



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Monday 18th March 2019 in the Council Chambers, Fowler Street, Perenjori commencing at 5.30 pm.

Paul Bawden
Chief Executive Officer
15th March 2019

Shire of Perenjori Finance Committee Meeting 18th March 2019

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 Monday 18th March 2019 commencing at 5.30 pm.

Table of Contents

19032	PRELIMINARIES.....	2
19031.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS.....	2
19031.2	DISCLAIMER READING.....	2
19031.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE	2
19031.4	NOTATIONS OF INTEREST.....	2
19031.5	APPLICATIONS FOR LEAVE OF ABSENCE	2
19031.6	CONFIRMATION OF MINUTES	2
19032	FINANCE & ADMINISTRATION	3
19032.1	FINANCIAL STATEMENTS – FEBRUARY 2019	3
19032.2	ACCOUNTS FOR PAYMENT – FEBRUARY 2019.....	6
19033	GENERAL BUSINESS	8
19033.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN	8
19033.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN	8
19033.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION	8
19033.4	MATTERS BEHIND CLOSED DOORS.....	8
19033.5	DATE OF NEXT MEETING / MEETINGS	8

19032 PRELIMINARIES

19031.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

19031.2 DISCLAIMER READING

19031.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

19031.4 NOTATIONS OF INTEREST

Financial Interest – Local Government Act S 5.60a

Proximity Interest – Local Government Act S 5.60b

Interest Affecting Impartiality – Local Government - Code of Conduct

19031.5 APPLICATIONS FOR LEAVE OF ABSENCE

19031.6 CONFIRMATION OF MINUTES

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

Officer Recommendation – Item 19031.6
--

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

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

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

Executive Summary

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

Background

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

Details

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

The following statements are presented to Council:

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

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

Legal Compliance

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

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

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

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

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

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO & MIS.

Comment

Nil.

Voting Requirements – Simple Majority

Officer Recommendation – Item 19032.1
--

<p>That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 28th February 2019.</p>

19032.2 ACCOUNTS FOR PAYMENT – FEBRUARY 2019

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

Executive Summary

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

Background

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

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

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

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

Legal Compliance

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

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

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

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

Policy Implications

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

Financial Implications

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

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Accountant

Comment

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

Voting Requirements – Simple Majority

Officer Recommendation – Item 19032.2

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

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

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

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

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

19033 GENERAL BUSINESS

19033.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

19033.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

19033.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

19033.4 MATTERS BEHIND CLOSED DOORS

19033.5 DATE OF NEXT MEETING / MEETINGS

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

CLOSURE



Perenjori
Embrace Opportunity

Attachments

*Finance Committee Meeting
18th March 2018*



Perenjori
Embrace Opportunity

Attachment
19032.1

Financial Statements
February 2019

Finance Committee Meeting
18th March 2018

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

For the Period Ended 28 February 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Compilation Report	
Monthly Summary Information	
Statement of Financial Activity by Program	
Statement of F Joelene Dennis	
Statement of Capital Acquisitions and Capital Funding	
Statement of Budget Amendments	
Note 1	Significant Accounting Policies
Note 2	Explanation of Material Variances
Note 3	Net Current Funding Position
Note 4	Cash and Investments
Note 5	Budget Amendments
Note 6	Receivables
Note 7	Cash Backed Reserves
Note 8	Capital Disposals
Note 9	Rating Information
Note 10	Information on Borrowings
Note 11	Grants and Contributions
Note 12	Trust
Note 13	Details of Capital Acquisitions
Appendix A	Detailed Schedules

Shire of Perenjori

Compilation Report

For the Period Ended 28 February 2019

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 28 February 2019 of \$2,322,374.

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

Preparation

Prepared by: Joelene Dennis

Reviewed by: Joelene Dennis

Date prepared: 15/03/2019

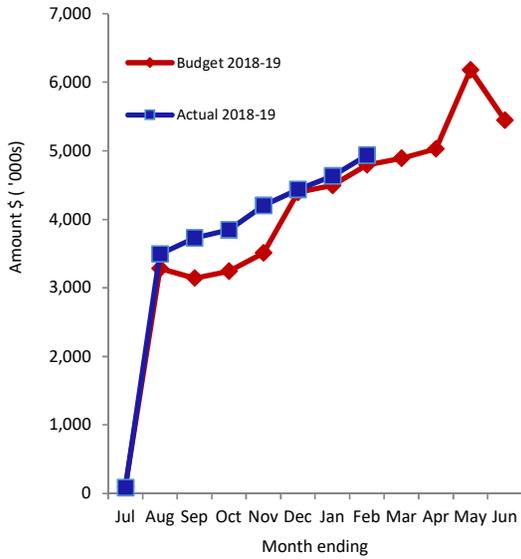
Shire of Perenjori

Monthly Summary Information

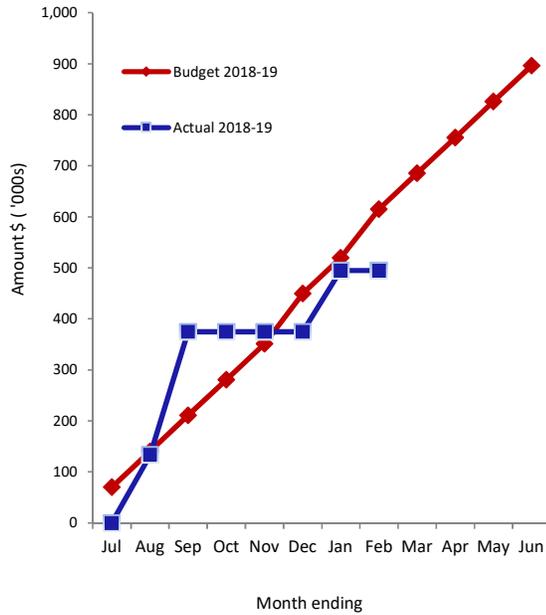
For the Period Ended 28 February 2019

Revenues

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

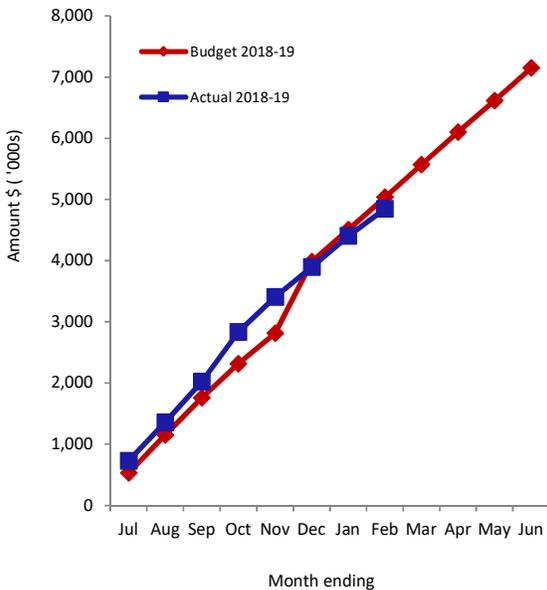


Budget Capital Revenue -v- Actual (Refer Note 2)

