



## **NOTICE OF MEETING**

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Tuesday 17th April 2018 in the Council Chambers, Fowler Street, Perenjori commencing at 5.00 pm.

Ali Mills  
Chief Executive Officer  
13th April 2018

### **Shire of Perenjori Finance Committee Meeting 17th April 2018**

## **Agenda**

13th April 2018  
Copies forward to:

Councillors

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

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Shire of Perenjori  
MINUTES  
Finance Committee Meeting

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To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 17<sup>th</sup> April 2018 commencing at 5.00 pm.

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Table of Contents

<b>18041</b>	<b>PRELIMINARIES.....</b>	<b>2</b>
18041.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS.....	2
18041.2	DISCLAIMER READING.....	2
18041.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE .....	2
18041.4	NOTATIONS OF INTEREST.....	2
18041.5	APPLICATIONS FOR LEAVE OF ABSENCE .....	2
18041.6	CONFIRMATION OF MINUTES .....	2
<b>18042</b>	<b>FINANCE &amp; ADMINISTRATION .....</b>	<b>3</b>
18042.1	FINANCIAL STATEMENTS – MARCH 2018.....	3
18042.2	ACCOUNTS FOR PAYMENT – MARCH 2018.....	6
<b>18043</b>	<b>GENERAL BUSINESS .....</b>	<b>8</b>
18043.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN .....	8
18043.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN .....	8
18043.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION .....	8
18043.4	MATTERS BEHIND CLOSED DOORS.....	8
18043.5	DATE OF NEXT MEETING / MEETINGS .....	8

**18041 PRELIMINARIES**

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

**18041.2 DISCLAIMER READING**

**18041.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

**18041.4 NOTATIONS OF INTEREST**

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

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

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

**18041.5 APPLICATIONS FOR LEAVE OF ABSENCE**

**18041.6 CONFIRMATION OF MINUTES**

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

<b>Officer Recommendation – Item 18041.6</b>
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<b>That Council accepts the Minutes from the Finance Committee Meeting of the 13<sup>th</sup> March 2018 as a true and correct record of that Meeting.</b>
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**18042 FINANCE & ADMINISTRATION****18042.1 FINANCIAL STATEMENTS – MARCH 2018**

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

**Executive Summary**

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

**Background**

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

**Details**

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

The following statements are presented to Council:

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

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

**Legal Compliance**

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

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

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

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

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

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Area 5: Investing in Councils Leadership

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

**Consultation**

Liaison with CEO, SFO, & MIS.

**Comment**

Nil.

**Voting Requirements – Simple Majority**

<b>Officers Recommendation – Item 18042.1</b>
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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 <sup>st</sup> March 2018.
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**18042.2 ACCOUNTS FOR PAYMENT – MARCH 2018**

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

**Executive Summary**

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

**Background**

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

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

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

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

**Legal Compliance**

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

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

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

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

#### **Policy Implications**

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

#### **Financial Implications**

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

#### **Strategic Implications**

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

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

#### **Consultation**

Accountant

#### **Comment**

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

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

#### **Officers Recommendation – Item 18042.2**

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

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



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

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

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

**18043 GENERAL BUSINESS**

**18043.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN**

**18043.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

**18043.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**

**18043.4 MATTERS BEHIND CLOSED DOORS**

**18043.5 DATE OF NEXT MEETING / MEETINGS**

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

**CLOSURE**



**Perenjori**  
Embrace Opportunity

# *Attachments*

*Finance Committee Meeting  
17th April 2018*



**Perenjori**  
Embrace Opportunity

*Attachment*  
*18042.1*

*Financial Statements*  
*March 2018*

*Finance Committee Meeting*  
*17th April 2018*

# SHIRE OF PERENJORI

## MONTHLY FINANCIAL REPORT

For the Period Ended 31 March 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

### TABLE OF CONTENTS

Compilation Report

Monthly Summary Information

Statement of Financial Activity by Program

Statement of Financial Activity By Nature or Type

Statement of Capital Acquisitions and Capital Funding

Statement of Budget Amendments

Note 1 Significant Accounting Policies

Note 2 Explanation of Material Variances

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Details of Capital Acquisitions

Appendix A Detailed Schedules

# Shire of Perenjori

## Compilation Report

For the Period Ended 31 March 2018

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by reporting program

Is presented on page 7 and shows a surplus as at 31 March 2018 of \$966,079.

