



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Tuesday 16th April 2019 in the Council Chambers, Fowler Street, Perenjori commencing at 5.00 pm.

Paul Bawden
Chief Executive Officer
12th April 2019

Shire of Perenjori Finance Committee Meeting 16th April 2019

Agenda

Copies forward to:

All Councillors

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

Shire of Perenjori
AGENDA
Finance Committee Meeting

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 16th April commencing at 5.00 pm.

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19042 PRELIMINARIES

19041.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

19041.2 DISCLAIMER READING

19041.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

19041.4 NOTATIONS OF INTEREST

Financial Interest – Local Government Act S 5.60a

Proximity Interest – Local Government Act S 5.60b

Interest Affecting Impartiality – Local Government - Code of Conduct

19041.5 APPLICATIONS FOR LEAVE OF ABSENCE

19041.6 CONFIRMATION OF MINUTES

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

Officer Recommendation – Item 19041.6
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That Council accepts the Minutes from the Finance Committee Meeting of the 18th March 2019 as a true and correct record of that Meeting.
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19042 FINANCE & ADMINISTRATION**19042.1 FINANCIAL STATEMENTS – MARCH 2019**

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

Executive Summary

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

Background

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

Details

Presented is the Financial Activity Statement Report for the period ending 31st March 2019.

The following statements are presented to Council:

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

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

Legal Compliance

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

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

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

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

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

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO & MIS.

Comment

Nil.

Voting Requirements – Simple Majority

Officer Recommendation – Item 19042.1
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That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31 st March 2019

19042.2 ACCOUNTS FOR PAYMENT – MARCH 2019

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

Executive Summary

This item recommends that the Council confirms the payment of accounts for March 2019 as shown on the attached schedule.

Background

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

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

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

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

Legal Compliance

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

6.10. Financial management regulations

Regulations may provide for —

- (d) the general management of, and the authorisation of payments out of —
 - (i) the municipal fund; and
 - (ii) the trust fund,
- of a local government.

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

13. Lists of Accounts

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

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

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

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

Policy Implications

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

Financial Implications

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

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

SFO

Comment

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

Voting Requirements – Simple Majority

Officer Recommendation – Item 19042.2

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 2019 as attached to and forming part of this report.

Municipal Account	
EFT	\$106,399.01
Direct Debits	\$101,808.81
Cheques	\$36,313.59
Corporate MasterCard	\$3,494.08
Bank Fees	\$294.20
Total	\$248,306.69

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

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

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

19043 GENERAL BUSINESS

19043.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

19043.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

19043.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

19043.4 MATTERS BEHIND CLOSED DOORS

19043.5 DATE OF NEXT MEETING / MEETINGS

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

CLOSURE



Perenjori
Embrace Opportunity

Attachments

*Finance Committee Meeting
16th April 2018*



Perenjori
Embrace Opportunity

Attachment
19042.1

Financial Statements
March 2019

Finance Committee Meeting
16th April 2019

SHIRE OF PERENJORI
MONTHLY FINANCIAL REPORT
For the Period Ended 31 March 2019

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note 3	Net Current Funding Position
Note 4	Cash and Investments
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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

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 31 March 2019 of \$1,996,837.

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

Preparation

Prepared by: Robyn Smith
Reviewed by: Joelene Dennis
Date prepared: 12/04/2019

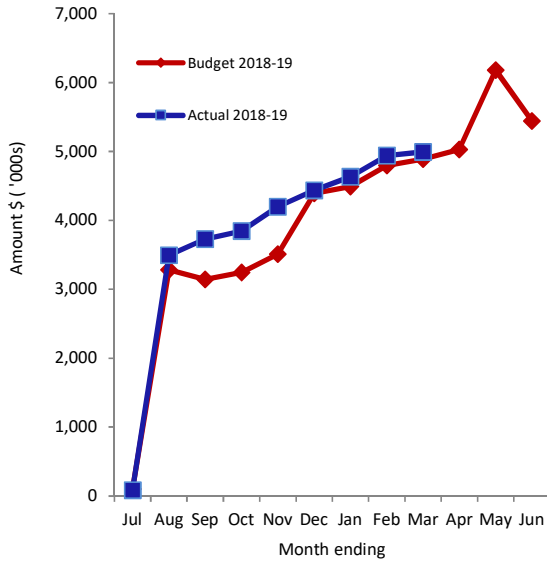
Shire of Perenjori

Monthly Summary Information

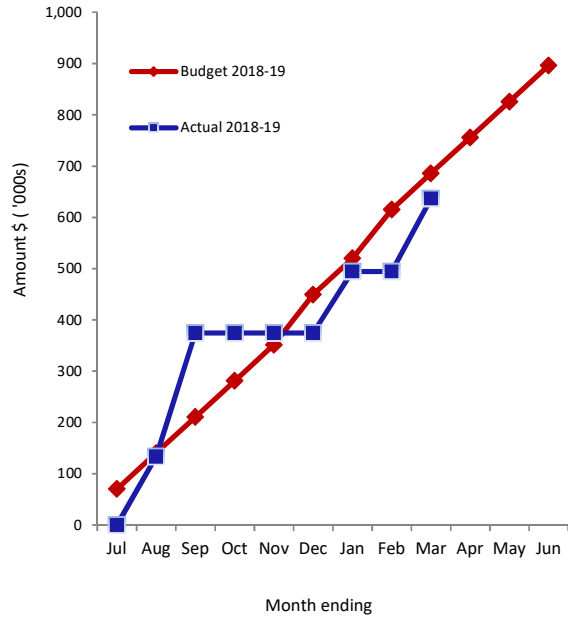
For the Period Ended 31 March 2019

Revenues

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

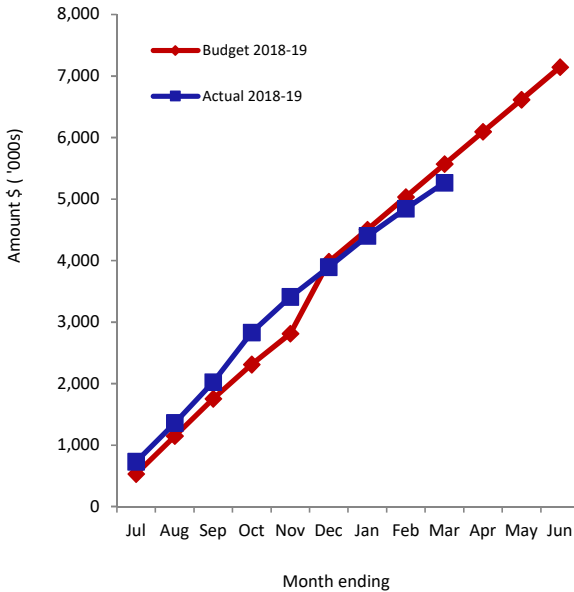


Budget Capital Revenue -v- Actual (Refer Note 2)