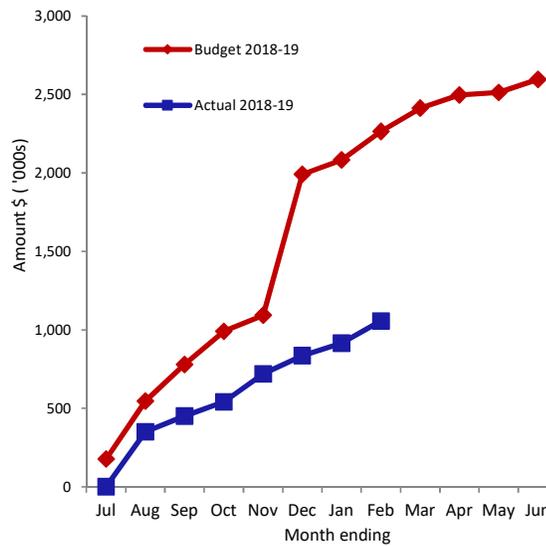


Expenditure

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



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



Comments

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 28 February 2019

Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
Governance	51,300	30,000	24,968	(5,032)	(16.77%)	
General Purpose Funding - Rates	2,699,661	2,699,661	2,706,682	7,021	0.26%	
General Purpose Funding - Other	981,900	735,022	739,710	4,688	0.638%	
Law, Order and Public Safety	152,225	115,123	81,788	(33,335)	(28.96%)	▼
Health	2,400	1,500	1,456	(44)	(2.93%)	
Education and Welfare	211,500	124,336	124,499	163	0.13%	
Housing	157,000	104,672	116,679	12,007	11.47%	▲
Community Amenities	59,500	53,336	55,498	2,162	4.05%	
Recreation and Culture	504,530	428,451	425,970	(2,481)	(0.58%)	
Transport	210,580	198,283	237,165	38,882	19.61%	▲
Economic Services	337,000	226,328	290,425	64,097	28.32%	▲
Other Property and Services	197,000	131,328	130,091	(1,237)	(0.94%)	
Total Operating Revenue	5,564,596	4,848,040	4,934,931	86,891		
Operating Expense						
Governance	(236,942)	(205,461)	(125,224)	80,237	39.05%	▼
General Purpose Funding	(141,102)	(97,086)	(84,822)	12,264	12.63%	▼
Law, Order and Public Safety	(298,648)	(200,581)	(210,939)	(10,358)	(5.16%)	
Health	(101,207)	(73,772)	(50,564)	23,208	31.46%	▼
Education and Welfare	(447,793)	(300,784)	(296,113)	4,671	1.55%	
Housing	(257,012)	(175,673)	(169,347)	6,326	3.60%	
Community Amenities	(424,956)	(289,057)	(271,044)	18,013	6.23%	
Recreation and Culture	(1,473,402)	(1,104,198)	(1,094,932)	9,266	0.84%	
Transport	(2,836,076)	(1,917,089)	(1,935,679)	(18,590)	(0.97%)	
Economic Services	(858,447)	(579,042)	(549,674)	29,368	5.07%	
Other Property and Services	(70,278)	(93,081)	(55,095)	37,986	40.81%	▼
Total Operating Expenditure	(7,145,863)	(5,035,824)	(4,843,433)	192,391		
Funding Balance Adjustments						
Add back Depreciation	2,402,250	1,696,752	1,702,730	5,978	0.35%	
Adjust (Profit)/Loss on Asset Disposal	10,442	19,185	0	(19,185)	(100.00%)	▼
Movements in Non Current Assets	0	0	(9,401)	(9,401)		
Net Cash from Operations	831,425	1,528,153	1,784,828	256,675		
Capital Revenues						
Grants, Subsidies and Contributions	843,207	562,128	494,694	(67,434)	(12.00%)	▼
Proceeds from Disposal of Assets	53,000	53,000	0	(53,000)	(100.00%)	▼
Total Capital Revenues	896,207	615,128	494,694	(120,434)		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	(531,578)	(531,578)	(248,654)	282,924	53.22%	▼
Infrastructure - Roads	(1,456,897)	(1,125,037)	(690,588)	434,449	38.62%	▼
Infrastructure - Parks, Ovals, & Dam	(160,000)	(160,000)	(22,741)	137,259	85.79%	▼
Infrastructure - Other	(188,000)	(64,664)	(15,390)	49,274	76.20%	▼
Infrastructure - Footpaths	0	0	0	0		
Plant and Equipment	(447,650)	(447,650)	(94,045)	353,605	78.99%	▼
Furniture and Equipment	0	0	(94)	(94)		
Total Capital Expenditure	(2,784,125)	(2,328,929)	(1,071,512)	1,257,417		
Net Cash from Capital Activities	(1,887,918)	(1,713,801)	(576,818)	1,136,983		
Financing						
Proceeds from New Debentures	200,000	0	0	0		
Transfer from Reserves	350,000	0	0	0		
Repayment of Debentures	(270,595)	(154,466)	(154,479)	(13)	(0.01%)	
Transfer to Reserves	(30,000)	(20,016)	(20,309)	(293)	(1.47%)	
Net Cash from Financing Activities	249,405	(174,482)	(174,788)	(306)		
Net Operations, Capital and Financing	(807,088)	(360,130)	1,033,222	1,393,352		
Opening Funding Surplus(Deficit)	1,211,330	1,211,330	1,289,152	77,822	6.42%	
Closing Funding Surplus(Deficit)	404,242	851,200	2,322,374	1,471,174		