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

### Preparation

Prepared by: Jim Dillon

Reviewed by: Alison Mills

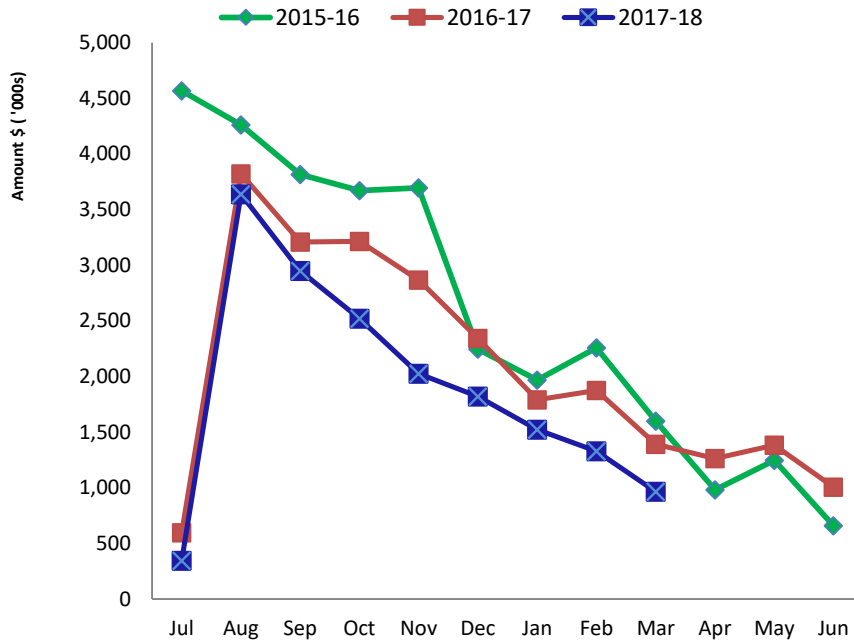
Date prepared: 13/04/2018

# Shire of Perenjori

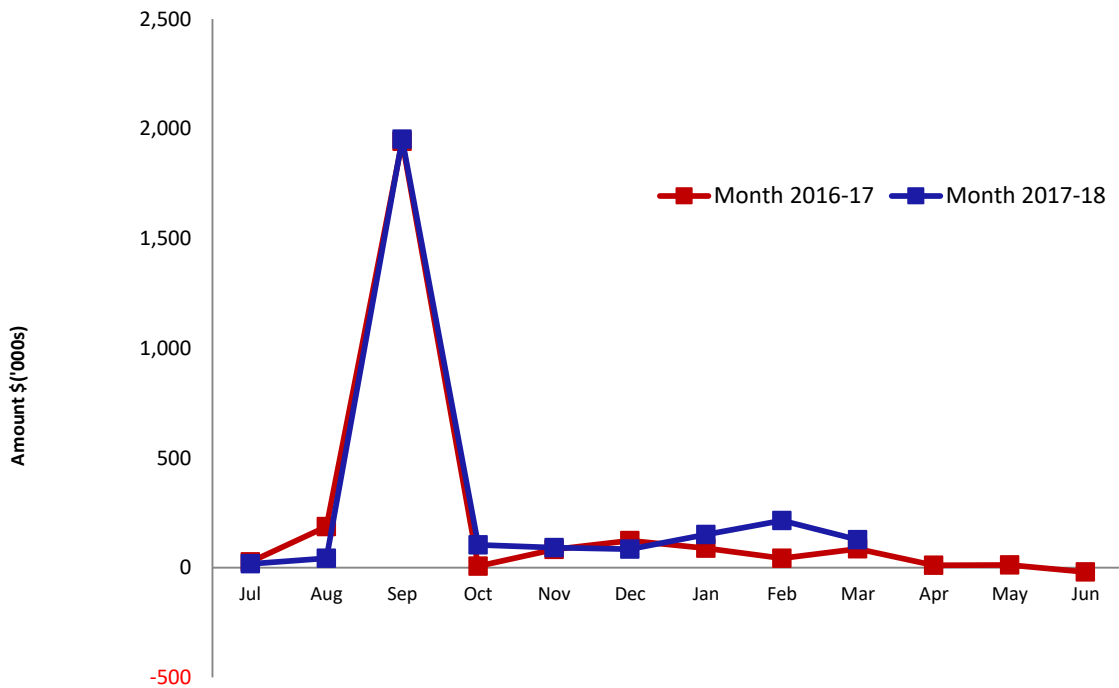
## Monthly Summary Information

For the Period Ended 31 March 2018

**Liquidity Over the Year (Refer Note 3)**



**Rates Received (Refer Note 6)**



### Comments

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

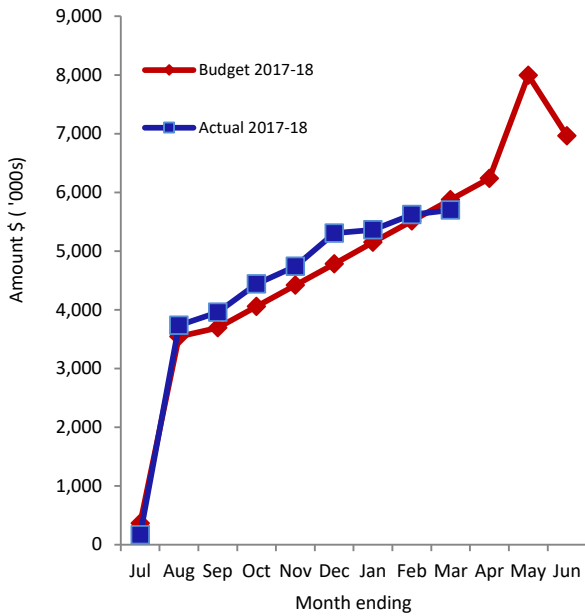
# Shire of Perenjori

## Monthly Summary Information

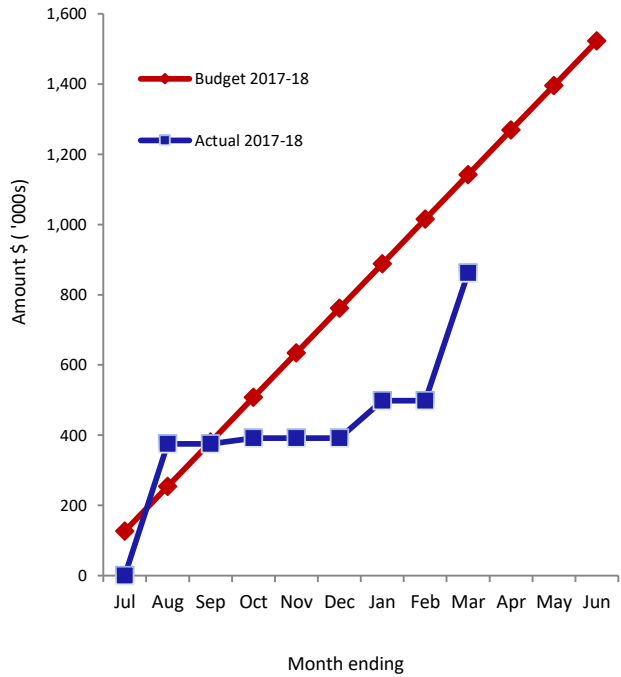
For the Period Ended 31 March 2018

### Revenues

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

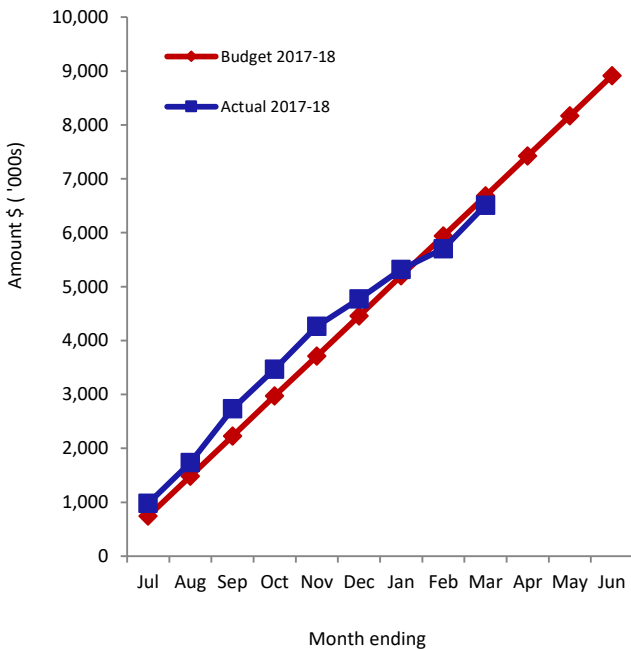


**Budget Capital Revenue -v- Actual (Refer Note 2)**

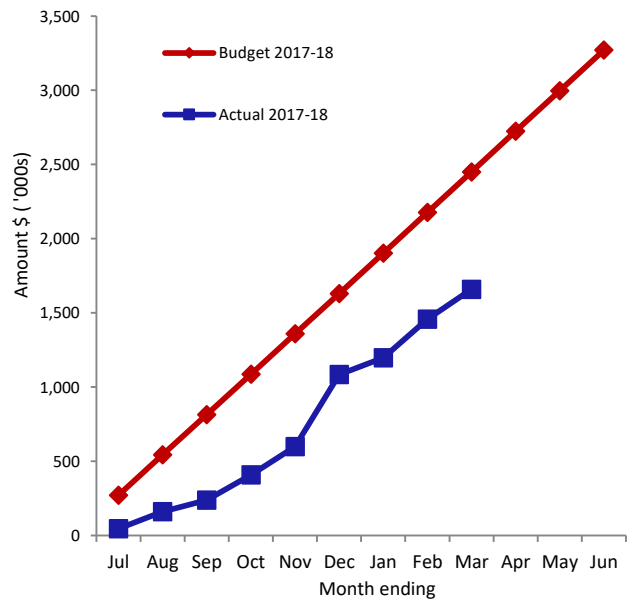


### Expenditure

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



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



### Comments

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

**SHIRE OF PERENJORI**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 March 2018**

Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>						
	\$	\$	\$	\$	%	
	74,076	55,539	49,318	(6,221)	(11.20%)	
9	2,612,968	2,611,115	2,598,111	(13,004)	(0.50%)	
	882,637	661,950	672,276	10,326	1.56%	
	118,722	79,263	42,582	(36,681)	(46.28%)	▼
	2,600	1,944	2,000	56	2.88%	
	152,000	113,985	99,671	(14,314)	(12.56%)	▼
	183,000	137,232	144,610	7,378	5.38%	
	58,700	44,010	50,814	6,804	15.46%	
	285,700	214,236	303,360	89,124	41.60%	▲
	2,036,349	1,527,246	1,333,751	(193,495)	(12.67%)	▼
	297,500	223,101	239,156	16,055	7.20%	
	323,000	242,226	162,854	(79,372)	(32.77%)	▼
	<b>7,027,252</b>	<b>5,911,847</b>	<b>5,698,505</b>	<b>(213,342)</b>		
<b>Operating Expense</b>						
	(382,634)	(286,749)	(172,283)	114,466	39.92%	▼
	(135,074)	(101,250)	(104,194)	(2,944)	(2.91%)	
	(296,018)	(212,166)	(219,206)	(7,040)	(3.32%)	
	(87,457)	(65,493)	(69,452)	(3,959)	(6.04%)	
	(434,096)	(325,485)	(294,365)	31,120	9.56%	
	(219,837)	(164,475)	(164,108)	367	0.22%	
	(453,866)	(340,272)	(276,477)	63,795	18.75%	▼
	(1,298,154)	(973,215)	(945,535)	27,680	2.84%	
	(4,759,541)	(3,569,472)	(3,373,980)	195,492	5.48%	
	(731,450)	(548,352)	(591,597)	(43,245)	(7.89%)	
	(129,080)	(96,687)	(301,618)	(204,931)	(211.95%)	▲
	<b>(8,927,207)</b>	<b>(6,683,616)</b>	<b>(6,512,815)</b>	<b>170,801</b>		
<b>Funding Balance Adjustments</b>						
	2,561,632	1,921,140	1,986,492	65,352	3.40%	
8	24,653	18,486	0	(18,486)	(100.00%)	▼
	0	0	62	62		
	<b>686,330</b>	<b>1,167,857</b>	<b>1,172,245</b>	<b>4,388</b>		
<b>Capital Revenues</b>						
11	1,470,533	1,102,878	879,552	(223,326)	(20.25%)	▼
8	52,000	38,997	0	(38,997)	(100.00%)	▼
	<b>1,522,533</b>	<b>1,141,875</b>	<b>879,552</b>	<b>(262,323)</b>		
<b>Capital Expenses</b>						
	0	0	0	0		
13	(463,850)	(347,841)	(68,580)	279,261	80.28%	▼
	(1,994,350)	(1,495,530)	(1,417,212)	78,318	5.24%	
13	(495,000)	(368,718)	(31,992)	336,726	91.32%	▼
13	(65,000)	(54,997)	(24,270)	30,727	55.87%	▼
13	0	0	0	0		
13	(312,268)	(234,198)	(141,158)	93,040	39.73%	▼
13	(5,000)	(3,744)	0	3,744	100.00%	
	<b>(3,335,468)</b>	<b>(2,505,028)</b>	<b>(1,683,212)</b>	<b>821,816</b>		
	<b>(1,812,935)</b>	<b>(1,363,153)</b>	<b>(803,660)</b>	<b>559,493</b>		
<b>Financing</b>						
	200,000	149,994	0	(149,994)	(100.00%)	▲
7	427,735	320,787	9,625	(311,162)	(97.00%)	▼
10	(267,943)	(189,775)	(189,248)	527	0.28%	
7	(231,576)	(173,655)	(228,291)	(54,636)	(31.46%)	▼
	<b>128,216</b>	<b>107,351</b>	<b>(407,913)</b>	<b>(515,264)</b>		
<b>Net Operations, Capital and Financing</b>						
	<b>(998,389)</b>	<b>(87,945)</b>	<b>(39,328)</b>	<b>48,617</b>		
3	<b>1,005,407</b>	<b>1,005,407</b>	<b>1,005,407</b>	<b>0</b>	<b>0.00%</b>	
3	<b>7,018</b>	<b>917,462</b>	<b>966,079</b>	<b>48,617</b>		

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

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



**SHIRE OF PERENJORI**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 March 2018**

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Rates	9	2,612,968	2,611,115	2,598,111	(13,004)	(0.50%)	
Operating Grants, Subsidies and Contributions	11	3,292,761	2,469,510	2,354,561	(114,949)	(4.65%)	
Fees and Charges		858,230	633,816	603,928	(29,888)	(4.72%)	
Service Charges		0	0	0	0		
Interest Earnings		55,726	41,787	27,278	(14,509)	(34.72%)	▼
Other Revenue		207,567	155,619	114,628	(40,991)	(26.34%)	▼
Profit on Disposal of Assets	8	0	0	0	0		
<b>Total Operating Revenue</b>		<b>7,027,252</b>	<b>5,911,847</b>	<b>5,698,505</b>	<b>(213,342)</b>		
<b>Operating Expense</b>							
Employee Costs		(2,359,927)	(1,769,166)	(1,687,848)	81,318	4.60%	
Materials and Contracts		(3,234,423)	(2,416,878)	(2,189,141)	227,737	9.42%	
Utility Charges		(213,782)	(160,110)	(194,754)	(34,644)	(21.64%)	▼
Depreciation on Non-Current Assets		(2,561,632)	(1,921,140)	(1,986,492)	(65,352)	(3.40%)	
Interest Expenses		(65,308)	(48,960)	(55,450)	(6,490)	(13.26%)	
Insurance Expenses		(126,082)	(94,437)	(123,224)	(28,787)	(30.48%)	▼
Other Expenditure		(341,400)	(254,439)	(275,905)	(21,466)	(8.44%)	
Loss on Disposal of Assets	8	(24,653)	(18,486)	0	18,486	100.00%	▼
<b>Total Operating Expenditure</b>		<b>(8,927,207)</b>	<b>(6,683,616)</b>	<b>(6,512,815)</b>	<b>170,801</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,561,632	1,921,140	1,986,492	65,352	3.40%	
Adjust (Profit)/Loss on Asset Disposal	8	24,653	18,486	0	(18,486)	(100.00%)	▼
Movement in Non Current Assets		0	0	62	62		
<b>Net Cash from Operations</b>		<b>686,330</b>	<b>1,167,857</b>	<b>1,172,245</b>	<b>4,388</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	1,470,533	1,102,878	879,552	(223,326)	(20.25%)	▼
Proceeds from Disposal of Assets	8	52,000	38,997	0	(38,997)	(100.00%)	▼
<b>Total Capital Revenues</b>		<b>1,522,533</b>	<b>1,141,875</b>	<b>879,552</b>	<b>(262,323)</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(463,850)	(347,841)	(68,580)	279,261	80.28%	▼
Infrastructure - Roads	13	(1,994,350)	(1,495,530)	(1,417,212)	78,318	5.24%	
Infrastructure - Parks, Ovals, & Dam	13	(495,000)	(368,718)	(31,992)	336,726	91.32%	▼
Infrastructure - Others	13	(65,000)	(54,997)	(24,270)	30,727	55.87%	▼
Infrastructure - Footpaths	13	0	0	0	0		
Plant and Equipment	13	(312,268)	(234,198)	(141,158)	93,040	39.73%	▼
Furniture and Equipment	13	(5,000)	(3,744)	0	3,744	100.00%	
<b>Total Capital Expenditure</b>		<b>(3,335,468)</b>	<b>(2,505,028)</b>	<b>(1,683,212)</b>	<b>821,816</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,812,935)</b>	<b>(1,363,153)</b>	<b>(803,660)</b>	<b>559,493</b>		
<b>Financing</b>							
Proceeds from New Debentures		200,000	149,994	0	(149,994)	(100.00%)	
Transfer from Reserves	7	427,735	320,787	9,625	(311,162)	(97.00%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(267,943)	(189,775)	(189,248)	527	0.28%	
Transfer to Reserves	7	(231,576)	(173,655)	(228,291)	(54,636)	(31.46%)	▲
<b>Net Cash from Financing Activities</b>		<b>128,216</b>	<b>107,351</b>	<b>(407,913)</b>	<b>(515,264)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(998,389)</b>	<b>(87,945)</b>	<b>(39,328)</b>	<b>48,617</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,005,407</b>	<b>1,005,407</b>	<b>1,005,407</b>	<b>0</b>	<b>0.00%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>7,018</b>	<b>917,462</b>	<b>966,079</b>	<b>48,617</b>		

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

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

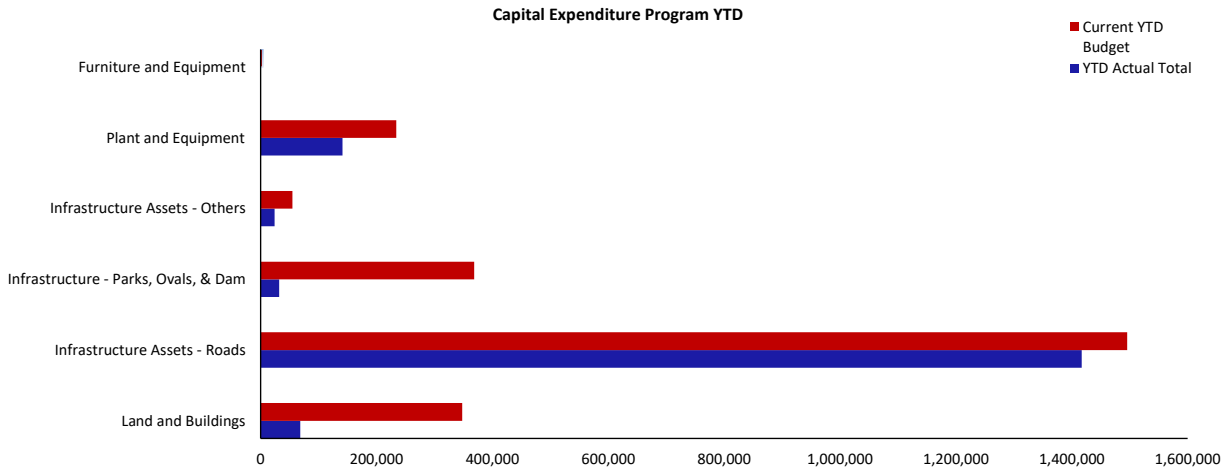
**SHIRE OF PERENJORI**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 March 2018

