



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Tuesday 18 December, 2018 in the Council Chambers, Fowler Street, Perenjori commencing at 6.00 pm.

Pascoe Durtanovich
Acting Chief Executive Officer
14 December, 2018

Shire of Perenjori Finance Committee Meeting 18 December 2018

Agenda

Copies forward to:

All Councillors

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

**Shire of Perenjori
AGENDA
Finance Committee Meeting**

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday **18
December, 2018 commencing at 6.00 pm.**

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18121 PRELIMINARIES

18121.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

18121.2 DISCLAIMER READING

18121.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr L Butler – Chair Person

Cr L Smith

Cr K Pohl

Cr J Hirsch

Staff:

Pascoe Durtanovich – Acting CEO

Joelene Dennis – MCDS

Ally Bryant - SFO

18121.4 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

18121.5 APPLICATIONS FOR LEAVE OF ABSENCE

18121.6 CONFIRMATION OF MINUTES – 13 NOVEMBER, 2018

Officer Recommendation – Item 18121.6
That the minutes of the Finance Committee Meeting held 13 November, 2018 be confirmed as a true and correct record of that Meeting.

18112 FINANCE & ADMINISTRATION**18112.1 FINANCIAL STATEMENTS – NOVEMBER 2018**

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	ALLY BRYANT - SFO
RESPONSIBLE OFFICER:	STEPHEN TINDALE – A/CEO
REPORT DATE:	18 DECEMBER, 2018
ATTACHMENTS	MONTHLY FINANCIAL REPORT

Executive Summary

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

The following statements are presented to Council:

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

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

Legal Compliance

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

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

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

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

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

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO, SFO, & MIS.

Comment

Nil.

Voting Requirements – Simple Majority

Officers Recommendation – Item 18122.1
That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period 30 November, 2018.

18122.2 ACCOUNTS FOR PAYMENT – NOVEMBER 2018

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	LIZ MARKHAM - AO
RESPONSIBLE OFFICER:	ALLY BRYANT - SFO
REPORT DATE:	18 NOVEMBER, 2018
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that the Council confirms the payment of accounts for November 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 18122.2

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 30 November, 2018 as attached to and forming part of this report.

Municipal Account	
EFT	\$184,863.05
Direct Debits	\$73,093.85
Cheques	\$68,390.09
Corporate MasterCard	\$3685.79
Bank Fees	\$1,794.06
Total	\$331,826.84

Trust Account - Shire	
EFT	\$560.00
Cheques	\$1,120.00
Bank Fees	\$0
Total	\$1,680.00

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

Totalling \$333,506.84 from Municipal and Trust Accounts for the month ending 30 November, 2018.

18123 GENERAL BUSINESS

18123.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

18123.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

18123.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

18123.4 MATTERS BEHIND CLOSED DOORS

18123.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee Meeting is to be held Tuesday 19 February, 2019 commencing at 5.00 pm.

CLOSURE



Attachments

*Finance Committee Meeting
18 December, 2018*



*Attachment
18122.1*

*Financial Statements
November 2018*

*Finance Committee Meeting
18 December, 2018*

SHIRE OF PERENJORI
MONTHLY FINANCIAL REPORT

For the Period Ended 30 November 2018

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

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Statement of Capital Acquisitions and Capital Funding

Statement of Budget Amendments

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Note 2 Explanation of Material Variances

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Details of Capital Acquisitions

Appendix A Detailed Schedules

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 7 and shows a surplus as at 30 November 2018 of \$2,660,102.

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

Preparation

Prepared by: Ally Bryant
Reviewed by: Joelene Dennis
Date prepared: 11/12/2018

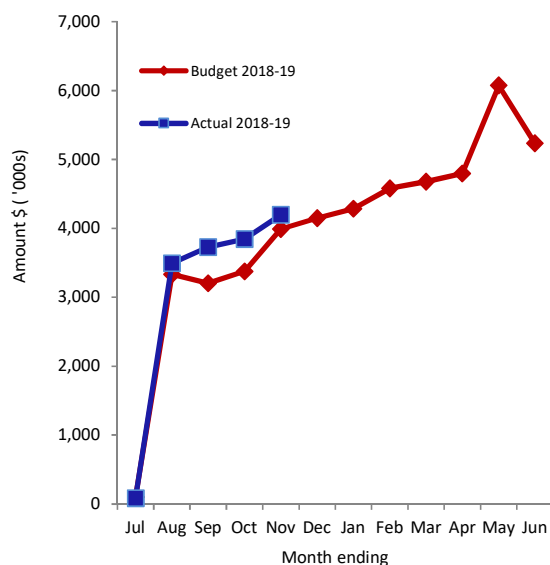
Shire of Perenjori

Monthly Summary Information

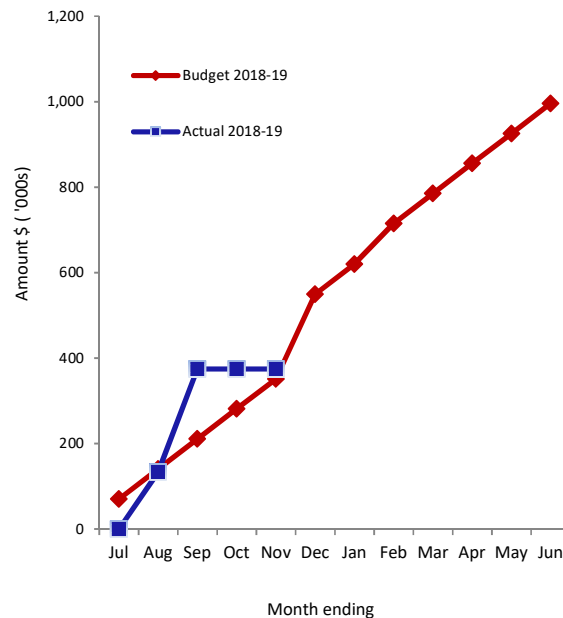
For the Period Ended 30 November 2018

Revenues

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

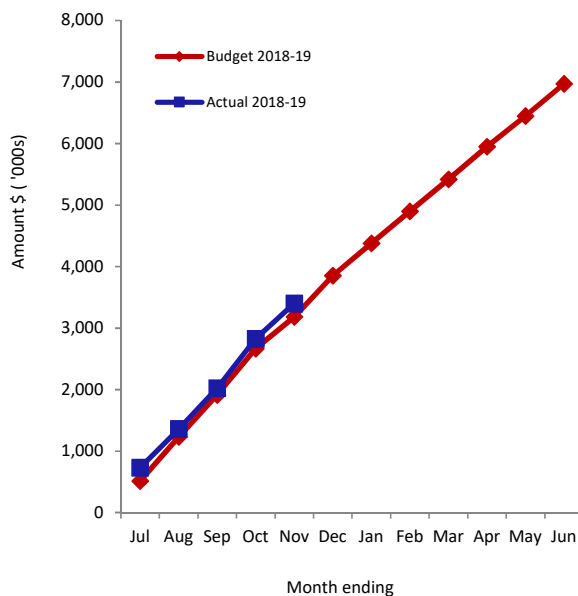


Budget Capital Revenue -v- Actual (Refer Note 2)

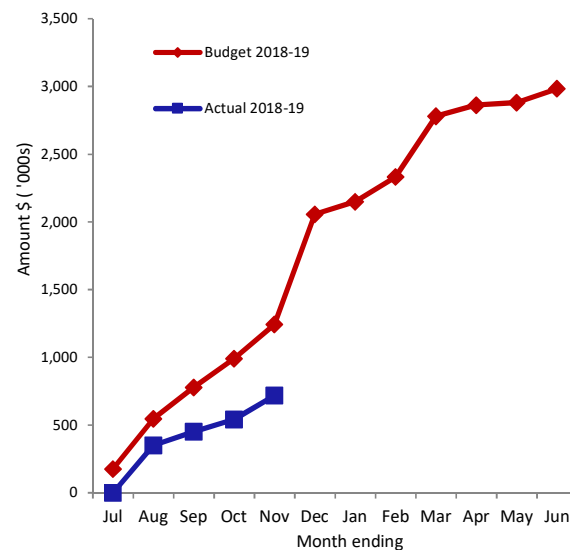


Expenditure

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



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



Comments

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

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

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		55,300	22,750	23,233	483	2.12%	
General Purpose Funding - Rates	9	2,674,113	2,607,521	2,703,439	95,918	3.68%	
General Purpose Funding - Other		933,300	457,500	493,680	36,180	7.908%	
Law, Order and Public Safety		148,225	62,280	69,641	7,361	11.82%	
Health		2,400	600	856	256	42.67%	
Education and Welfare		201,500	92,290	103,141	10,851	11.76%	▲
Housing		200,000	83,335	73,342	(9,993)	(11.99%)	▲
Community Amenities		44,500	42,460	54,746	12,286	28.94%	▼
Recreation and Culture		504,530	452,540	132,392	(320,148)	(70.74%)	▲
Transport		131,559	23,170	232,487	209,317	903.40%	▲
Economic Services		241,000	111,500	218,071	106,571	95.58%	▲
Other Property and Services		154,000	64,165	91,817	27,652	43.10%	▲
Total Operating Revenue		5,290,427	4,020,111	4,196,844	176,733		
Operating Expense							
Governance		(171,052)	(108,120)	(64,219)	43,901	40.60%	▼
General Purpose Funding		(141,102)	(62,285)	(55,899)	6,386	10.25%	
Law, Order and Public Safety		(313,648)	(127,660)	(127,147)	513	0.40%	
Health		(111,707)	(36,295)	(33,869)	2,426	6.68%	
Education and Welfare		(444,093)	(186,230)	(184,504)	1,726	0.93%	
Housing		(381,612)	(167,276)	(163,686)	3,590	2.15%	
Community Amenities		(369,706)	(154,405)	(184,840)	(30,435)	(19.71%)	▲
Recreation and Culture		(1,509,451)	(807,158)	(816,273)	(9,115)	(1.13%)	▲
Transport		(2,589,976)	(1,090,762)	(1,333,638)	(242,876)	(22.27%)	▲
Economic Services		(813,070)	(324,353)	(395,943)	(71,590)	(22.07%)	▲
Other Property and Services		(126,824)	(121,585)	(41,929)	79,656	65.51%	▼
Total Operating Expenditure		(6,972,241)	(3,186,129)	(3,401,948)	(215,819)		
Funding Balance Adjustments							
Add back Depreciation		2,402,250	1,000,860	1,081,142	80,282	8.02%	
Adjust (Profit)/Loss on Asset Disposal	8	10,442	0	0	0		
Movements in Non Current Assets		0	0	(9,401)	(9,401)		
Net Cash from Operations		730,878	1,834,842	1,866,637	31,795		
Capital Revenues							
Grants, Subsidies and Contributions	11	943,207	351,330	374,694	23,364	6.65%	
Proceeds from Disposal of Assets	8	53,000	0	0	0		
Total Capital Revenues		996,207	351,330	374,694	23,364		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(716,126)	(481,126)	(234,743)	246,383	51.21%	▼
Infrastructure - Roads	13	(1,459,607)	(440,285)	(370,608)	69,677	15.83%	▼
Infrastructure - Parks, Ovals, & Dam	13	(360,000)	(40,000)	(19,778)	20,222	50.55%	▼
Infrastructure - Other	13	(188,000)	(14,165)	(8,170)	5,995	42.32%	
Infrastructure - Footpaths	13	0	0	0	0		
Plant and Equipment	13	(447,650)	(281,650)	(94,045)	187,605	66.61%	▼
Furniture and Equipment	13	0	0	0	0		
Total Capital Expenditure		(3,171,383)	(1,257,226)	(727,345)	529,881		
Net Cash from Capital Activities		(2,175,176)	(905,896)	(352,651)	553,245		
Financing							
Proceeds from New Debentures	10	200,000	0	0	0		
Transfer from Reserves	7	350,000	0	0	0		
Repayment of Debentures	10	(270,595)	(124,617)	(124,641)	(24)	(0.02%)	
Transfer to Reserves	7	(30,000)	0	(18,396)	(18,396)		▼
Net Cash from Financing Activities		249,405	(124,617)	(143,037)	(18,420)		
Net Operations, Capital and Financing		(1,194,893)	804,329	1,370,949	566,620		
Opening Funding Surplus(Deficit)	3	1,211,330	1,211,330	1,289,152	77,822	6.42%	
Closing Funding Surplus(Deficit)	3	16,437	2,015,659	2,660,102	644,443		