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 28 February 2019

Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
Rates	2,699,661	2,699,661	2,706,682	7,021	0.26%	
Operating Grants, Subsidies and Contributions	1,745,629	1,361,471	1,312,205	(49,266)	(3.62%)	
Fees and Charges	778,300	532,764	592,168	59,404	11.15%	▲
Service Charges	0	0	0	0		
Interest Earnings	47,500	32,172	34,766	2,594	8.06%	
Other Revenue	284,763	221,972	289,109	67,137	30.25%	▲
Profit on Disposal of Assets	8,743	0	0	0		
Total Operating Revenue	5,564,596	4,848,040	4,934,931	86,891		
Operating Expense						
	0					
Employee Costs	(2,611,131)	(1,775,436)	(1,629,229)	146,207	8.23%	
Materials and Contracts	(1,378,235)	(1,000,554)	(965,290)	35,264	3.52%	
Utility Charges	(243,410)	(173,022)	(202,050)	(29,028)	(16.78%)	▼
Depreciation on Non-Current Assets	(2,402,250)	(1,696,752)	(1,702,730)	(5,978)	(0.35%)	
Interest Expenses	(49,784)	(38,725)	(46,032)	(7,307)	(18.87%)	
Insurance Expenses	(93,466)	(89,234)	(91,254)	(2,020)	(2.26%)	
Other Expenditure	(348,402)	(242,916)	(206,847)	36,069	14.85%	▼
Loss on Disposal of Assets	(19,185)	(19,185)	0	19,185	100.00%	▼
Total Operating Expenditure	(7,145,863)	(5,035,824)	(4,843,433)	192,391		
	0					
Funding Balance Adjustments						
Add back Depreciation	2,402,250	1,696,752	1,702,730	5,978	0.35%	
Adjust (Profit)/Loss on Asset Disposal	10,442	19,185	0	(19,185)	(100.00%)	▼
Movement in Non Current Assets	0	0	(9,401)	(9,401)		
Net Cash from Operations	831,425	1,528,153	1,784,828	256,675		
Capital Revenues						
Grants, Subsidies and Contributions	843,207	562,128	494,694	(67,434)	(12.00%)	▼
Proceeds from Disposal of Assets	53,000	53,000	0	(53,000)	(100.00%)	▼
Total Capital Revenues	896,207	615,128	494,694	(120,434)		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	(531,578)	(531,578)	(248,654)	282,924	53.22%	▼
Infrastructure - Roads	(1,456,897)	(1,125,037)	(690,588)	434,449	38.62%	▼
Infrastructure - Parks, Ovals, & Dam	(160,000)	(160,000)	(22,741)	137,259	85.79%	▼
Infrastructure - Others	(188,000)	(64,664)	(15,390)	49,274	76.20%	▼
	0	0	0	0		
Plant and Equipment	(447,650)	(447,650)	(94,045)	353,605	78.99%	▼
Furniture and Equipment	0	0	(94)	(94)		
Total Capital Expenditure	(2,784,125)	(2,328,929)	(1,071,512)	1,257,417		
Net Cash from Capital Activities	(1,887,918)	(1,713,801)	(576,818)	1,136,983		
Financing						
Proceeds from New Debentures	200,000	0	0	0		
Transfer from Reserves	350,000	0	0	0		
Advances to Community Groups	0	0	0	0		
Repayment of Debentures	(270,595)	(154,466)	(154,479)	(13)	(0.01%)	
Transfer to Reserves	(30,000)	(20,016)	(20,309)	(293)	(1.47%)	
Net Cash from Financing Activities	249,405	(174,482)	(174,788)	(306)		
Net Operations, Capital and Financing	(807,088)	(360,130)	1,033,222	1,393,352		
Opening Funding Surplus(Deficit)	1,211,330	1,211,330	1,289,152	77,822	6.42%	
Closing Funding Surplus(Deficit)	404,242	851,200	2,322,374	1,471,174		

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.

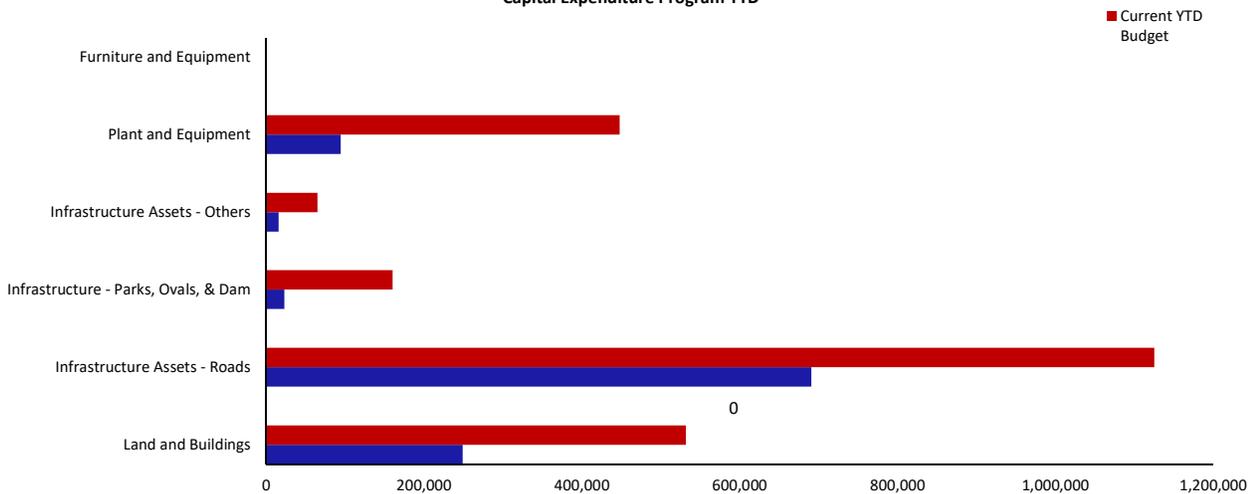
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 28 February 2019

		YTD 28 02 2019					
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Utility reimbursement income lower then expected	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	2,074	246,581	248,654	531,578	531,578	(282,924)
Infrastructure Assets - Roads	13	690,588	0	690,588	1,125,037	1,456,897	(434,449)
Infrastructure - Parks, Ovals, & Dam	13	22,741	0	22,741	160,000	160,000	(137,259)
Infrastructure Assets - Others	13	15,390	0	15,390	64,664	188,000	(49,274)
Plant and Equipment	13	94,045	0	94,045	447,650	447,650	(353,605)
Furniture and Equipment Joelene Dennis	13	94	0	94	0	0	94
Capital Expenditure Totals		824,932	246,581	1,071,512	2,328,929	2,784,125	(1,257,417)

Funded By:

Capital Grants and Contributions	Note 11	500,844	562,128	843,207	61,284
Borrowings	Note 10	0	0	200,000	0
Other (Disposals & C/Fwd)	Note 8	0	53,000	53,000	(53,000)
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	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		570,668	1,713,801	1,337,918	(1,143,133)
Capital Funding Total		1,071,512	2,328,929	2,784,125	1,257,417

Capital Expenditure Program YTD



SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

Critical Accounting Estimates

Joelene Dennis

management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

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

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

"Economic: A strong, resilient and balanced economy.

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

Social: Our community enjoys a high quality of life.

Civic Leadership: A collaborative and engaged community."