Capital Acquisitions	Note	YTD 31 03 2018					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	31,279	37,301	68,580	347,841	463,850	(279,261)
Infrastructure Assets - Roads	13	1,417,212	0	1,417,212	1,495,530	1,994,350	(78,318)
Infrastructure - Parks, Ovals, & Dam	13	31,992	0	31,992	368,718	495,000	(336,726)
Infrastructure Assets - Others	13	0	24,270	24,270	54,997	65,000	(30,727)
Plant and Equipment	13	141,158	0	141,158	234,198	312,268	(93,040)
Furniture and Equipment	13	(5,750)	5,750	0	3,744	5,000	(3,744)
<b>Capital Expenditure Totals</b>		<b>1,615,891</b>	<b>67,321</b>	<b>1,683,212</b>	<b>2,505,028</b>	<b>3,335,468</b>	<b>(821,816)</b>

**Funded By:**

Capital Grants and Contributions	Note 11	879,552	1,102,878	1,470,533	223,326
Borrowings	Note 10	0	149,994	200,000	(149,994)
Other (Disposals & C/Fwd)	Note 8	0	38,997	52,000	(38,997)
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	15,000	0
Water Harvesting Control Reserve		0	0	0	0
Community Bus & Maintenance Reserve		0	0	0	0
<b>Total Own Source Funding - Cash Backed Reserves</b>	Note 7	<b>9,625</b>	<b>320,787</b>	<b>427,735</b>	<b>(311,162)</b>
Own Source Funding - Operations		794,035	892,372	1,185,200	(98,337)
<b>Capital Funding Total</b>		<b>1,683,212</b>	<b>2,505,028</b>	<b>3,335,468</b>	<b>(821,816)</b>

Comments and graphs



**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

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

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

**Critical Accounting Estimates**

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

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

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

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

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

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(i) Fixed Assets**

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

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

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

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

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

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

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

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

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

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

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

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

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

**(s) Reporting Programs**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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



**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

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

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

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

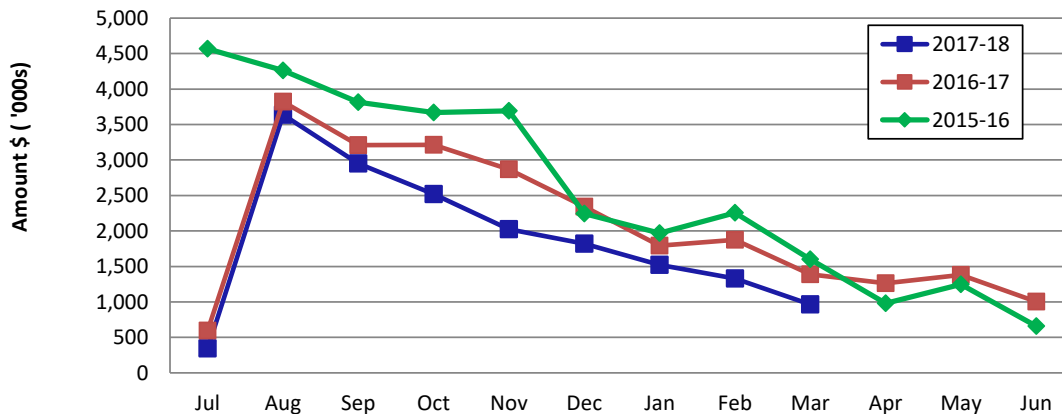
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Governance	(6,221)	-11%		Timing	LGISWA Scheme member dividend not yet received
General Purpose Funding	(2,677)	0%			Under Reporting Threshold
Law Order & Public Safety	(36,681)	-46%	▼	Timing	Capital grant for Latham Fire Shed not yet received
Health	56	3%			Under Reporting Threshold
Education & Welfare	(14,314)	-13%	▼	Timing	Quarterly grant for Child Care Centre not yet received
Housing	7,378	5%			Under Reporting Threshold
Community Amenities	6,804	15%		Timing	Under Reporting Threshold
Recreation and Culture	89,124	42%	▲	Timing	Mount Gibson contribution received in November 2017
Transport	(193,495)	-13%	▼		Main Roads Flood Damage Funding to be recouped and balanced to expenditure
Economic Services	16,055	7%			Under Reporting Threshold
Other Property and Services	(79,372)	-33%	▼	Timing	Mining Works income lower than budget
<b>Operating Expense</b>					
Governance	114,466	39.92%	▼	Timing	Some expenditure allocated to consultants
General Purpose Funding	(2,944)	(2.91%)			Under Reporting Threshold
Law, Order and Public Safety	(7,040)	(3.32%)			Under Reporting Threshold
Health	(3,959)	(6.04%)			Under Reporting Threshold
Education and Welfare	31,120	9.56%			Under Reporting Threshold
Housing	367	0.22%		Timing	Under Reporting Threshold
Community Amenities	63,795	18.75%	▼	Timing	Cemetery work delayed due to other priorities
Recreation and Culture	27,680	2.84%			Under Reporting Threshold
Transport	195,492	5.48%			Main Roads Flood Damage Funding to be recouped and balanced to expenditure
Economic Services	(43,245)	(7.89%)			Under Reporting Threshold
Other Property and Services	(204,931)	(211.95%)	▲		Plant costs and depreciation are under recovered
<b>Capital Expenses</b>					
Land and Buildings	279,261	80%	▼	Timing	Pavilion works delayed in commencing
Infrastructure - Roads	78,318	5%			Under Reporting Threshold
Infrastructure - Parks, Ovals, & Dam	336,726	91%	▼	T / P	Caron Dam and Oval upgrade projects not yet started
Infrastructure - Other	30,727	1	▼	Timing	Remedial work at Swimming Pool to be paid for
Plant and Equipment	93,040	40%	▼	Timing	Plant Replacement project not complete
Furniture and Equipment	3,744	100%			Under Reporting Threshold
<b>Surplus/(Deficit)</b>					
Opening Funding Surplus(Deficit)	0	0%			ESL Shire Properties (previous years) transferred and audit adjustment for interest accrual

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 3: NET CURRENT FUNDING POSITION**

Positive=Surplus (Negative=Deficit)				
	YTD 31 Mar 2018	Prior Year End 30th June 2017	YTD 31 Mar 2017	
Note	Actual YTD \$	\$	Previous YTD \$	
<b>Current Assets</b>				
Cash Unrestricted	4	782,477	535,346	490,595
Cash Restricted	4	2,097,240	1,878,575	1,970,588
Receivables - Rates & Rubbish	6	127,900	39,849	61,166
Receivables -Other	6	74,287	720,250	720,250
Interest / ATO Receivable/Trust/Others		47,912	8,206	(27)
Inventories		30,710	21,422	70,854
		3,160,526	3,203,649	3,313,427
<b>Less: Current Liabilities</b>				
Payables		(157,694)	(569,403)	(97,133)
Provisions		(232,390)	(232,390)	(219,375)
		(390,084)	(801,793)	(316,508)
<b>Less: Adjustments</b>				
Cash Reserves - Restricted	7	(2,097,240)	(1,878,575)	(1,970,588)
For Current Leave Provisions		232,390	232,390	219,375
For Current Borrowings		60,488	249,735	58,058
		(1,804,363)	(1,396,449)	(1,693,155)
<b>Net Current Funding Position</b>		<b>966,079</b>	<b>1,005,407</b>	<b>1,303,764</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 4: CASH AND INVESTMENTS**

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>									
Municipal Bank Account	5375008	0.05%	187,700				187,700	Bankwest	At Call
Telenet Saver Account	0542587	1.10%	583,946				583,946	Bankwest	At Call
Mt Gibson Infrastructure Account	0860049	1.00%		719,377			719,377	Bankwest	At Call
Trust Bank Account	5373006	0.00%			3,897		3,897	Bankwest	At Call
Community Dev Projects Account	0856328	1.10%	10,531				10,531	Bankwest	At Call
Mt Gibson Public Benefit Account	903351	1.10%			109,473		109,473	Bankwest	At Call
Reserve Funds - Operating	816902			177,864			177,864	Bankwest	At Call
Petty Cash			300				300	on hand	
Term Deposit 4		2.50%			100,000		100,000	Bankwest	
Term Deposit 2		2.65%		500,000			500,000	Bankwest	6/11/18
Term Deposit 3		2.50%		700,000			700,000	Bankwest	24/04/18
<b>Total</b>			<b>782,477</b>	<b>2,097,240</b>	<b>213,370</b>	<b>0</b>	<b>3,093,087</b>		

**Note 4A: CASH INVESTMENTS**

Comments/Notes - Investments

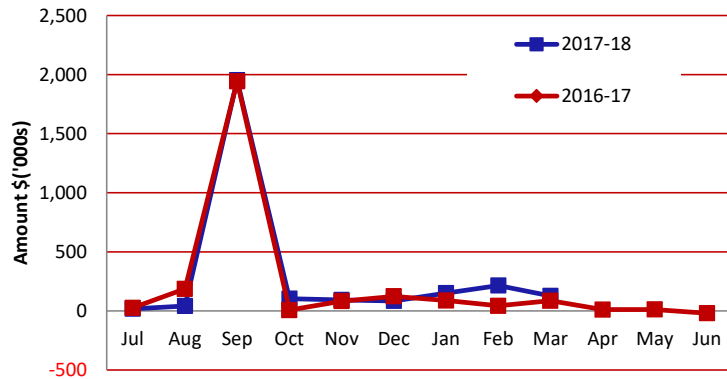


**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 6: RECEIVABLES**

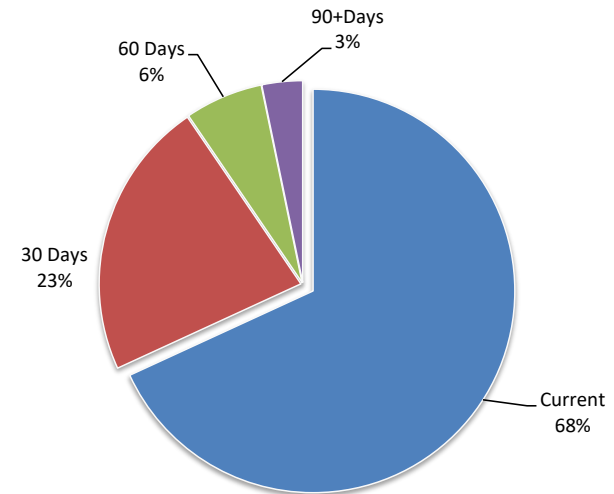
Receivables - Rates Receivable	YTD 31 Mar 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	43,271	51,595
Levied this year	2,619,635	2,591,052
<u>Less Collections to date</u>	<u>(2,535,007)</u>	<u>(2,599,376)</u>
Equals Current Outstanding	<b>127,900</b>	<b>43,271</b>
<b>Net Rates Collectable</b>	<b>127,900</b>	<b>43,271</b>
% Collected	95.20%	98.36%
 <b>Non Current Assets:</b>		
Rates Non-Current	0	0
 <b>Total Rates Outstanding</b>	<b>127,900</b>	<b>43,271</b>

**Note 6 - Rates Collected**



Receivables - General	Current	30 Days	60 Days	90+Days	Credit Payments
	\$	\$	\$	\$	\$
Receivables - General	50,619	16,600	4,650	2,418	\$ -
<b>Total Receivables General Outstanding</b>				<b>74,287</b>	

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



**Comments/Notes - Receivables Rates**

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

**Comments/Notes - Receivables General**

Credit Payments are income and or reimbursements.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 6A - RECEIVABLES GENERAL**