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

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 November 2018

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 2,674,113	\$ 2,607,521	\$ 2,703,439	\$ 95,918	3.68%	
Operating Grants, Subsidies and Contributions	11	1,732,496	1,052,535	846,859	(205,676)	(19.54%)	▼
Fees and Charges		708,800	328,690	432,203	103,513	31.49%	▲
Service Charges		0	0	0	0		
Interest Earnings		47,500	12,500	27,890	15,390	123.12%	▲
Other Revenue		118,775	18,865	186,454	167,589	888.36%	▲
Profit on Disposal of Assets	8	8,743	0	0	0		
Total Operating Revenue		5,290,427	4,020,111	4,196,844	176,733		
Operating Expense							
Employee Costs		(2,486,257)	(1,072,355)	(1,088,031)	(15,676)	(1.46%)	
Materials and Contracts		(1,307,339)	(725,693)	(848,768)	(123,075)	(16.96%)	▲
Utility Charges		(235,610)	(92,563)	(123,574)	(31,011)	(33.50%)	▼
Depreciation on Non-Current Assets		(2,402,250)	(1,000,860)	(1,081,142)	(80,282)	(8.02%)	
Interest Expenses		(52,660)	(26,433)	(30,246)	(3,813)	(14.43%)	
Insurance Expenses		(124,740)	(114,805)	(91,254)	23,551	20.51%	▲
Other Expenditure		(344,200)	(153,420)	(138,933)	14,487	9.44%	
Loss on Disposal of Assets	8	(19,185)	0	0	0		
Total Operating Expenditure		(6,972,241)	(3,186,129)	(3,401,948)	(215,819)		
Funding Balance Adjustments							
Add back Depreciation		2,402,250	1,000,860	1,081,142	80,282	8.02%	
Adjust (Profit)/Loss on Asset Disposal	8	10,442	0	0	0		
Movement in Non Current Assets		0	0	(9,401)	(9,401)		
Net Cash from Operations		730,878	1,834,842	1,866,637	31,795		
Capital Revenues							
Grants, Subsidies and Contributions	11	943,207	351,330	374,694	23,364	6.65%	
Proceeds from Disposal of Assets	8	53,000	0	0	0		
Total Capital Revenues		996,207	351,330	374,694	23,364		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(716,126)	(481,126)	(234,743)	246,383	51.21%	▼
Infrastructure - Roads	13	(1,459,607)	(440,285)	(370,608)	69,677	15.83%	▼
Infrastructure - Parks, Ovals, & Dam	13	(360,000)	(40,000)	(19,778)	20,222	50.55%	▼
Infrastructure - Others	13	(188,000)	(14,165)	(8,170)	5,995	42.32%	
	13	0	0	0	0		
Plant and Equipment	13	(447,650)	(281,650)	(94,045)	187,605	66.61%	▼
Furniture and Equipment	13	0	0	0	0		
Total Capital Expenditure		(3,171,383)	(1,257,226)	(727,345)	529,881		
Net Cash from Capital Activities		(2,175,176)	(905,896)	(352,651)	553,245		
Financing							
Proceeds from New Debentures	10	200,000	0	0	0		
Transfer from Reserves	7	350,000	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(270,595)	(124,617)	(124,641)	(24)	(0.02%)	
Transfer to Reserves	7	(30,000)	0	(18,396)	(18,396)		▲
Net Cash from Financing Activities		249,405	(124,617)	(143,037)	(18,420)		
Net Operations, Capital and Financing		(1,194,893)	804,329	1,370,949	566,620		
Opening Funding Surplus(Deficit)	3	1,211,330	1,211,330	1,289,152	77,822	6.42%	
Closing Funding Surplus(Deficit)	3	16,437	2,015,659	2,660,102	644,443		

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

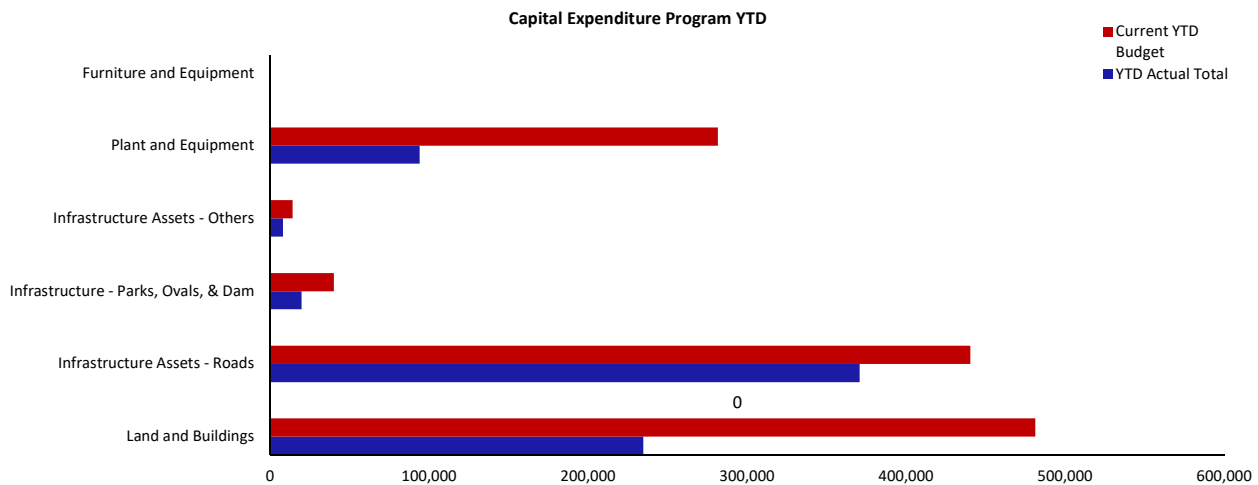
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

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

Capital Acquisitions	Note	YTD 30 11 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	962	233,782	234,743	481,126	716,126	(246,383)
Infrastructure Assets - Roads	13	370,608	0	370,608	440,285	1,459,607	(69,677)
Infrastructure - Parks, Ovals, & Dam	13	19,778	0	19,778	40,000	360,000	(20,222)
Infrastructure Assets - Others	13	8,170	0	8,170	14,165	188,000	(5,995)
Plant and Equipment	13	94,045	0	94,045	281,650	447,650	(187,605)
Furniture and Equipment	13	0	0	0	0	0	0
Capital Expenditure Totals		493,563	233,782	727,345	1,257,226	3,171,383	(529,881)

Funded By:

Capital Grants and Contributions	Note 11	374,694	351,330	943,207	23,364
Borrowings	Note 10	0	0	200,000	0
Other (Disposals & C/Fwd)	Note 8	0	0	53,000	0
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	100,000	0
Water Harvesting Control Reserve		0	0	0	0
Community Bus & Maintenance Reserve		0	0	0	0
Total Own Source Funding - Cash Backed Reserves	Note 7	0	0	350,000	0
Own Source Funding - Operations		352,651	905,896	1,625,176	(553,245)
Capital Funding Total		727,345	1,257,226	3,171,383	529,881



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

1. SIGNIFICANT ACCOUNTING POLICIES

(a)

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

"Economic: A strong, resilient and balanced economy.

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

Social: Our community enjoys a high quality of life.

Civic Leadership: A collaborative and engaged community."

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

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

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Governance	483	2%			Under Reporting Threshold
General Purpose Funding	132,097	0%			Under Reporting Threshold
Law Order & Public Safety	7,361	12%			Under Reporting Threshold
Health	256	43%			Under Reporting Threshold
Education & Welfare	10,851	12%	▲		Child Care fees above budget
Housing	(9,993)	-12%			Under Reporting Threshold
Community Amenities	12,286	29%	▲	Permanent	Planning Approval Income up compared to budget.
Recreation and Culture	(320,148)	-71%	▼	Permanent	B4B income under budget by \$195,468 and have not yet received Mt Gibson funding allocation of \$150,000
Transport	209,317	903%	▲	Timing	Direct Grant funding is up \$144,452 and Regional Road Group funding up \$116,194 both due to timing
Economic Services	106,571	96%	▲	Permanent	Business Incubator Revenue is \$15,000 higher than budget due to the invoicing of prior years occupancy, that had not previously been processed. Caravan Park Income up by \$83,000
Other Property and Services	27,652	43%	▲	Permanent	Workers Comp reimbursements are higher than YTD budget by \$45,590.
Operating Expense					
Governance	43,901	40.60%	▼	Timing	\$24,000 under in Members of Council , \$19,000 under CEO Recruitment.
General Purpose Funding	6,386	10.25%			Under Reporting Threshold
Law, Order and Public Safety	513	0.40%			Under Reporting Threshold
Health	2,426	6.68%			Under Reporting Threshold
Education and Welfare	1,726	0.93%			Under Reporting Threshold
Housing	3,590	2.15%			Under Reporting Threshold
Community Amenities	(30,435)	(19.71%)	▲	Timing	Refuse site Maintenance Expense up \$18,756, Waste Management Development up \$6,525, CDO Project Expense up \$4,000 and Public convenience mntce & cleaning up \$5,000
Recreation and Culture	(9,115)	(1.13%)			Under Reporting Threshold
Transport	(242,876)	(22.27%)	▲	Timing	Road Maintenance is \$159,000k higher and Road maintenance flood damage is 25K and depreciation is 67K higher than YTD budget.
Economic Services	(71,590)	(22.07%)	▲	Timing	Midwest Transportables expense is \$60,500 over budget and Caravan Park Maintenance is over by \$16,370 due to budget being even over 12 months
Other Property and Services	79,656	65.51%	▼		Insurance down \$31,000 mixture of Public Works Overheads down all in the low thousands totaling \$24,000, Plant lease expense down \$10,000 and Licences and stamp duty down \$13,700.
Capital Expenses					
Land and Buildings	246,383	51%	▼	Timing	Admin Building down \$150,000, Pavillion Buildind under \$87,000, Medical Centre down \$10,000
Infrastructure - Roads	69,677	16%	▼	Timing	Road Construction works expenditure is lower than YTD budget due to the timing of the budget, These works will be carried out over future months.
Infrastructure - Parks, Ovals, & Dam	20,222	51%	▼	Timing	Down as haven't purchases Tanks yet. Antisipate to purchase in the new year.
Infrastructure - Other	5,995	0			Under Reporting Threshold
Plant and Equipment	187,605	67%	▼	Timing	Budget Timing
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	77,822	6%			