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Governance	(5,032)	-17%			Utility reimbursement income lower then expected
General Purpose Funding	11,709	0%			Under Reporting Threshold
Law Order & Public Safety	(33,335)	-29%	▼	Timing	Timing difference in regards to Invoicing of CESM Reimbursement
Health	(44)	-3%			Under Reporting Threshold
Education & Welfare	163	0%			Under Reporting Threshold
Housing	12,007	11%	▲		Staff Housing Rent down \$13K
Community Amenities	2,162	4%			Under Reporting Threshold
Recreation and Culture	(2,481)	-1%			Under Reporting Threshold
Transport	38,882	20%	▲	Permanent	Main Roads Flood Damage \$38,592 this is offset by expenditure
Economic Services	64,097	28%	▲	Timing	Business Incubator Revenue is \$7K higher than budget. Caravan Park Income up by \$53K. Stadpipe water charges up by \$2K
Other Property and Services	(1,237)	-1%			Under Reporting Threshold
Operating Expense					
Governance	80,237	39.05%	▼	Timing	Governance Admin Gen down \$64K made up of Compliance \$20K, workforce plan \$40K, Member of Council Exp down \$16K.
General Purpose Funding	12,264	12.63%	▼	Timing	Valuation exp \$8K
Law, Order and Public Safety	(10,358)	(5.16%)			Under Reporting Threshold
Health	23,208	31.46%	▼	Timing	EHO exp down \$7.5K, Other Health Exp down \$13K, Pest control \$3K.
Education and Welfare	4,671	1.55%			Under Reporting Threshold
Housing	6,326	3.60%			Under Reporting Threshold
Community Amenities	18,013	6.23%			Household refuse \$11K, CDO exp \$11.5K
Recreation and Culture	9,266	0.84%			Under Reporting Threshold
Transport	(18,590)	(0.97%)		Timing	General Road Maintenance is \$36K higher and Sale of Assets (\$20K)
Economic Services	29,368	5.07%		Timing	Area promotion \$17K, Townscape \$16K
Other Property and Services	37,986	40.81%	▼	Timing	Timing difference for Plant Costs and allocation.
Capital Expenses					
Land and Buildings	282,924	53%	▼	Timing	Admin Building down \$50K, Pavillion Building under \$150K Stage 2 not commenced, Medical Centre down \$10K, Housing capital down \$50K, Fire Brigade \$15K.
Infrastructure - Roads	434,449	39%	▼	Timing	Black Spot \$231K, Road Contn \$129K, R2R \$87K
Infrastructure - Parks, Ovals, & Dam	137,259	86%	▼	Timing	Timing of purchase of water tanks
Infrastructure - Other	49,274	1	▼	Timing	Timing of \$48K Townscape projects
Plant and Equipment	353,605	79%	▼	Timing	Timing of plant purchases
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	77,822	6%			

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)					
Note	YTD 28 Feb 2019	Prior Year End 30th June 2018	YTD 28 Feb 2018	Original Budget 2019	
	Actual YTD \$	\$	\$	\$	
Current Assets					
Cash Unrestricted	4	1,904,103	1,033,293	1,182,725	970,252
Cash Restricted	4	2,120,696	2,100,387	2,097,097	2,100,387
Receivables - Rates & Rubbish	6	180,216	49,762	216,057	349,427
Receivables -Other	6	354,262	414,002	89,408	0
Interest / ATO Receivable/Trust/Others		(10,491)	21,550	15,471	0
Inventories		30,286	21,324	30,710	30,710
		4,579,071	3,640,318	3,631,468	3,450,776
Less: Current Liabilities					
Payables		(240,203)	(521,374)	(302,830)	(409,564)
Provisions		(242,720)	(242,720)	(232,390)	(232,390)
		(482,923)	(764,094)	(535,220)	(641,954)
Less: Adjustments					
Cash Reserves - Restricted	7	(2,120,696)	(2,100,387)	(2,097,097)	(2,100,387)
For Current Leave Provisions		242,720	242,720	232,390	232,390
For Current Borrowings		116,116	270,595	97,903	270,505
		(1,761,860)	(1,587,072)	(1,766,804)	(1,597,492)
Net Current Funding Position		2,334,288	1,289,152	1,329,444	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 28 February 2019

Note 4: CASH AND INVESTMENTS

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a)	Cash Deposits								
	Municipal Bank Account	5375008	0.05%	374,498			374,498	Bankwest	At Call
	Telenet Saver Account	0542587	1.10%	1,540,272			1,540,272	Bankwest	At Call
	Mt Gibson Infrastructure Account	0860049	1.00%		945,158		945,158	Bankwest	At Call
	Trust Bank Account	5373006	0.00%			2,177	2,177	Bankwest	At Call
	Community Dev Projects Account	0856328	1.10%	10,624			10,624	Bankwest	At Call
	Mt Gibson Public Benefit Account	903351	1.10%			96,896	96,896	Bankwest	At Call
	Reserve Funds - Operating	816902	1.05%		696,588		696,588	Bankwest	At Call
	Petty Cash		0.00%	300			300	On hand	
	Term Deposit 3		2.75%		700,000		700,000	Bankwest	4/6/19
	Term Deposit 1		2.75%			100,000	100,000	Bankwest	4/6/19
	Term Deposit 2		2.65%		0		0	Bankwest	6/11/18
	Total			1,925,694	2,341,746	199,072	0	4,466,513	

Note 4A: CASH INVESTMENTS

Comments/Notes - Investments

Note 5: BUDGET AMENDMENTS

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

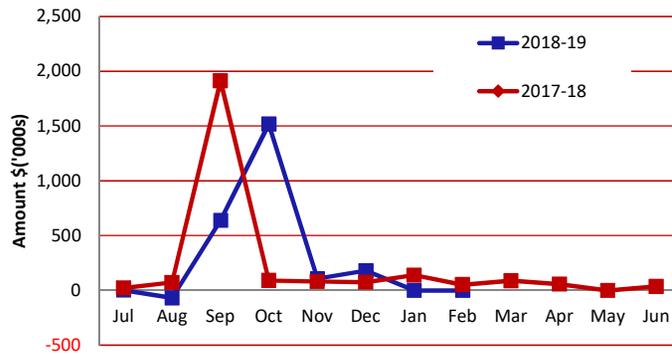
Program	Description	Council Resolution	Classification	Utility reimbursement income lower than expected	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)		\$	\$	\$ 404,242
Amended Budget Cash Position as per Council Resolution				0	0	0	0

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 6: RECEIVABLES

Receivables - Rates Receivable	YTD 28 Feb 2019	30 June 2018
	\$	\$
Rates Debtors brought Forward	45,061	44,475
Levied this year	2,688,226	2,632,164
Less Collections to date	(2,719,067)	(2,631,578)
Equals Current Outstanding	14,219	45,061
Net Rates Collectable	14,219	45,061
% Collected	99.48%	98.32%
Non Current Assets:		
Rates Non-Current	0	0
Total Rates Outstanding	14,219	45,061

Note 6 - Rates Collectable

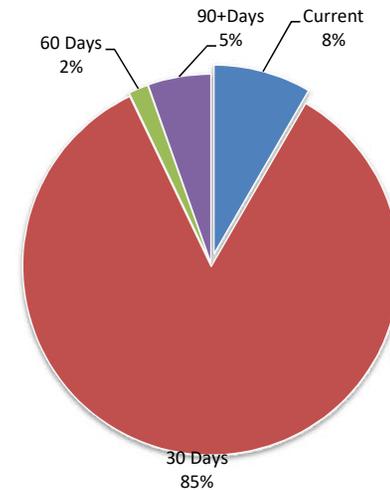


Comments/Notes - Receivables Rates

Total Rates Outstanding does not include Rubbish & ESL Levy

Receivables - General	Current	30 Days	60 Days	90+Days	Credit Payments
	\$	\$	\$	\$	\$
Receivables - General	29,746	300,631	6,036	19,217	-\$ 280
Total Receivables General Outstanding				355,350	

