		6th January 2016	5 Years	54,080	54,080	156,299	156,299	5,715	5,041	6th January 2021
Loan 103 Caron Dam (proposed)			200,000	TBA			18,279		181,721		2,876	TBA
Totals		1,250,154	200,000			220,868	267,943	1,029,286	1,182,211	60,861	65,308	

(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 2018

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider		Approval	2017-18 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status			
								Received	Not Received		
			(Y/N)	\$	\$	\$	\$	\$	\$		
GENERAL PURPOSE FUNDING											
03300	Grants Commission Grant	30	Dept Local Government	operating	Y	505,450	0	505,450	0	389,291	116,159
03301	Untied Road Grant	30	Dept Local Government	operating	Y	351,587	0	351,587	0	282,488	69,099
GOVERNANCE											
04315	Grant Income	30			Y	4,000	0	4,000	0	4,000	0
LAW, ORDER, PUBLIC SAFETY											
05100	Fesa Operating Grant	30	FESA	operating	Y	22,300	0	22,300	0	17,063	5,238
05106	Grant Income	32	FESA	non-operating	Y	43,000	0		43,000	0	43,000
05801	Grant Income - Cesm	30	FESA	non-operating	Y	65,255	0		65,255	19,841	45,414
EDUCATION											
08427	Grant Income	30			Y	56,000	0	56,000	0	28,015	27,985
08551	Youth Activities Grant	30			Y	0	0	0	0	0	0
HOUSING											
09287	Community Housing Project - Mt Gibson Funding	30			Y	0	0	0	0	0	0
09312	Housing Grant Funding	32			Y	5,000	0		5,000	5,000	0
COMMUNITY AMENITIES											
10509	Grant Income	32	Mt Gibson		Y	16,500	0	16,500	0	16,530	(30)
10511	Cdo Project Income	30			Y	2,000	0	2,000	0	2,000	0
11307	Lotterywest Stage Trailer Grant	32	Lotterywest	non-operating	Y	0	0	0	0	17,609	(17,609)
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	Y	30,000	0	30,000	0	32,664	(2,664)
11521	Mt Gibson Funding Allocation	30	Mt Gibson	operating	Y	200,000	0	200,000	0	200,000	0
11823	Blues For The Bush Event Income.	30			Y	15,000	0	15,000	0	29,773	(14,773)
11824	Blues For The Bush Event - Cawa Grant	30			Y	15,000	0	15,000	0	27,150	(12,150)
11518	Grant Income Received	32			Y	10,000	0	10,000	0	0	10,000
TRANSPORT											
12300	Direct Grant	30	Main Roads	operating	Y	112,166	0	112,166	0	112,166	0
12301	Regional Road Group Funding.	32	Main Roads	non-operating	Y	446,000	0	0	446,000	284,933	161,067
12302	Mrd Street Lighting Subsidy	30	Dept of Inf and Transport	operating	Y	2,650	0	2,650	0	2,498	152
12303	Roads To Recovery Funding	32	Dept of Inf and Transport	non-operating	Y	776,700	0	0	776,700	526,147	250,553
12304	Black Spot Funding	32	Dept of Inf and Transport	non-operating	Y	73,333	0	73,333	0	29,333	44,000
12308	Main Roads Flood Damage Funding	30	Dept of Inf and Transport	operating	Y	1,213,300	0	1,213,300	0	1,213,300	0
12310	Flood Damage - Main Roads No. 3	30	Dept of Inf and Transport	operating	Y	698,053	0	698,053	0	0	698,053
ECONOMIC SERVICES											
13612	Grant Funding Income	32			Y	100,000	0	100,000	0	0	100,000
13703	Grant Income - Standpipe Controller	32	Mt Gibson	non-operating	Y	0	0	0	0	0	0
TOTALS						4,763,294	0	3,427,339	1,335,955	3,239,800	1,523,494
			Operating	30		3,292,761				2,360,248	
			Non-operating	32		1,470,533				879,552	
			Balance			<u>4,763,294</u>				<u>3,239,800</u>	<u>1,523,494</u>
											4,763,294