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

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
Note	YTD 30 Nov 2018	Prior Year End 30th June 2018	YTD 30 Nov 2017	Original Budget 2019
	Actual YTD			
	\$	\$	\$	\$
Current Assets				
Cash Unrestricted	4 2,202,559	1,033,293	1,869,432	970,252
Cash Restricted	4 2,118,782	2,100,387	1,892,954	2,100,387
Receivables - Rates & Rubbish	6 544,855	49,762	666,573	349,427
Receivables -Other	6 106,109	414,002	485,174	0
Interest / ATO Receivable/Trust/Others	36,258	21,550	55,395	0
Inventories	30,128	21,324	28,206	30,710
	5,038,691	3,640,318	4,997,734	3,450,776
Less: Current Liabilities				
Payables	(393,848)	(521,374)	(282,995)	(409,564)
Provisions	(242,720)	(242,720)	(232,390)	(232,390)
	(636,568)	(764,094)	(515,385)	(641,954)
Less: Adjustments				
Cash Reserves - Restricted	7 (2,118,782)	(2,100,387)	(1,892,954)	(2,100,387)
For Current Leave Provisions	242,720	242,720	232,390	232,390
For Current Borrowings	145,954	270,595	131,037	270,505
	(1,730,108)	(1,587,072)	(1,529,527)	(1,597,492)
Net Current Funding Position	2,672,015	1,289,152	2,952,823	1,211,330

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

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

Note 4: CASH AND INVESTMENTS

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits									
Municipal Bank Account	5375008	0.05%	406,023				406,023	Bankwest	At Call
Telenet Saver Account	0542587	1.10%	1,785,631				1,785,631	Bankwest	At Call
Mt Gibson Infrastructure Account	0860049	1.00%		723,724			723,724	Bankwest	At Call
Trust Bank Account	5373006	0.00%			2,616		2,616	Bankwest	At Call
Community Dev Projects Account	0856328	1.10%	10,605				10,605	Bankwest	At Call
Mt Gibson Public Benefit Account	903351	1.10%			96,640		96,640	Bankwest	At Call
Reserve Funds - Operating	816902	1.05%		695,058			695,058	Bankwest	At Call
Petty Cash		0.00%	300				300	On hand	
Term Deposit 3		2.75%		700,000			700,000	Bankwest	4/6/19
Term Deposit 1		2.75%			100,000		100,000	Bankwest	4/6/19
Term Deposit 2		2.65%		0			0	Bankwest	6/11/18
Total			2,202,559	2,118,782	199,255	0	4,520,597		

Note 4A: CASH INVESTMENTS

Comments/Notes - Investments

Note 5: BUDGET AMENDMENTS

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

Program	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)	\$	\$	\$	\$ 16,437
Amended Budget Cash Position as per Council Resolution				0	0	0	0

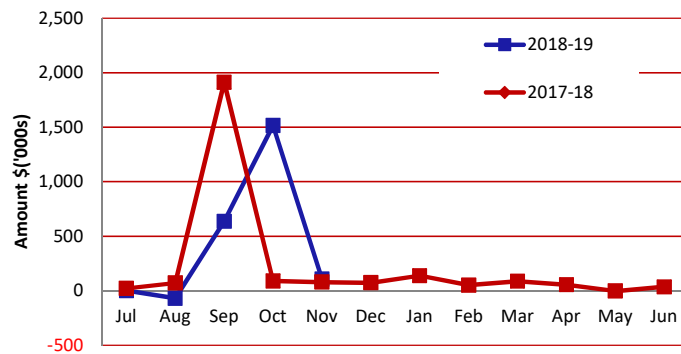
SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 30 Nov 2018	30 June 2018
	\$	\$
Rates Debtors brought Forward	45,061	44,475
Levied this year	2,683,234	2,632,164
Less Collections to date	(2,172,326)	(2,631,578)
Equals Current Outstanding	555,969	45,061
Net Rates Collectable	555,969	45,061
% Collected	79.62%	98.32%
Non Current Assets:		
Rates Non-Current	0	0
Total Rates Outstanding	555,969	45,061

Note 6 - Rates Collectable



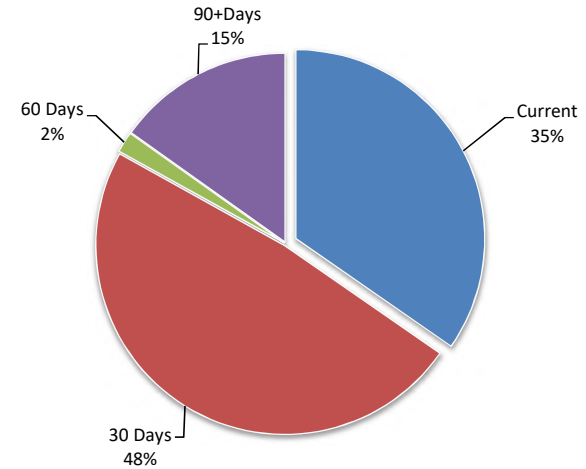
Comments/Notes - Receivables Rates

Total Rates Outstanding does not include Rubbish & ESL Levy

Receivables - General

	Current	30 Days	60 Days	90+Days	Credit Payments
	\$	\$	\$	\$	\$
Receivables - General	36,587	51,111	1,878	16,021	\$ -
Total Receivables General Outstanding				105,596	

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

Credit Payments are income and or reimbursements.

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

Note 6A - RECEIVABLES GENERAL

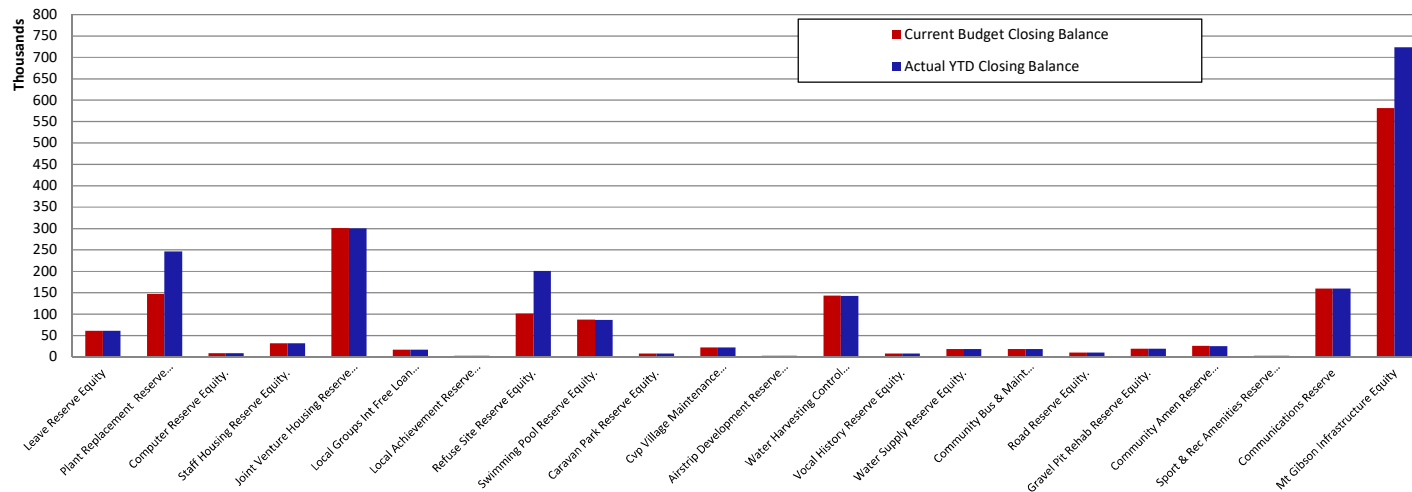
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80014					\$ 187.55	\$ 187.55
80027					\$ 3,000.00	\$ 3,000.00
80110			\$ 100.00			\$ 100.00
80121				\$ 240.00		\$ 240.00
80149	\$ 229.20	554				\$ 229.20
80236				\$ 600.00	\$ -	\$ 600.00
80296					\$ 370.00	\$ 370.00
80342				\$ -	\$ 7,790.66	\$ 7,790.66
80445					\$ 200.00	\$ 200.00
80468				\$ -	\$ 1,300.00	\$ 1,300.00
80544				\$ 200.00		\$ 200.00
80555	\$ 559.77	945				\$ 559.77
80562	\$ 339.10	487			\$ 534.56	\$ 873.66
80565	\$ 7,420.00	204	\$ 1,680.00	\$ 10,810.00	\$ 11,665.00	\$ 31,575.00
80573	\$ 1,100.00	224	\$ -			\$ 1,100.00
80583					\$ 400.00	\$ 400.00
80601	\$ 179.45	91		\$ -		\$ 179.45
80642				\$ 3,146.00		\$ 3,146.00
80649	\$ 1,600.00	135	\$ -	\$ -	\$ -	\$ 1,600.00
80666			\$ -		\$ 5.64	\$ 5.64
80691	\$ 45.64	178	\$ 97.57		\$ -	\$ 143.21
80696	\$ 2,650.00	116			\$ 100.00	\$ 2,750.00
80708	\$ 8.11	260				\$ 8.11
80727	\$ 20.00	91		\$ -		\$ 20.00
80728	\$ 863.13	91		\$ -		\$ 863.13
80729	\$ 176.38	91		\$ -		\$ 176.38
80730	\$ 200.00	91		\$ -		\$ 200.00
80734				\$ 29,615.00	\$ 9,894.56	\$ 39,509.56
80741				\$ 6,500.00	\$ -	\$ 6,500.00
80743					\$ 540.52	\$ 540.52
80744					\$ 56.56	\$ 56.56
80745					\$ 300.00	\$ 300.00
80746					\$ 242.00	\$ 242.00
81668	\$ 630.00		\$ -	\$ -		\$ 630.00
Totals	\$ 16,020.78		\$ 1,877.57	\$ 51,111.00	\$ 36,587.05	\$ 105,596.40