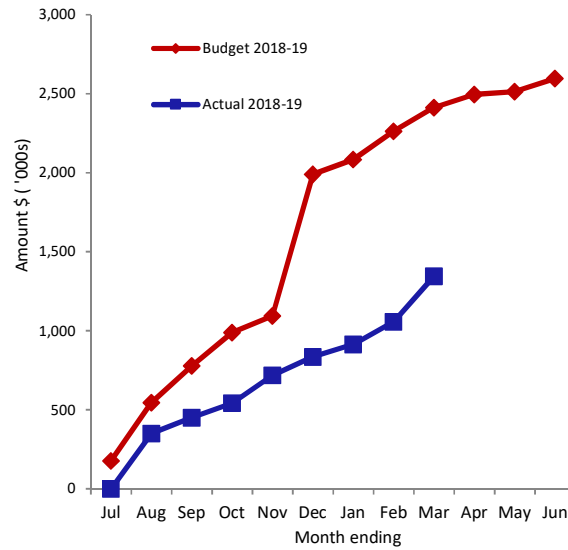


Expenditure

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



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



Comments

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 2019

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Governance		\$ 51,300	\$ 40,050	\$ 27,901	\$ (12,149)	% (30.33%)	▼
General Purpose Funding - Rates	9	2,699,661	2,699,661	2,708,177	8,516	0.32%	
General Purpose Funding - Other		981,900	736,406	740,306	3,900	0.530%	
Law, Order and Public Safety		152,225	118,579	81,863	(36,716)	(30.96%)	▼
Health		2,400	1,800	1,856	56	3.11%	
Education and Welfare		211,500	133,628	132,601	(1,027)	(0.77%)	
Housing		157,000	117,756	127,754	9,998	8.49%	
Community Amenities		59,500	54,878	55,583	705	1.28%	
Recreation and Culture		504,530	430,534	426,950	(3,584)	(0.83%)	
Transport		210,580	207,913	237,609	29,696	14.28%	▲
Economic Services		337,000	253,994	300,558	46,564	18.33%	▲
Other Property and Services		197,000	147,744	152,836	5,092	3.45%	
Total Operating Revenue		5,564,596	4,942,943	4,993,994	51,051		
Operating Expense							
Governance		(236,942)	(214,528)	(134,030)	80,498	37.52%	▼
General Purpose Funding		(141,102)	(108,253)	(91,553)	16,700	15.43%	▼
Law, Order and Public Safety		(298,648)	(223,338)	(233,271)	(9,933)	(4.45%)	
Health		(101,207)	(81,681)	(54,266)	27,415	33.56%	▼
Education and Welfare		(447,793)	(338,482)	(336,956)	1,526	0.45%	
Housing		(257,012)	(194,893)	(184,847)	10,046	5.15%	
Community Amenities		(424,956)	(322,502)	(288,318)	34,184	10.60%	▼
Recreation and Culture		(1,473,402)	(1,211,007)	(1,185,017)	25,990	2.15%	
Transport		(2,836,076)	(2,146,620)	(2,137,006)	9,614	0.45%	
Economic Services		(858,447)	(639,933)	(590,906)	49,027	7.66%	
Other Property and Services		(70,278)	(86,839)	(31,667)	55,172	63.53%	▼
Total Operating Expenditure		(7,145,863)	(5,568,076)	(5,267,836)	300,240		
Funding Balance Adjustments							
Add back Depreciation		2,402,250	1,908,846	1,916,182	7,336	0.38%	
Adjust (Profit)/Loss on Asset Disposal	8	10,442	10,442	0	(10,442)	(100.00%)	▼
Movements in Non Current Assets		0	0	(9,401)	(9,401)		
Net Cash from Operations		831,425	1,294,155	1,632,938	338,783		
Capital Revenues							
Grants, Subsidies and Contributions	11	843,207	632,394	636,701	4,307	0.68%	
Proceeds from Disposal of Assets	8	53,000	53,000	0	(53,000)	(100.00%)	▼
Total Capital Revenues		896,207	685,394	636,701	(48,693)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(531,578)	(531,578)	(252,494)	279,084	52.50%	▼
Infrastructure - Roads	13	(1,456,897)	(1,208,009)	(958,045)	249,964	20.69%	▼
Infrastructure - Parks, Ovals, & Dam	13	(160,000)	(160,000)	(25,269)	134,731	84.21%	▼
Infrastructure - Other	13	(188,000)	(65,497)	(15,390)	50,107	76.50%	▼
Infrastructure - Footpaths	13	0	0	0	0		
Plant and Equipment	13	(447,650)	(447,650)	(94,045)	353,605	78.99%	▼
Furniture and Equipment	13	0	0	(94)	(94)		
Total Capital Expenditure		(2,784,125)	(2,412,734)	(1,345,337)	1,067,397		
Net Cash from Capital Activities		(1,887,918)	(1,727,340)	(708,636)	1,018,704		
Financing							
Proceeds from New Debentures	10	200,000	0	0	0		
Transfer from Reserves	7	303,483	0	0	0		
Repayment of Debentures	10	(270,595)	(194,194)	(194,207)	(13)	(0.01%)	
Transfer to Reserves	7	(250,000)	(22,518)	(22,410)	108	0.48%	
Net Cash from Financing Activities		(17,112)	(216,712)	(216,617)	95		
Net Operations, Capital and Financing		(1,073,605)	(649,897)	707,685	1,357,582		
Opening Funding Surplus(Deficit)	3	1,211,330	1,211,330	1,289,152	77,822	6.42%	
Closing Funding Surplus(Deficit)	3	137,725	561,433	1,996,837	1,435,404		

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 31 March 2019

Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
Rates	2,699,661	2,699,661	2,708,177	8,516	0.32%	
Operating Grants, Subsidies and Contributions	1,745,629	1,361,691	1,312,205	(49,486)	(3.63%)	
Fees and Charges	778,300	594,697	629,732	35,035	5.89%	
Service Charges	0	0	0	0		
Interest Earnings	47,500	35,756	37,422	1,666	4.66%	
Other Revenue	284,763	242,395	306,457	64,062	26.43%	▲
Profit on Disposal of Assets	8,743	8,743	0	(8,743)	(100.00%)	
Total Operating Revenue	5,564,596	4,942,943	4,993,994	51,051		
Operating Expense						
Employee Costs	(2,611,131)	(1,981,588)	(1,790,259)	191,329	9.66%	
Materials and Contracts	(1,378,235)	(1,073,729)	(978,793)	94,936	8.84%	
Utility Charges	(243,410)	(185,218)	(233,789)	(48,571)	(26.22%)	▼
Depreciation on Non-Current Assets	(2,402,250)	(1,908,846)	(1,916,182)	(7,336)	(0.38%)	
Interest Expenses	(49,784)	(41,181)	(48,489)	(7,308)	(17.75%)	
Insurance Expenses	(93,466)	(90,155)	(91,254)	(1,099)	(1.22%)	
Other Expenditure	(348,402)	(268,174)	(209,070)	59,104	22.04%	▼
Loss on Disposal of Assets	(19,185)	(19,185)	0	19,185	100.00%	▼
Total Operating Expenditure	(7,145,863)	(5,568,076)	(5,267,836)	300,240		
Funding Balance Adjustments						
Add back Depreciation	2,402,250	1,908,846	1,916,182	7,336	0.38%	
Adjust (Profit)/Loss on Asset Disposal	10,442	10,442	0	(10,442)	(100.00%)	▼
Movement in Non Current Assets	0	0	(9,401)	(9,401)		
Net Cash from Operations	831,425	1,294,155	1,632,938	338,783		
Capital Revenues						
Grants, Subsidies and Contributions	843,207	632,394	636,701	4,307	0.68%	
Proceeds from Disposal of Assets	53,000	53,000	0	(53,000)	(100.00%)	▼
Total Capital Revenues	896,207	685,394	636,701	(48,693)		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	(531,578)	(531,578)	(252,494)	279,084	52.50%	▼
Infrastructure - Roads	(1,456,897)	(1,208,009)	(958,045)	249,964	20.69%	▼
Infrastructure - Parks, Ovals, & Dam	(160,000)	(160,000)	(25,269)	134,731	84.21%	▼
Infrastructure - Others	(188,000)	(65,497)	(15,390)	50,107	76.50%	▼
Plant and Equipment	(447,650)	(447,650)	(94,045)	353,605	78.99%	▼
Furniture and Equipment	0	0	(94)	(94)		
Total Capital Expenditure	(2,784,125)	(2,412,734)	(1,345,337)	1,067,397		
Net Cash from Capital Activities	(1,887,918)	(1,727,340)	(708,636)	1,018,704		
Financing						
Proceeds from New Debentures	200,000	0	0	0		
Transfer from Reserves	303,483	0	0	0		
Advances to Community Groups	0	0	0	0		
Repayment of Debentures	(270,595)	(194,194)	(194,207)	(13)	(0.01%)	
Transfer to Reserves	(250,000)	(22,518)	(22,410)	108	0.48%	
Net Cash from Financing Activities	(17,112)	(216,712)	(216,617)	95		
Net Operations, Capital and Financing	(1,073,605)	(649,897)	707,685	1,357,582		
Opening Funding Surplus(Deficit)	1,211,330	1,211,330	1,289,152	77,822	6.42%	
Closing Funding Surplus(Deficit)	137,725	561,433	1,996,837	1,435,404		

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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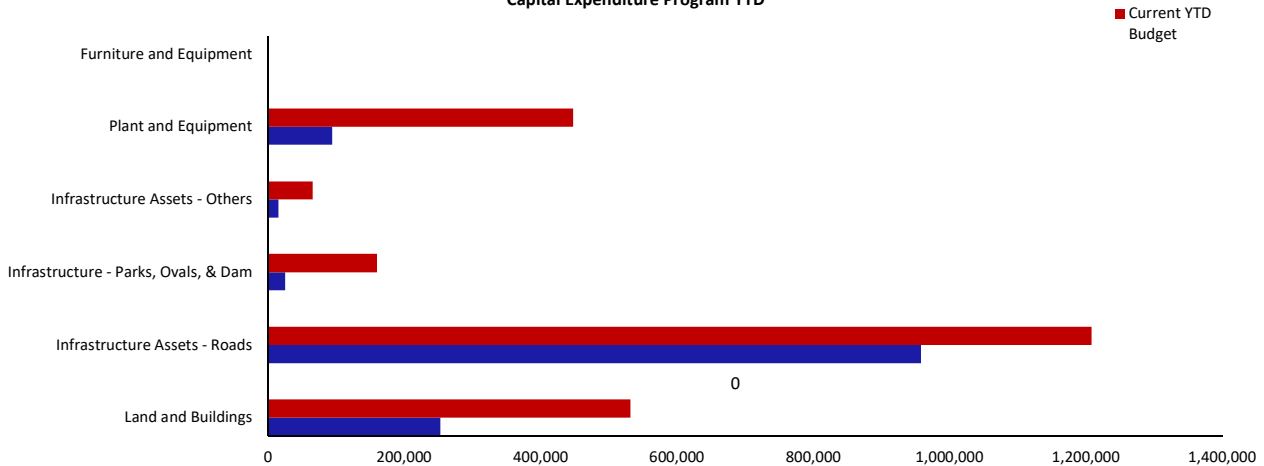
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 March 2019

Capital Acquisitions	Note	YTD 31 03 2019					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Utility reimbursement income lower then expected	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	2,074	250,421	252,494	531,578	531,578	(279,084)
Infrastructure Assets - Roads	13	958,045	0	958,045	1,208,009	1,456,897	(249,964)
Infrastructure - Parks, Ovals, & Dam	13	25,269	0	25,269	160,000	160,000	(134,731)
Infrastructure Assets - Others	13	15,390	0	15,390	65,497	188,000	(50,107)
Plant and Equipment	13	94,045	0	94,045	447,650	447,650	(353,605)
Furniture and Equipment	13	94	0	94	0	0	94
Capital Expenditure Totals		1,094,917	250,421	1,345,337	2,412,734	2,784,125	(1,067,397)

Funded By:

Capital Grants and Contributions	Note 11	642,851	632,394	843,207	10,457
Borrowings	Note 10	0	0	200,000	0
Other (Disposals & C/Fwd)	Note 8	0	53,000	53,000	(53,000)
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	3,483	0
Water Harvesting Control Reserve		0	0	0	0
Community Bus & Maintenance Reserve		0	0	0	0
Total Own Source Funding - Cash Backed Reserves	Note 7	0	0	303,483	0
Own Source Funding - Operations		702,486	1,727,340	1,384,435	(1,024,854)
Capital Funding Total		1,345,337	2,412,734	2,784,125	1,067,397

Capital Expenditure Program YTD



SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES

- (a) Utility reimbursement income lower than expected
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

Joelene Dennis

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 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

Based upon feedback received from the community the vision of the Shire is:

"A wonderful place to live, work, invest and visit with the community working together to achieve shared objectives"

The Strategic Community Plan defines the key objectives of the Shire as:

"Economic: A strong, resilient and balanced economy.