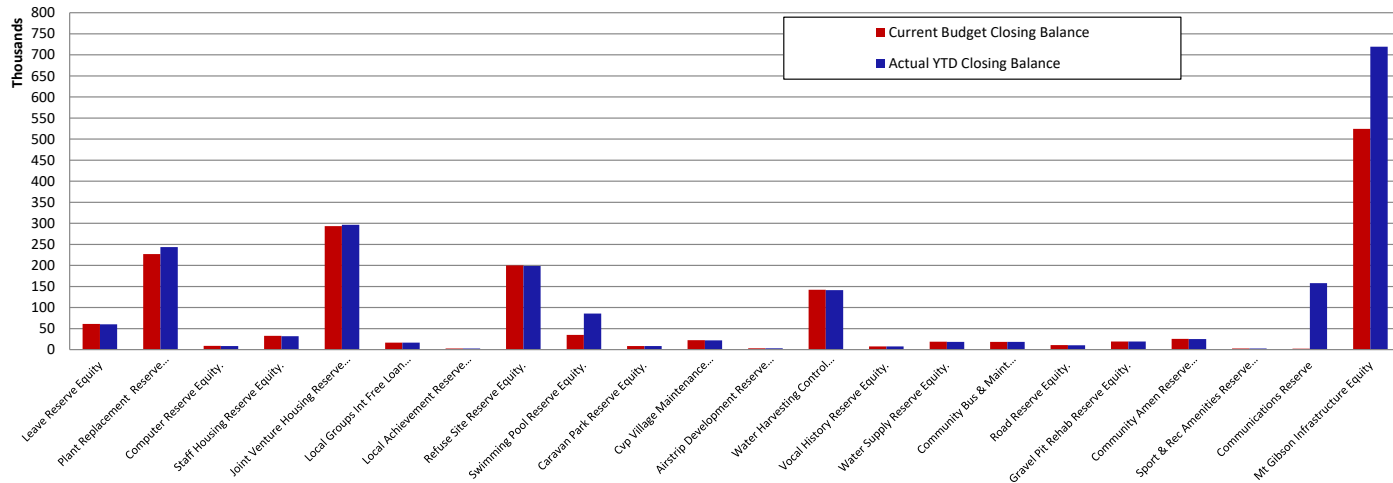
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80009						\$ -
80017						\$ -
80044					\$ 2,747.63	\$ 2,747.63
80103					\$ 300.00	\$ 300.00
80123						\$ -
80149	\$ 229.20	310				\$ 229.20
80154						\$ -
80236					\$ 520.00	\$ 520.00
80282					\$ 21,862.88	\$ 21,862.88
80342					\$ 12,112.10	\$ 12,112.10
80337						\$ -
80445				\$ 100.00		\$ 100.00
80468					\$ 1,364.14	\$ 1,364.14
80555	\$ 559.77	701				\$ 559.77
80562	1249.1	334				\$ 1,249.10
80565				\$ 11,600.00	\$ 6,930.00	\$ 18,530.00
80573	\$ 380.00	108	\$ 400.00	\$ 400.00	\$ 500.00	\$ 1,680.00
80581						\$ -
80649				\$ 800.00	\$ 500.00	\$ 1,300.00
80666					\$ 287.64	\$ 287.64
80667						\$ -
80678					\$ 250.00	\$ 250.00
80681						\$ -
80682						\$ -
80691					\$ 161.06	\$ 161.06
80695				\$ 1,700.00		\$ 1,700.00
80696			\$ 3,050.00	\$ 200.00		\$ 3,250.00
80702						\$ -
80703					\$ 500.00	\$ 500.00
80708					\$ 8.11	\$ 8.11
80709			\$ 1,200.00	\$ 1,800.00	\$ 1,694.99	\$ 4,694.99
80711						\$ -
80716					\$ 660.00	\$ 660.00
81496					\$ 220.00	\$ 220.00
81549						\$ -
81564						\$ -
<b>Totals</b>	<b>\$ 2,418.07</b>		<b>\$ 4,650.00</b>	<b>\$ 16,600.00</b>	<b>\$ 50,618.55</b>	<b>\$ 74,286.62</b>

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 March 2018

**Note 7: Cash Backed Reserve**

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

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





**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget				
					YTD 31 03 2018				
Cost	Accum Depr	Proceeds	Profit (Loss)		Net Book Value	Sale Proceeds	Profit	Loss	Comments
\$	\$	\$	\$		\$	\$		\$	
				<b>Plant and Equipment</b>					
				0 CEO Vehicle - 1 PJ	31,235	27,000		(\$4,235)	PE151
				0 Side Tipper - Howard Porter PE124	45,418	25,000		(20,418)	
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>76,653</b>	<b>52,000</b>	<b>0</b>	<b>(24,653)</b>	

**Comments - Capital Disposal/Replacements**

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 9: RATING INFORMATION**

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

Comments - Rating Information

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Interest Rate	Principal 1-Jul-17	New Loans	Lending	Term	Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
	%			Date		Actual \$	Current Budget \$	Actual \$	Current Budget \$	Actual \$	Current Budget \$	
Loan 94 Industrial Land	7.38%	9,492		9th June 2008	10 Years	4,666	9,341	4,826	151	392	517	9th June 2018
Loan 96 CHA Housing	6.44%	100,198		2nd February 2004	20 Years	11,704	11,704	88,494	88,494	6,604	6,365	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	122,665		9th May 2012	10 Years	11,035	22,328	111,630	100,337	3,289	5,472	2nd May 2022
Loan 98 Subdivision John Street	6.97%	279,385		14th April 2008	20 Years	17,615	17,615	261,770	261,770	20,114	19,171	20th January 2028
Loan 99 Aquatic Centre	6.09%	192,946		15th September 2009	10 Years	73,725	73,725	119,221	119,221	11,345	10,645	15th September 2019
Loan 100 Aquatic Centre	4.81%	195,697		10th April 2012	10 Years	17,544	35,510	178,153	160,187	5,374	8,991	10th April 2022
Loan 101 2x Duplex Housing	4.68%	139,392		9th May 2012	10 Years	12,534	25,361	126,858	114,031	3,743	6,230	9th May 2022
Loan 102 Volvo Grader	2.65%	210,379		6th January 2016	5 Years	40,425	54,080	169,954	156,299	4,589	5,041	6th January 2021
Loan 103 Caron Dam (proposed)			200,000	TBA			18,279		181,721		2,876	TBA
<b>Totals</b>		<b>1,250,154</b>	<b>200,000</b>			<b>189,248</b>	<b>267,943</b>	<b>1,060,906</b>	<b>1,182,211</b>	<b>55,450</b>	<b>65,308</b>	

(b) New Debentures

All debenture repayments were financed by general purpose revenue.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider		Approval	2017-18 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status			
								Received	Not Received		
			(Y/N)	\$	\$	\$	\$	\$	\$		
<b>GENERAL PURPOSE FUNDING</b>											
03300	Grants Commission Grant	30	Dept Local Government	operating	Y	505,450	0	505,450	0	389,291	116,159
03301	Untied Road Grant	30	Dept Local Government	operating	Y	351,587	0	351,587	0	282,488	69,099
<b>GOVERNANCE</b>											
04315	Grant Income	30			Y	4,000	0	4,000	0	4,000	0
<b>LAW, ORDER, PUBLIC SAFETY</b>											
05100	Fesa Operating Grant	30	FESA	operating	Y	22,300	0	22,300	0	11,375	10,925
05106	Grant Income	32	FESA	non-operating	Y	43,000	0		43,000	0	43,000
05801	Grant Income - Cesm	30	FESA	non-operating	Y	65,255	0		65,255	19,841	45,414
<b>EDUCATION</b>											
08427	Grant Income	30			Y	56,000	0	56,000	0	28,015	27,985
08551	Youth Activities Grant	30			Y	0	0	0	0	0	0
<b>HOUSING</b>											
09287	Community Housing Project - Mt Gibson Funding	30			Y	0	0	0	0	0	0
09312	Housing Grant Funding	32			Y	5,000	0	0	5,000	5,000	0
<b>COMMUNITY AMENITIES</b>											
10509	Grant Income	32	Mt Gibson		Y	16,500	0	16,500	0	16,530	(30)
10511	Cdo Project Income	30			Y	2,000	0	2,000	0	2,000	0
11307	Lotterywest Stage Trailer Grant	32	Lotterywest	non-operating	Y	0	0	0	0	17,609	(17,609)
<b>RECREATION AND CULTURE</b>											
11300	Govt Grant - Swimming Pool	30	Dept of Sport & Rec	operating	N	0	0	0	0	0	0
11306	Grant - Dept Of Sport & Rec.	30	Dept of Sport & Rec	operating	Y	30,000	0	30,000	0	32,664	(2,664)
11521	Mt Gibson Funding Allocation	30	Mt Gibson	operating	Y	200,000	0	200,000	0	200,000	0
11823	Blues For The Bush Event Income.	30			Y	15,000	0	15,000	0	29,773	(14,773)
11824	Blues For The Bush Event - Cawa Grant	30			Y	15,000	0	15,000	0	27,150	(12,150)
11518	Grant Income Received	32			Y	10,000	0	10,000	0	0	10,000
<b>TRANSPORT</b>											
12300	Direct Grant	30	Main Roads	operating	Y	112,166	0	112,166	0	112,166	0
12301	Regional Road Group Funding.	32	Main Roads	non-operating	Y	446,000	0	0	446,000	284,933	161,067
12302	Mrd Street Lighting Subsidy	30	Dept of Inf and Transport	operating	Y	2,650	0	2,650	0	2,498	152
12303	Roads To Recovery Funding	32	Dept of Inf and Transport	non-operating	Y	776,700	0	0	776,700	526,147	250,553
12304	Black Spot Funding	32	Dept of Inf and Transport	non-operating	Y	73,333	0	73,333	0	29,333	44,000
12308	Main Roads Flood Damage Funding	30	Dept of Inf and Transport	operating	Y	1,213,300	0	1,213,300	0	1,213,300	0
12310	Flood Damage - Main Roads No. 3	30	Dept of Inf and Transport	operating	Y	698,053	0	698,053	0	0	698,053
<b>ECONOMIC SERVICES</b>											
13612	Grant Funding Income	32			Y	100,000	0	100,000	0	0	100,000
13703	Grant Income - Standpipe Controller	32	Mt Gibson	non-operating	Y	0	0	0	0	0	0
<b>TOTALS</b>						<b>4,763,294</b>	<b>0</b>	<b>3,427,339</b>	<b>1,335,955</b>	<b>3,234,113</b>	<b>1,529,181</b>
			Operating	30		3,292,761				2,354,560	
			Non-operating	32		1,470,533				879,552	
			Balance			<u>4,763,294</u>				<u>3,234,113</u>	<u>1,529,181</u>
4,763,294											

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 17	Amount Received	Amount Paid	Closing Balance 31-Mar-18
	\$	\$	\$	\$
Sundry Income	0	0	0	0
Bus Bonds	0	800	(687)	113
Hall Bonds	0	150	0	150
Housing Bonds	1,000	6,883	(2,820)	5,063
Other Bonds	800	810	(1,200)	410
	1,800	8,643	(4,707)	5,737

**Comments - Trust**

Description	Opening Balance 1 Jul 17	Amount Received	Amount Paid	Closing Balance 31-Mar-18
Perenjori Public Benefit Bank Account	189,605			
Income/Expenditure		52,137	(32,269)	
Closing Bank Balance	189,605	52,137	(32,269)	209,473

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
 For the Period Ended 31 March 2018

**Note 13: CAPITAL ACQUISITIONS**

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

% of Completion	Level of Completion Indicator	Infrastructure Assets	Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
		<b>Capital Acquisitions by Program</b>							
		<b>Governance</b>							
		Capital - Admin Building.	4258	160,000	20,000	14,994	2,625	(12,369)	2,625
		<b>Governance Total</b>		<b>160,000</b>	<b>20,000</b>	<b>14,994</b>	<b>2,625</b>	<b>(12,369)</b>	<b>2,625</b>
		<b>Law, Order And Public Safety</b>							
94%	●	Latham Firestation & Ambulance Shed.	5150	0	5,000	3,744	4,687	943	4,687
115%	●	Perenjori Fire Brigade - Building.	5250	25,000	5,000	3,744	5,750	2,006	5,750
100%	●	Cctv	5601	11,000	8,500	6,372	8,496	2,124	8,496
		<b>Law, Order And Public Safety Total</b>		<b>36,000</b>	<b>18,500</b>	<b>13,860</b>	<b>18,933</b>	<b>5,073</b>	<b>18,933</b>
		<b>Housing</b>							
41%	●	Capital - Housing Expenditure.	09286	49,850	49,850	37,368	20,637	(16,731)	20,637
		<b>Housing Total</b>		<b>49,850</b>	<b>49,850</b>	<b>37,368</b>	<b>20,637</b>	<b>(16,731)</b>	<b>20,637</b>
		<b>Community Amenities</b>							
97%	●	Capital Expenditure - Other Infrastructure	418	0	25,000	25,000	24,270	(730)	24,270
0%	○	Capital -Public Conveniences.	10850	9,000	9,000	6,750	0	(6,750)	0 Works not commenced to date
		<b>Community Amenities Total</b>		<b>9,000</b>	<b>34,000</b>	<b>31,750</b>	<b>24,270</b>	<b>(7,480)</b>	<b>24,270</b>
		<b>Recreation And Culture</b>							
0%	○	Capital - Swimming Pool	11250	35,000	40,000	29,997	0	(29,997)	0
4%	○	Capital - Perenjori Pavillion Building	11450	250,000	340,000	254,997	14,040	(240,957)	14,040 works not yet commenced
3%	○	Capital - Parks & Ovals.	11455	127,000	127,000	95,238	3,600	(91,638)	3,600 works not yet commenced
#DIV/0!	→ → → →	Pj Sports Facility Capital Expenditure	11459	10,000	0	(2,496)	0	2,496	0
59%	●	Playground Upgrade.	11484	48,000	48,000	35,982	28,392	(7,590)	28,392
0%	○	Capital - Gym Equipment.	11815	5,000	5,000	3,744	0	(3,744)	0
		<b>Recreation And Culture Total</b>		<b>475,000</b>	<b>560,000</b>	<b>417,462</b>	<b>46,032</b>	<b>(371,430)</b>	<b>17,640</b>
		<b>Transport</b>							
65%	●	Road Construction Expense Council	12001	360,332	360,332	270,171	232,993	(37,178)	0
89%	●	Road Construction Expense Rrg	12003	669,000	669,000	501,696	595,922	94,226	0