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 17	Amount Received	Amount Paid	Closing Balance 30-Apr-18
	\$	\$	\$	\$
Sundry Income	0	0	0	0
Bus Bonds	0	800	(687)	113
Hall Bonds	0	640	0	640
Housing Bonds	1,000	7,139	(5,583)	2,556
Other Bonds	800	810	(1,200)	410
	1,800	9,389	(7,470)	3,719

Comments - Trust

Description	Opening Balance 1 Jul 17	Amount Received	Amount Paid	Closing Balance 30-Apr-18
Perenjori Public Benefit Bank Account	189,605	52,137	(32,269)	209,473
Closing Bank Balance	189,605	52,137	(32,269)	209,473

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2018

Note 13: CAPITAL ACQUISITIONS



% of Completion	Level of Completion Indicator	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	160,000	20,000	16,660	2,625	(14,035)	2,625
		Governance Total		160,000	20,000	16,660	2,625	(14,035)	2,625
Law, Order And Public Safety									
94%	●	Latham Firestation & Ambulance Shed.	5150	0	5,000	4,160	4,687	527	4,687
115%	●	Perenjori Fire Brigade - Building.	5250	25,000	5,000	4,160	5,750	1,590	5,750
100%	●	Cctv	5601	11,000	8,500	7,080	8,496	1,416	8,496
		Law, Order And Public Safety Total		36,000	18,500	15,400	18,933	3,533	18,933
Housing									
41%	●	Capital - Housing Expenditure.	09286	49,850	49,850	41,520	20,637	(20,883)	20,637
		Housing Total		49,850	49,850	41,520	20,637	(20,883)	20,637
Community Amenities									
97%	●	Capital Expenditure - Other Infrastructure	418	0	25,000	25,000	24,270	(730)	24,270
0%	○	Capital -Public Conveniences.	10850	9,000	9,000	7,500	0	(7,500)	0
		Community Amenities Total		9,000	34,000	32,500	24,270	(8,230)	24,270
Recreation And Culture									
0%	○	Capital - Swimming Pool	11250	35,000	40,000	33,330	0	(33,330)	0
4%	○	Capital - Perenjori Pavillion Building	11450	250,000	340,000	283,330	14,040	(269,290)	14,040
76%	●	Capital - Parks & Ovals.	11455	127,000	127,000	105,820	96,024	(9,796)	96,024
#DIV/0!	🚧🚧🚧	Pj Sports Facility Capital Expenditure	11459	10,000	0	(1,662)	0	1,662	0
85%	●	Playground Upgrade.	11484	48,000	48,000	39,980	40,910	930	40,910
0%	○	Capital - Gym Equipment.	11815	5,000	5,000	4,160	0	(4,160)	0
		Recreation And Culture Total		475,000	560,000	464,958	150,974	(313,984)	110,064
Transport									
80%	●	Road Construction Expense Council	12001	360,332	360,332	300,190	287,660	(12,530)	0
99%	●	Road Construction Expense Rrg	12003	669,000	669,000	557,440	661,534	104,094	0

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 April 2018

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicators 0% 40% 80%
 20% 60% 100%

% of Completion	Level of Completion Indicator	Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment	
5%	○	Road Construction Expense Black Spot - Job	12005	110,000	110,000	91,660	5,565	(86,095)	0		
73%	◐	Road Construction R2R	12006	855,018	855,018	712,410	624,914	(87,496)	0		
44%	◑	Plant & Equipment Purchase	12283	303,768	303,768	253,140	132,662	(120,478)	0		
Transport Total				2,298,118	2,298,118	1,914,840	1,712,334	(202,506)	0		
Economic Services											
72%	◑	Caravan Park - Buildings - Ablution Block.	13190	20,000	30,000	25,000	21,562	(3,438)	0		
#DIV/0!		Caravan Park - New Ablutions - Apron.	13192	8,000	0	0	0	0	0		
0%	○	Caravan Park - Capital.	13194	5,000	5,000	4,160	0	(4,160)	0		
0%	○	Standpipe Controller Expense	13602	30,000	20,000	16,660	0	(16,660)	0		
0%	○	Capital - Caron Dam Roof.	14980	300,000	300,000	250,000	0	(250,000)	0		Project not commenced to date
Economic Services Total				363,000	355,000	295,820	21,562	(274,258)	0		
Capital Expenditure Total				3,390,968	3,335,468	2,781,698	1,951,336	(830,362)	176,529		