Environment: Our unique natural and built environment is protected and enhanced.

Social: Our community enjoys a high quality of life.

Civic Leadership: A collaborative and engaged community."

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Governance	(12,149)	-30%	▼		Utility reimbursement income lower. Interest on erm deposits timing.
General Purpose Funding	12,416	0%			Under Reporting Threshold
Law Order & Public Safety	(36,716)	-31%	▼	Timing	Timing difference in regards to Invoicing of CESM Reimbursement. Unexpected grant received.
Health	56	3%			Under Reporting Threshold
Education & Welfare	(1,027)	-1%			Under Reporting Threshold
Housing	9,998	8%			Staff Housing Rent down \$13K
Community Amenities	705	1%			Under Reporting Threshold
Recreation and Culture	(3,584)	-1%			Under Reporting Threshold
Transport	29,696	14%	▲	Permanent	Main Roads Flood Damage \$38,592 this is offset by expenditure.
Economic Services	46,564	18%	▲	Timing	Business Incubator Revenue is \$5K higher than budget. Caravan Park Income up by \$37K. Building fees up by \$4k.
Other Property and Services	5,092	3%			Under Reporting Threshold
Operating Expense					
Governance	80,498	37.52%	▼	Timing	Governance Admin Gen down \$35K made up of Compliance \$20K, workforce plan \$40K, Member of Council Exp down \$16K.
General Purpose Funding	16,700	15.43%	▼	Timing	Valuation exp \$8K
Law, Order and Public Safety	(9,933)	(4.45%)			Under Reporting Threshold
Health	27,415	33.56%	▼	Timing	EHO exp down \$7.5K, Other Health Exp down \$17K, Pest control \$3K.
Education and Welfare	1,526	0.45%			Under Reporting Threshold
Housing	10,046	5.15%			Under Reporting Threshold
Community Amenities	34,184	10.60%	▼		Household refuse \$11K, CDO exp \$5K. Burdekin Cemetery down \$5K timing.
Recreation and Culture	25,990	2.15%			Under Reporting Threshold
Transport	9,614	0.45%		Timing	General Road Maintenance is \$36k higher and Sale of Assets (\$20K)
Economic Services	49,027	7.66%		Timing	Area promotion \$17K, Townscape \$16K
Other Property and Services	55,172	63.53%	▼	Timing	Timing difference for Plant Costs and allocation.
Capital Expenses					
Land and Buildings	279,084	53%	▼	Timing	Admin Building down \$50K, Pavillion Building under \$150K Stage 2 not commenced, Medical Centre down \$10K, Housing capital down \$50K, Fire Brigade \$15K.
Infrastructure - Roads	249,964	21%	▼	Timing	Black Spot \$231K, Road Contn \$129K, R2R \$87K
Infrastructure - Parks, Ovals, & Dam	134,731	84%	▼	Timing	Timing of purchase of water tanks
Infrastructure - Other	50,107	1	▼	Timing	Timing of \$48K Townscape projects
Plant and Equipment	353,605	79%	▼	Timing	Timing of plant purchases
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	77,822	6%			

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
Note	YTD 31 Mar 2019	Prior Year End 30th June 2018	YTD 31 March 2018	Original Budget 2019
	Actual YTD \$	\$	\$	\$
Current Assets				
4	1,783,344	1,033,293	782,477	970,252
4	2,342,797	2,100,387	2,097,240	2,100,387
6	140,273	49,762	127,900	349,427
6	119,049	414,002	74,287	0
	21,658	21,550	47,912	0
	30,286	21,324	30,710	30,710
	4,437,406	3,640,318	3,160,526	3,450,776
Less: Current Liabilities				
	(382,246)	(521,374)	(157,694)	(409,564)
	(242,720)	(242,720)	(232,390)	(232,390)
	(624,967)	(764,094)	(390,084)	(641,954)
Less: Adjustments				
7	(2,342,797)	(2,100,387)	(2,097,240)	(2,100,387)
	242,720	242,720	232,390	232,390
	76,388	270,595	60,488	270,505
	(2,023,689)	(1,587,072)	(1,804,362)	(1,597,492)
Net Current Funding Position	1,788,751	1,289,152	966,080	1,211,330

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

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%	233,575			233,575	Bankwest	At Call
	Telenet Saver Account	0542587	1.10%	1,538,846			1,538,846	Bankwest	At Call
	Mt Gibson Infrastructure Account	0860049	1.00%		945,758		945,758	Bankwest	At Call
	Trust Bank Account	5373006	0.00%			2,177	2,177	Bankwest	At Call
	Community Dev Projects Account	0856328	1.10%	10,624			10,624	Bankwest	At Call
	Mt Gibson Public Benefit Account	903351	1.10%			80,794	80,794	Bankwest	At Call
	Reserve Funds - Operating	816902	1.05%		697,150		697,150	Bankwest	At Call
	Petty Cash		0.00%	300			300	On hand	
	Term Deposit 3		2.75%		700,000		700,000	Bankwest	4/6/19
	Term Deposit 1		2.75%			100,000	100,000	Bankwest	4/6/19
	Term Deposit 2		2.65%		0		0	Bankwest	6/11/18
	Total			1,783,344	2,342,908	182,971	0	4,309,223	

Note 4A: CASH INVESTMENTS

Comments/Notes - Investments

Note 5: BUDGET AMENDMENTS

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

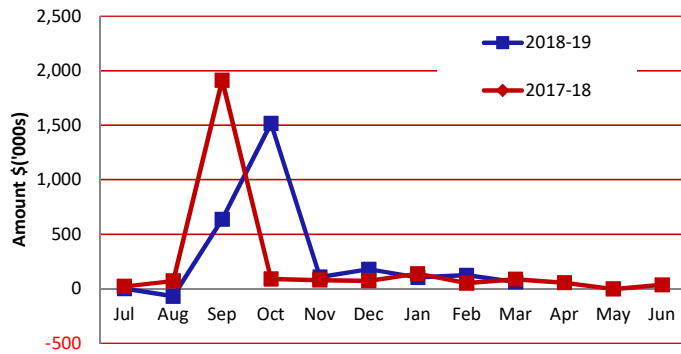
Program	Description	Council Resolution	Classification	Utility reimbursement income lower then expected	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)		\$	\$	\$ 137,725
Amended Budget Cash Position as per Council Resolution				0	0	0	0

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 6: RECEIVABLES

Receivables - Rates Receivable	YTD 31 Mar 2019	30 June 2018
	\$	\$
Rates Debtors brought Forward	45,061	44,475
Levied this year	2,690,253	2,632,164
Less Collections to date	(2,603,456)	(2,631,578)
Equals Current Outstanding	131,858	45,061
Net Rates Collectable	131,858	45,061
% Collected	95.18%	98.32%
Non Current Assets:		
Rates Non-Current	0	0
Total Rates Outstanding	131,858	45,061

Note 6 - Rates Collectable

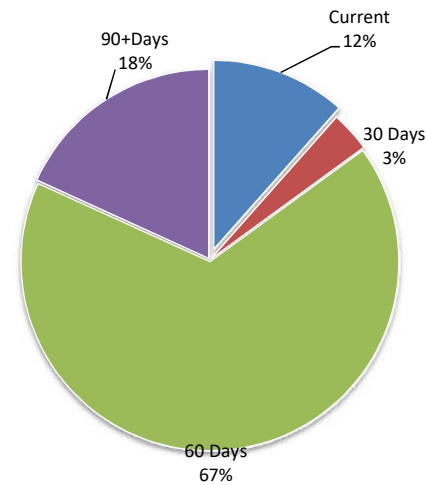


Comments/Notes - Receivables Rates

Total Rates Outstanding does not include Rubbish & ESL Levy

Receivables - General	Current	30 Days	60 Days	90+Days	Credit Payments
	\$	\$	\$	\$	\$
Receivables - General	14,187	4,246	82,231	22,397	-\$ 1,880
Total Receivables General Outstanding				121,181	

Note 6 - Accounts Receivable (non-rates)