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 28 February 2019

Note 6A - RECEIVABLES GENERAL

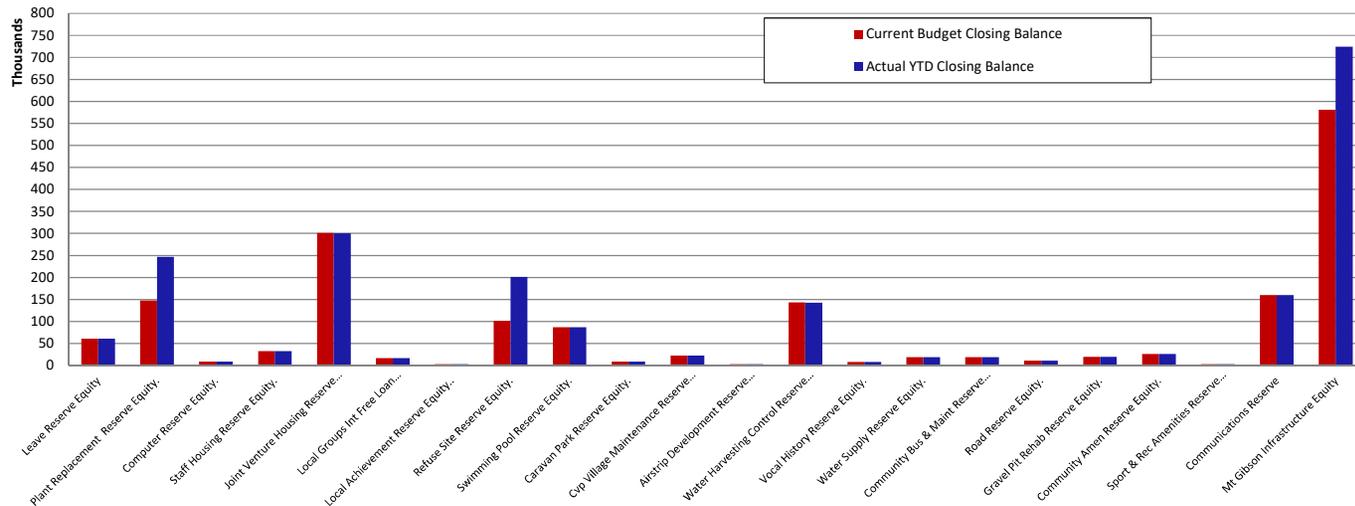
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80667	\$ -		\$ -	\$ -	\$ 400	\$ 400
80581	\$ -		\$ -	\$ -	\$ 520	\$ 520
80662	\$ -		\$ -	\$ -	\$ 287	\$ 287
80709	\$ -		\$ -	\$ -	\$ 280	\$ 280
80468	\$ -		\$ -	\$ -	\$ 1,300	\$ 1,300
80754	\$ -		\$ -	\$ -	\$ 20	\$ 20
80696	\$ 2,750	206	\$ -	\$ -	\$ -	\$ 2,750
80557	\$ -		\$ -	\$ 81,831	\$ -	\$ 81,831
80027	\$ -		\$ 2,744	\$ -	\$ -	\$ 2,744
80713	\$ -		\$ -	\$ -	\$ 156	\$ 156
80690	\$ -		\$ -	\$ -	\$ 514	\$ 514
80678	\$ -		\$ -	\$ -	\$ 500	\$ 500
80740	\$ -		\$ -	\$ -	\$ -	\$ -
80565	\$ 11,210	294	\$ -	\$ 400	\$ 8,400	\$ 20,010
80752	\$ -		\$ -	\$ -	\$ 40	\$ 40
80573	\$ 1,100	314	\$ -	\$ -	\$ -	\$ 1,100
80703	\$ -		\$ -	\$ -	\$ 250	\$ 250
80743	\$ -		\$ -	\$ -	\$ 8,580	\$ 8,580
80154	\$ -		\$ -	\$ -	\$ -	\$ -
80044	\$ -		\$ -	\$ -	\$ 2,842	\$ 2,842
80282	\$ -		\$ -	\$ 218,400	\$ 879	\$ 219,279
80749	\$ -		\$ 9	\$ -	\$ -	\$ 9
80445	\$ 100	106	\$ -	\$ -	\$ -	\$ 100
80281	\$ -		\$ -	\$ -	\$ 40	\$ 40
80727	\$ 20	181	\$ -	\$ -	\$ -	\$ 20
80383	\$ -		\$ -	\$ -	\$ 2,200	\$ 2,200
80753	\$ -		\$ -	\$ -	\$ 124	\$ 124
80708	\$ 8	350	\$ -	\$ -	\$ -	\$ 8
80666	\$ -		\$ -	\$ -	\$ 224	\$ 224
80665	\$ -		\$ -	\$ -	\$ 1,700	\$ 1,700
80562	\$ 454	104	\$ -	\$ -	\$ -	\$ 454
80149	\$ 229	644	\$ -	\$ -	\$ -	\$ 229
80642	\$ 3,146	121	\$ -	\$ -	\$ -	\$ 3,146
80751	\$ -		\$ -	\$ -	\$ 490	\$ 490
80734	\$ -		\$ 3,283	\$ -	\$ -	\$ 3,283
80730	\$ 200	181	\$ -	\$ -	\$ -	\$ 200
Totals	\$ 19,217		\$ 6,036	\$ 300,631	\$ 29,746	\$ 355,230

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 7: Cash Backed Reserve

2018-19 Name	Budgeted Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Utility reimbursement income lower than expected	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Council Resolution	Current Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve Equity	\$ 60,151	\$ 859	\$ 737	\$ 0	737	\$ 0	\$ 0		\$ 61,010	\$ 60,888
Plant Replacement Reserve Equity.	243,821	3483	2,986	0	2,986	(100,000)	0		147,304	246,807
Computer Reserve Equity.	8,672	124	106	0	106	0	0		8,796	8,778
Staff Housing Reserve Equity.	31,819	454	390	0	390	0	0		32,273	32,208
Joint Venture Housing Reserve Equity.	296,834	4240	3,635	0	3,635	0	0		301,074	300,469
Local Groups Int Free Loan Reserve Equity..	16,442	235	201	0	201	0	0		16,677	16,644
Local Achievement Reserve Equity..	2,693	38	33	0	33	0	0		2,731	2,726
Refuse Site Reserve Equity.	198,664	2838	2,433	0	2,433	(100,000)	0		101,502	201,097
Swimming Pool Reserve Equity.	85,838	1226	1,051	0	1,051	0	0		87,064	86,889
Caravan Park Reserve Equity.	8,312	119	102	0	102	0	0		8,431	8,414
Cvp Village Maintenance Reserve Equity.	21,823	312	267	0	267	0	0		22,135	22,090
Airstrip Development Reserve Equity.	3,033	43	37	0	37	0	0		3,076	3,070
Water Harvesting Control Reserve Equity.	141,181	2017	1,729	0	1,729	0	0		143,198	142,910
Vocal History Reserve Equity.	7,594	108	93	0	93	0	0		7,702	7,687
Water Supply Reserve Equity.	18,511	264	227	0	227	0	0		18,775	18,738
Community Bus & Maint Reserve Equity.	18,270	261	224	0	224	0	0		18,531	18,494
Road Reserve Equity.	10,484	150	128	0	128	0	0		10,634	10,612
Gravel Pit Rehab Reserve Equity.	19,110	273	234	0	234	0	0		19,383	19,344
Community Amen Reserve Equity.	25,262	361	309	0	309	0	0		25,623	25,572
Sport & Rec Amenities Reserve Equity.	2,755	39	34	0	34	0	0		2,794	2,789
Communications Reserve	157,830	2254	1,933	0	1,933	0	0		160,084	159,763
Mt Gibson Infrastructure Equity	721,286	10302	3,422	0	3,422	(150,000)	0		581,588	724,708
	\$ 2,100,387	\$ 30,000	\$ 20,309	\$ -	\$ 20,309	-\$ 350,000	\$ -		\$ 1,780,387	\$ 2,120,696