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2018**

**Note 13: CAPITAL ACQUISITIONS**

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

% of Completion	Level of Completion Indicator	Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
5%	○	Road Construction Expense Black Spot - Job	12005	110,000	110,000	82,494	5,405	(77,089)	0	No Capital purchases YTD
68%	●	Road Construction R2R	12006	855,018	855,018	641,169	582,891	(58,278)	0	
44%	●	Plant & Equipment Purchase	12283	303,768	303,768	227,826	132,662	(95,164)	0	
<b>Transport Total</b>				<b>2,298,118</b>	<b>2,298,118</b>	<b>1,723,356</b>	<b>1,549,873</b>	<b>(173,483)</b>	<b>0</b>	
<b>Economic Services</b>										
69%	●	Caravan Park - Buildings - Ablution Block.	13190	20,000	30,000	22,500	20,842	(1,658)	0	
#DIV/0!	▸ ▸ ▸ ▸ ▸	Caravan Park - New Ablutions - Apron.	13192	8,000	0	0	0	0	0	
0%	○	Caravan Park - Capital.	13194	5,000	5,000	3,744	0	(3,744)	0	
0%	○	Standpipe Controller Expense	13602	30,000	20,000	14,994	0	(14,994)	0	
0%	○	Capital - Caron Dam Roof.	14980	300,000	300,000	225,000	0	(225,000)	0	
<b>Economic Services Total</b>				<b>363,000</b>	<b>355,000</b>	<b>266,238</b>	<b>20,842</b>	<b>(245,396)</b>	<b>0</b>	
<b>Capital Expenditure Total</b>					<b>3,390,968</b>	<b>3,335,468</b>	<b>2,505,028</b>	<b>1,683,212</b>	<b>(821,816)</b>	<b>84,104</b>



**Perenjori**  
Embrace Opportunity

*Attachment*  
*18042.2*

*Accounts for Payment*  
*March 2018*

*Finance Committee Meeting*  
*17th April 2018*



List of Accounts Due & Submitted to Committee DUMMY rdAccountList				
EFT/CHQ	Date	Name	Description	Amount
G033439	30/01/2018	C Y O'CONNOR INSTITUTE	Unit fee's for employee - Cert 4 Local Government Administration	802.80
<b>EFT10597</b>	<b>07/03/2018</b>	<b>C Y O'CONNOR INSTITUTE</b>	<b>TOTAL PAYMENTS</b>	<b>-802.80</b>
00030113	15/02/2018	ALL ABOUT CANVAS	Banner for Banner in the Terrace Competition 2018	118.80
<b>EFT10598</b>	<b>09/03/2018</b>	<b>ALL ABOUT CANVAS</b>	<b>TOTAL PAYMENTS</b>	<b>-118.80</b>
5839	19/02/2018	BLUEHILL COURIERS	Freight - 5/02 - 1 x satchel - Totally Workwear, Freight - 7/02 - 2 x ctns, 2 x 6mt pvc - Bunnings	58.85
<b>EFT10599</b>	<b>09/03/2018</b>	<b>BLUEHILL COURIERS</b>	<b>TOTAL PAYMENTS</b>	<b>-58.85</b>
486726	23/02/2018	BURGESS RAWSON (WA) PTY LTD	Water Usage W4140/L6808-1 Latham between 18/12/2017 - 19/02/2018	761.48
<b>EFT10600</b>	<b>09/03/2018</b>	<b>BURGESS RAWSON (WA) PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-761.48</b>
1384	23/02/2018	CAMERELLI ASSOCIATES	HR Training 3 Sessions	1380.00
1382	23/02/2018	CAMERELLI ASSOCIATES	Monthly HR support - March 2018	1500.00
1383	23/02/2018	CAMERELLI ASSOCIATES	HR Consultancy Services	385.00
1369	05/02/2018	CAMERELLI ASSOCIATES	Monthly HR Support - February 2018	1500.00
<b>EFT10601</b>	<b>09/03/2018</b>	<b>CAMERELLI ASSOCIATES</b>	<b>TOTAL PAYMENTS</b>	<b>-4765.00</b>
1602435	01/02/2018	CJD EQUIPMENT	Cap, Freight	43.47
<b>EFT10602</b>	<b>09/03/2018</b>	<b>CJD EQUIPMENT</b>	<b>TOTAL PAYMENTS</b>	<b>-43.47</b>
1680032774	02/02/2018	COVS PARTS PTY LTD	35159-96-1 Wheel & Clutch ASM, Freight	66.39
<b>EFT10603</b>	<b>09/03/2018</b>	<b>COVS PARTS PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-66.39</b>
12413	31/01/2018	DAIMLER TRUCKS PERTH	MHG11 MK667298 Pump assy, fuel injector, MHC24A MK667278 o-ring, injection pump, MHC24A MK667278 o-ring	2304.86
<b>EFT10604</b>	<b>09/03/2018</b>	<b>DAIMLER TRUCKS PERTH</b>	<b>TOTAL PAYMENTS</b>	<b>-2304.86</b>
105773	23/02/2018	HERRINGS COASTAL PLUMBING & GAS	Old Bankwest - taps leaking, hot water pressure release valve is squirting out water still	60.50
<b>EFT10605</b>	<b>09/03/2018</b>	<b>HERRINGS COASTAL PLUMBING &amp; GAS</b>	<b>TOTAL PAYMENTS</b>	<b>-60.50</b>
44674	20/02/2018	JMH MECHANICAL SERVICES	Wheel bearings	100.24
44673	20/02/2018	JMH MECHANICAL SERVICES	Hydraulic hoses	395.85
44675	20/02/2018	JMH MECHANICAL SERVICES	Loader fuel problem	481.80
<b>EFT10606</b>	<b>09/03/2018</b>	<b>JMH MECHANICAL SERVICES</b>	<b>TOTAL PAYMENTS</b>	<b>-977.89</b>
2924	25/02/2018	JOHN MORRIS T/A CATUA LAKE	To install satellite set top box and supply cables to operate	300.00
<b>EFT10607</b>	<b>09/03/2018</b>	<b>JOHN MORRIS T/A CATUA LAKE</b>	<b>TOTAL PAYMENTS</b>	<b>-300.00</b>
2974	27/02/2018	MIM'S CATERING	Latham Fire Shed - catering 13/02/2018	330.00
<b>EFT10608</b>	<b>09/03/2018</b>	<b>MIM'S CATERING</b>	<b>TOTAL PAYMENTS</b>	<b>-330.00</b>
0102	01/02/2018	MR FIX IT SERVICES	4 John St - replace fly screen door closer, Fix shower screen door, reinstall cornice, patch hole in bathroom	240.35
0099	01/02/2018	MR FIX IT SERVICES	Labour @ \$55 x 2hrs, travel 80kms @ \$1.00 per km, privacy set - handle	266.20
<b>EFT10609</b>	<b>09/03/2018</b>	<b>MR FIX IT SERVICES</b>	<b>TOTAL PAYMENTS</b>	<b>-506.55</b>
1709586	21/02/2018	ODASA	To supplying 1 collector for 1 day on the 19/02/2018, instant site tests - urine 19/02/2018, mileage - 19/02/2018	1870.00
<b>EFT10610</b>	<b>09/03/2018</b>	<b>ODASA</b>	<b>TOTAL PAYMENTS</b>	<b>-1870.00</b>
00001915	26/02/2018	PERENJORI COMMUNITY RESOURCE CENTRE	15/02 - catering meeting slices, 23/02 - fruit platter for visitors, 23/02 - morning tea for visitors, 23/02 - coffee for visitors	150.50
<b>EFT10611</b>	<b>09/03/2018</b>	<b>PERENJORI COMMUNITY RESOURCE CENTRE</b>	<b>TOTAL PAYMENTS</b>	<b>-150.50</b>
C21388	20/02/2018	PUMPS AUSTRALIA	filters	81.14
<b>EFT10612</b>	<b>09/03/2018</b>	<b>PUMPS AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-81.14</b>
5193	14/02/2018	RJ & LJ KING	1x Multi V Flat Belt, New Grader tire, New Backhoe tire	2176.90
<b>EFT10613</b>	<b>09/03/2018</b>	<b>RJ &amp; LJ KING</b>	<b>TOTAL PAYMENTS</b>	<b>-2176.90</b>
17	08/02/2018	STRATUM CUTTINGS EDGES	20 x 5D9561 Grader Blades	2738.56
<b>EFT10614</b>	<b>09/03/2018</b>	<b>STRATUM CUTTINGS EDGES</b>	<b>TOTAL PAYMENTS</b>	<b>-2738.56</b>
0342	23/02/2018	TOLL IPEC PTY LTD	14/02 - 1 x 1kg Dangerous goods, 19/02 - 1 x 6kg - Winc, 20/02 - 1 x 3kg, 21/02 - 1 x 4kg	52.03
0340	09/02/2018	TOLL IPEC PTY LTD	07/02 - 1 x 8kg - Winc, 07/02 - 1 x 2kg - Jason Signs	22.06
<b>EFT10615</b>	<b>09/03/2018</b>	<b>TOLL IPEC PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-74.09</b>
000100155289	21/02/2018	TOTALLY WORKWEAR	Safety boots: CLN997	179.00
<b>EFT10616</b>	<b>09/03/2018</b>	<b>TOTALLY WORKWEAR</b>	<b>TOTAL PAYMENTS</b>	<b>-179.00</b>
5845	28/02/2018	BLUEHILL COURIERS	Freight - 19/02 - 1 x banner - All About Canvas	33.00
<b>EFT10618</b>	<b>15/03/2018</b>	<b>BLUEHILL COURIERS</b>	<b>TOTAL PAYMENTS</b>	<b>-33.00</b>
AWWPS00215-002	22/02/2018	BORAL RESOURCES WA	Sealing services as per tender 10/2017, Sealing services as per tender 10/2017	116355.20
<b>EFT10619</b>	<b>15/03/2018</b>	<b>BORAL RESOURCES WA</b>	<b>TOTAL PAYMENTS</b>	<b>-116355.20</b>
2355/01609381	23/02/2018	BUNNINGS WAREHOUSE	Everhard easy drain 100mm x 1m black polymer channel and grate, IN/4770206	107.46
<b>EFT10621</b>	<b>15/03/2018</b>	<b>BUNNINGS WAREHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-107.46</b>