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 31 March 2019

Note 6A - RECEIVABLES GENERAL

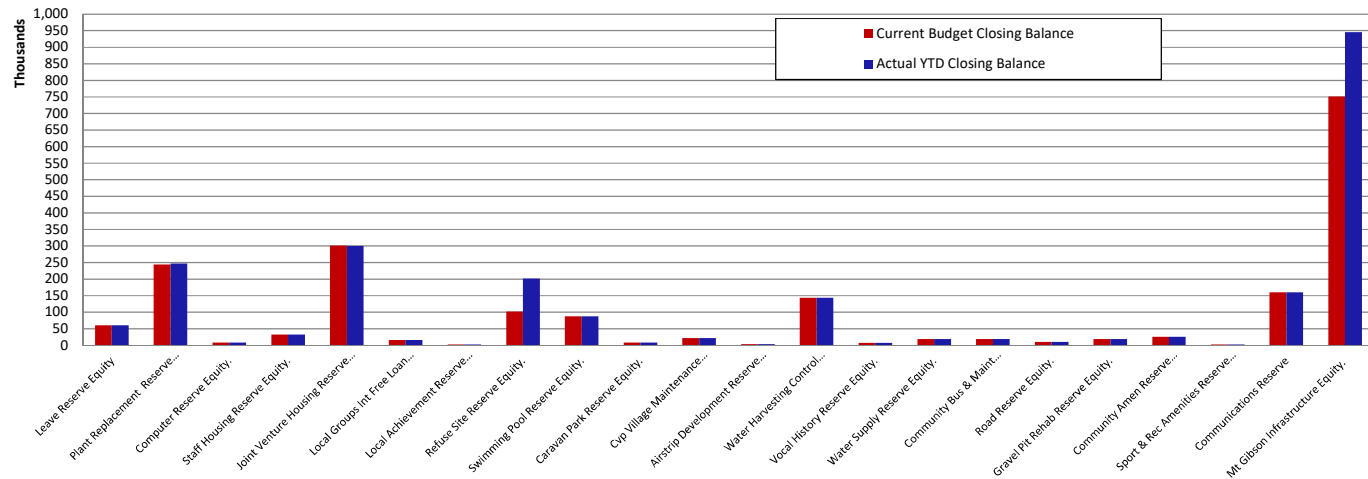
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80027	\$ 2,744	117				\$ 2,744
80084					\$ 600	\$ 600
80149	\$ 229	675				\$ 229
80219					\$ 2,668	\$ 2,668
80282						-\$ 1,600
80342					\$ 7,062	\$ 7,062
80383				\$ 2,200		\$ 2,200
80386					\$ 9	\$ 9
80445	\$ 100	137				\$ 100
80468				\$ 1,300		\$ 1,300
80535					\$ 300	\$ 300
80557			\$ 81,831			\$ 81,831
80532	\$ 314	135				\$ 314
80565	\$ 8,494	325	\$ 400		\$ 528	\$ 9,422
80573	\$ 1,100	345				\$ 1,100
80581					\$ 520	\$ 520
80642	\$ 3,146	152				\$ 3,146
80666					\$ 41	\$ 41
80678				\$ 250		\$ 250
80690				\$ 232	\$ 109	\$ 341
80696	\$ 2,750	237				\$ 2,750
80702					\$ 192	\$ 192
80703					\$ 250	\$ 250
80708	\$ 8	\$ 381				\$ 8
80709				\$ 80	\$ 279	\$ 358
80713					\$ 156	\$ 156
80727	\$ 20	212				\$ 20
80730	\$ 200	212				\$ 200
80734	\$ 3,283	104				\$ 3,283
80740						-\$ 280
80741					\$ 1,190	\$ 1,190
80749	\$ 9	103				\$ 9
80752				\$ 40		\$ 40
80753				\$ 124		\$ 124
80754				\$ 20		\$ 20
80755					\$ 50	\$ 50
80756					\$ 10	\$ 10
80758					\$ 3	\$ 3
81496					\$ 220	\$ 220
Totals	\$ 22,397	\$ 3,135	\$ 82,231	\$ 4,246	\$ 14,187	\$ 121,182

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 7: Cash Backed Reserve

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

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



SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Current Budget				Comments
				YTD 31 03 2019				
Cost		Proceeds	Profit (Loss)	Utility reimbursement income lower than expected	Sale Proceeds	Profit	Loss	
\$	\$	\$	\$		\$		\$	
0	0	0	0	63,442	53,000	8,743	(19,185)	

Comments - Capital Disposal/Replacements

There have been no disposals to date

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 9: RATING INFORMATION

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Amended Budget Total Revenue \$
RATE TYPE											
Differential General Rate											
UV Rural/Pastoral	1.9552	342	94,130,800	1,838,158	11,697	7,077	1,856,932	1,840,446	8,890	5,147	1,854,483
UV Mining	35.5711	39	1,832,926	651,992	0	0	651,992	651,992	0	0	651,992
GRV Townsites	8.1090	88	1,135,056	101,529	0	0	101,529	97,856	0	0	97,856
GRV Mining	8.1090	1	3,144,000	254,947	0	0	254,947	254,947	0	0	254,947
Exploration	25.0000	17	76,855	3,762	0	0	19,214	19,214	0	0	19,214
Sub-Totals		487	100,319,637	2,850,388	11,697	7,077	2,884,614	2,864,455	8,890	5,147	2,878,492
Minimum Payment	Minimum \$										
GRV Townsites	342.00	35	28,241	11,970	0	0	11,970	11,970	0	0	11,970
GRV Mining	342.00	1	20	342	0	0	342	342	0	0	342
UV Rural/Pastoral	342.00	10	70,600	3,420	0	0	3,420	3,420	0	0	3,420
UV Mining	342.00	4	1,354	1,368	0	0	1,368	6,840	0	0	6,840
Exploration	342.00	16	12,312	5,472	0	0	5,472	5,472	0	0	5,472
Sub-Totals		66	112,527	22,572	0	0	22,572	28,044	0	0	28,044
Discounts							2,907,186				2,906,536
Concession							(212,171)				(220,000)
							0				0
Amount from General Rates							2,695,016				2,686,536
Ex-Gratia Rates							13,162				12,900
Totals							2,708,177				2,699,436

Comments - Rating Information

Rates were issued 29th August 2018

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Rate	Principal 1-Jul-18	New Loans	Utility reimbursement income low 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%	0		9th June 2008	10 Years	0	0	0	0	31	0	9th June 2018
Loan 96 CHA Housing	6.44%	88,494		2nd February 2004	20 Years	6,140	12,481	82,354	76,013	6,106	5,502	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	100,337		9th May 2012	10 Years	11,557	23,385	88,780	76,952	3,082	4,415	2nd May 2022
Loan 98 Subdivision John Street	6.97%	261,770		14th April 2008	20 Years	9,284	18,840	252,486	242,930	19,723	17,897	20th January 2028
Loan 99 Aquatic Centre	6.09%	119,221		15th September 2009	10 Years	78,283	78,283	40,938	40,938	7,138	6,086	15th September 2019
Loan 100 Aquatic Centre	4.81%	160,187		10th April 2012	10 Years	18,398	37,238	141,789	122,949	5,015	7,263	10th April 2022
Loan 101 2x Duplex Housing	4.68%	114,031		9th May 2012	10 Years	13,127	26,561	100,904	87,470	3,509	5,029	9th May 2022
Loan 102 Volvo Grader	2.65%	156,288		6th January 2016	5 Years	41,507	55,528	114,781	100,760	3,884	3,592	6th January 2021
Loan 103 Caron Dam (proposed)			200,000	TBA		0	0		200,000	0	0	TBA
Totals		1,000,328	200,000			178,297	252,316	822,031	948,012	48,489	49,784	

(b) New Debentures

All debenture repayments were financed by general purpose revenue.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider		Approval	2018-19 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status			
								Received	Not Received		
			(Y/N)	\$	\$	\$	\$	\$	\$		
GENERAL PURPOSE FUNDING											
03300	Grants Commission Grant	30	Dept Local Government	operating	Y	577,000	0	577,000	0	433,077	143,923
03301	Untied Road Grant	30	Dept Local Government	operating	Y	386,000	0	386,000	0	289,616	96,384
GOVERNANCE											
05100	Fesa Operating Grant	30	FESA	operating	Y	22,300	0	22,300	0	11,895	10,405
05106	Grant Income	32	FESA	non-operating	N	0	0	0	6,150	6,150	0
05801	Grant Income - Cesm	30	FESA	operating	Y	82,950	0	82,950	0	41,249	41,701
EDUCATION											
08427	Grant Income	30		operating	Y	100,000	0	100,000	0	50,000	50,000
08551	Youth Activities Grant	30		operating	N	0	0	0	0	0	0
Joelene Dennis											
11300	Govt Grant - Swimming Pool	30	Dept of Sport & Rec	operating	N	0	0	0	0	0	0
11306	Grant - Dept Of Sport & Rec.	30	Dept of Sport & Rec	operating	N	0	0	0	0	0	0
11521	Mt Gibson Funding Allocation	30	Mt Gibson	operating	Y	200,000	0	200,000	0	200,000	0
11823	Blues For The Bush Event Income.	30		operating	N	114,299	0	114,300	0	114,300	0
11824	Blues For The Bush Event - Cawa Grant	30		operating	N	0	0	0	0	0	0
11518	Grant Income Received	32		non-operating	N	0	0	0	0	0	0
TRANSPORT											
12300	Direct Grant	30	Main Roads	operating	Y	191,187	0	191,187	0	191,187	0
12301	Regional Road Group Funding.	32	Main Roads	non-operating	Y	300,000	0	0	300,000	240,000	60,000
12302	Mrd Street Lighting Subsidy	30	Dept of Inf and Transport	operating	Y	2,650	0	2,650	0	2,584	66
12303	Roads To Recovery Funding	32	Dept of Inf and Transport	non-operating	Y	389,207	0	0	389,207	275,507	113,700
12304	Black Spot Funding	32	Main Roads	non-operating	Y	154,000	0	154,000	154,000	121,194	186,806
12308	Main Roads Flood Damage Funding	30	Dept of Inf and Transport	operating	Y	0	0	38,592	0	38,592	0
12310	Flood Damage - Main Roads No. 3	30	Dept of Inf and Transport	operating	N	0	0	0	0	0	0
ECONOMIC SERVICES											
13612	Grant Funding Income	32		non-operating	Y	0	0	0	100,000	0	100,000
13703	Grant Income - Standpipe Controller	32	Mt Gibson	non-operating	N	0	0	0	0	0	0
TOTALS						2,519,593	0	1,868,979	949,357	2,015,352	802,985

Operating	30	1,676,386	1,372,501
Non-operating	32	843,207	642,851
Balance		<u>2,519,593</u>	<u>2,015,352</u> <u>504,241</u>
			2,519,593

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 12: TRUST FUND

not included in this statement are as follows:

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 31-Mar-19
	\$	\$	\$	\$
Sundry Income	410	0	(23)	387
Bus Bonds	400	800	(800)	400
Hall Bonds	640	950	(1,300)	290
Housing Bonds	3,260	2,270	(5,580)	(50)
Other Bonds	1,100	470	(420)	1,150
	6,689	4,640	(8,713)	2,177