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 28 February 2019

Note 9: RATING INFORMATION

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Amended Budget Total Revenue \$
RATE TYPE	Utility reimbursement income lower then expected										
Differential General Rate											
UV Rural/Pastoral	1.9552	342	94,130,800	1,838,158	11,702	5,578	1,855,437	1,840,446	8,890	5,147	1,854,483
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	97,856	0	0	97,856
GRV Mining	8.1090	1	3,144,000	254,947			254,947	254,947	0	0	254,947
Exploration	25.0000	17	76,855	3,762	0	0	19,214	19,214			19,214
Sub-Totals		487	100,319,637	2,850,388	11,702	5,578	2,883,120	2,864,455	8,890	5,147	2,878,492
Minimum Payment	Minimum \$										
GRV Townsites	342.00	35	28,241	11,970	0	0	11,970	11,970	0	0	11,970
GRV Mining	342.00	1	20	342	0	0	342	342	0	0	342
UV Rural/Pastoral	342.00	10	70,600	3,420	0	0	3,420	3,420	0	0	3,420
UV Mining	342.00	4	1,354	1,368	0	0	1,368	6,840	0	0	6,840
Exploration	342.00	16	12,312	5,472	0	0	5,472	5,472			5,472
Sub-Totals		66	112,527	22,572	0	0	22,572	28,044	0	0	28,044
Discounts							2,905,692				2,906,536
Concession							(212,171)				(220,000)
							0				0
Amount from General Rates							2,693,521				2,686,536
Ex-Gratia Rates							13,162				12,900
Totals							2,706,682				2,699,436

Comments - Rating Information

Rates were issued 29th August 2018

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Rate %	Principal 1-Jul-18	New Loans	Utility reimbursement income low		Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
				Utility Lending	Term	Actual	Current Budget	Actual	Current Budget	Actual	Current Budget	
				Date		\$	\$	\$	\$	\$	\$	
Loan 94 Industrial Land	7.38%	0		9th June 2008	10 Years	0	0	0	0	31	0	9th June 2018
Loan 96 CHA Housing	6.44%	88,494		2nd February 2004	20 Years	6,140	12,481	82,354	76,013	6,106	5,502	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	100,337		9th May 2012	10 Years	11,557	23,385	88,780	76,952	3,082	4,415	2nd May 2022
Loan 98 Subdivision John Street	6.97%	261,770		14th April 2008	20 Years	9,284	18,840	252,486	242,930	19,723	17,897	20th January 2028
Loan 99 Aquatic Centre	6.09%	119,221		15th September 2009	10 Years	38,555	78,283	80,667	40,938	4,682	6,086	15th September 2019
Loan 100 Aquatic Centre	4.81%	160,187		10th April 2012	10 Years	18,398	37,238	141,789	122,949	5,015	7,263	10th April 2022
Loan 101 2x Duplex Housing	4.68%	114,031		9th May 2012	10 Years	13,127	26,561	100,904	87,470	3,509	5,029	9th May 2022
Loan 102 Volvo Grader	2.65%	156,288		6th January 2016	5 Years	41,507	55,528	114,781	100,760	3,884	3,592	6th January 2021
Loan 103 Caron Dam (proposed)			200,000	TBA		0	0		200,000	0	0	TBA
Totals		1,000,328	200,000			138,568	252,316	861,760	948,012	46,032	49,784	

(b) New Debentures

All debenture repayments were financed by general purpose revenue.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 12: TRUST FUND

not included in this statement are as follows:

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 28-Feb-19
	\$	\$	\$	\$
Sundry Income	410	0	(23)	387
Bus Bonds	400	800	(800)	400
Hall Bonds	640	950	(1,300)	290
Housing Bonds	3,260	2,270	(5,580)	(50)
Other Bonds	1,100	470	(420)	1,150
	6,689	4,640	(8,713)	2,177

Comments - Trust

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 28-Feb-19
Perenjori Public Benefit Bank Account	182,926	83,982	(70,012)	196,896
Closing Bank Balance	182,926	83,982	(70,012)	196,896

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

ACQUISITIONS

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

Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Capital Acquisitions by Program								
Governance								
Capital - Admin Building.	4258	150,000	50,000	50,000	0	(50,000)	0	
Governance Total		150,000	50,000	50,000	0	(50,000)	0	
Law, Order And Public Safety								
Latham Firestation & Ambulance Shed.	5150	0	0	0	0	0	0	
Perenjori Fire Brigade - Building.	5250	15,000	15,000	15,000	0	(15,000)	0	
Cctv	5601	0	0	0	0	0	0	
Law, Order And Public Safety Total		15,000	15,000	15,000	0	(15,000)	0	
Health								
Capital - Medical Centre Building.	07250	10,000	10,000	10,000	0	(10,000)	0	
Health Total		10,000	10,000	10,000	0	(10,000)	0	
Education & Welfare								
Capital Expenditure	7253		796	796	973	177	0	
Education & Welfare Total			796	796	973	177	0	
Housing								
Capital - Housing Expenditure.	09286	60,000	60,000	60,000	10,799	(49,201)	10,799	
Housing Total		60,000	60,000	60,000	10,799	(49,201)	10,799	
Community Amenities								
Capital Expenditure - Other Infrastructure	418	58,000	58,000	58,000	0	(58,000)	0	
Capital -Public Conveniences.	10850	0	0	0	0	0	0	
Community Amenities Total		58,000	58,000	58,000	0	(58,000)	0	
Recreation And Culture								
Capital - Swimming Pool	11250	0	0	0	0	0	0	
Capital - Perenjori Pavillion Building	11450	471,126	385,782	385,782	235,782	(150,000)	235,782	