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended 31st March 2018

EFT/CHQ	Date	Name	Description	Amount
486734	28/02/2018	BURGESS RAWSON (WA) PTY LTD	Shop at 47 Fowler St Lot Rly Lease opp #44 - water usage from 19/12/2017 - 21/02/2018, Shop at 47 Fowler St Lot Rly Lease opp #44 - water rates from 01/01/2018 - 28/02/2018	191.88
<b>EFT10622</b>	<b>15/03/2018</b>	<b>BURGESS RAWSON (WA) PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-191.88</b>
1578	22/02/2018	CANINE CONTROL	Ranger Services for the Shire of Perenjori	495.00
<b>EFT10623</b>	<b>15/03/2018</b>	<b>CANINE CONTROL</b>	<b>TOTAL PAYMENTS</b>	<b>-495.00</b>
29217	16/02/2018	IT VISION	Payroll Leave Essentials Training itVision Perth 08 - 09 February 2018	812.90
<b>EFT10624</b>	<b>15/03/2018</b>	<b>IT VISION</b>	<b>TOTAL PAYMENTS</b>	<b>-812.90</b>
900331782	28/02/2018	LANDMARK OPERATIONS LIMITED	Sino Roundup CT Broadacre 20L	109.68
<b>EFT10625</b>	<b>15/03/2018</b>	<b>LANDMARK OPERATIONS LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-109.68</b>
3329	01/03/2018	MARKET CREATIONS	Office 365 Enterprise E3 Licenses - February	130.79
<b>EFT10626</b>	<b>15/03/2018</b>	<b>MARKET CREATIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-130.79</b>
F034-4833	11/02/2018	SNAP OSBORNE PARK	Welcome Pack Brochure Re-print 200 copies	1938.00
<b>EFT10627</b>	<b>15/03/2018</b>	<b>SNAP OSBORNE PARK</b>	<b>TOTAL PAYMENTS</b>	<b>-1938.00</b>
0343	02/03/2018	TOLL IPEC PTY LTD	01/03 - 1 x 20kg - WINC, 01/03 - 1 x 110kg - WINC	57.24
<b>EFT10628</b>	<b>15/03/2018</b>	<b>TOLL IPEC PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-57.24</b>
000100148530	01/03/2018	TOTALLY WORKWEAR	Outside staff uniform order	236.39
<b>EFT10629</b>	<b>15/03/2018</b>	<b>TOTALLY WORKWEAR</b>	<b>TOTAL PAYMENTS</b>	<b>-236.39</b>
9023477841	13/02/2018	WINC AUSTRALIA PTY LIMITED	Omo Front And Top Active Clean Laundry Powder 5kg	53.00
9023476551	13/02/2018	WINC AUSTRALIA PTY LIMITED	Stationary items as required	311.26
M348703	19/02/2018	WINC AUSTRALIA PTY LIMITED	Colour meter reading -267009, Black and White meter reading -238266	669.35
<b>EFT10630</b>	<b>15/03/2018</b>	<b>WINC AUSTRALIA PTY LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-1033.61</b>
60	16/02/2018	AGRI SERVICES PERENJORI	Surecan fly spray, Neta popup sprinkler, Thread tape	106.30
<b>EFT10631</b>	<b>16/03/2018</b>	<b>AGRI SERVICES PERENJORI</b>	<b>TOTAL PAYMENTS</b>	<b>-106.30</b>
1007248018	03/03/2018	AUSTRALIA POST	Australia Post - postage for the month of February 2018	414.74
<b>EFT10632</b>	<b>16/03/2018</b>	<b>AUSTRALIA POST</b>	<b>TOTAL PAYMENTS</b>	<b>-414.74</b>
BASFEB	21/03/2018	AUSTRALIAN TAXATION OFFICE	Bas for the month of February 2018	18444.00
<b>EFT10633</b>	<b>16/03/2018</b>	<b>AUSTRALIAN TAXATION OFFICE</b>	<b>TOTAL PAYMENTS</b>	<b>-18444.00</b>
02/2018	02/03/2018	BL & MJ THORNTON	Waste removal services for 1/02/2018 - 28/02/2018	2784.15
<b>EFT10634</b>	<b>16/03/2018</b>	<b>BL &amp; MJ THORNTON</b>	<b>TOTAL PAYMENTS</b>	<b>-2784.15</b>
2355/00128813	08/03/2018	BUNNINGS WAREHOUSE	Pope 8mm x 15m Patio Garden Hose: I/N 3110563, Flexispray WELS 3 star 7.5l/min cayman single function Wall shower: I/N5001779	63.38
<b>EFT10635</b>	<b>16/03/2018</b>	<b>BUNNINGS WAREHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-63.38</b>
486733	28/02/2018	BURGESS RAWSON (WA) PTY LTD	Memorial at Fowler St Lot Rly Res opp #32 - water usage from 19/12/2017 - 21/02/2018	1266.01
486735	28/02/2018	BURGESS RAWSON (WA) PTY LTD	Toilets at Loading St Lot Rly Res Opp School - water usage from 19/12/2017 - 21/02/2018	1659.61
<b>EFT10636</b>	<b>16/03/2018</b>	<b>BURGESS RAWSON (WA) PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-2925.62</b>
1395	12/03/2018	CAMERELLI ASSOCIATES	HR Consultancy Services - Recruiting for MCDS and Travel	2034.50
<b>EFT10637</b>	<b>16/03/2018</b>	<b>CAMERELLI ASSOCIATES</b>	<b>TOTAL PAYMENTS</b>	<b>-2034.50</b>
146882	21/02/2018	DEPARTMENT OF FIRE & EMERGENCY SERVICES PERTH	2017/18 ESL - 3rd quarterly contribution	10642.50
<b>EFT10638</b>	<b>16/03/2018</b>	<b>DEPARTMENT OF FIRE &amp; EMERGENCY SERVICES PERTH</b>	<b>TOTAL PAYMENTS</b>	<b>-10642.50</b>
44873	14/03/2018	JMH MECHANICAL SERVICES	15 x 11 x 22mm Perforated micro clamps	36.30
<b>EFT10639</b>	<b>16/03/2018</b>	<b>JMH MECHANICAL SERVICES</b>	<b>TOTAL PAYMENTS</b>	<b>-36.30</b>
14	06/03/2018	Kelly's Catering	Dinner for visitors 20 x \$25.00	500.00
<b>EFT10640</b>	<b>16/03/2018</b>	<b>Kelly's Catering</b>	<b>TOTAL PAYMENTS</b>	<b>-500.00</b>
337487	23/02/2018	LANDGATE - VALUATIONS	Mining Tenements Chargable Schedule No. M2018/2 Dated 12/01/2018 - 05/02/2018	76.70
<b>EFT10641</b>	<b>16/03/2018</b>	<b>LANDGATE - VALUATIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-76.70</b>
ES101	27/02/2018	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	Executive Staff/Manager Workshop	2728.00
<b>EFT10642</b>	<b>16/03/2018</b>	<b>LEFT OF CENTRE CONCEPTS &amp; EVENTS PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-2728.00</b>
3245	28/02/2018	MARKET CREATIONS	Managed Service Agreement - Premium Package for the month of February 2018	2187.90
3265	28/02/2018	MARKET CREATIONS	Office 365 Exchange Online Plan 2 Licenses - Office 365 Enterprise E3 Licenses - February	739.20
3244	28/02/2018	MARKET CREATIONS	Records Management Solutions - Active Archive Cartons - February	530.75
<b>EFT10643</b>	<b>16/03/2018</b>	<b>MARKET CREATIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-3457.85</b>

EFT/CHQ	Date	Name	Description	Amount
SOPR91	07/03/2018	MIDWEST TRANSPORTABLES	Rental Return for MWT units for the month of February	22125.73
<b>EFT10644</b>	<b>16/03/2018</b>	<b>MIDWEST TRANSPORTABLES</b>	<b>TOTAL PAYMENTS</b>	<b>-22125.73</b>
00300660	01/03/2018	MOORE CATCHMENT COUNCIL INC	Annual contribution to Moore Catchment Council	1100.00
<b>EFT10645</b>	<b>16/03/2018</b>	<b>MOORE CATCHMENT COUNCIL INC</b>	<b>TOTAL PAYMENTS</b>	<b>-1100.00</b>
801259	28/02/2018	MORAWA IGA	Purchases made at IGA Morawa	112.15
<b>EFT10646</b>	<b>16/03/2018</b>	<b>MORAWA IGA</b>	<b>TOTAL PAYMENTS</b>	<b>-112.15</b>
ADM0047	15/02/2018	PERENJORI CRICKET CLUB	as per item no 18025.4 on the 15/02/2018 donation to the cricket club	500.00
<b>EFT10647</b>	<b>16/03/2018</b>	<b>PERENJORI CRICKET CLUB</b>	<b>TOTAL PAYMENTS</b>	<b>-500.00</b>
5700	01/03/2018	SHIRE OF MORAWA	Private Works No 1243 - Hire of road sweeper on the 23rd January 2018	525.00
<b>EFT10648</b>	<b>16/03/2018</b>	<b>SHIRE OF MORAWA</b>	<b>TOTAL PAYMENTS</b>	<b>-525.00</b>
523	25/02/2018	BPH (WA) PTY LTD	WANDRRA AGN#743 - Flood Damage Reinstatement Works - Contract 05/017- Claim 1, WANDRRA AGN#743 - Flood Damage Reinstatement Works - Contract 05/017- Claim 1	178407.03
<b>EFT10649</b>	<b>20/03/2018</b>	<b>BPH (WA) PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-178407.03</b>
28263	16/02/2018	AGRI SERVICES PERENJORI	Philmac nipple red 1 x 3/4	2.45
28248	05/02/2018	AGRI SERVICES PERENJORI	1 X Cable tie 370X4.8mm, 2 X Neta 19mm Tee Piece, 1 X PKT Neta 4mm Barb Joiner, 10 X Cut off Riser, 2 X PKT 19mm Ratchet Clip, 5 X Hose Clamp 10-16, 1 X Roll Poly Pipe 19mmX25mm, 1 X Boston Black Zinc, 1 X PKT Long Threads 50 X 20mm, 1 X TecBit PH 2 X 75	98.95
48	08/02/2018	AGRI SERVICES PERENJORI	UV Stabiliser Sprinkler, 6 X Barb Joiners, 1 X Ratchet Clips, 5 X Ready Set Cement, 5 X Ready Set Cement, 8 X Dyna Bolts, 6 X Rapid Set Cement, 4 X 1/2 X 1 Inch Bolts, 4 X 19mm Elbow Joiner, 1 X 19mm Ratchet Clips, 2 X Duct Tape, 1 X Stake Riser Jet, 1 X 19mm Elbow, 1 X Joiner 19mm, 1 X 10PKT Sprinkler Micro Spray, 4 X 19mm Joiner, 4 X 19mm Tee, 1 X Flexi Hose, 1 X Sprinkler Head, 1 X Dripper, 1 X 13mm X 3/4 Director and Threaded	238.85
<b>EFT10650</b>	<b>29/03/2018</b>	<b>AGRI SERVICES PERENJORI</b>	<b>TOTAL PAYMENTS</b>	<b>-340.25</b>
DEDUCTION	06/03/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction for 06/03/2018	27.45
DEDUCTION	20/03/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction for 20/03/2018	27.45
<b>EFT10651</b>	<b>29/03/2018</b>	<b>AUSTRALIAN SERVICES UNION</b>	<b>TOTAL PAYMENTS</b>	<b>-54.90</b>
5870	28/02/2018	BLUEHILL COURIERS	16/02 - 2 x laptops - Market Creations	27.50
5840	19/02/2018	BLUEHILL COURIERS	02/02 - 1 x pallet shade sails/bench - Dutchy's	82.50
5871	28/02/2018	BLUEHILL COURIERS	freight from thinkwater, freight fromtotally workwear	40.70
5838	19/02/2018	BLUEHILL COURIERS	1 x ctn parts - CJD, 1 x ctn - COVS, 1 x ctn parts - Gton Mower & Repairs	67.65
<b>EFT10652</b>	<b>29/03/2018</b>	<b>BLUEHILL COURIERS</b>	<b>TOTAL PAYMENTS</b>	<b>-218.35</b>
4018741675	26/02/2018	BOC LIMITED	GST - container service, GST Free - container service	49.47
<b>EFT10653</b>	<b>29/03/2018</b>	<b>BOC LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-49.47</b>
529	04/03/2018	BPH (WA) PTY LTD	WANDRRA AGN#743 - Flood Damage Reinstatement Works - Contract 05/017, Retention	86081.96
<b>EFT10654</b>	<b>29/03/2018</b>	<b>BPH (WA) PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-86081.96</b>
2355	01/03/2018	BUNNINGS WAREHOUSE	1 x 18mm Standard MDF - 1200mm x 2400mm. I/N:0590060. \$34.05, 8 x TIC Brass Plated cup hooks - I/N:3930130 25 pack \$26.32	57.39
<b>EFT10655</b>	<b>29/03/2018</b>	<b>BUNNINGS WAREHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-57.39</b>
1401	21/03/2018	CAMERELLI ASSOCIATES	Final Seminar Group 4, Exit interview - 16/3/18, Temp SFO document and enquiries, Employee relations guidance - 21/3/2018, Travel 14-16/3/18	918.00
<b>EFT10656</b>	<b>29/03/2018</b>	<b>CAMERELLI ASSOCIATES</b>	<b>TOTAL PAYMENTS</b>	<b>-918.00</b>
1616	16/03/2018	CANINE CONTROL	Ranger Services for the Shire of Perenjori	495.00
<b>EFT10657</b>	<b>29/03/2018</b>	<b>CANINE CONTROL</b>	<b>TOTAL PAYMENTS</b>	<b>-495.00</b>
25	22/03/2018	CANNON FARMING	supply of 10000m3 of gravel, supply of 10000m3	33000.00
<b>EFT10658</b>	<b>29/03/2018</b>	<b>CANNON FARMING</b>	<b>TOTAL PAYMENTS</b>	<b>-33000.00</b>
278128	15/03/2018	CLEANPAK SOLUTIONS	5L Safeguard Toilet Cleaner	116.64
278057	13/03/2018	CLEANPAK SOLUTIONS	20KG Bluewash Laundry Powder, 20KG Bluewash Laundry Powder	193.14
<b>EFT10659</b>	<b>29/03/2018</b>	<b>CLEANPAK SOLUTIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-309.78</b>
1680056135	07/03/2018	COVS PARTS PTY LTD	HS006-20 CLAMP 11-22 MM (20 PACK)	37.18
1680055994	06/03/2018	COVS PARTS PTY LTD	R2696P Ryco Fuel Filter Cartridge, Z956 Ryco Oil Filter Spin On, A1444 Ryco Air Filter H/D	130.97