Comments - Trust

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 31-Mar-19
Perenjori Public Benefit Bank Account	232,925	83,898	(120,011)	196,812
Closing Bank Balance	232,925	83,898	(120,011)	196,812

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

ACQUISITIONS

Level of Completion Indicators 0% ○ 40% ● 80% ●
Joelene Dennis 20% ○ 60% ● 100% ●

Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Capital Acquisitions by Program								
Governance								
Capital - Admin Building.	4258	150,000	50,000	50,000	0	(50,000)	0	Works started
Governance Total		150,000	50,000	50,000	0	(50,000)	0	
Law, Order And Public Safety								
Latham Firestation & Ambulance Shed.	5150	0	0	0	0	0	0	
Perenjori Fire Brigade - Building.	5250	15,000	15,000	15,000	0	(15,000)	0	
Cctv	5601	0	0	0	0	0	0	
Law, Order And Public Safety Total		15,000	15,000	15,000	0	(15,000)	0	
Health								
Capital - Medical Centre Building.	07250	10,000	10,000	10,000	0	(10,000)	0	
Health Total		10,000	10,000	10,000	0	(10,000)	0	
Education & Welfare								
Capital Expenditure	7253		796	796	973	177	0	
Education & Welfare Total			796	796	973	177	0	
Housing								
Capital - Housing Expenditure.	09286	60,000	60,000	60,000	14,639	(45,361)	14,639	
Housing Total		60,000	60,000	60,000	14,639	(45,361)	14,639	
Community Amenities								
Capital Expenditure - Other Infrastructure	418	58,000	58,000	58,000	0	(58,000)	0	
Capital -Public Conveniences.	10850	0	0	0	0	0	0	
Community Amenities Total		58,000	58,000	58,000	0	(58,000)	0	
Recreation And Culture								
Capital - Swimming Pool	11250	0	0	0	0	0	0	
Capital - Perenjori Pavillion Building	11450	471,126	385,782	385,782	235,782	(150,000)	235,782	Tender appointed
Capital - Parks & Ovals.	11455	40,000	40,000	40,000	1,400	(38,600)	1,400	

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

ACQUISITIONS

Level of Completion Indicators 0% ○ 40% ● 80% ●
Joelene Dennis 20% ○ 60% ● 100% ●

Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Recreation And Culture Total		511,126	425,782	425,782	237,182	(188,600)	237,182	
Transport								
Road Construction Expense Council	12001	389,400	386,690	289,349	318,824	29,475	0	
Road Construction Expense Rrg	12003	450,000	450,000	389,391	394,497	5,106	0	
Road Construction Expense Black Spot - Job	12005	231,000	231,000	231,000	4,265	(226,736)	0	
Road Construction R2R	12006	389,207	389,207	298,269	240,460	(57,809)	0	
Plant & Equipment Purchase	12283	437,650	437,650	437,650	94,045	(343,605)	0	
Transport Total		1,897,257	1,894,547	1,645,659	1,052,090	(593,569)	0	
			863,432					
Economic Services								
Caravan Park - Buildings - Ablution Block.	13190	0	0	0	676	676	0	
Caravan Park - New Ablutions - Apron.	13192	10,000	10,000	10,000	0	(10,000)	0	
Caravan Park - Capital.	13194	0	0	0	425	425	0	
Standpipe Controller Expense	13602	20,000	20,000	20,000	21,341	1,341	0	
Capital - Caron Dam Roof.	14980	300,000	100,000	100,000	2,528	(97,472)	0	Project not commenced to date
Economic Services Total		330,000	130,000	130,000	24,970	(105,030)	0	
Capital Expenditure Total		3,031,383	2,644,125	2,395,237	1,329,853	(1,065,384)	251,821	



Perenjori
Embrace Opportunity

Attachment
19042.2

Accounts for Payment
March 2019

Finance Committee Meeting
16th April 2019

List of Accounts Due & Submitted to Committee DUMMY rdAccountList				
Chq/EFT	Date	Name	Description	Amount
PC060319	06/03/2019	SHIRE OF PERENJORI - CHQ	06/02/2019 - School Holiday Program - food and art supplies, 07/02/2019 - Sustenance - meeting with employee, 26/02/2019 - Afternoon tea - farewell for employee	216.90
18	06/03/2019	SHIRE OF PERENJORI - CHQ	TOTAL PAYMENTS	-216.90
19	12/03/2019	SHIRE OF PERENJORI - CHQ	7 year gratuity payment - employee leaving	252.00
19	19/03/2019	SHIRE OF PERENJORI - CHQ	TOTAL PAYMENTS	-252.00
404	01/03/2019	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	31.20
404	04/03/2019	FEE GST - BANK FEES WITH GST	BANK FEES WITH GST	76.44
404	04/03/2019	FEE GST - BANK FEES WITH GST	BANK FEES WITH GST	186.56
404	04/03/2019	BANK FEES	TOTAL PAYMENTS	-294.20
0236	14/02/2019	AZURE ADVISORY PTY LTD	Development of KPIs for CEO. Travel costs to/from Perenjori - tha	3630.00
EFT11902	07/03/2019	AZURE ADVISORY PTY LTD	TOTAL PAYMENTS	-3630.00
6506	01/02/2019	BLUEHILL COURIERS	14/12 - 2 x ctns - Winc	28.05
6586	19/02/2019	BLUEHILL COURIERS	Pallet with fibro, posts, pvc pipe & sundries - Bunnings, Gutter & corners -	346.50
6588	19/02/2019	BLUEHILL COURIERS	1 x pallet of detergent/paper towel etc - Cleanpak	82.50
6587	19/02/2019	BLUEHILL COURIERS	1 x bottle oil 2lt - Stihl, 1 x ctn - Diesel Injection Service	37.40
EFT11903	07/03/2019	BLUEHILL COURIERS	TOTAL PAYMENTS	-494.45
2355/99752394	12/02/2019	BUNNINGS WAREHOUSE	Shade Awning	255.55
2355/99752719	21/02/2019	BUNNINGS WAREHOUSE	Screws	9.42
EFT11904	07/03/2019	BUNNINGS WAREHOUSE	TOTAL PAYMENTS	-264.97
3765	25/02/2019	BURGESS RAWSON (WA) PTY LTD	Water usage from 20/12/2018 - 19/02/2019 - Toilets at Loading St	1535.27
3763	25/02/2019	BURGESS RAWSON (WA) PTY LTD	Water rates from - 01/01/2019 - 28/02/2019, water usage from 20/12/2018 - 19/02/2019	121.53
3760	25/02/2019	BURGESS RAWSON (WA) PTY LTD	, water usage from 20/12/2018 - 18/02/2019 - Standpipe at Opp Allan Britt	852.36
3761	25/02/2019	BURGESS RAWSON (WA) PTY LTD	water usage from 20/12/2018 - 19/02/2019 - Memorial at Fowler St	804.57
3764	25/02/2019	BURGESS RAWSON (WA) PTY LTD	Water usage from 20/12/2018 - 19/02/2019 Library at Lse - Fowler St	756.34
EFT11905	07/03/2019	BURGESS RAWSON (WA) PTY LTD	TOTAL PAYMENTS	-4070.07
13222	11/02/2019	GERALDTON DIESEL INJECTION SERVICES	Test Injectors, Supply new injectors	2173.69
EFT11906	07/03/2019	GERALDTON DIESEL INJECTION SERVICES	TOTAL PAYMENTS	-2173.69
3611	22/02/2019	GNC QUALITY PRECAST GERALDTON	RCF 375-4	455.40
EFT11907	07/03/2019	GNC QUALITY PRECAST GERALDTON	TOTAL PAYMENTS	-455.40
TRAV02	21/02/2019	GRAEME KINGSLEY REID	Cr Travel Fees - Ordinary Council Meeting 21/02/2019	99.01
ORD02	21/02/2019	GRAEME KINGSLEY REID	Cr Meeting Fees - Ordinary Council Meeting 21/02/2019	200.00
EFT11908	07/03/2019	GRAEME KINGSLEY REID	TOTAL PAYMENTS	-299.01
111606	22/02/2019	HERRINGS COASTAL PLUMBING & GAS	conect standpipe controller at Latham	1719.38
EFT11909	07/03/2019	HERRINGS COASTAL PLUMBING & GAS	TOTAL PAYMENTS	-1719.38
27640	02/02/2019	JMH MECHANICAL SERVICES	Pump T, Freight, Test	2102.60
47334	18/02/2019	JMH MECHANICAL SERVICES	Repair Aircon	423.50
EFT11910	07/03/2019	JMH MECHANICAL SERVICES	TOTAL PAYMENTS	-2526.10
FIN02	19/02/2019	JOANNE MAUD HIRSCH	Cr Meeting Fees - Finance Committee Meeting 19/02/2019	118.00
EFT11911	07/03/2019	JOANNE MAUD HIRSCH	TOTAL PAYMENTS	-118.00
TRAV	19/02/2019	JOHN CUNNINGHAM	Cr Travel Fees - Finance Committee Meeting 19/02/2019	49.50
TRAV02	21/02/2019	JOHN CUNNINGHAM	Cr Travel Fees - Ordinary Council Meeting 21/02/2019	49.50
ORD02	21/02/2019	JOHN CUNNINGHAM	Cr Meeting Fees - Ordinary Council Meeting 21/02/2019, Cr Meeting Fees - Finance Committee Meeting 19/02/2019,	318.00
EFT11912	07/03/2019	JOHN CUNNINGHAM	TOTAL PAYMENTS	-417.00
44783	25/02/2019	JR & A HERSEY PTY LTD	Safety Glasses, Fuel Meter, Safety Glasses, Rigger Gloves XL, Ear Muffs	977.66
EFT11913	07/03/2019	JR & A HERSEY PTY LTD	TOTAL PAYMENTS	-977.66
ORD02	21/02/2019	LAURIE CHARLES BUTLER	Cr Meeting Fees Ordinary Council meeting 21/02/2019	400.00
TRAV02	21/02/2019	LAURIE CHARLES BUTLER	Cr Travel Fees - Ordinary Council Meeting 21/02/2019	11.33
EFT11914	07/03/2019	LAURIE CHARLES BUTLER	TOTAL PAYMENTS	-411.33
TRAV02	21/02/2019	LISA JANE SMITH	Cr Travel Fees - Ordinary Council Meeting 21/02/2019	19.80
ORD02	21/02/2019	LISA JANE SMITH	Cr Meeting Fees - Ordinary Council Meeting 21/02/2019, Cr Meeting Fees - Finance Committee Meeting 19/02/2019,	318.00
EFT11915	07/03/2019	LISA JANE SMITH	TOTAL PAYMENTS	-337.80
6696	15/02/2019	MARKET CREATIONS	IPad Stand Lockable	115.45
EFT11916	07/03/2019	MARKET CREATIONS	TOTAL PAYMENTS	-115.45
6431	19/02/2019	PERENJORI HOTEL	Re stock of council fridge	56.00
6430	21/02/2019	PERENJORI HOTEL	Council Lunch	106.50
EFT11917	07/03/2019	PERENJORI HOTEL	TOTAL PAYMENTS	-162.50
98	18/02/2019	PETER EGAN CARPENTRY	New gutters, painting and sanding doors, decking, install door closing, facia and eaves	3000.00
EFT11918	07/03/2019	PETER EGAN CARPENTRY	TOTAL PAYMENTS	-3000.00
TRAV02	21/02/2019	PETER JOHN WATERHOUSE	Cr Travel Fees - Ordinary Council Meeting 21/02/2019	126.73
ORD02	21/02/2019	PETER JOHN WATERHOUSE	Cr meeting Fees - Ordinary Council Meeting 21/02/2019	200.00
EFT11919	07/03/2019	PETER JOHN WATERHOUSE	TOTAL PAYMENTS	-326.73
519612	19/02/2019	PURCHER INTERNATIONAL PTY LTD	Gasket Fuel Inj Nozzel, Freight	79.53
EFT11920	07/03/2019	PURCHER INTERNATIONAL PTY LTD	TOTAL PAYMENTS	-79.53
5900	14/02/2019	RJ & LJ KING	Delo 400 Multigrade 205L, Rando 68 205L	2106.50
EFT11921	07/03/2019	RJ & LJ KING	TOTAL PAYMENTS	-2106.50
TRAV	21/02/2019	RUSSELL LINDSAY WHITE	Cr Travel Fees - Ordinary Council Meeting 21/02/2019	45.54
ORD02	21/02/2019	RUSSELL LINDSAY WHITE	Cr Meeting Fees - Ordinary Council Meeting 21/02/2019	200.00
EFT11922	07/03/2019	RUSSELL LINDSAY WHITE	TOTAL PAYMENTS	-245.54
96153917	18/02/2019	SEEK LIMITED	Plant Mechanic	308.00
EFT11923	07/03/2019	SEEK LIMITED	TOTAL PAYMENTS	-308.00
40	11/02/2019	STRATUM CUTTINGS EDGES	10 x 7D1158 Grader Blades	1369.39
EFT11924	07/03/2019	STRATUM CUTTINGS EDGES	TOTAL PAYMENTS	-1369.39
0391	15/02/2019	TOLL IPEC PTY LTD	11/02/2019 - 13 x 162kgs Winc	71.23
03292	15/02/2019	TOLL IPEC PTY LTD	11/02/ - State Library 6 x 40kgs, 15/02/ - Winc 1 x 13kgs, 19/02/ - Winc 3 x	60.84
EFT11925	07/03/2019	TOLL IPEC PTY LTD	TOTAL PAYMENTS	-132.07
1587	01/02/2019	WCC Electrical & Air Conditioning.	Replace faulty kitchen light, motion sensor lights, globes, garage sensor	790.85
1589	01/02/2019	WCC Electrical & Air Conditioning.	Repairs to Bore pump	110.00
4245	01/02/2019	WCC Electrical & Air Conditioning.	RCD tripping out, we have no lights in office	954.80
1630	01/02/2019	WCC Electrical & Air Conditioning.	Fluro lights not working properly	143.55
1629	01/02/2019	WCC Electrical & Air Conditioning.	Remove existing oven and install new oven in kitchen of Admin	176.00
1631	01/02/2019	WCC Electrical & Air Conditioning.	Fluro tube needs changing	46.75
1632	01/02/2019	WCC Electrical & Air Conditioning.	Lights and smoke alarms not working not working properly.	1602.81
1585	01/02/2019	WCC Electrical & Air Conditioning.	Repairs need to camera, probes, controllers, level lamps, tank float and install 24V supply for high level alarms.	1193.01
EFT11926	07/03/2019	WCC Electrical & Air Conditioning.	TOTAL PAYMENTS	-5017.77
I3074813	01/02/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	future of Local Government Forum CEO registration	65.00
EFT11927	07/03/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	TOTAL PAYMENTS	-65.00