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

Note 7: Cash Backed Reserve

2018-19										
	Budgeted Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Council Resolution	Current Budget Closing Balance	Actual YTD Closing Balance
Name	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve Equity	60,151	859	696	0	696	0	0		61,010	60,847
Plant Replacement Reserve Equity.	243,821	3483	2,821	0	2,821	(100,000)	0		147,304	246,642
Computer Reserve Equity.	8,672	124	100	0	100	0	0		8,796	8,772
Staff Housing Reserve Equity.	31,819	454	368	0	368	0	0		32,273	32,187
Joint Venture Housing Reserve Equity.	296,834	4240	3,435	0	3,435	0	0		301,074	300,269
Local Groups Int Free Loan Reserve Equity..	16,442	235	190	0	190	0	0		16,677	16,633
Local Achievement Reserve Equity..	2,693	38	31	0	31	0	0		2,731	2,724
Refuse Site Reserve Equity.	198,664	2838	2,299	0	2,299	(100,000)	0		101,502	200,963
Swimming Pool Reserve Equity.	85,838	1226	993	0	993	0	0		87,064	86,831
Caravan Park Reserve Equity.	8,312	119	96	0	96	0	0		8,431	8,409
Cvp Village Maintenance Reserve Equity.	21,823	312	253	0	253	0	0		22,135	22,075
Airstrip Development Reserve Equity.	3,033	43	35	0	35	0	0		3,076	3,068
Water Harvesting Control Reserve Equity.	141,181	2017	1,634	0	1,634	0	0		143,198	142,815
Vocal History Reserve Equity.	7,594	108	88	0	88	0	0		7,702	7,682
Water Supply Reserve Equity.	18,511	264	214	0	214	0	0		18,775	18,725
Community Bus & Maint Reserve Equity.	18,270	261	211	0	211	0	0		18,531	18,482
Road Reserve Equity.	10,484	150	121	0	121	0	0		10,634	10,605
Gravel Pit Rehab Reserve Equity.	19,110	273	221	0	221	0	0		19,383	19,331
Community Amen Reserve Equity.	25,262	361	292	0	292	0	0		25,623	25,555
Sport & Rec Amenities Reserve Equity.	2,755	39	32	0	32	0	0		2,794	2,787
Communications Reserve	157,830	2254	1,826	0	1,826	0	0		160,084	159,656
Mt Gibson Infrastructure Equity	721,286	10302	2,438	0	2,438	(150,000)	0		581,588	723,724
	\$ 2,100,387	\$ 30,000	\$ 18,396	\$ -	\$ 18,396	-\$ 350,000	\$ -		\$ 1,780,387	\$ 2,118,782

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



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

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget				
					YTD 30 11 2018				
Cost		Proceeds	Profit (Loss)		Net Book Value	Sale Proceeds	Profit	Loss	
\$	\$	\$	\$	Plant and Equipment 0 PJ1525 Side Tipper 0 PJ1549 Isuzu Crew Cab Truck	\$	\$		\$	
					16,257	25,000	8,743		
					47,185	28,000		(19,185)	
0	0	0	0		63,442	53,000	8,743	(19,185)	

Comments - Capital Disposal/Replacements

There have been no disposals to date

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

Note 9: RATING INFORMATION

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Amended Budget Total Revenue \$
RATE TYPE											
Differential General Rate											
UV Rural/Pastoral	1.9552	342	94,130,800	1,838,158	8,890	5,147	1,852,194	1,840,446	0	0	1,840,446
UV Mining	35.5711	39	1,832,926	651,992			651,992	651,992	0	0	651,992
GRV Townsites	8.1090	88	1,135,056	101,529	0	0	101,529	92,042	0	0	92,042
GRV Mining	8.1090	1	3,144,000	254,947	13,162		268,109	254,947	0	0	254,947
Exploration	25.0000	17	76,855	0	0	0	19,214	19,214			19,214
Sub-Totals		487	100,319,637	2,846,626	22,051	5,147	2,893,038	2,858,641	0	0	2,858,641
Minimum Payment											
Minimum \$											
GRV Townsites	342.00	35	28,241	11,970	0	0	11,970	11,970	0	0	11,970
GRV Mining	342.00	1	20	342	0	0	342	342	0	0	342
UV Rural/Pastoral	342.00	10	70,600	3,420	0	0	3,420	3,420	0	0	3,420
UV Mining	342.00	4	1,354	1,368	0	0	1,368	1,368	0	0	1,368
Exploration	342.00	16	12,312	5,472	0	0	5,472	5,472			5,472
Sub-Totals		66	112,527	22,572	0	0	22,572	22,572	0	0	22,572
Discounts							2,915,610				2,881,213
Concession							(212,171)				(220,000)
							0				0
Amount from General Rates							2,703,439				2,661,213
Ex-Gratia Rates							13,162				12,900
Totals							2,716,601				2,674,113

Comments - Rating Information

Rates were issued 29th August 2018

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Rate %	Principal 1-Jul-18	New Loans	Lending Date	Term	Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
						Actual \$	Current Budget \$	Actual \$	Current Budget \$	Actual \$	Current Budget \$	
Loan 94 Industrial Land	7.38%	0		9th June 2008	10 Years	0	0	0	0	31	0	9th June 2018
Loan 96 CHA Housing	6.44%	88,494		2nd February 2004	20 Years	6,140	12,481	82,354	76,013	3,160	5,502	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	100,337		9th May 2012	10 Years	11,557	23,385	88,780	76,952	2,726	4,415	2nd May 2022
Loan 98 Subdivision John Street	6.97%	261,770		14th April 2008	20 Years	9,284	18,840	252,486	242,930	10,011	17,897	20th January 2028
Loan 99 Aquatic Centre	6.09%	119,221		15th September 2009	10 Years	38,555	78,283	80,667	40,938	4,208	6,086	15th September 2019
Loan 100 Aquatic Centre	4.81%	160,187		10th April 2012	10 Years	18,398	37,238	141,789	122,949	4,456	7,263	10th April 2022
Loan 101 2x Duplex Housing	4.68%	114,031		9th May 2012	10 Years	13,127	26,561	100,904	87,470	3,104	5,029	9th May 2022
Loan 102 Volvo Grader	2.65%	156,288		6th January 2016	5 Years	27,580	55,528	128,708	100,760	2,549	3,592	6th January 2021
Loan 103 Caron Dam (proposed)			200,000	TBA		0	18,279		181,721	0	2,876	TBA
Totals		1,000,328	200,000			124,641	270,595	875,687	929,733	30,246	52,660	

(b) New Debentures

All debenture repayments were financed by general purpose revenue.

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

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider		Approval	2018-19 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
								Received	Not Received
			(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING									
03300 Grants Commission Grant	30 Dept Local Government	operating	Y	501,600	0	501,600	0	288,718	212,882
03301 Untied Road Grant	30 Dept Local Government	operating	Y	412,800	0	412,800	0	193,078	219,723
GOVERNANCE									
04315 Grant Income	30		N	4,000	0	4,000	0	0	4,000
LAW, ORDER, PUBLIC SAFETY									
05100 Fesa Operating Grant	30 FESA	operating	Y	22,300	0	22,300	0	5,948	16,353
05106 Grant Income	32 FESA	non-operating	N	0	0	0	0	0	0
05801 Grant Income - Cesm	30 FESA	operating	Y	82,950	0	82,950	0	41,249	41,701
EDUCATION									
08427 Grant Income	30		Y	100,000	0	100,000	0	50,000	50,000
08551 Youth Activities Grant	30		N	0	0	0	0	0	0
HOUSING									
09287 Community Housing Project - Mt Gibson Funding	30		N	0	0	0	0	0	0
09312 Housing Grant Funding	32		N	0	0	0	0	0	0
COMMUNITY AMENITIES									
10509 Grant Income	32 Mt Gibson		N	0	0	0	0	0	0
10511 Cdo Project Income	30		N	0	0	0	0	0	0
11307 Lotterywest Stage Trailer Grant	32 Lotterywest	non-operating	N	0	0	0	0	0	0
RECREATION AND CULTURE									
11300 Govt Grant - Swimming Pool	30 Dept of Sport & Rec	operating	N	0	0	0	0	0	0
11306 Grant - Dept Of Sport & Rec.	30 Dept of Sport & Rec	operating	N	0	0	0	0	0	0
11521 Mt Gibson Funding Allocation	30 Mt Gibson	operating	Y	150,000	0	150,000	0	0	150,000
11823 Blues For The Bush Event Income.	30	operating	N	344,030	0	344,030	0	104,532	239,498
11824 Blues For The Bush Event - Cawa Grant	30	operating	N	0	0	0	0	0	0
11518 Grant Income Received	32	non-operating	N	0	0	0	0	0	0
TRANSPORT									
12300 Direct Grant	30 Main Roads	operating	Y	112,166	0	112,166	0	191,187	(79,021)
12301 Regional Road Group Funding.	32 Main Roads	non-operating	Y	300,000	0	0	300,000	241,194	58,806
12302 Mrd Street Lighting Subsidy	30 Dept of Inf and Transport	operating	Y	2,650	0	2,650	0	0	2,650
12303 Roads To Recovery Funding	32 Dept of Inf and Transport	non-operating	Y	389,207	0	0	389,207	133,500	255,707
12304 Black Spot Funding	32 Main Roads	non-operating	Y	154,000	0	0	154,000	0	154,000
12308 Main Roads Flood Damage Funding	30 Dept of Inf and Transport	operating	Y	0	0	0	0	38,592	(38,592)
12310 Flood Damage - Main Roads No. 3	30 Dept of Inf and Transport	operating	N	0	0	0	0	0	0
ECONOMIC SERVICES									
13612 Grant Funding Income	32	non-operating	Y	100,000	0	0	100,000	0	100,000
13703 Grant Income - Standpipe Controller	32 Mt Gibson	non-operating	N	0	0	0	0	0	0
TOTALS				2,675,703	0	1,732,496	943,207	1,287,998	1,387,705
				Operating	30	1,732,496		913,304	
				Non-operating	32	943,207		374,694	
Balance						2,675,703		1,287,998	1,387,705
									2,675,703

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

Note 12: TRUST FUND

not included in this statement are as follows:

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 30-Nov-18
	\$	\$	\$	\$
Sundry Income	410	0	0	410
Bus Bonds	200	200	(200)	200
Hall Bonds	150	1,200	(1,300)	50
Housing Bonds	4,266	1,470	(5,180)	556
Other Bonds	410	310	(310)	410
	6,689	4,640	(8,713)	1,626

Comments - Trust

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 30-Nov-18
Perenjori Public Benefit Bank Account	182,926	83,726	(70,012)	196,640
Closing Bank Balance	182,926	83,726	(70,012)	196,640

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

ACQUISITIONS

Level of Completion Indicators

0%	○	40%	◐	80%	◑
20%	◐	60%	◑	100%	●

Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Capital Acquisitions by Program								
Governance								
Capital - Admin Building.	4258	150,000	150,000	150,000	0	(150,000)	0	
Governance Total		150,000	150,000	150,000	0	(150,000)	0	
Law, Order And Public Safety								
Latham Firestation & Ambulance Shed.	5150	0	0	0	0	0	0	
Perenjori Fire Brigade - Building.	5250	15,000	15,000	0	0	0	0	
Cctv	5601	0	0	0	0	0	0	
Law, Order And Public Safety Total		15,000	15,000	0	0	0	0	
Health								
Capital - Medical Centre Building.	07250	10,000	10,000	10,000	0	(10,000)	0	
Health Total		10,000	10,000	10,000	0	(10,000)	0	
Education & Welfare								
Capital Expenditure	7253		0	0	80	80	0	
Education & Welfare Total			0	0	80	80	0	
Housing								
Capital - Housing Expenditure.	09286	60,000	60,000	0	0	0	0	
Housing Total		60,000	60,000	0	0	0	0	
Community Amenities								
Capital Expenditure - Other Infrastructure	418	58,000	58,000	10,000	0	(10,000)	0	
Capital -Public Conveniences.	10850	0	0	0	0	0	0	
Community Amenities Total		58,000	58,000	10,000	0	(10,000)	0	
Recreation And Culture								
Capital - Swimming Pool	11250	0	0	0	0	0	0	
Capital - Perenjori Pavillion Building	11450	471,126	471,126	321,126	233,782	(87,344)	233,782	
Capital - Parks & Ovals.	11455	40,000	40,000	40,000	0	(40,000)	0	