Perenjori
Embrace Opportunity

Attachment
19032.2

Accounts for Payment
February 2019

Finance Committee Meeting
18th March 2018

List of Accounts Due & Submitted to Committee DUMMY rdAccountList

Chq/EFT	Date	Name	Description	Amount
403	01/02/2019	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	1.50
403	01/02/2019	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	34.00
403	04/02/2019	FEE GST - BANK FEES WITH GST	BANK FEES WITH GST	39.78
403	04/02/2019	FEE GST - BANK FEES WITH GST	BANK FEES WITH GST	352.09
403	15/02/2019	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	12.00
			TOTAL PAYMENTS	-439.37
30834	02/02/2019	AVON WASTE	Waste collection for the month of September 2018	2201.60
31484	02/02/2019	AVON WASTE	Waste collection for the month of October 2018	2201.60
31682	02/02/2019	AVON WASTE	Waste collection for the month of November 2019	2752.00
32153	02/02/2019	AVON WASTE	Waste Collection for the month of December 2018	2201.60
EFT11840	08/02/2019	AVON WASTE	TOTAL PAYMENTS	-9356.80
2355/99751983	01/02/2019	BUNNINGS WAREHOUSE	Shade Awning, Shade Awning	404.55
2355/99751992	01/02/2019	BUNNINGS WAREHOUSE	Purchases made from Bunnings, retic parts, silicone	866.87
EFT11841	08/02/2019	BUNNINGS WAREHOUSE	TOTAL PAYMENTS	-1271.42
1311	01/02/2019	CANINE CONTROL	Missed invoice - Ranger Services 07/06/2017	495.00
799	01/02/2019	CANINE CONTROL	Gst missing off invoice 799	42.70
1770	01/02/2019	CANINE CONTROL	Ranger Services - missing invoice 1770	495.00
EFT11842	08/02/2019	CANINE CONTROL	TOTAL PAYMENTS	-1032.70
I310671	01/02/2019	CLEANPAK SOLUTIONS	Bin Liners, Air Fresheners, Blue Wash 20kg, 5L disinfectant, 5L Mountain mist, Toilet roll 2ply, Eucalyptus spray, Jasol superscent, Handtowel compact, Handtowel ultra slim, 2L titan fabric softener	886.39
EFT11843	08/02/2019	CLEANPAK SOLUTIONS	TOTAL PAYMENTS	-886.39
TRAVSPEC240119	07/02/2019	GRAEME KINGSLEY REID	Cr Travel Fees - Special Meeting - 24th January 2019	99.01
SPEC240119	07/02/2019	GRAEME KINGSLEY REID	Cr Meeting Fees - Special Meeting - 24th January 2019	200.00
EFT11844	08/02/2019	GRAEME KINGSLEY REID	TOTAL PAYMENTS	-299.01
111069	01/02/2019	HERRINGS COASTAL PLUMBING & GAS	investigate smell to drains in bathroom and toilet on the floor, fill trap to floor waste gully to prevent smell	60.50
111173	13/02/2019	HERRINGS COASTAL PLUMBING & GAS	Water leak off meter.	145.20
EFT11845	08/02/2019	HERRINGS COASTAL PLUMBING & GAS	TOTAL PAYMENTS	-205.70
SINV-13492	01/02/2019	INDUSTRIAL AUTOMATION GROUP	WI-SP-Support Perenjori Standpipe/ 1st January 2019 to 30 June 2019, WI-SP-Support Latham Standpipe/ 1st January 2019 to 30 June 2019, WI-SP-cloud server access/ 1 January 2019 to 30 June 2019	897.05
EFT11846	08/02/2019	INDUSTRIAL AUTOMATION GROUP	TOTAL PAYMENTS	-897.05
30850	01/02/2019	IT VISION	SynergySoft email Debtors Invoices/Statements functionality	1210.00
EFT11847	08/02/2019	IT VISION	TOTAL PAYMENTS	-1210.00
TRAVSPEC240119	07/02/2019	JOANNE MAUD HIRSCH	Cr Travel Fees - Special Meeting - 24th January 2019	73.26
SPEC240119	07/02/2019	JOANNE MAUD HIRSCH	Cr Meeting Fees - Special Meeting - 24th January 2019	200.00
EFT11848	08/02/2019	JOANNE MAUD HIRSCH	TOTAL PAYMENTS	-273.26
TRAVSPEC240119	07/02/2019	JOHN CUNNINGHAM	Cr Travel Fees - Special Meeting - 24th January 2019	49.50
SPEC240119	07/02/2019	JOHN CUNNINGHAM	Cr Meeting Fees - Special Meeting - 24th January 2019	200.00
EFT11849	08/02/2019	JOHN CUNNINGHAM	TOTAL PAYMENTS	-249.50
TRAVSPEC240119	07/02/2019	LAURIE CHARLES BUTLER	Cr Travel Fees - Special Meeting - 24th January 2019	11.33
SPEC240119	07/02/2019	LAURIE CHARLES BUTLER	Cr Meeting Fees - Special Meeting - 24th January 2019	400.00
EFT11850	08/02/2019	LAURIE CHARLES BUTLER	TOTAL PAYMENTS	-411.33
TRAVSPEC240119	07/02/2019	LISA JANE SMITH	Cr Travel Fees - Special Meeting - 24th January 2019	19.80
SPEC240119	07/02/2019	LISA JANE SMITH	Cr Meeting Fees - Special Meeting - 24th January 2019	200.00
EFT11851	08/02/2019	LISA JANE SMITH	TOTAL PAYMENTS	-219.80
00419042	01/02/2019	LO-GO APPOINTMENTS	Pascoe Durтанovich Acting CEO from 21/01/2019 - 25/01/2019	5667.20
EFT11852	08/02/2019	LO-GO APPOINTMENTS	TOTAL PAYMENTS	-5667.20
HW40A133	01/02/2019	MARKET CREATIONS	2019 Mid West Directory	825.00
6587	01/02/2019	MARKET CREATIONS	vCPU, VRAM, Tier 2 cloud storage, Windows Servier cloud license, Windows remote desktop services, Mircro worry free security services	920.51
6599	01/02/2019	MARKET CREATIONS	Managed Service Agreement - Premium Package for the Janruay,	2831.40
6601	01/02/2019	MARKET CREATIONS	Records Management Solutions - Active Archive Cartons January,	530.75
EFT11853	08/02/2019	MARKET CREATIONS	TOTAL PAYMENTS	-5107.66
103730	01/02/2019	MARKETFORCE	Advertisement Annual Electors Meeting	236.15
103746	01/02/2019	MARKETFORCE	Geraldton Guardian Job Ad Mechanic	949.63
EFT11854	08/02/2019	MARKETFORCE	TOTAL PAYMENTS	-1185.78
60058692	01/02/2019	MITCHELL & BROWN	Kelvin Inverter Air, 633 Air Circulator White	1900.00
60061198	02/02/2019	MITCHELL & BROWN	brevil/BTA380WHT, Sunbeam Ke3560	103.00
EFT11855	08/02/2019	MITCHELL & BROWN	TOTAL PAYMENTS	-2003.00
105025	01/02/2019	MORAWA IGA	Purchases made from Morawa IGA for the month of January	288.37
EFT11856	08/02/2019	MORAWA IGA	TOTAL PAYMENTS	-288.37
SPEC240119	07/02/2019	PETER JOHN WATERHOUSE	Cr meeting Fees - Special Meeting - 24th January 2019	200.00
TRAVSPEC240119	07/02/2019	PETER JOHN WATERHOUSE	Cr Travel Fees - Special Meeting - 24th January 2019	126.73
EFT11857	08/02/2019	PETER JOHN WATERHOUSE	TOTAL PAYMENTS	-326.73
518837	01/02/2019	PURCHER INTERNATIONAL PTY LTD	QMK667298 PUMP ASSY FUEL INJECTION	2937.42
EFT11858	08/02/2019	PURCHER INTERNATIONAL PTY LTD	TOTAL PAYMENTS	-2937.42
4814	01/02/2019	ROSSITER & CO	10kg sausages Australia Day, 7kg bacon Australia Day	275.50
EFT11859	08/02/2019	ROSSITER & CO	TOTAL PAYMENTS	-275.50
SPEC240119	07/02/2019	RUSSELL LINDSAY WHITE	Cr Meeting Fees - Special Meeting - 24th January 2019	200.00
EFT11860	08/02/2019	RUSSELL LINDSAY WHITE	TOTAL PAYMENTS	-200.00
42462	01/02/2019	S & K ELECTRICAL CONTRACTING PTY LTD	Electrical Work at Caravan park	1335.13
EFT11861	08/02/2019	S & K ELECTRICAL CONTRACTING PTY LTD	TOTAL PAYMENTS	-1335.13
0389	01/02/2019	TOLL IPEC PTY LTD	10/01 - Sigma Chemicals 1 x 124kg, 21/01 - Daimler Trucks - 1	67.33
0388	02/02/2019	TOLL IPEC PTY LTD	09/01 - Winc - 2 x 13kg, 09/01 - Jr & A Hersey - 1 x 13kg	27.72
EFT11862	08/02/2019	TOLL IPEC PTY LTD	TOTAL PAYMENTS	-95.05
26551	01/02/2019	VORTEX PLASTICS	fuel tank repair	104.50
EFT11863	08/02/2019	VORTEX PLASTICS	TOTAL PAYMENTS	-104.50
17360	01/02/2019	WALLIS COMPUTER SOLUTIONS	ADSL - Internet 25g Internet Data Allownace - Depot -	77.00
EFT11864	08/02/2019	WALLIS COMPUTER SOLUTIONS	TOTAL PAYMENTS	-77.00