Chq/EFT	Date	Name	Description	Amount
9026606705	14/02/2019	WINC AUSTRALIA PTY LIMITED	Jabra Evolve UC stereo head set	232.62
9026609794	14/02/2019	WINC AUSTRALIA PTY LIMITED	Ricoh 406486 Yellow, Ricoh 406485 Magenta, Ricoh 406484 Cyan, Ricoh	769.21
9026620275	15/02/2019	WINC AUSTRALIA PTY LIMITED	HP CEA 305A black toner, HP CEA 305A Cyan toner, HP CEA 305A Magenta toner, HP CEA 305A Yellow toner	639.69
9026644804	19/02/2019	WINC AUSTRALIA PTY LIMITED	Purchases made from Winc - notebooks, toner cartridges, batteries, key tags, usb drives	1144.12
9026667243	21/02/2019	WINC AUSTRALIA PTY LIMITED	C size batteries	13.55
9026683157	22/02/2019	WINC AUSTRALIA PTY LIMITED	Yellow ink toner	194.81
EFT11928	07/03/2019	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-2994.00
T554	28/02/2019	JMH MECHANICAL SERVICES	Refund on housing bond	800.00
EFT11929	07/03/2019	JMH MECHANICAL SERVICES	TOTAL PAYMENTS	-800.00
T561	28/02/2019	LOIS JOY KING	REFUND ON FOX TRAP	110.00
EFT11930	07/03/2019	LOIS JOY KING	TOTAL PAYMENTS	-110.00
53677	01/03/2019	AMPAC DEBT RECOVERY	Commissions and costs for the month of February - Debt recovery Rates	139.05
EFT11931	20/03/2019	AMPAC DEBT RECOVERY	TOTAL PAYMENTS	-139.05
ASH20170902	06/03/2019	AQUATIC SERVICES WA PTY LTD	32*10kg tubs of Dry Chlorine, 10*25kg bag of Sodium Bisulphate, 1*25kg tub of Cyanuric Acid, 10* Cleaning Bricks	2472.25
EFT11932	20/03/2019	AQUATIC SERVICES WA PTY LTD	TOTAL PAYMENTS	-2472.25
1008311851	01/03/2019	AUSTRALIA POST	Postage for the month of February	90.17
EFT11933	20/03/2019	AUSTRALIA POST	TOTAL PAYMENTS	-90.17
DEDUCTION	05/03/2019	AUSTRALIAN SERVICES UNION	Payroll Deduction for 05/03/2019	25.90
DEDUCTION	19/03/2019	AUSTRALIAN SERVICES UNION	Payroll Deduction for 19/03/2019	25.90
EFT11934	20/03/2019	AUSTRALIAN SERVICES UNION	TOTAL PAYMENTS	-51.80
6631	01/03/2019	BLUEHILL COURIERS	15/02 - ctn printer cartridges - WINC	28.60
6632	01/03/2019	BLUEHILL COURIERS	1 x ctn Cows, 1 x ctn CJD, 1 x ctn Youngs Motors	62.70
6636	01/03/2019	BLUEHILL COURIERS	2 x Cartons-Bunnings, 1 x Carton-Bunnings, 1 x carton, 7x25mmx6mt pvc-Thinkwater, 1xctn - Bunnings	112.20
6633	01/03/2019	BLUEHILL COURIERS	2x concrete drain pipes - GNC	165.00
6630	01/03/2019	BLUEHILL COURIERS	1x ctn - Cleanpak	20.90
6634	01/03/2019	BLUEHILL COURIERS	1x pack fence sheets, 1x bundle posts - CMI	82.50
6658	12/03/2019	BLUEHILL COURIERS	2 x 9kg bbq cylinder refills	60.00
6659	12/03/2019	BLUEHILL COURIERS	1 x 9kg bbq gas refill, 1 x 9kg bbq gas refill	60.00
EFT11935	20/03/2019	BLUEHILL COURIERS	TOTAL PAYMENTS	-591.90
4021971499	01/03/2019	BOC LIMITED	container servce Container service for the period 29/01/2019 - 25/02/2019	50.06
EFT11936	20/03/2019	BOC LIMITED	TOTAL PAYMENTS	-50.06
2355/99800223	01/03/2019	BUNNINGS WAREHOUSE	wallshwrcayman 1F/spray wels3star 7.5l/min, shwr all dir hi rise f/spray wels3star 9l/min	155.35
2355/99752700	01/03/2019	BUNNINGS WAREHOUSE	fielders 75mm zinc round downpipe pop , fielders 90mm zinc round downpipe clips, kinetic 90mm DWV pipe saddle clips, ramset 8mm x 5m blue wall plug roll, ramset 7mm x 5m bgreen wall plug roll, westfab 100x75x450mm half stirrup post support ,	126.69
2355/01698492	06/03/2019	BUNNINGS WAREHOUSE	Holman Controller	123.50
EFT11937	20/03/2019	BUNNINGS WAREHOUSE	TOTAL PAYMENTS	-405.54
2064	02/03/2019	CANINE CONTROL	Ranger Service for 28/02/2019	504.41
EFT11938	20/03/2019	CANINE CONTROL	TOTAL PAYMENTS	-504.41
1826674	01/03/2019	CJD EQUIPMENT	V-BELTS	327.58
EFT11939	20/03/2019	CJD EQUIPMENT	TOTAL PAYMENTS	-327.58
00015990	01/03/2019	CLAW ENVIRONMENTAL	drum muster collection at Perenjori and Latham	727.18
EFT11940	20/03/2019	CLAW ENVIRONMENTAL	TOTAL PAYMENTS	-727.18
10	14/03/2019	COLMAR CORPORATION	Mary Baker - 3 hrs 15/02/2019, Mary Baker - Hessian rolls	255.48
EFT11941	20/03/2019	COLMAR CORPORATION	TOTAL PAYMENTS	-255.48
148780	01/03/2019	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2018/19 ESL quarter 9 in accordance with the DEFS of Act 1998 part 6a	10651.80
EFT11942	20/03/2019	DEPARTMENT OF FIRE & EMERGENCY SERVICES PERTH	TOTAL PAYMENTS	-10651.80
1690	10/03/2019	FRANK GILMOUR PEST CONTROL	Ants in Nursery, Please find and spray.	330.00
EFT11943	20/03/2019	FRANK GILMOUR PEST CONTROL	TOTAL PAYMENTS	-330.00
1213	11/03/2019	GERALDTON TROPHY CENTRE	Badges for CEO, CDO and EA, Honour Board Plaques for Previous CEO, Shire President and Councillor	153.00
EFT11944	20/03/2019	GERALDTON TROPHY CENTRE	TOTAL PAYMENTS	-153.00
242403	01/03/2019	GH COUNTRY COURIER	Carton - Geraldton Diesel Injection	33.00
242463	01/03/2019	GH COUNTRY COURIER	Carton - Westrac Geraldton	33.00
EFT11945	20/03/2019	GH COUNTRY COURIER	TOTAL PAYMENTS	-66.00
610053910	01/03/2019	GHD PTY LTD	Indicative Cost estimate on repairs to Caron Dam roof	2780.80
EFT11946	20/03/2019	GHD PTY LTD	TOTAL PAYMENTS	-2780.80
111822	12/03/2019	HERRINGS COASTAL PLUMBING & GAS	expose septic tank and remove roots.	1193.50
EFT11947	20/03/2019	HERRINGS COASTAL PLUMBING & GAS	TOTAL PAYMENTS	-1193.50
47424	01/03/2019	JMH MECHANICAL SERVICES	Hose	159.07
47486	05/03/2019	JMH MECHANICAL SERVICES	Hose	135.00
47521	13/03/2019	JMH MECHANICAL SERVICES	Batteries-, Hexagon Nut, Self-Locking low profile-, Screw, hexagon head w. full thread, steel galvanised-flat washer, 1/2" Hose tail	326.65
47519	13/03/2019	JMH MECHANICAL SERVICES	Battery- Ultra Hi performance	202.74
EFT11948	20/03/2019	JMH MECHANICAL SERVICES	TOTAL PAYMENTS	-823.46
101	01/03/2019	KINGS CIVIL AND EARTHMOVING	semi watercart hire	18271.00
EFT11949	20/03/2019	KINGS CIVIL AND EARTHMOVING	TOTAL PAYMENTS	-18271.00
346220-10000983	01/03/2019	LANDGATE - VALUATIONS	Mining Tenements schedule No.M2019/1 25/01/2019 - 1302/2019	39.00
EFT11950	20/03/2019	LANDGATE - VALUATIONS	TOTAL PAYMENTS	-39.00
700	11/03/2019	LEOPOLD CONTRACTING	gravel cartage- sidetipper/Prime mover hire	8712.00
EFT11951	20/03/2019	LEOPOLD CONTRACTING	TOTAL PAYMENTS	-8712.00
0010960	01/03/2019	LG Assist	Advertising - Plant Mechanic	302.50
0010980	01/03/2019	LG Assist	Advert for Executive Assistant	302.50
EFT11952	20/03/2019	LG Assist	TOTAL PAYMENTS	-605.00
6902	01/03/2019	MARKET CREATIONS	Managed Service Agreement - Premium Package for the month March	2831.40
6826	01/03/2019	MARKET CREATIONS	Office 365 Exchange Online Plan 2 Licenses Office 365 Enterprise E3	882.48
6889	01/03/2019	MARKET CREATIONS	vCPU, VRAM, Tier 2cloud storage, Windows Servier cloud license, Windows remote desktop services, Micro worry free security services	928.70
6827	01/03/2019	MARKET CREATIONS	Technical Business hours	172.60
6929	01/03/2019	MARKET CREATIONS	Records Management Solutions - Active Archive Cartons March,	530.75
HY63-1	01/03/2019	MARKET CREATIONS	New business cards for Paul Bowden - CEO	165.00
EFT11953	20/03/2019	MARKET CREATIONS	TOTAL PAYMENTS	-5510.93
26434	01/03/2019	MARKETFORCE	Advertising - The West Australian - Election Notice 06/04/2019	712.51
26437	01/03/2019	MARKETFORCE	Advertising - The West Australian - Pavilion Roof Replacement	589.69
26435	01/03/2019	MARKETFORCE	Advertising - Death Notice The West Australian	153.25
26436	01/03/2019	MARKETFORCE	Advertising - The West Australian - Plant Mechanic	369.39
EFT11954	20/03/2019	MARKETFORCE	TOTAL PAYMENTS	-1824.84
105025	01/03/2019	MORAWA IGA	Purchases made from Morawa IGA - Council	72.38
EFT11955	20/03/2019	MORAWA IGA	TOTAL PAYMENTS	-72.38
2130	07/03/2019	PERENJORI COMMUNITY RESOURCE CENTRE	2 pkts D batteries, 1 x A4 laminate and 1 x A3 laminate, 1 x tough bag	18.63
EFT11956	20/03/2019	PERENJORI COMMUNITY RESOURCE CENTRE	TOTAL PAYMENTS	-18.63
6446	07/03/2019	PERENJORI HOTEL	Drinks for employee farewell	100.00
EFT11957	20/03/2019	PERENJORI HOTEL	TOTAL PAYMENTS	-100.00
101	07/03/2019	PETER EGAN CARPENTRY	labour for works on H035. Replace verandah posts, complete guttering and eaves	3840.00
EFT11958	20/03/2019	PETER EGAN CARPENTRY	TOTAL PAYMENTS	-3840.00