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

ACQUISITIONS

Level of Completion Indicators

0%	○	40%	◐	80%	◑
20%	◐	60%	◑	100%	●

Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Recreation And Culture Total		511,126	511,126	361,126	233,782	(127,344)	233,782	
Transport								
Road Construction Expense Council	12001	389,400	389,400	162,255	214,086	51,831	0	
Road Construction Expense Rrg	12003	450,000	450,000	101,025	16,062	(84,963)	0	
Road Construction Expense Black Spot - Job	12005	231,000	231,000	0	0	0	0	
Road Construction R2R	12006	389,207	389,207	177,005	140,460	(36,545)	0	
Plant & Equipment Purchase	12283	437,650	437,650	271,650	94,045	(177,605)	0	
Transport Total		1,897,257	1,897,257	711,935	464,654	(247,281)	0	
Economic Services			948,776					
Caravan Park - Buildings - Ablution Block.	13190	0	0	0	457	457	0	
Caravan Park - New Ablutions - Apron.	13192	10,000	10,000	0	0	0	0	
Caravan Park - Capital.	13194	0	0	0	425	425	0	
Standpipe Controller Expense	13602	20,000	20,000	0	19,778	19,778	0	
Capital - Caron Dam Roof.	14980	300,000	300,000	0	0	0	0	Project not commenced to date
Economic Services Total		330,000	330,000	0	20,660	20,660	0	
Capital Expenditure Total		3,031,383	3,031,383	1,243,061	719,175	(523,886)	233,782	



Attachment 18122.2

Accounts for Payment November 2018

*Finance Committee Meeting
18 December, 2018*

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

List of Accounts Due & Submitted to CommitteeDUMMY rdAccountList				
Chq/EFT	Date	Name	Description	Amount
PC191118	19/11/2018	SHIRE OF PERENJORI - CHQ	16/10 - Food - Great Danes concert, 17/10 - Fruit - Council Meeting, 16/10 - Food - Great Danes concert, 25/10 - Gift Card, 26/10 - Lollies for Halloween	253.00
16	21/11/2018	SHIRE OF PERENJORI - CHQ	TOTAL PAYMENTS	-253.00
400	01/11/2018	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	36.20
400	05/11/2018	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	1708.88
400	05/11/2018	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	48.98
400	05/11/2018	EFT GST - EFTPOS FEES WITH GST	TOTAL PAYMENTS	-1794.06
T581	15/11/2018	BOND ADMINISTRATOR	House Bond T581	1120.00
946	15/11/2018	BOND ADMINISTRATOR	TOTAL PAYMENTS	-1120.00
756286	01/11/2018	ABLE SALES	MC10065P COMPRESSOR PETROL 100L 6.5HP 18CFM	890.00
EFT11565	15/11/2018	ABLE SALES	TOTAL PAYMENTS	-890.00
01794343/00003	01/11/2018	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION LIMITED	Great Danes	82.50
EFT11566	15/11/2018	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION LIMITED	TOTAL PAYMENTS	-82.50
6370	01/11/2018	BLUEHILL COURIERS	25/10 - Pallet chemicals - Sigma Chemicals	165.00
EFT11567	15/11/2018	BLUEHILL COURIERS	TOTAL PAYMENTS	-165.00
4021002927	01/11/2018	BOC LIMITED	GST - Free container service, GST - container service	54.76
EFT11568	15/11/2018	BOC LIMITED	TOTAL PAYMENTS	-54.76
AWWPS00215-004	01/11/2018	BORAL RESOURCES WA	emulsion	7832.00
EFT11569	15/11/2018	BORAL RESOURCES WA	TOTAL PAYMENTS	-7832.00
2355/99748102	01/11/2018	BUNNINGS WAREHOUSE	Ramset 10 Pack I/N:2260098, Smoke free sign I/N:3291266	43.70
2355/99748397	01/11/2018	BUNNINGS WAREHOUSE	12.5KG Dynamic Lifter	206.00
EFT11570	15/11/2018	BUNNINGS WAREHOUSE	TOTAL PAYMENTS	-249.70
2675	01/11/2018	BURGESS RAWSON (WA) PTY LTD	Library at Lse 5860 - Railway Reserve - water usage from 21/08/2018 - 18/10/2018	94.78
2682	01/11/2018	BURGESS RAWSON (WA) PTY LTD	Shop at 47 Fowler Street - water rates from 01/09/2018 - 31/10/2018,, Shop at 47 Fowler Street - water usage from 21/08/2018 - 18/10/2018	113.12
2680	01/11/2018	BURGESS RAWSON (WA) PTY LTD	Memorial at Fowler St water usage - 21/08/2018 - 18/10/2018	932.06
2676	01/11/2018	BURGESS RAWSON (WA) PTY LTD	Standpipe at Allan Britt Street Latham - 20/08/2018 - 18/10/2018	72.47
2673	01/11/2018	BURGESS RAWSON (WA) PTY LTD	Toilets at Loading Street - water usage from 21/08/2018 - 18/10/2018	1528.82
EFT11571	15/11/2018	BURGESS RAWSON (WA) PTY LTD	TOTAL PAYMENTS	-2741.25
190082	01/11/2018	BUSH BASKET (BENJI)	Music for Senior Citizen's Dinner 22/11/2018	550.00
EFT11572	15/11/2018	BUSH BASKET (BENJI)	TOTAL PAYMENTS	-550.00
I305407	01/11/2018	CLEANPAK SOLUTIONS	20KG Bluewash Laundry Powder, 15L Mop bucket, Microfibre cloth, Mop head, Handle, Toilet rolls	588.21
EFT11573	15/11/2018	CLEANPAK SOLUTIONS	TOTAL PAYMENTS	-588.21
6072	01/11/2018	COOROW COMMUNITY RESOURCE CENTRE	Coorow Community Resource Centre - The Magpie Squawk Advertising for the Blues for the Bush 2018	80.00
EFT11574	15/11/2018	COOROW COMMUNITY RESOURCE CENTRE	TOTAL PAYMENTS	-80.00
023494	01/11/2018	CS LEGAL (TRADING AS PIER GROUP PTY LTD)	Preparing general procedure claim	534.56
EFT11575	15/11/2018	CS LEGAL (TRADING AS PIER GROUP PTY LTD)	TOTAL PAYMENTS	-534.56
RIO21029	01/11/2018	DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES	Kidsport 2017/18 - Sport 4 All - Kidsport	880.00
EFT11576	15/11/2018	DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES	TOTAL PAYMENTS	-880.00
FORM81	01/11/2018	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	Building services levy - September, Building services levy - October	397.30
EFT11577	15/11/2018	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	TOTAL PAYMENTS	-397.30
60892FF	01/11/2018	GERALDTON BUILDING SERVICES & CABINETS	Progress Claim 6 in relation to work done at the Shire of Perenjori Sport Pavilion	7808.88
EFT11578	15/11/2018	GERALDTON BUILDING SERVICES & CABINETS	TOTAL PAYMENTS	-7808.88
JM7279	01/11/2018	GERALDTON LOCK AND KEY SPECIALISTS	LW mort vest lock/prim LW35725C as per quote QJM637	230.60
EFT11579	15/11/2018	GERALDTON LOCK AND KEY SPECIALISTS	TOTAL PAYMENTS	-230.60
ORD10	18/10/2018	GRAEME KINGSLEY REID	Cr Meeting Fees - Ordinary Council Meeting 18/10/2018	200.00
EFT11580	15/11/2018	GRAEME KINGSLEY REID	TOTAL PAYMENTS	-200.00
109785	01/11/2018	HERRINGS COASTAL PLUMBING & GAS	The cold water tap in the kitchen in the Park Home will not turn on.	62.90
109782	01/11/2018	HERRINGS COASTAL PLUMBING & GAS	URGENT: The toilet bowl is over flowing and water is coming up through the shower drain.	797.10
109783	01/11/2018	HERRINGS COASTAL PLUMBING & GAS	The tap is leaking out the back, on the left-hand side of 8B John St that needs looking at.	148.35
109784	01/11/2018	HERRINGS COASTAL PLUMBING & GAS	The tap on the outside of the Public toilets on Fowler St has it's handle missing.	127.49
109779	01/11/2018	HERRINGS COASTAL PLUMBING & GAS	As written on building form: Kitchen sink not draining properly - overflow from evap cooler running constantly.	374.80
EFT11581	15/11/2018	HERRINGS COASTAL PLUMBING & GAS	TOTAL PAYMENTS	-1510.64
SINV-13391	01/11/2018	INDUSTRIAL AUTOMATION GROUP	standpipe controller in free standing frame with flange outlet, upgrade to dual camlocks 50mm and 80mm and pressure relief valve, software licence fee, sim card and telephone support per month	7884.25
EFT11582	15/11/2018	INDUSTRIAL AUTOMATION GROUP	TOTAL PAYMENTS	-7884.25
46613	01/11/2018	JMH MECHANICAL SERVICES	Fit Spotlights	222.64
EFT11583	15/11/2018	JMH MECHANICAL SERVICES	TOTAL PAYMENTS	-222.64
ORD10	18/10/2018	JOANNE MAUD HIRSCH	Cr Meeting Fees - Ordinary Council Meeting 18/10/2018	200.00
EFT11584	15/11/2018	JOANNE MAUD HIRSCH	TOTAL PAYMENTS	-200.00
ORD10	18/10/2018	JOHN CUNNINGHAM	Cr Meeting Fees - Ordinary Council Meeting 18/10/2018	200.00
EFT11585	15/11/2018	JOHN CUNNINGHAM	TOTAL PAYMENTS	-200.00
0044	01/11/2018	JOHN MORRIS T/A CATUA LAKE	The remote for the digital box has gone missing at 1/137 North Rd	220.00
EFT11586	15/11/2018	JOHN MORRIS T/A CATUA LAKE	TOTAL PAYMENTS	-220.00
64878	01/11/2018	KATS RURAL	2 * Child Safety gates	130.00
EFT11587	15/11/2018	KATS RURAL	TOTAL PAYMENTS	-130.00
30	01/11/2018	Kelly's Catering	Supply a 2 course lunch for 12 people - Council Meeting 18/10/2018	300.00
EFT11588	15/11/2018	Kelly's Catering	TOTAL PAYMENTS	-300.00