Perenjori
Embrace Opportunity

Attachment
18052.2

Accounts for Payment
April 2018

Finance Committee Meeting
15th May 2018

Shire of Perenjori
Local Government Act 1995
Accounts for Payment
Month Ended April 30th 2018

List of Accounts Due & Submitted to CommitteeDUMMY rdAccountList				
Chq/EFT	Date	Name	Description	Amount
5920	31/03/2018	BLUEHILL COURIERS	14/03 - 2 x 20kg laundry powder - Cleanpak, 16/03 - 2 ctns detergent - Cleanpak, 26/03 - 4 x kettles - Mitchell and Brown	77.00
5919	31/03/2018	BLUEHILL COURIERS	2/3 1 x sheet chipboard 2400x1200, 1 x pk hooks, 12/3 x 2 ctns clothing - Totally Workwear, 16/3 2 x flyscreens - Glass Co, 21/3 1 x ctn showerhead - Bunnings, 1 x shower rail - Bunnings, 1 x showerhead, 28/3 1 x ctn, 1 x bundle pvc 6mt - thinkwater	156.75
EFT10696	10/04/2018	BLUEHILL COURIERS	TOTAL PAYMENTS	-233.75
534	24/03/2018	BPH (WA) PTY LTD	WANDRRA AGN#743 - Flood Damage Reinstatement Works - Contract 05/017	180615.87
EFT10697	10/04/2018	BPH (WA) PTY LTD	TOTAL PAYMENTS	-180615.87
0226	28/03/2018	KATE HAYES	Update website - visitperenjori.com	525.00
EFT10698	10/04/2018	KATE HAYES	TOTAL PAYMENTS	-525.00
E5102	03/04/2018	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	Fill in for MCDS Position	2288.00
EFT10699	10/04/2018	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	TOTAL PAYMENTS	-2288.00
0090	15/03/2018	AGRI SERVICES PERENJORI	Safety clothing, gas bottle	172.50
84	08/03/2018	AGRI SERVICES PERENJORI	reticulation maintance	771.70
28296	27/03/2018	AGRI SERVICES PERENJORI	reticulation maintance	19.50
28276	01/03/2018	AGRI SERVICES PERENJORI	reticulation maintance	49.85
EFT10700	19/04/2018	AGRI SERVICES PERENJORI	TOTAL PAYMENTS	-1013.55
DEDUCTION	03/04/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction for 03/04/2018	27.45
DEDUCTION	17/04/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction for 17/04/2018	27.45
EFT10701	19/04/2018	AUSTRALIAN SERVICES UNION	TOTAL PAYMENTS	-54.90
5921	31/03/2018	BLUEHILL COURIERS	freight charges for oil	73.15
EFT10702	19/04/2018	BLUEHILL COURIERS	TOTAL PAYMENTS	-73.15
487019	01/04/2018	BURGESS RAWSON (WA) PTY LTD	Rent - Railway Station from 01/04/2018 - 31/03/2019	655.60
EFT10703	19/04/2018	BURGESS RAWSON (WA) PTY LTD	TOTAL PAYMENTS	-655.60
257	11/04/2018	CANNON CARPENTRY	Installation of reclaimed cladding to external walls of donga	1260.00
259	11/04/2018	CANNON CARPENTRY	Disassemble and discard disabled ramp at Park home and repair back landing to regulations.	1745.00
258	11/04/2018	CANNON CARPENTRY	Removal and disposal of existing rear landing and installation of new landing - Chalet 3	1745.00
256	11/04/2018	CANNON CARPENTRY	Removal and disposal of existing roof and wall cladding from airstrip lighting shed.	2275.00
EFT10704	19/04/2018	CANNON CARPENTRY	TOTAL PAYMENTS	-7025.00
MAR18	15/03/2018	GRAEME KINGSLEY REID	Cr Meeting Fee's Ordinary Council Meeting 15/03/2018	200.00
EFT10705	19/04/2018	GRAEME KINGSLEY REID	TOTAL PAYMENTS	-200.00
45048	05/04/2018	JMH MECHANICAL SERVICES	Hose Clamps, bulk head joiners, freight	253.44
EFT10706	19/04/2018	JMH MECHANICAL SERVICES	TOTAL PAYMENTS	-253.44
MAR18	15/03/2018	JOANNE MAUD HIRSCH	Cr Meeting Fee's Finance Committee Meeting on the 15/03/2018	118.00
EFT10707	19/04/2018	JOANNE MAUD HIRSCH	TOTAL PAYMENTS	-118.00
0002	08/04/2018	JOHN MORRIS T/A CATUA LAKE	Reposition satellite dish on roof	330.00