Chq/EFT	Date	Name	Description	Amount
A15182	12/03/2019	PETER GROOM SETTLEMENTS	Rates refund for assessment A15182 Lot 32 PERENJORI/THREE SPRINGS ROAD PERENJORI 6620	4413.80
EFT11959	20/03/2019	PETER GROOM SETTLEMENTS	TOTAL PAYMENTS	-4413.80
10016263	01/03/2019	PROTECTOR FIRE SERVICES	Service of Fire Equipment	2563.22
EFT11960	20/03/2019	PROTECTOR FIRE SERVICES	TOTAL PAYMENTS	-2563.22
164055	08/03/2019	QK TECHNOLOGIES PTY LTD	Average active Children for the period 04/02/2019 - 03/03/2019	22.85
EFT11961	20/03/2019	QK TECHNOLOGIES PTY LTD	TOTAL PAYMENTS	-22.85
4837	07/03/2019	ROSSITER & CO	3 Kg sausages & 40 Kebabs	125.65
EFT11962	20/03/2019	ROSSITER & CO	TOTAL PAYMENTS	-125.65
00005888	12/03/2019	SNELLS DISTRIBUTION PTY LTD T/A AMALAGMATED MOVIES	Short fall on invoice 00005888	0.40
EFT11963	20/03/2019	SNELLS DISTRIBUTION PTY LTD T/A AMALAGMATED MOVIES	TOTAL PAYMENTS	-0.40
87437D	08/03/2019	THREE SPRINGS MEDICAL CENTRE	Dr Visit - 08/03/2019	141.60
3SPRINGS MEDICAL	20/03/2019	THREE SPRINGS MEDICAL CENTRE	Dr Visit - 19/12/2018, Dr Visit - 04/02/2019, Dr Visit - 08/03/2019	435.40
EFT11964	20/03/2019	THREE SPRINGS MEDICAL CENTRE	TOTAL PAYMENTS	-577.00
0394	08/03/2019	TOLL IPEC PTY LTD	Freight Toll	34.17
0395	15/03/2019	TOLL IPEC PTY LTD	Winc 2 x 20kg, Digga West 1 x 6kg	27.73
EFT11965	20/03/2019	TOLL IPEC PTY LTD	TOTAL PAYMENTS	-61.90
000100178241	01/03/2019	TOTALLY WORKWEAR	Shirts to be logoed	63.68
000100179177	01/03/2019	TOTALLY WORKWEAR	Logo embroidery of garments	72.78
EFT11966	20/03/2019	TOTALLY WORKWEAR	TOTAL PAYMENTS	-136.46
17494	05/03/2019	WALLIS COMPUTER SOLUTIONS	ADSL - Internet 25g Internet Data Allowance - Depot - March	77.00
EFT11967	20/03/2019	WALLIS COMPUTER SOLUTIONS	TOTAL PAYMENTS	-77.00
1654	01/03/2019	WCC Electrical & Air Conditioning.	Check RCDs	1513.60
1663	01/03/2019	WCC Electrical & Air Conditioning.	Air conditioner not working properly	440.00
1658	01/03/2019	WCC Electrical & Air Conditioning.	Ice Machine is not working	426.07
EFT11968	20/03/2019	WCC Electrical & Air Conditioning.	TOTAL PAYMENTS	-2379.67
I3075458	08/03/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Planning Practices - The Essentials Joelene Dennis WALGA Elected Member Training	515.00
I3075446	08/03/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Planning Practices - The Essentials Cr L Smith WALGA Elected Member Training	515.00
EFT11969	20/03/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	TOTAL PAYMENTS	-1030.00
M476738	01/03/2019	WINC AUSTRALIA PTY LIMITED	Colour meter reading, Black and White meter reading	500.36
9026734517	01/03/2019	WINC AUSTRALIA PTY LIMITED	Batteries, key tags, toner carriage	85.60
EFT11970	20/03/2019	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-585.96
576896110	06/03/2019	SYNERGY	Electricity usage from 14/12/2018 - 13/02/2019 Lot 9521 Mullewa Wubin Rd	354.15
283847550	06/03/2019	SYNERGY	Electricity usage from 20/12/2018 - 13/02/2019 Loc 9524 Mullewa - Wubin Rd	205.30
368679540	06/03/2019	SYNERGY	Electricity usage from 17/01/2019 - 20/02/2019 Lot 53X Crossing St	1613.85
23260590	06/03/2019	SYNERGY	Electricity usage from 20/12/2018 - 13/02/2019 Loc 21977 Mullewa - Wubin Rd	113.50
978506990	06/03/2019	SYNERGY	Electricity usage from 20/12/2018 - 13/02/2019 Lot 51 Britt St	133.00
527459390	06/03/2019	SYNERGY	Electricity usage from 18/12/2018 - 15/02/2019 Fox St	296.25
549101830	06/03/2019	SYNERGY	Electricity usage from 18/12/2018 - 15/02/2019 FM Tower	619.25
812444950	06/03/2019	SYNERGY	Electricity usage from 18/12/2018 - 15/02/2019 Lot 202 Mullewa Wubin Rd	111.55
19699	06/03/2019	SYNERGY	TOTAL PAYMENTS	-3446.85
1058897700	06/03/2019	TELSTRA CORPORATION LIMITED	BusinessLine Compete - Volunteer Bush Fire - Perenjori	53.94
2000479035303	06/03/2019	TELSTRA CORPORATION LIMITED	telephone charges - CDO, telephone charges - Club	143.20
19700	06/03/2019	TELSTRA CORPORATION LIMITED	TOTAL PAYMENTS	-197.14
All Accounts	06/03/2019	WATER CORPORATION	Water Corporation accounts from 20/12/2018 - 19/02/2019	26474.37
19701	06/03/2019	WATER CORPORATION	TOTAL PAYMENTS	-26474.37
665877470	05/03/2019	SYNERGY	Street lights for the period 25/01/2019 - 24/02/2019	1905.80
312591860	12/03/2019	SYNERGY	Electricity usage from 07/12/2018 - 12/02/2019 - Eco 2	399.20
19702	19/03/2019	SYNERGY	TOTAL PAYMENTS	-2305.00
5795333000	08/03/2019	TELSTRA CORPORATION LIMITED	Telstra Main Account for the month of February 2019	3421.33
19703	19/03/2019	TELSTRA CORPORATION LIMITED	TOTAL PAYMENTS	-3421.33
SUPER	05/03/2019	WA SUPER	Super Choice Super payments 05/03/2019	10589.22
DD11951.1	05/03/2019	WA SUPER	TOTAL PAYMENTS	-10589.22
01	01/03/2019	WESTNET	Westnet internet and data from 01/03/2019 - 01/04/2019	253.85
DD11961.1	01/03/2019	WESTNET	TOTAL PAYMENTS	-253.85
CESM	12/03/2019	WRIGHT EXPRESS FUEL	Card management fee for February 2019	12.36
DD11965.1	13/03/2019	WRIGHT EXPRESS FUEL	TOTAL PAYMENTS	-12.36
SUPER	19/03/2019	WA SUPER	Super Choice Super payments 19/03/2019	8255.70
DD11971.1	19/03/2019	WA SUPER	TOTAL PAYMENTS	-8255.70
99	15/03/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 99 Principal payment - PERENJORI AQUATIC CENTRE, Loan No. 99 Interest payment - PERENJORI AQUATIC CENTRE, Loan No. 99 Fixed Component - PERENJORI AQUATIC CENTRE	42184.79
DD11976.1	15/03/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	TOTAL PAYMENTS	-42184.79
CESM	15/03/2019	SG FLEET AUSTRALIA PTY LIMITED	Lease rental from 14/03/2019 - 13/04/2019, Fuel charges from 14/03/2019 - 13/04/2019, Lease rent on regional bull module from 14/03/2019 - 13/04/2019	3027.20
DD11977.1	15/03/2019	SG FLEET AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-3027.20
MC13/03/2019	13/03/2019	BANKWEST MASTERCARD	23/01 Nespresso Australia - Coffee Pods, 24/01 Corporate Training - EA, 30/01 Conference by Arines - Pecc, 30/01 Conference by Arines - Pecc, 31/01 Splash Alley - Admin Uniforms, 05/02 Abobe program - EA, 14/02 Spotlight - furnitushing for 3/137 Crossing, 14/02 Target - furnitushing for 3/137 Crossing, 17/02 Advertising - Plant Mechanic, 19/02 Accommodation for training - Pecc, 19/02 St John Ambulance Aust for training - Pecc, 19/02 interest on Credit Card	3491.08
DD11979.1	13/03/2019	BANKWEST MASTERCARD	TOTAL PAYMENTS	-3491.08
PRES	14/03/2019	REFUEL AUSTRALIA	Refuel Australia - account for the month of February 2019	18200.83
DD11981.1	14/03/2019	REFUEL AUSTRALIA	TOTAL PAYMENTS	-18200.83
66361717	25/03/2019	CAPITAL FINANCE AUSTRALIA	PJ1578 - 2014 UD Nissan Truck GW 26 470 - lease, PJ1527 - 2014 UD Nissan Truck GW 26 470 - lease	19284.86
DD11984.1	25/03/2019	CAPITAL FINANCE AUSTRALIA	TOTAL PAYMENTS	-19284.86
			TOTALPAYMENTS FOR THE MONTH OF MARCH	-249216.69