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

Chq/EFT	Date	Name	Description	Amount
ORD10	18/10/2018	LAURIE CHARLES BUTLER	Cr Meeting Fees - Ordinary Council Meeting 18/10/2018, Finance Committee Meeting 16/10/2018	518.00
EFT11589	15/11/2018	LAURIE CHARLES BUTLER	TOTAL PAYMENTS	-518.00
848	01/11/2018	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	Facebook publicity - Blues for the Bush	907.72
EFT11590	15/11/2018	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	TOTAL PAYMENTS	-907.72
FIN10	16/10/2018	LISA JANE SMITH	Finance Committee Meeting 16/10/2018 @ \$118.00,	118.00
EFT11591	15/11/2018	LISA JANE SMITH	TOTAL PAYMENTS	-118.00
38499	01/11/2018	LOVEGROVE TURF SERVICES	Kikuyu Roll On	4050.00
EFT11592	15/11/2018	LOVEGROVE TURF SERVICES	TOTAL PAYMENTS	-4050.00
5514	01/11/2018	MARKET CREATIONS	ipad Wi-fi 128gb 6th Gen, AppleCare	689.01
4354	01/11/2018	MARKET CREATIONS	Office 365 Exchange Online Plan2 Licenses, Office 365 Enterprise E3 Licenses	823.30
5725	01/11/2018	MARKET CREATIONS	WALGA - advanced server/networking/after hours - Synergy Soft up grade V11.1.221	464.07
5644	01/11/2018	MARKET CREATIONS	vCPU, VRAM, Tier 2 cloud storage, Windows Servier cloud license, Windows remote desktop services, Mircro worry free security services	808.61
5579	01/11/2018	MARKET CREATIONS	Records Management Solutions - Active Archive Cartons November,	530.75
5583	01/11/2018	MARKET CREATIONS	Managed Service Agreement - Premium Package for the November,	2831.40
5596	01/11/2018	MARKET CREATIONS	Technical Business hours	163.63
5597	01/11/2018	MARKET CREATIONS	Office 365 Exchange Online Plan 2 Licenses Office 365 Enterprise E3 Licenses,	852.89
EFT11593	15/11/2018	MARKET CREATIONS	TOTAL PAYMENTS	-7163.66
24419	01/11/2018	MARKETFORCE	Public notice advertising, credit on invoice 29791	136.28
EFT11594	15/11/2018	MARKETFORCE	TOTAL PAYMENTS	-136.28
SINV605008	01/11/2018	MISSION BELL HOLDINGS PTY LTD T/A COUNTRY AG	Imtrade eradicator 540 20L	143.00
EFT11595	15/11/2018	MISSION BELL HOLDINGS PTY LTD T/A COUNTRY AG	TOTAL PAYMENTS	-143.00
633001171316	01/11/2018	MITCHELL & BROWN	Westinghouse electric cooker for 38A	720.00
60044057	02/11/2018	MITCHELL & BROWN	Gas upright cooker	1599.00
EFT11596	15/11/2018	MITCHELL & BROWN	TOTAL PAYMENTS	-2319.00
3564	01/11/2018	MOORA EMBROIDERY	Embroidery x 3 shirts, Postage	37.40
EFT11597	15/11/2018	MOORA EMBROIDERY	TOTAL PAYMENTS	-37.40
105025	01/11/2018	MORAWA IGA	re-stock of Council Food, Lollies for Halloween - Aquatic Centre	110.33
EFT11598	15/11/2018	MORAWA IGA	TOTAL PAYMENTS	-110.33
1778	01/11/2018	OAKSTAR ASSET PTY LTD	Replacement of footpath at Village green	4345.00
1779	01/11/2018	OAKSTAR ASSET PTY LTD	Footpath replacement in Latham	1650.00
1780	01/11/2018	OAKSTAR ASSET PTY LTD	Supply of white sand	132.00
1709	01/11/2018	OAKSTAR ASSET PTY LTD	dozer hire to push 1900m3 gravel, mob/demob	2816.00
1708	01/11/2018	OAKSTAR ASSET PTY LTD	dozer hire to push 8000m3 gravel, mob/demob	9526.00
1710	01/11/2018	OAKSTAR ASSET PTY LTD	dozer hire to push 8000m3 gravel, dozer hire push topsoil, mob/demob, dozer hire to push 4000m3 gravel, mob/demob	15620.00
EFT11599	15/11/2018	OAKSTAR ASSET PTY LTD	TOTAL PAYMENTS	-34089.00
2081	01/11/2018	PERENJORI COMMUNITY RESOURCE CENTRE	Purchases made from CRC for the month of September	147.40
EFT11600	15/11/2018	PERENJORI COMMUNITY RESOURCE CENTRE	TOTAL PAYMENTS	-147.40
19	01/11/2018	PERENJORI GOLF CLUB	Greenkeeping fees 2018	12500.00
EFT11601	15/11/2018	PERENJORI GOLF CLUB	TOTAL PAYMENTS	-12500.00
203	01/11/2018	PERENJORI ROADHOUSE	Purchases made for the month of September	101.50
206	01/11/2018	PERENJORI ROADHOUSE	Milk from 02/10 - 30/10/2018 - Admin, Milk, sugar from 02/10 - 30/10/2018 - Depot, tomato sauce from 02/10 - 30/10/2018 - caravan park, Fuel for Fire Truck from 02/10/2018	251.84
EFT11602	15/11/2018	PERENJORI ROADHOUSE	TOTAL PAYMENTS	-353.34
ORD10	18/10/2018	PETER JOHN WATERHOUSE	Cr meeting Fees - Ordinary Council Meeting 18/10/2018 @ 200.00	200.00
EFT11603	15/11/2018	PETER JOHN WATERHOUSE	TOTAL PAYMENTS	-200.00
ORD10	18/10/2018	ROBIN LYN SPENCER	Cr Meeting Fees - Ordinary Council Meeting 18/10/2018 @ \$200.00, Cr Meeting Fees - Committee Meeting 16/10/2018 @ \$118.00	318.00
EFT11604	15/11/2018	ROBIN LYN SPENCER	TOTAL PAYMENTS	-318.00
ORD10	18/10/2018	RUSSELL LINDSAY WHITE	Cr Meeting Fees - Ordinary Council Meeting 18/10/2018 @ \$200.00	200.00
EFT11605	15/11/2018	RUSSELL LINDSAY WHITE	TOTAL PAYMENTS	-200.00
95936436	01/11/2018	SEEK LIMITED	Advertising for Plant Operator/General Hand	308.00
EFT11606	15/11/2018	SEEK LIMITED	TOTAL PAYMENTS	-308.00
2852	01/11/2018	TEAKLE AND LALOR	Completion of contract administration up to the end of the construction phase of the project, Travel disbursement for the following site visits at \$840 + GST per visit, 30/05/2018 Claim 3 inspection, 27/06/2018 Claim 4 inspection, 07/08/2018 Claim 5 and practical completion inspection, 19/09/2018 Follow up practical completion inspection, Less amount previously paid for contract administration duties via invoice 2747 dated 14/05/2018	6787.00
EFT11607	15/11/2018	TEAKLE AND LALOR	TOTAL PAYMENTS	-6787.00
86340TD	01/11/2018	THREE SPRINGS MEDICAL CENTRE	Ivan Wells - Dr Visit - 31/10/2018	76.30
EFT11608	15/11/2018	THREE SPRINGS MEDICAL CENTRE	TOTAL PAYMENTS	-76.30
0377	01/11/2018	TOLL IPEC PTY LTD	17/10 - Dangerous goods 1 x 1kg	20.85
0378	01/11/2018	TOLL IPEC PTY LTD	25/10 - Cultural Centre 2 x 2kg, 26/10 - Winc 1 x 1kg, 26/10 - Winc 1 x 3kg, 29/10 - Daimler Truck Centre 1 x 13kg, 29/10 - Able Sales 1 x 142kg, 30/10 - Winc 1 x 3kg	120.31
EFT11609	15/11/2018	TOLL IPEC PTY LTD	TOTAL PAYMENTS	-141.16
17008	05/11/2018	WALLIS COMPUTER SOLUTIONS	ADSL - Internet 25g Internet Data Allownace - Depot - November 2018	77.00
EFT11610	15/11/2018	WALLIS COMPUTER SOLUTIONS	TOTAL PAYMENTS	-77.00
15129	02/11/2018	WBHO INFRASTRUCTURE PTY LTD	service locating with GPR	1433.85
EFT11611	15/11/2018	WBHO INFRASTRUCTURE PTY LTD	TOTAL PAYMENTS	-1433.85
9025690753	01/11/2018	WINC AUSTRALIA PTY LIMITED	Cumberland Red & Black Notebook A4 Hardcover Ruled 200 Page, Winc Recycled Diary - 2019	27.03
9025710756	01/11/2018	WINC AUSTRALIA PTY LIMITED	Winc Gloss Laminating Pouches A4 80 Micron Pack 100	32.38
9025713994	01/11/2018	WINC AUSTRALIA PTY LIMITED	Telkee Key Tags	37.80
EFT11612	15/11/2018	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-97.21
T270	15/11/2018	LATHAM GOLF & BOWLING CLUB INC	Hall Bond	250.00
EFT11613	22/11/2018	LATHAM GOLF & BOWLING CLUB INC	TOTAL PAYMENTS	-250.00

Shire of Perenjori
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Accounts for Payment for Month Ended 30th November 2018