EFT10708	19/04/2018	JOHN MORRIS T/A CATUA LAKE	TOTAL PAYMENTS	-330.00
0228	06/04/2018	KATE HAYES	second installement - update visit perenjori.com website	525.00
EFT10709	19/04/2018	KATE HAYES	TOTAL PAYMENTS	-525.00
MAR18	15/03/2018	LAURIE CHARLES BUTLER	Cr Meeting Fee's Ordinary Council Meeting 15/03/2018, Cr Meeting Fee's Audit Committee Meeting 15/03/2018	518.00
EFT10710	19/04/2018	LAURIE CHARLES BUTLER	TOTAL PAYMENTS	-518.00
E5103	16/04/2018	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	Fill in for MCDS Position	2288.00
EFT10711	19/04/2018	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	TOTAL PAYMENTS	-2288.00
636	09/04/2018	LEOPOLD CONTRACTING	loader hire	1039.50
EFT10712	19/04/2018	LEOPOLD CONTRACTING	TOTAL PAYMENTS	-1039.50
MAR18	15/03/2018	LISA JANE SMITH	Cr Meeting Fee's Finance Committee Meeting 13/03/2018 , Audit Committee Meeting on the 15/03/2018	236.00
EFT10713	19/04/2018	LISA JANE SMITH	TOTAL PAYMENTS	-236.00
5917	06/04/2018	MIDWEST TURF SUPPLIES	Oval reconstruction	95942.50
00005931	06/04/2018	MIDWEST TURF SUPPLIES	supply of kikuyu lawn	2792.00
EFT10714	19/04/2018	MIDWEST TURF SUPPLIES	TOTAL PAYMENTS	-98734.50
0101- 1	11/04/2018	MR FIX IT SERVICES	Painting of poles, eaves and inside ceiling of new disabled toilet block at caravan park.	792.00
EFT10715	19/04/2018	MR FIX IT SERVICES	TOTAL PAYMENTS	-792.00
00001944	03/04/2018	PERENJORI COMMUNITY RESOURCE CENTRE	Bush Telegraph BusinessAnnual Subscription	480.00
EFT10716	19/04/2018	PERENJORI COMMUNITY RESOURCE CENTRE	TOTAL PAYMENTS	-480.00
99731002MAR	31/03/2018	PERENJORI IGA X - PRESS	Food Purchases for the month of March 2018	402.26
EFT10717	19/04/2018	PERENJORI IGA X - PRESS	TOTAL PAYMENTS	-402.26
115	04/04/2018	PERENJORI ROADHOUSE	Purchases from 06-03 - 23-03-18	279.30
EFT10718	19/04/2018	PERENJORI ROADHOUSE	TOTAL PAYMENTS	-279.30
MAR18	15/03/2018	PETER JOHN WATERHOUSE	Cr Meeting Fee's Ordinary Council Meeting 15/03/2018	200.00
EFT10719	19/04/2018	PETER JOHN WATERHOUSE	TOTAL PAYMENTS	-200.00
5290	31/03/2018	RJ & LI KING	2 x tires , O rings	1686.30
5308	07/04/2018	RJ & LI KING	5x CCA Batteries, 1x Ctn Grease	1494.90
EFT10720	19/04/2018	RJ & LI KING	TOTAL PAYMENTS	-3181.20
MAR18	15/03/2018	ROBIN LYN SPENCER	Cr Meeting Fee's Ordinary Council Meeting 15/03/2018,Audit CommitteeMeeting 15/03/2018	318.00
EFT10721	19/04/2018	ROBIN LYN SPENCER	TOTAL PAYMENTS	-318.00
00010809	08/03/2018	TOTAL TOILETS GERALDTON	Blues for the Bush - portable ablutions, holding deposit - 21/09/2018 - 23/09/2018	5608.65
EFT10722	19/04/2018	TOTAL TOILETS GERALDTON	TOTAL PAYMENTS	-5608.65
2225	28/03/2018	ACROSS AUSTRALIA REMOVALS	MCDS - from Coomamble to Perenjori - final	5000.00
EFT10723	26/04/2018	ACROSS AUSTRALIA REMOVALS	TOTAL PAYMENTS	-5000.00
537	01/04/2018	BPH (WA) PTY LTD	Flood damage restoration works - 26/03/2018 - 01/04/2018, retention - 26/03/2018 - 01/04/2018	52868.02
EFT10724	30/04/2018	BPH (WA) PTY LTD	TOTAL PAYMENTS	-52868.02
0009	03/04/2018	BR DESIGN	Marketing - Pecc	180.00
EFT10725	30/04/2018	BR DESIGN	TOTAL PAYMENTS	-180.00
6136756	28/03/2018	GHD PTY LTD	WANDRRA flood remediation works. Project management for AGRN743	5380.12
EFT10726	30/04/2018	GHD PTY LTD	TOTAL PAYMENTS	-5380.12
0488	31/03/2018	Greenfield Technical Services.	complete planning and design for Oversby Road Blackspot stage 1- Western Power pole relocation	176.00
EFT10727	30/04/2018	Greenfield Technical Services.	TOTAL PAYMENTS	-176.00