Perenjori
Embrace Opportunity

Attachment
19041.6

Previous Minutes

Finance Committee Meeting
18th March 2019

Shire of Perenjori
MINUTES
Finance Committee Meeting

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Monday 18th March 2019 commenced at 5.30 pm.

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19032 PRELIMINARIES

19031.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr L Butler declared the meeting open at 5.25 pm.

19031.2 DISCLAIMER READING

19031.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr L Butler – Chairperson
Cr K Pohl
Cr J Cunningham - Proxy
Paul Bawden – CEO
Joelene Dennis – MCDS

Apologies;
Cr L Smith
Cr J Hirsch

19031.4 NOTATIONS OF INTEREST

Financial Interest – Local Government Act S 5.60a

Proximity Interest – Local Government Act S 5.60b

Interest Affecting Impartiality – Local Government - Code of Conduct

Nil.

19031.5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

19031.6 CONFIRMATION OF MINUTES

That the Minutes from the Finance Committee Meeting of the 19th February 2019 be confirmed as a true and correct record of that meeting.

Officer Recommendation and Committee Decision – Item 19031.6	
Moved: Cr J Cunningham	Seconded: Cr K Pohl
That Council accepts the Minutes from the Finance Committee Meeting of the 19th February 2019 as a true and correct record of that Meeting.	
Carried: 5/0	

19032 FINANCE & ADMINISTRATION**19032.1 FINANCIAL STATEMENTS – FEBRUARY 2019**

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	JOELENE DENNIS - MCDS
RESPONSIBLE OFFICER:	PAUL BAWDEN - CEO
REPORT DATE:	18TH MARCH 2019
ATTACHMENTS	MONTHLY FINANCIAL REPORT

Executive Summary

This item recommends that the Council accepts the Financial Activity Statement for the period ending 28th February 2019.

Background

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

Details

Presented is the Financial Activity Statement Report for the period ending 28th February 2019.

The following statements are presented to Council:

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

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

Legal Compliance

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

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

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

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

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

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO & MIS.

Comment

Nil.

Voting Requirements – Simple Majority

Officer Recommendation and Committee Decision – Item 19032.1
Moved: Cr J Cunningham Seconded: Cr K Pohl
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 28th February 2019.
Carried: 5/0

19032.2 ACCOUNTS FOR PAYMENT – FEBRUARY 2019

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	LIZ MARKHAM - AO
RESPONSIBLE OFFICER:	JOELENE DENNIS - MCDS
REPORT DATE:	18TH FEBRUARY 2019
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that the Council confirms the payment of accounts for February 2019 as shown on the attached schedule.

Background

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

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

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

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

Legal Compliance

Section 6.10 (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

Officer Recommendation and Committee Decision – Item 19032.2

Moved: Cr K Pohl

Seconded: Cr J Cunningham

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 28th February 2019 as attached to and forming part of this report.

Carried: 5/0

Municipal Account	
EFT	\$140,638.05
Direct Debits	\$45,142.95
Cheques	\$47,499.87
Corporate MasterCard	\$1,225.94
Bank Fees	\$439.37
Total	\$234,946.18

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

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

Totalling \$234,946.18 from Municipal and Trust Accounts for the month ending 28th February 2019

19033 GENERAL BUSINESS**19033.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN****19033.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN****19033.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION****19033.4 MATTERS BEHIND CLOSED DOORS****19033.5 DATE OF NEXT MEETING / MEETINGS**

The next Finance Committee Meeting is to be held Tuesday 16th April 2019 commencing at 5.00 pm.

CLOSURE

Cr L Butler declared the meeting closed at 6.00 pm.