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended 31st March 2018

EFT/CHQ	Date	Name	Description	Amount
1680048360	21/03/2018	COVS PARTS PTY LTD	PP280 Spary bottle, P158324 Bowl FVPC 160D/0388+1221	131.53
1680051280	24/01/2018	COVS PARTS PTY LTD	A1638 Filter element -air, R2745P Filter-fuel, R2736P Filter-oil	116.54
1680055891	02/03/2018	COVS PARTS PTY LTD	CT14-20L Degreaser-C / Tech gutsy 20L, AS200/20 Brake Cleaner 20L	283.87
<b>EFT10660</b>	<b>29/03/2018</b>	<b>COVS PARTS PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-700.09</b>
2852	28/02/2018	CREEDENCE CONTRACTING PTY LTD	semi water cart hire to cart water from Caron to Perenjori oval	968.00
2850	28/02/2018	CREEDENCE CONTRACTING PTY LTD	semi watercart hire	3025.00
2854	16/03/2018	CREEDENCE CONTRACTING PTY LTD	grader maintenance of karara access roads	7078.50
2849	28/02/2018	CREEDENCE CONTRACTING PTY LTD	semi watercart hire	9680.00
<b>EFT10661</b>	<b>29/03/2018</b>	<b>CREEDENCE CONTRACTING PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-20751.50</b>
60025	21/03/2018	FRONTLINE FIRE & RESCUE	5 x ABE DCP Fire Extinguishers 4.5kg and 1 x ABE DCP Fire Extinguisher 1.0kg.	303.33
<b>EFT10662</b>	<b>29/03/2018</b>	<b>FRONTLINE FIRE &amp; RESCUE</b>	<b>TOTAL PAYMENTS</b>	<b>-303.33</b>
65343#5	20/03/2018	GERALDTON MOWER & REPAIR SPECIALIST	Victa Mower Blades,	110.40
<b>EFT10663</b>	<b>29/03/2018</b>	<b>GERALDTON MOWER &amp; REPAIR SPECIALIST</b>	<b>TOTAL PAYMENTS</b>	<b>-110.40</b>
87006	15/03/2018	GLASS CO CLEAR QUALITY	2 flywire screens (frame & flywire). 1 @ 1310 x 855 and 1@ 1315 x 745	84.83
<b>EFT10664</b>	<b>29/03/2018</b>	<b>GLASS CO CLEAR QUALITY</b>	<b>TOTAL PAYMENTS</b>	<b>-84.83</b>
5527	27/02/2018	GLENN SCHOFIELD PAINTING	Preparation and Painting of ceilings, walls, door frames, doors & skirting boards of 3/136 Livingstone St	8600.00
<b>EFT10665</b>	<b>29/03/2018</b>	<b>GLENN SCHOFIELD PAINTING</b>	<b>TOTAL PAYMENTS</b>	<b>-8600.00</b>
TRAV150318	15/03/2018	GRAEME KINGSLEY REID	Cr Travel Fees - Ordinary Council Meeting15/03/2018 100kms @ \$.9901	99.01
<b>EFT10666</b>	<b>29/03/2018</b>	<b>GRAEME KINGSLEY REID</b>	<b>TOTAL PAYMENTS</b>	<b>-99.01</b>
106132	15/03/2018	HERRINGS COASTAL PLUMBING & GAS	Urinal in mens toilet needs attention., Use drain cleaner and air gun to clear blockage to urinal	188.38
106133	15/03/2018	HERRINGS COASTAL PLUMBING & GAS	Hot water system at 50 Russell St (Lot 73) is leaking. Possible discharge of hot relief valve	60.50
106129	15/03/2018	HERRINGS COASTAL PLUMBING & GAS	Bathroom taps broken, room is flooded. Supply and install new flexi connectors to basin	142.45
106142	17/03/2018	HERRINGS COASTAL PLUMBING & GAS	There is a broken pipe behind the cleaners crib room and is leaking sewage. use sewer jetter to drain full of sand	288.75
105363	01/02/2018	HERRINGS COASTAL PLUMBING & GAS	Burst pipe at side of house, under ground. Cut out and repair section of leaking PVC	283.87
105364	01/02/2018	HERRINGS COASTAL PLUMBING & GAS	Caravan Park: Park home toilet needs looking at, may need new taps. Supply and install new inlet assembly, outlet washer, mini stop and flexi water connector to toilet cistern	169.43
105774	23/02/2018	HERRINGS COASTAL PLUMBING & GAS	Re seat and re washer tap seats and service spindles pillar tap.	123.33
106232	21/03/2018	HERRINGS COASTAL PLUMBING & GAS	Call out on Sat 24th Feb. All drains blocked. Excavate areas to locate septic's and drain. clear blockage in main drain and disconnect gully drain	2111.30
106287	27/03/2018	HERRINGS COASTAL PLUMBING & GAS	Tap in carport and near back shed leaking at 73 Russell St. cost to be determined once repairs have been finalised.	158.44
106286	27/03/2018	HERRINGS COASTAL PLUMBING & GAS	Urinal in men's toilet needs repairing.	569.80
<b>EFT10667</b>	<b>29/03/2018</b>	<b>HERRINGS COASTAL PLUMBING &amp; GAS</b>	<b>TOTAL PAYMENTS</b>	<b>-4096.25</b>
IP500348894	11/01/2018	HITACHI	2055436 Gasket	23.57
<b>EFT10668</b>	<b>29/03/2018</b>	<b>HITACHI</b>	<b>TOTAL PAYMENTS</b>	<b>-23.57</b>
42559	15/03/2018	INCITE SECURITY	Export footage from CCTV onto USB	60.50
<b>EFT10669</b>	<b>29/03/2018</b>	<b>INCITE SECURITY</b>	<b>TOTAL PAYMENTS</b>	<b>-60.50</b>
86065P	01/03/2018	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	service parts,	254.66
<b>EFT10670</b>	<b>29/03/2018</b>	<b>JCB CONSTRUCTION EQUIPMENT AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-254.66</b>
44905	16/03/2018	JMH MECHANICAL SERVICES	Air con repair	3721.53
44785	28/02/2018	JMH MECHANICAL SERVICES	Battery, Freight, 11-22mm perforated micro clamps	389.84
44784	28/02/2018	JMH MECHANICAL SERVICES	Fix Water Leak	278.32
<b>EFT10671</b>	<b>29/03/2018</b>	<b>JMH MECHANICAL SERVICES</b>	<b>TOTAL PAYMENTS</b>	<b>-4389.69</b>
42502	26/02/2018	JR & A HERSEY PTY LTD	24 Magic Trees (H524-13254), 2 Duct Tape (TAPE), 10 PVC Tape (60804), 12 S/Glasses (SNN3015), 24 Rigger Gloves L (CGC41NL), 12 Spray+Mark White (40013511), Delivery, 1 Can Heavy Duty WD-Lube (THDWD)	535.26
<b>EFT10672</b>	<b>29/03/2018</b>	<b>JR &amp; A HERSEY PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-535.26</b>

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended 31st March 2018

EFT/CHQ	Date	Name	Description	Amount
16	16/03/2018	Kelly's Catering	Supply 2 course lunch - 15/03/2018	275.00
<b>EFT10673</b>	<b>29/03/2018</b>	<b>Kelly's Catering</b>	<b>TOTAL PAYMENTS</b>	<b>-275.00</b>
TRAV150318	15/03/2018	LAURIE CHARLES BUTLER	Cr Travel Fees - Ordinary Council Meeting15/03/2018 - 16kms @ \$.7087	11.33
<b>EFT10674</b>	<b>29/03/2018</b>	<b>LAURIE CHARLES BUTLER</b>	<b>TOTAL PAYMENTS</b>	<b>-11.33</b>
631	25/03/2018	LEOPOLD CONTRACTING	supply and delivery of fill sand for oval	3960.00
<b>EFT10675</b>	<b>29/03/2018</b>	<b>LEOPOLD CONTRACTING</b>	<b>TOTAL PAYMENTS</b>	<b>-3960.00</b>
TRAV150318	15/03/2018	LISA JANE SMITH	Cr Travel Fees - Aduit Committee Meeting - 15/03/2018 - 21.58kms @ \$.9901	21.58
TRAV130318	13/03/2018	LISA JANE SMITH	Cr Travel Fees - Finance Committee Meeting 13/03/2018 - 21.8kms @ \$.9901	21.58
<b>EFT10676</b>	<b>29/03/2018</b>	<b>LISA JANE SMITH</b>	<b>TOTAL PAYMENTS</b>	<b>-43.16</b>
1740	25/02/2018	OAKSTAR ASSET PTY LTD	Concrete works as per quote for footpath in front of Community resource centre	5060.00
1741	27/02/2018	OAKSTAR ASSET PTY LTD	Concrete works as per quote for driveway	6325.00
<b>EFT10678</b>	<b>29/03/2018</b>	<b>OAKSTAR ASSET PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-11385.00</b>
00001939	20/03/2018	PERENJORI COMMUNITY RESOURCE CENTRE	catering for 14/03/2018	180.00
1932	12/03/2018	PERENJORI COMMUNITY RESOURCE CENTRE	06/03 - 4 x turkish toasties	32.00
1943	21/03/2018	PERENJORI COMMUNITY RESOURCE CENTRE	09/03 - medium satchel, 15/03 - card, 20/03 - card	20.40
<b>EFT10679</b>	<b>29/03/2018</b>	<b>PERENJORI COMMUNITY RESOURCE CENTRE</b>	<b>TOTAL PAYMENTS</b>	<b>-232.40</b>
99731002	01/03/2018	PERENJORI IGA X - PRESS	Purchases made from IGA Perenjori for the month of February	553.65
<b>EFT10680</b>	<b>29/03/2018</b>	<b>PERENJORI IGA X - PRESS</b>	<b>TOTAL PAYMENTS</b>	<b>-553.65</b>
TRAV150318	15/03/2018	PETER JOHN WATERHOUSE	Cr Travel Fees - Ordinary Council Meeting15/03/2018 - 128kms @ \$.9901	126.73
<b>EFT10681</b>	<b>29/03/2018</b>	<b>PETER JOHN WATERHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-126.73</b>
1005153	28/02/2018	PROTECTOR FIRE SERVICES	Servicing of Fire extinguishers,	1604.24
<b>EFT10682</b>	<b>29/03/2018</b>	<b>PROTECTOR FIRE SERVICES</b>	<b>TOTAL PAYMENTS</b>	<b>-1604.24</b>
507983	08/03/2018	PURCHER INTERNATIONAL PTY LTD	Perenjori Community Bus - breakdown - price to be known when invoiced	582.93
<b>EFT10683</b>	<b>29/03/2018</b>	<b>PURCHER INTERNATIONAL PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-582.93</b>
00136030	13/03/2018	QK TECHNOLOGIES PTY LTD	Average Active Children for the Period 5/02/2018 - 4/03/2018	18.00
<b>EFT10684</b>	<b>29/03/2018</b>	<b>QK TECHNOLOGIES PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-18.00</b>
11923	15/03/2018	RACKMAN Australia	1 X Firespan Starter Bay without Mesh Backing, 5 X Firespan Extension Bay without Mesh Backing, 1 X Firespan Starter Bay without Mesh Backing, 3 X Firespan Extension Bay without Mesh Backing, Client Discount	1800.00
<b>EFT10685</b>	<b>29/03/2018</b>	<b>RACKMAN Australia</b>	<b>TOTAL PAYMENTS</b>	<b>-1800.00</b>
5254	17/03/2018	RJ & LJ KING	1x1100 20 Tube Fitted, Havoline Fully Synthetic C3, Delo Gear EP-5 SAE 80/90 20L, Delo 400 Multigrade 205L	1853.50
5205	25/02/2018	RJ & LJ KING	1xCtn Grease, 1x20Kg Tub Grease, 2x195 85 16 Bridgestone, 1x1100x20 Smooth Advance	2227.50
<b>EFT10686</b>	<b>29/03/2018</b>	<b>RJ &amp; LJ KING</b>	<b>TOTAL PAYMENTS</b>	<b>-4081.00</b>
TRAV150318	15/03/2018	ROBIN LYN SPENCER	Cr Travel Fees - Ordinary Council Meeting15/03/2018 - 46kms @ \$.9901	45.54
TRAV130318	13/03/2018	ROBIN LYN SPENCER	Cr Travel Fees - Finance Committee Meeting13/03/2018 - 46kms @ \$.9901	45.54
<b>EFT10687</b>	<b>29/03/2018</b>	<b>ROBIN LYN SPENCER</b>	<b>TOTAL PAYMENTS</b>	<b>-91.08</b>
95606259	22/03/2018	SEEK LIMITED	Advertisement - Plant Operator/General Hand	302.50
5601930	20/03/2018	SEEK LIMITED	Advertisement - Senior Finance Office - Local Government	302.50
<b>EFT10688</b>	<b>29/03/2018</b>	<b>SEEK LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-605.00</b>
5718	13/03/2018	SHIRE OF MORAWA	Doctors vehicle and maintenance costs from Oct - Dec 2017, Doctors Power and water costs from Oct - Dec 2017	1031.02
<b>EFT10689</b>	<b>29/03/2018</b>	<b>SHIRE OF MORAWA</b>	<b>TOTAL PAYMENTS</b>	<b>-1031.02</b>
0345	16/03/2018	TOLL IPEC PTY LTD	2 X Items weighing 18KGs	15.36
0346	23/03/2018	TOLL IPEC PTY LTD	19/03 - 1 x 1kg - Hallite Trans, 20/03 - 1 x 1kg - WINC, 20/03 - 1 x 12kg - WINC, 21/03 - 6 x 40kg - Frontline	77.86
<b>EFT10690</b>	<b>29/03/2018</b>	<b>TOLL IPEC PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-93.22</b>
000100156185	09/03/2018	TOTALLY WORKWEAR	Outside staff uniforms and logoing of shirts.	222.75
000100155555	14/03/2018	TOTALLY WORKWEAR	Logoing of 3 tops for Jo Page	27.29
<b>EFT10691</b>	<b>29/03/2018</b>	<b>TOTALLY WORKWEAR</b>	<b>TOTAL PAYMENTS</b>	<b>-250.04</b>
15633	01/03/2018	WALLIS COMPUTER SOLUTIONS	ADSL - Internet 25gm internet data allowance per month - Location Shire of Perenjori - Depot	77.00
<b>EFT10692</b>	<b>29/03/2018</b>	<b>WALLIS COMPUTER SOLUTIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-77.00</b>