Shire of Perenjori
Local Government Act 1995
Accounts for Payment
Month Ended April 30th 2018

Chq/EFT	Date	Name	Description	Amount
235	13/04/2018	KATE HAYES	Website Updates visitperenjori.com- invoice 3	308.00
EFT10728	30/04/2018	KATE HAYES	TOTAL PAYMENTS	-308.00
0160	30/03/2018	M & D BESTRY AG TRUST	hire of loader	5005.00
EFT10729	30/04/2018	M & D BESTRY AG TRUST	TOTAL PAYMENTS	-5005.00
60054	14/03/2018	KATS RURAL	variety of retic products	64.84
19605	11/04/2018	KATS RURAL	TOTAL PAYMENTS	-64.84
A15066	21/02/2018	MCMAHON MINING TITLE SERVICES PTY LTD	Rates refund for assessment A15066 E59/01732 MINING 6650	1696.30
19606	11/04/2018	MCMAHON MINING TITLE SERVICES PTY LTD	TOTAL PAYMENTS	-1696.30
6116	13/03/2018	PERENJORI HOTEL	Re stock of Council fridge	110.00
6115	13/03/2018	PERENJORI HOTEL	Gift Vouchers for @ \$50.00 each -	50.00
6128	23/03/2018	PERENJORI HOTEL	bags of ice, re stock council fridge	69.00
19607	11/04/2018	PERENJORI HOTEL	TOTAL PAYMENTS	-229.00
DEDUCTION	20/03/2018	SHIRE OF PERENJORI - TRUST	Payroll Deduction for 20/03/2018	50.00
DEDUCTION	03/04/2018	SHIRE OF PERENJORI - TRUST	Payroll Deduction for 03/04/2018	50.00
19608	11/04/2018	SHIRE OF PERENJORI - TRUST	TOTAL PAYMENTS	-100.00
092612910MAR	20/03/2018	SYNERGY	Aquatic Centre electricity usage from 29/01/2018 - 27/02/2018	2899.15
368679540MAR	15/03/2018	SYNERGY	Lot 53X Crossing - electricity usage from 15/02/2018 - 14/03/2018	2075.90
19609	11/04/2018	SYNERGY	TOTAL PAYMENTS	-4975.05
19610	11/04/2018	TELSTRA CORPORATION	Telstra accounts and main account for the month of March 2018	3340.91
19610	11/04/2018	TELSTRA CORPORATION	TOTAL PAYMENTS	-3340.91
MAR18	15/03/2018	KIRK JINDRICH POHL	Cr Meeting Fees Ordinary Council Meeting 15/03/2018, Audit Committee Meeting 15/03/2018	318.00
MEETING FEES	19/04/2018	KIRK JINDRICH POHL	Cr Meeting Fees - Ordinary Council Meeting 19/04/2018, Finance Committee Meeting 17/04/2018	318.00
19611	30/04/2018	KIRK JINDRICH POHL	TOTAL PAYMENTS	-636.00
6139	19/04/2018	PERENJORI HOTEL	Council Lunch and bar -19/04/2018	309.00
19612	30/04/2018	PERENJORI HOTEL	TOTAL PAYMENTS	-309.00
294583810APR	17/04/2018	SYNERGY	Shire Synergy accounts from 09/02/2018 - 11/04/2018	16091.70
19613	30/04/2018	SYNERGY	TOTAL PAYMENTS	-16091.70