Chq/EFT	Date	Name	Description	Amount
T580	20/11/2018	NEIL WILLIAM SAUVARIN	Hire of cat trap	110.00
EFT11614	22/11/2018	NEIL WILLIAM SAUVARIN	TOTAL PAYMENTS	-110.00
T544	22/11/2018	PERENJORI SHIRE SOCIAL CLUB	BUS BOND REFUND	12.45
EFT11615	22/11/2018	PERENJORI SHIRE SOCIAL CLUB	TOTAL PAYMENTS	-12.45
T544	12/11/2018	SHIRE OF PERENJORI - EFT	KM'S ON BUS HIRE - T544 03/11/2018	187.55
EFT11616	22/11/2018	SHIRE OF PERENJORI - EFT	TOTAL PAYMENTS	-187.55
520	14/11/2018	ASK WASTE MANAGEMENT	Latham transfer Station - completion of final report	764.50
EFT11617	26/11/2018	ASK WASTE MANAGEMENT	TOTAL PAYMENTS	-764.50
100	01/11/2018	BOAB AND FOX CROCHET	1 Hr kids pom pom making workshop, 3 hr block, tshirt recycling and crocheting workshop, 2 x triumph scissor sets, 3 x semco scissor sets, 4 x sticky tapes with dispensers - B4B	482.20
EFT11618	26/11/2018	BOAB AND FOX CROCHET	TOTAL PAYMENTS	-482.20
1929	01/11/2018	CANINE CONTROL	Ranger Servives / annaual firebreak inspections 25/10/2018	504.41
1916	01/11/2018	CANINE CONTROL	Ranger Servives/ arrgements were finalised for the Vet program	504.41
EFT11619	26/11/2018	CANINE CONTROL	TOTAL PAYMENTS	-1008.82
I306183	01/11/2018	CLEANPAK SOLUTIONS	Cleaning supplies as required	337.11
EFT11620	26/11/2018	CLEANPAK SOLUTIONS	TOTAL PAYMENTS	-337.11
1680082572	01/11/2018	COVS PARTS PTY LTD	Narva Back Up Alarm 12V 87Db Fixed	115.20
1680078675	01/11/2018	COVS PARTS PTY LTD	Tool kit	89.10
1680084878	01/11/2018	COVS PARTS PTY LTD	Donaldson Air Filter Pal, Byco Oil	184.57
EFT11621	26/11/2018	COVS PARTS PTY LTD	TOTAL PAYMENTS	-388.87
108120	15/11/2018	DIRECT COMMUNICATIONS PTY LTD	2 men 1 day labour to service the Shire's radio system, coax lead and base, consumables, base GI antenna	5931.75
EFT11622	26/11/2018	DIRECT COMMUNICATIONS PTY LTD	TOTAL PAYMENTS	-5931.75
610051928	09/11/2018	GHD PTY LTD	Caron Dam condition assessment as per quote	2475.00
EFT11623	26/11/2018	GHD PTY LTD	TOTAL PAYMENTS	-2475.00
5230	07/11/2018	GLENN SCHOFIELD PAINTING	Paint internal as quote 5728	9460.00
EFT11624	26/11/2018	GLENN SCHOFIELD PAINTING	TOTAL PAYMENTS	-9460.00
110019	07/11/2018	HERRINGS COASTAL PLUMBING & GAS	Annual backflow device testing	154.00
110082	09/11/2018	HERRINGS COASTAL PLUMBING & GAS	Latham standpipe needs a new tap, Repair leaking pipe to hall toilets	90.75
110081	09/11/2018	HERRINGS COASTAL PLUMBING & GAS	Bathroom basin taps are hammering at 19 Hesford St	112.40
EFT11625	26/11/2018	HERRINGS COASTAL PLUMBING & GAS	TOTAL PAYMENTS	-357.15
4015	16/11/2018	INDUSTRIAL AUTOMATION GROUP	standpipe controller in free standing frame with flange outlet, crates and packing, 50 standpipe access cards	9149.25
EFT11626	26/11/2018	INDUSTRIAL AUTOMATION GROUP	TOTAL PAYMENTS	-9149.25
26960	01/11/2018	JMH MECHANICAL SERVICES	Powertrain Fluid 208L, Consumables, Frieight, Labour - HD Technician - PJ, Apprentice 2	4133.95
46664	01/11/2018	JMH MECHANICAL SERVICES	BBC/36 PT 95 Riveted, H3 12V 55W, 10A Mini Blade Fuse Red, Bush, Equaliser-Mull, Bush, Torque Rod-Mull	864.82
45797	01/11/2018	JMH MECHANICAL SERVICES	Aircon and over heating problem	918.50
45808	01/11/2018	JMH MECHANICAL SERVICES	15 Amp fuse blade, Female 7 pin trailer socket, 1 male hyd quick release fittings	460.47
EFT11627	26/11/2018	JMH MECHANICAL SERVICES	TOTAL PAYMENTS	-6377.74
TRAV NOV	13/11/2018	JOANNE MAUD HIRSCH	Cr Travel Fees - Finance Committee Meeting 13/11/2018	73.26
TRAV10	15/11/2018	JOANNE MAUD HIRSCH	Cr Travel Fees - Ordinary Council Meeting 15/11/2018	73.26
ORD11	15/11/2018	JOANNE MAUD HIRSCH	Cr Meeting Fees - Ordinary Council Meeting 15/11/2018, Finance Committee Meeting - 13/11/2018	318.00
EFT11628	26/11/2018	JOANNE MAUD HIRSCH	TOTAL PAYMENTS	-464.52
TRAV10	15/11/2018	JOHN CUNNINGHAM	Cr Travel Fees - Ordinary Council Meeting 15/11/2018	49.50
ORD11	15/11/2018	JOHN CUNNINGHAM	Cr Meeting Fees - Ordinary Council Meeting - 15/11/2018	200.00
EFT11629	26/11/2018	JOHN CUNNINGHAM	TOTAL PAYMENTS	-249.50
Q1023	06/11/2018	KATS RURAL	keys cut	52.00
EFT11630	26/11/2018	KATS RURAL	TOTAL PAYMENTS	-52.00
343675/10000983	01/11/2018	LANDGATE - VALUATIONS	Rural UV's Chargeable Schedule: R2018/3 21/07/2018 - 12/10/2018	82.10
343726/10000983	01/11/2018	LANDGATE - VALUATIONS	Schedule No: G2018/3 dated 08/09/2018 - 05/10/2018, Schedule No: M 2018/10 Dated 06/09/2018 - 10/10/2018	66.50
EFT11631	26/11/2018	LANDGATE - VALUATIONS	TOTAL PAYMENTS	-148.60
TRV NOV	13/11/2018	LAURIE CHARLES BUTLER	Cr Travel Fees - Finance Committee Meeting 13/11/2018	11.33
TRAV10	15/11/2018	LAURIE CHARLES BUTLER	Cr Travel Fees - Ordinary Council Meeting 15/11/2018	11.33
ORD11	15/11/2018	LAURIE CHARLES BUTLER	Cr Meeting Fees - Ordinary Council Meeting 15/11/2018 - Finance Committee Meeting 13/11/2018	518.00
EFT11632	26/11/2018	LAURIE CHARLES BUTLER	TOTAL PAYMENTS	-540.66
TRAV10	15/11/2018	LISA JANE SMITH	Cr Travel Fees - Ordinary Council Meeting 15/11/2018	21.58
ORD11	15/11/2018	LISA JANE SMITH	Cr Meeting Fees - Ordinary Council Meeting - 15/11/2018	200.00
EFT11633	26/11/2018	LISA JANE SMITH	TOTAL PAYMENTS	-221.58
288624901	21/11/2018	LIZA HAMLETT	Purchase of Indigenous artworks - Aboriginal History Project	750.00
EFT11634	26/11/2018	LIZA HAMLETT	TOTAL PAYMENTS	-750.00
42221	01/11/2018	MAIN STREET HARDWARE COOROW	Reticulation parts	201.39
EFT11635	26/11/2018	MAIN STREET HARDWARE COOROW	TOTAL PAYMENTS	-201.39
4353	01/11/2018	MARKET CREATIONS	Payment for invoice 4353	1.91
EFT11636	26/11/2018	MARKET CREATIONS	TOTAL PAYMENTS	-1.91
IVN026836	14/11/2018	METROCOUNT	roadpod VT 5900 plus inc RC	8987.00
EFT11637	26/11/2018	METROCOUNT	TOTAL PAYMENTS	-8987.00
SOPR99	18/11/2018	MIDWEST TRANSPORTABLES	Rental return - Midwest Transportables - October 2018	23033.47
EFT11638	26/11/2018	MIDWEST TRANSPORTABLES	TOTAL PAYMENTS	-23033.47
3598	14/11/2018	MOORA EMBROIDERY	5 x Shirts Logoed, 1 x satchel	56.50
EFT11639	26/11/2018	MOORA EMBROIDERY	TOTAL PAYMENTS	-56.50
105025	01/11/2018	MORAWA IGA	Groceries Pecc, Groceries Council	149.09
EFT11640	26/11/2018	MORAWA IGA	TOTAL PAYMENTS	-149.09
2108	12/11/2018	P & J TRANSPORT	Pallets of turf from Love Grove	1584.00
EFT11641	26/11/2018	P & J TRANSPORT	TOTAL PAYMENTS	-1584.00
6310	13/11/2018	PERENJORI HOTEL	Re- stock of Council Fridge	29.00
EFT11642	26/11/2018	PERENJORI HOTEL	TOTAL PAYMENTS	-29.00
TRAV10	15/11/2018	PETER JOHN WATERHOUSE	Cr Travel Fees - Ordinary Council Meeting 15/11/2018	126.73
ORD11	15/11/2018	PETER JOHN WATERHOUSE	Cr Meeting Fees - Ordinary Council Meeting - 15/11/2018	200.00
EFT11643	26/11/2018	PETER JOHN WATERHOUSE	TOTAL PAYMENTS	-326.73
7316	13/11/2018	QK TECHNOLOGIES PTY LTD	Average Active Children for the - 08/10/2018 - 04/11/2018	19.39
EFT11644	26/11/2018	QK TECHNOLOGIES PTY LTD	TOTAL PAYMENTS	-19.39
53910-1	01/11/2018	REDWAVE MEDIA PTY LTD	Extra production fee - Blues for the Bush	99.00
EFT11645	26/11/2018	REDWAVE MEDIA PTY LTD	TOTAL PAYMENTS	-99.00
5712	02/11/2018	RJ & LJ KING	Battery, 1x450/85 38 Tube Fitted, 1x Tyre repair	935.00
EFT11646	26/11/2018	RJ & LJ KING	TOTAL PAYMENTS	-935.00
TRAV10	15/10/2018	ROBIN LYN SPENCER	Cr Travel Fees - Ordinary Council Meeting 15/11/2018	18.81
ORD11	15/11/2018	ROBIN LYN SPENCER	Cr Meeting Fees - Ordinary Council Meeting - 15/11/2018	200.00
EFT11647	26/11/2018	ROBIN LYN SPENCER	TOTAL PAYMENTS	-218.81

Shire of Perenjori
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Accounts for Payment for Month Ended 30th November 2018