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended 31st March 2018

EFT/CHQ	Date	Name	Description	Amount
1804	05/02/2018	WILDFLOWER COUNTRY INC	Wildflower Country Incorporated - Annual membership contribution 2017/2018	4950.00
<b>EFT10694</b>	<b>29/03/2018</b>	<b>WILDFLOWER COUNTRY INC</b>	<b>TOTAL PAYMENTS</b>	<b>-4950.00</b>
ORD0218	15/02/2018	KIRK JINDRICH POHL	Cr Meeting Fees - Ordinary Council Meeting 15/02/2018 @ \$200.00	200.00
<b>19595</b>	<b>09/03/2018</b>	<b>KIRK JINDRICH POHL</b>	<b>TOTAL PAYMENTS</b>	<b>-200.00</b>
6036	15/02/2018	PERENJORI HOTEL	Council lunch x 7 people 15/02/2018, Cool Drinks 15/02/2018	193.00
<b>19596</b>	<b>09/03/2018</b>	<b>PERENJORI HOTEL</b>	<b>TOTAL PAYMENTS</b>	<b>-193.00</b>
DEDUCTION	20/02/2018	SHIRE OF PERENJORI - TRUST	Payroll Deduction for 20/02/2018	50.00
DEDUCTION	06/03/2018	SHIRE OF PERENJORI - TRUST	Payroll Deduction for 06/03/2018	50.00
<b>19597</b>	<b>09/03/2018</b>	<b>SHIRE OF PERENJORI - TRUST</b>	<b>TOTAL PAYMENTS</b>	<b>-100.00</b>
SYNERGY	13/02/2018	SYNERGY	electricity supply period from 06/12/2017 - 08/02/2018	16213.80
<b>19598</b>	<b>09/03/2018</b>	<b>SYNERGY</b>	<b>TOTAL PAYMENTS</b>	<b>-16213.80</b>
1058897700FEB	20/02/2018	TELSTRA CORPORATION	Telephone Charges Perenjori Volunteer Bush Fire to 15/02/2018	53.94
<b>19599</b>	<b>09/03/2018</b>	<b>TELSTRA CORPORATION</b>	<b>TOTAL PAYMENTS</b>	<b>-53.94</b>
WATER CORP	22/02/2018	WATER CORPORATION	water usage from 01/02/2018 - 28/02/2018- Shire of Perenjori and Houses	14215.84
<b>19600</b>	<b>09/03/2018</b>	<b>WATER CORPORATION</b>	<b>TOTAL PAYMENTS</b>	<b>-14215.84</b>
6045	23/02/2018	PERENJORI HOTEL	Lunch and bar	154.50
6044	22/03/2018	PERENJORI HOTEL	cool drink	67.00
<b>19601</b>	<b>16/03/2018</b>	<b>PERENJORI HOTEL</b>	<b>TOTAL PAYMENTS</b>	<b>-221.50</b>
092612910FEB	27/02/2018	SYNERGY	Aquatic Centre electricity usage from 28/12/2018 - 28/01/2018	3378.35
2148455235	06/03/2018	SYNERGY	Electricity Usage Street Lights X 17 Between 25/08/2017 - 24/02/2018	1652.80
<b>19602</b>	<b>16/03/2018</b>	<b>SYNERGY</b>	<b>TOTAL PAYMENTS</b>	<b>-5031.15</b>
TELSTRA	23/02/2018	TELSTRA CORPORATION	Telstra Accounts for March	3305.88
<b>19603</b>	<b>16/03/2018</b>	<b>TELSTRA CORPORATION</b>	<b>TOTAL PAYMENTS</b>	<b>-3305.88</b>
WATER CORP	22/02/2018	WATER CORPORATION	Sports Ground at Morawa Sth Rd - Lot 153 Res 1706 water usage from 19/12/2017 - 21/02/2018	10538.02
<b>19604</b>	<b>16/03/2018</b>	<b>WATER CORPORATION</b>	<b>TOTAL PAYMENTS</b>	<b>-10538.02</b>
01	01/03/2018	WESTNET	Internet and web hosting for the month of March 2018	253.85
<b>DD11376.1</b>	<b>01/03/2018</b>	<b>WESTNET</b>	<b>TOTAL PAYMENTS</b>	<b>-253.85</b>
SUPER	06/03/2018	CLICK SUPER - SUPERANNUATION	Superannuation contributions - 06/03/2018	8819.17
<b>DD11379.1</b>	<b>06/03/2018</b>	<b>WA SUPER</b>	<b>TOTAL PAYMENTS</b>	<b>-8819.17</b>
PERES	14/03/2018	REFUEL AUSTRALIA	Refuel Australia fuel account for the month of February 2018	18880.18
<b>DD11385.1</b>	<b>14/03/2018</b>	<b>REFUEL AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-18880.18</b>
AUSG00114602	06/03/2018	SG FLEET AUSTRALIA PTY LIMITED	Jetpatcher - purchase of vehicle out right 1DVN551	100000.00
<b>DD11391.1</b>	<b>06/03/2018</b>	<b>SG FLEET AUSTRALIA PTY LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-100000.00</b>
CESMFEB	09/03/2018	WRIGHT EXPRESS FUEL	Fuel purchases for the month of February 2018	109.09
<b>DD11399.1</b>	<b>09/03/2018</b>	<b>WRIGHT EXPRESS FUEL</b>	<b>TOTAL PAYMENTS</b>	<b>-109.09</b>
MC130318	13/03/2018	BANKWEST MASTERCARD	02/02 - Child Australia - PECC, 08/02 - Tourism Council WA - CDO, 13/02 - Sciteq Pty Ltd - purchase of 4 new vast satellite receivers, 20/02 - The Gerald Accommodation - CDO	1609.00
<b>DD11400.1</b>	<b>13/03/2018</b>	<b>BANKWEST MASTERCARD</b>	<b>TOTAL PAYMENTS</b>	<b>-1609.00</b>
RANGER	15/03/2018	SG FLEET AUSTRALIA PTY LIMITED	Lease on FordRanger - 16/03/2018 - 15/04/2018	1649.46
<b>DD11404.1</b>	<b>15/03/2018</b>	<b>SG FLEET AUSTRALIA PTY LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-1649.46</b>
PJ4578	15/03/2018	CAPITAL FINANCE AUSTRALIA	Lease - 2010 Volvo Grader - PJ4578	17148.88
<b>DD11405.1</b>	<b>15/03/2018</b>	<b>CAPITAL FINANCE AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-17148.88</b>
99	15/03/2018	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
<b>DD11406.1</b>	<b>15/03/2018</b>	<b>WESTERN AUSTRALIAN TREASURY CORPORATION</b>	<b>TOTAL PAYMENTS</b>	<b>-42184.79</b>
SUPER	20/03/2018	CLICK SUPER - SUPERANNUATION	Superannuation contributions - 20/03/2018	8951.05
<b>DD11413.1</b>	<b>20/03/2018</b>	<b>CLICK SUPER - SUPERANNUATION</b>	<b>TOTAL PAYMENTS</b>	<b>-8951.05</b>
P1678	26/03/2018	CAPITAL FINANCE AUSTRALIA	PJ1578 - Lease on 2014 UD Nissan Truck GW 26 470, PJ1527 - Lease on 2014 UD Nissan Truck GW 26 470	19284.86
<b>DD11418.1</b>	<b>26/03/2018</b>	<b>CAPITAL FINANCE AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-19284.86</b>
			<b>TOTAL PAYMENTS FOR MARCH 2018</b>	<b>-849120.33</b>





**Perenjori**  
Embrace Opportunity

# *Previous Minutes*

*Finance Committee Meeting  
13th March 2018*

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Shire of Perenjori  
MINUTES  
Finance Committee Meeting

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

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Table of Contents

<b>18031</b>	<b>PRELIMINARIES.....</b>	<b>2</b>
18031.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS.....	2
18031.2	DISCLAIMER READING.....	2
18031.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE .....	2
18031.4	NOTATIONS OF INTEREST.....	2
18031.5	APPLICATIONS FOR LEAVE OF ABSENCE .....	2
18031.6	CONFIRMATION OF MINUTES .....	2
<b>18032</b>	<b>FINANCE &amp; ADMINISTRATION .....</b>	<b>3</b>
18032.1	FINANCIAL STATEMENTS – FEBRUARY 2018 .....	3
18032.2	ACCOUNTS FOR PAYMENT – FEBRUARY 2018.....	6
<b>18033</b>	<b>GENERAL BUSINESS .....</b>	<b>9</b>
18033.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN .....	9
18033.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN .....	9
18033.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION .....	9
18033.4	MATTERS BEHIND CLOSED DOORS.....	9
18033.5	DATE OF NEXT MEETING / MEETINGS .....	9



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

Cr L Butler declared the meeting open at 5.06 pm.

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

Cr L Smith – Presiding Member

Cr J Hirsch

Cr R Spencer

Ali Mills- CEO

Rose Jones – SFO

Apologies;

Cr L Butler

Cr K Pohl

**18031.4 NOTATIONS OF INTEREST**

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

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

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

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

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

**Officer Recommendation – Item 18031.6**

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

**Committee Resolution – Item 18031.6**

**Moved: Cr J Hirsch**

**Seconded: Cr R Spencer**

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

**Carried: 5/0**

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

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

**Executive Summary**

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

**Background**

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

**Details**

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

The following statements are presented to Council:

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

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

**Legal Compliance**

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

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

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

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

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

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Area 5: Investing in Councils Leadership

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

**Consultation**

Liaison with CEO, SFO, &amp; MIS.

**Comment**

Nil.

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

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

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

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

**Carried: 5/0**

**18032.2 ACCOUNTS FOR PAYMENT – FEBRUARY 2018**

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

**Executive Summary**

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

**Background**

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

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

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

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

**Legal Compliance**

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

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

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

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

#### **Policy Implications**

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

#### **Financial Implications**

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

#### **Strategic Implications**

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

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

#### **Consultation**

Accountant

#### **Comment**

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

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

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

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

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

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

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

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

#### Committee Resolution – Item 18032.2

**Moved: Cr J Hirsch**

**Seconded: Cr R Spencer**

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

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

**Carried: 5/0**

Municipal Account	
EFT	\$321,525.67
Direct Debits	\$20,432.85
Cheques	\$10,725.25
Corporate MasterCard	\$413.79
Bank Fees	\$

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

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

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

**CLOSURE**

Cr L Butler declared the meeting closed at 5.46 pm.