0767353300APR	23/04/2018	TELSTRA CORPORATION	telephone charges	343.20
19614	30/04/2018	TELSTRA CORPORATION	TOTAL PAYMENTS	-343.20
DD11424.1	03/04/2018	Click Super	Payroll deductions - superannuation	8373.44
DD11424.1	03/04/2018	Click Super	TOTAL PAYMENTS	-8373.44
01	03/04/2018	WESTNET	Internet and Web hosting for the month of April 2018	285.85
DD11427.1	03/04/2018	WESTNET	TOTAL PAYMENTS	-285.85
LANIER	03/04/2018	ALLEASING PTY LTD	Lanier Photocopier Lease	884.27
DD11429.1	03/04/2018	ALLEASING PTY LTD	TOTAL PAYMENTS	-884.27
CESMMAR	06/04/2018	WRIGHT EXPRESS FUEL	Wright Fuel - CESH for the month of March 2018	11.16
DD11433.1	06/04/2018	WRIGHT EXPRESS FUEL	TOTAL PAYMENTS	-11.16
102	06/04/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 102 Principal payment , Interest payment	14780.03
DD11435.1	06/04/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	TOTAL PAYMENTS	-14780.03
100A	10/04/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 100A Principal payment - Interest payment , Fixed Component - AQUATIC CENTRE	22250.51
DD11439.1	10/04/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	TOTAL PAYMENTS	-22250.51
DD11445.1	17/04/2018	Click Super	Payroll deductions - superannuation	8207.42
DD11445.1	17/04/2018	Click Super	TOTAL PAYMENTS	-8207.42
PRES	17/04/2018	REFUEL AUSTRALIA	Fuel Purchases for the month on March 2018	19524.83
DD11446.1	17/04/2018	REFUEL AUSTRALIA	TOTAL PAYMENTS	-19524.83
MC120418	12/04/2018	BANKWEST MASTERCARD	01/03 - Flash Flowers, 01/03 - Cleverpatch Pty Ltd - PECC, 01/03 - Hotair Conferencing, 01/03 - Insafe Hands - PECC, 06/03 - The Party People - PECC, 06/03 - eBay - Pecc, 06/03 - eBay - Pecc, 07/03 - Nespresso - Admin, 09/03 - Aurum Residences, 09/03 - Webjet, 09/03 - Coles - PECC, 11/03 - Aurum Residences, 12/03 - Dome Geraldton, 12/03 - Perenjori Hotel, 12/03 - Ocean Centre Hotel, 13/03 - Airport Cafe, 13/03 - Traffic Monitoring, 14/03 - King Mascot Hotel	3750.95
DD11450.1	12/04/2018	BANKWEST MASTERCARD	TOTAL PAYMENTS	-3750.95
			TOTAL PAYMENTS FOR THE MONTH OF APRIL	-482760.27



Perenjori
Embrace Opportunity

Previous Minutes

*Finance Committee Meeting
17th April 2018*

Shire of Perenjori
MINUTES
Finance Committee Meeting

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 17th April 2018 commenced at 5.00 pm.