Chq/EFT	Date	Name	Description	Amount
ORD11	15/11/2018	RUSSELL LINDSAY WHITE	Cr Meeting Fees - Ordinary Council Meeting 15/11/2018	200.00
EFT11648	26/11/2018	RUSSELL LINDSAY WHITE	TOTAL PAYMENTS	-200.00
F069-203482	13/11/2018	SNAP MIDLAND	Christmas Cards - 210 x198mm	280.00
EFT11649	26/11/2018	SNAP MIDLAND	TOTAL PAYMENTS	-280.00
NM4273	12/11/2018	ST JOHN AMBULANCE - NORTH MIDLANDS SUB CENTRE - CARNAMAH	First aid course 01/11/2018 x 5 participants, 08/11/2018 x 6 participants	1584.00
EFT11650	26/11/2018	ST JOHN AMBULANCE - NORTH MIDLANDS SUB CENTRE - CARNAMAH	TOTAL PAYMENTS	-1584.00
B9383	01/11/2018	THINK WATER GERALDTON	retic fittings as per quote	167.80
EFT11651	26/11/2018	THINK WATER GERALDTON	TOTAL PAYMENTS	-167.80
0379	09/11/2018	TOLL IPEC PTY LTD	Winc - 1 x 112kg, Winc - 1 x 1kg	62.71
0380	16/11/2018	TOLL IPEC PTY LTD	Winc - 2 x 17kg, Tutt Bryant - 1 x 15kg, Winc - 1 x 12kg, Winc - 4 x 38kg, Winc - 1 x 5kg	77.78
EFT11652	26/11/2018	TOLL IPEC PTY LTD	TOTAL PAYMENTS	-140.49
M432212	01/11/2018	WINC AUSTRALIA PTY LIMITED	Colour meter reading 20/10/2018, Black and White meter reading 20/10/2018	708.44
9025735961	01/11/2018	WINC AUSTRALIA PTY LIMITED	Winc -envelopes peel n seal	12.90
EFT11653	26/11/2018	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-721.34
4306485798	01/11/2018	WURTH AUSTRALIA PTY LTD	361981265 Mushroom head screw, square neck x 25	36.42
4306485609	01/11/2018	WURTH AUSTRALIA PTY LTD	039112 Hex Nut, Self locking low profile x 20, Del and Handling	35.72
EFT11654	26/11/2018	WURTH AUSTRALIA PTY LTD	TOTAL PAYMENTS	-72.14
PI12062025	05/11/2018	YOUNGMOTORS	95434223 Fan Asm-Eng Clr	712.80
EFT11655	26/11/2018	YOUNGMOTORS	TOTAL PAYMENTS	-712.80
ORD09	20/09/2018	KIRK JINDRICH POHL	Cr Meeting Fees - Ordinary Council Meeting 20th September 2018	200.00
ORD10	18/10/2018	KIRK JINDRICH POHL	Cr Meeting Fees - Ordinary Council Meeting 18/10/2018, Committee Meeting 16/10/2018	318.00
19673	05/11/2018	KIRK JINDRICH POHL	TOTAL PAYMENTS	-518.00
SYNERGY ACCOUNTS	01/11/2018	SYNERGY	Electricity usage for Shire Buildings and Houses from 14/08/2018 - 10/10/2018	2503.60
19674	05/11/2018	SYNERGY	TOTAL PAYMENTS	-2503.60
5795333000	02/11/2018	TELSTRA CORPORATION LIMITED	Telstra Main Account for the month of October 2018	3769.67
19675	05/11/2018	TELSTRA CORPORATION LIMITED	TOTAL PAYMENTS	-3769.67
WATER ACCOUNTS	01/11/2018	WATER CORPORATION	Water Accounts from 21/08/2018 - 18/10/2018	15712.08
19676	05/11/2018	WATER CORPORATION	TOTAL PAYMENTS	-15712.08
812444950	01/11/2018	SYNERGY	Lot 202 Mullewa Wubin Rd electricity usage from 11/08/2018 - 23/10/2018	130.30
549101830	01/11/2018	SYNERGY	FM Tower electricity usage from 14/08/2018 - 23/10/2018	313.35
092612910	01/11/2018	SYNERGY	Aquatic Centre - electricity usage from 29/08/2018 - 27/09/2018	52.50
665877470	01/11/2018	SYNERGY	117 Street Lights - electricity usage from 25/09/2018 - 24/10/2018	1844.45
19677	15/11/2018	SYNERGY	TOTAL PAYMENTS	-2340.60
2000479035303	01/11/2018	TELSTRA CORPORATION LIMITED	Mobile charges from 24/09/2018 - 23/10/2018	143.20
19678	15/11/2018	TELSTRA CORPORATION LIMITED	TOTAL PAYMENTS	-143.20
9007218409	01/11/2018	WATER CORPORATION	Standpipe at L301 Mullewa - Wubin Rd water usage from 21/08/2018 - 18/10/2018	8701.76
19679	15/11/2018	WATER CORPORATION	TOTAL PAYMENTS	-8701.76
ORD11	15/11/2018	KIRK JINDRICH POHL	Cr Meeting Fees - Ordinary Council Meeting - 15/11/2018, Finance Committee Meeting - 13/11/2018	318.00
19680	22/11/2018	KIRK JINDRICH POHL	TOTAL PAYMENTS	-318.00
18	16/11/2018	PERENJORI VOLUNTEER BUSH FIRE BRIGADE	Perenjori Volunteer Bush Fire Brigade - Services for Blues for the Bush 2018	1000.00
19681	22/11/2018	PERENJORI VOLUNTEER BUSH FIRE BRIGADE	TOTAL PAYMENTS	-1000.00
80738	01/11/2018	SHIRE OF PERENJORI	Village accommodation James and Darren- 09/09/2018 - 14/09/2018, Village accommodation Paul and Charlie - 16/09/2018 - , Park Home Accommodation - 17/09/2018 - 24/09/2018, 18 x Village Accommodation - 17/09/2018 - 24/09/2018 B4B	12600.00
19682	22/11/2018	SHIRE OF PERENJORI	TOTAL PAYMENTS	-12600.00
092612910	01/11/2018	SYNERGY	Aquatic Centre - electricity usage from 01/11/2018 - 07/11/2018	3687.60
368679540	15/11/2018	SYNERGY	Electricity usage from 18/10/2018 - 14/11/2018	1641.30
312591860	16/11/2018	SYNERGY	Lot 27 timmings St - electricity usage from 28/09/2018 - 10/10/2018	58.90
19683	22/11/2018	SYNERGY	TOTAL PAYMENTS	-5387.80
ALLOW	30/11/2018	IVAN WELLS	First Aid Allowance, Tool Allowance, Vehicle Allowance	16774.38
TAXALLOW	30/11/2018	IVAN WELLS	Withholding tax on invoice ALLOW	-1632.00
19684	30/11/2018	IVAN WELLS	TOTAL PAYMENTS	-15142.38
01	01/11/2018	WESTNET	Internet and Web hosting for the month of November 2018	285.85
DD11783.1	01/11/2018	WESTNET	TOTAL PAYMENTS	-285.85
CESMOCT	07/11/2018	WRIGHT EXPRESS FUEL	CESM - Card management fee for October 2018	11.96
DD11787.1	07/11/2018	WRIGHT EXPRESS FUEL	TOTAL PAYMENTS	-11.96
SUPER	13/11/2018	WA SUPER	Super. for 13/11/2018	8199.64
DD11796.1	13/11/2018	WA SUPER	TOTAL PAYMENTS	-8199.64
97	09/11/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 97 Principal payment - FLAT PACK HOUSING, Loan No. 97 Interest payment - FLAT PACK HOUSING, Loan No. 97 Fixed Component - FLAT PACK HOUSING	13899.96
101	09/11/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 101 Principal payment - DUPLEX CONSTRUCTION, Loan No. 101 Interest payment - DUPLEX CONSTRUCTION, Loan No. 101 Fixed Component - DUPLEX CONSTRUCTION	15795.41
DD11798.1	09/11/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	TOTAL PAYMENTS	-29695.37
PRES	14/11/2018	REFUEL AUSTRALIA	Fuel Account for the month of October 2018	23630.96
DD11805.1	14/11/2018	REFUEL AUSTRALIA	TOTAL PAYMENTS	-23630.96
MC	13/11/2018	BANKWEST MASTERCARD	20/09 - Child Australia - 2 day educational leader development forum, 28/09 - Baileys Hotel Perth - Project management training, 02/10 - Nespresso Australia-coffee pods, 03/10 - Australian Qualification Training - Basic food handlers certificate, 10/10 - Comfort Inn - Goodearth Perth - training Pecc, 12/10 - JB HIFI - New DVD's for Library, 16/10 - Child Australia - Books, 16/10 - Flag Motor Lodge - WA transport and roads forum training, 17/10 - Mercure Hotel Perth - training WALGA, 18/10 - Red Nose Australia - SIDS Training, 18/10 - In Safe Hands - Educators in Safety PTY LTD Level 1, 18/10 - In Safe Hands - Educators in Safety PTY LTD Level 2, 22/10 - Good Guys - microwave	3685.79
DD11806.1	13/11/2018	BANKWEST MASTERCARD	TOTAL PAYMENTS	-3685.79
CESM	15/11/2018	SG FLEET AUSTRALIA PTY LIMITED	Lease on Ford Ranger - 14/11/2018 - 13/12/2018, Lease on Regional bull module - 14/11/2018 - 13/12/2018, Fuel charges - 14/11/2018 - 13/12/2018	2537.28
DD11811.1	15/11/2018	SG FLEET AUSTRALIA PTY LIMITED	CESM - Lease on Ford Ranger and fuel	-2537.28
SUPER	27/11/2018	WA SUPER	Super. for 27/11/2018	8388.30
DD11820.1	27/11/2018	WA SUPER	TOTAL PAYMENTS	-8388.30
			TOTAL PAYMENTS FOR THE MONTH OF NOVEMBER	-333506.84



Previous Minutes

*Finance Committee Meeting
13 November, 2018*

Shire of Perenjori**MINUTES****Finance Committee Meeting**

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday **13th November 2018 commenced at 5.00 pm.**

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18111 PRELIMINARIES

Cr L Butler declared the meeting open at 5.08 pm.

18111.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr L Butler
Cr J Hirsch
Cr K Pohl
Stephen Tindale – A/CEO
Joelene Dennis – MCDS
Ally Bryant – SFO

Apologies;
Cr L Smith

18111.2 DISCLAIMER READING**18111.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE****18111.4 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

18111.5 APPLICATIONS FOR LEAVE OF ABSENCE**18111.6 CONFIRMATION OF MINUTES**

That the Minutes from the Finance Committee Meeting of the 16th October 2018 be confirmed as a true and correct record of that meeting.

Officer Recommendation – Item 18111.6
That Council accepts the Minutes from the Finance Committee Meeting of the 16 th October 2018 as a true and correct record of that Meeting.

Committee Resolution – Item 18111.6
Moved: Cr K Pohl That Council accepts the Minutes from the Finance Committee Meeting of the 16th October 2018 as a true and correct record of that Meeting.
Seconded: Cr J Hirsch Carried: 3/0

18112 FINANCE & ADMINISTRATION**18112.1 FINANCIAL STATEMENTS – OCTOBER 2018**

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	ALLY BRYANT - SFO
RESPONSIBLE OFFICER:	STEPHEN TINDALE – A/CEO
REPORT DATE:	13th NOVEMBER 2018
ATTACHMENTS	MONTHLY FINANCIAL REPORT

Executive Summary

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

Background

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

Details

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

The following statements are presented to Council:

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

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

Legal Compliance

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

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

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

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

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

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO, SFO, & MIS.

Comment

Nil.

Voting Requirements – Simple Majority

Officers Recommendation – Item 18112.1

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

Committee Resolution – Item 18112.1

Moved: Cr J Hirsch

Seconded: Cr K Pohl

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

Carried: 3/0

18112.2 ACCOUNTS FOR PAYMENT – OCTOBER 2018

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	LIZ MARKHAM - AO
RESPONSIBLE OFFICER:	ALLY BRYANT - SFO
REPORT DATE:	13th NOVEMBER 2018
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that the Council confirms the payment of accounts for October 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 18112.2

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

Municipal Account	
EFT	\$385,993.43
Direct Debits	\$84,538.73
Cheques	\$32,070.83
Corporate MasterCard	\$2,559.65
Bank Fees	\$925.02
Total	\$506,087.66

Trust Account - Shire	
EFT	\$400.00
Cheques	\$2,950.00
Bank Fees	\$
Total	\$3,350.00

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

Totalling \$509,437.66 from Municipal and Trust Accounts for the month ending 31st October 2018.

Committee Resolution – Item 18112.2

Moved: Cr J Hirsch

Seconded: Cr K Pohl

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

Carried: /0

Municipal Account	
EFT	\$385,993.43
Direct Debits	\$84,538.73
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Corporate MasterCard	\$2,559.65
Bank Fees	\$925.02

Total	\$506,087.66
Trust Account - Shire	
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Bank Fees	\$
Total	\$3,350.00
Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$
Cheques	\$
Bank Fees	\$
Total	\$
<i>Totalling \$509,437.66 from Municipal and Trust Accounts for the month ending 31st October 2018.</i>	

18113 GENERAL BUSINESS**18113.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN****18113.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN****18113.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION****18113.4 MATTERS BEHIND CLOSED DOORS****18113.5 DATE OF NEXT MEETING / MEETINGS**

The next Finance Committee Meeting is to be held Tuesday 18th December 2018 commencing at 5.00 pm.

CLOSURE

Cr L Butler declared the meeting closed at 5.44 pm.