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18041 PRELIMINARIES**18041.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS**

Cr L Butler declared the meeting open at 5.00 pm.

18041.2 DISCLAIMER READING**18041.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

Cr L Butler – Presiding Member

Cr L Smith

Cr K Pohl

Cr J Hirsch

Ali Mills - CEO

18041.4 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

18041.5 APPLICATIONS FOR LEAVE OF ABSENCE**18041.6 CONFIRMATION OF MINUTES**

That the Minutes from the Finance Committee Meeting of the 13th March 2018 be confirmed as a true and correct record of that meeting.

Officer Recommendation – Item 18041.6

That Council accepts the Minutes from the Finance Committee Meeting of the 13th March 2018 as a true and correct record of that Meeting.

Committee Resolution – Item 18041.6

Moved: Cr L Smith

Seconded: Cr K Pohl

That Council accepts the Minutes from the Finance Committee Meeting of the 13th March 2018 as a true and correct record of that Meeting.

Carried: 5/0

18042 FINANCE & ADMINISTRATION**18042.1 FINANCIAL STATEMENTS – MARCH 2018**

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	JIM DILLON - MWF
RESPONSIBLE OFFICER:	ALI MILLS - CEO
REPORT DATE:	17TH MARCH 2018
ATTACHMENTS	MONTHLY FINANCIAL REPORT

Executive Summary

This item recommends that the Council accepts the Financial Activity Statement for the period ending 31st March 2018.

Background

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

Details

Presented is the Financial Activity Statement Report for the period ending 31st March 2018.

The following statements are presented to Council:

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

- Note 10. – Information on Borrowings
- Note 11. – Grant and Contributions
- Note 12.- Trust Fund
- Note 13.- Details of Capital Acquisition

Legal Compliance

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

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

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

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

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO, SFO, & MIS.

Comment

Nil.

Voting Requirements – Simple Majority

<p>Officers Recommendation – Item 18042.1</p> <p>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 31st March 2018.</p>

<p>Committee Resolution – Item 18042.1</p> <p>Moved: Cr K Pohl Seconded: Cr L Smith</p> <p>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 31st March 2018.</p> <p style="text-align: right;">Carried: 5/0</p>

18042.2 ACCOUNTS FOR PAYMENT – MARCH 2018

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	LIZ MARKHAM - AO
RESPONSIBLE OFFICER:	ALI MILLS - CEO
REPORT DATE:	17TH MARCH 2018
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

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

Background

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

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

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

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

Legal Compliance

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

- (a) the payee's name;
- (b) the amount of the payment;
- (c) the date of the payment; and

(d) sufficient information to identify the transaction.

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

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

(b) recorded in the minutes of that meeting.

Policy Implications

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

Financial Implications

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

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Accountant

Comment

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 18042.2

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

Municipal Account	
EFT	\$580,156.87
Direct Debits	\$217,281.33
Cheques	\$50,073.13
Corporate MasterCard	\$1,609.00
Bank Fees	\$
Total	\$ 849,120.33

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

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

Totalling \$849,120.33 from Municipal and Trust Accounts for the month ending 31st March 2018.

Committee Resolution – Item 18042.2

Moved: Cr K Pohl

Seconded: Cr L Smith

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

Carried: 5/0

Municipal Account	
EFT	\$580,156.87
Direct Debits	\$217,281.33
Cheques	\$50,073.13
Corporate MasterCard	\$1,609.00
Bank Fees	\$

Total	\$ 849,120.33
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Trust Account - Shire	
EFT	\$
Cheques	\$
Bank Fees	\$
Total	\$

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

Totalling \$849,120.33 from Municipal and Trust Accounts for the month ending 31st March 2018.

18043 GENERAL BUSINESS

18043.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

18043.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

18043.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

18043.4 MATTERS BEHIND CLOSED DOORS

18043.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee Meeting is to be held Tuesday 15th May 2018 commencing at 5.00 pm.

CLOSURE

Cr L Butler declared the meeting closed at 6.05 pm