Chq/EFT	Date	Name	Description	Amount
9026005127	01/02/2019	WINC AUSTRALIA PTY LIMITED	Stationary items as required	265.68
9026201110	01/02/2019	WINC AUSTRALIA PTY LIMITED	GBC A25 binding machine, GBC A20 binding machine, binding cover 100Pk, clear binding covers, binding coils	1360.58
9026326424	01/02/2019	WINC AUSTRALIA PTY LIMITED	4 boxes high lighter pens	154.65
EFT11865	08/02/2019	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-1780.91
1008225635	01/02/2019	AUSTRALIA POST	Postage for the months of December, Postage for the months of January	482.11
EFT11866	15/02/2019	AUSTRALIA POST	TOTAL PAYMENTS	-482.11
4163	01/02/2019	BITUTEK	supply and deliver CRS emulsion	9592.00
EFT11867	15/02/2019	BITUTEK	TOTAL PAYMENTS	-9592.00
2031	01/02/2019	CANINE CONTROL	Ranger Services - 25th January 2019	504.41
EFT11868	15/02/2019	CANINE CONTROL	TOTAL PAYMENTS	-504.41
I310983	06/02/2019	CLEANPAK SOLUTIONS	tea towels pk 12 x 2	54.47
EFT11869	15/02/2019	CLEANPAK SOLUTIONS	TOTAL PAYMENTS	-54.47
10	01/02/2019	COLMAR CORPORATION	6 x wet clothes bags, 6 x surprise play bags	55.00
EFT11870	15/02/2019	COLMAR CORPORATION	TOTAL PAYMENTS	-55.00
FORM81	08/02/2019	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL Levy November, BSL Levy December, BSL Levy credit	767.27
EFT11871	15/02/2019	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	TOTAL PAYMENTS	-767.27
68775#5	06/02/2019	GERALDTON MOWER & REPAIR SPECIALIST	2 Stroke oil	99.00
EFT11872	15/02/2019	GERALDTON MOWER & REPAIR SPECIALIST	TOTAL PAYMENTS	-99.00
44093	03/02/2019	JR & A HERSEY PTY LTD	Seabreeze solid crown hat	264.00
EFT11873	15/02/2019	JR & A HERSEY PTY LTD	TOTAL PAYMENTS	-264.00
67205	01/02/2019	KATS RURAL	Washer replacement, sprinkler circular metal, hose connector, tap timer, light globe, rainmist	116.17
67313	01/02/2019	KATS RURAL	sprinkler 50mm, sprinkler pop up 50mm, sprinkler non up 50mm. micro ininer. brush main	34.49
67533	03/02/2019	KATS RURAL	Tee blue line 25mm, screwed cap 20mm	15.70
EFT11874	15/02/2019	KATS RURAL	TOTAL PAYMENTS	-166.36
97	01/02/2019	KINGS CIVIL AND EARTHMOVING	semi watercart hire, 12T excavator hire install of culverts, compactor hire for install of culverts	20190.50
EFT11875	15/02/2019	KINGS CIVIL AND EARTHMOVING	TOTAL PAYMENTS	-20190.50
345625-10000983	01/02/2019	LANDGATE - VALUATIONS	Rural UV's Chargable schedule R2018/4 13/10/2018 - 21/12/2018	82.10
EFT11876	15/02/2019	LANDGATE - VALUATIONS	TOTAL PAYMENTS	-82.10
901411911	01/02/2019	LANDMARK OPERATIONS LIMITED	baya soffac duo 500ml	154.00
EFT11877	15/02/2019	LANDMARK OPERATIONS LIMITED	TOTAL PAYMENTS	-154.00
62216375	08/02/2019	LIBERTY METAL CENTRE	Materials as per quotation No. 25288939	271.66
62216376	08/02/2019	LIBERTY METAL CENTRE	Materials as per quotation No. 25286484	1091.65
EFT11878	15/02/2019	LIBERTY METAL CENTRE	TOTAL PAYMENTS	-1363.31
00419081	01/02/2019	LO-GO APPOINTMENTS	Acting CEO Pascoe Durtanovich 28/01/2019 - 29/01/2019	2266.88
EFT11879	15/02/2019	LO-GO APPOINTMENTS	TOTAL PAYMENTS	-2266.88
6540	01/02/2019	MARKET CREATIONS	Technical Business hours	172.23
6539	01/02/2019	MARKET CREATIONS	Office 365 Exchange Online Plan 2 Licenses Office 365 Enterprise E3 Licenses,	882.48
EFT11880	15/02/2019	MARKET CREATIONS	TOTAL PAYMENTS	-1054.71
70340	01/02/2019	METAL ARTWORK CREATIONS	Brushed Gold aluminium desk name plaque	17.60
EFT11881	15/02/2019	METAL ARTWORK CREATIONS	TOTAL PAYMENTS	-17.60
1785	01/02/2019	OAKSTAR ASSET PTY LTD	Remove and redo footpath on Hesford St	770.00
1715	04/02/2019	OAKSTAR ASSET PTY LTD	maintenance grading of Keogh Road	1870.00
EFT11882	15/02/2019	OAKSTAR ASSET PTY LTD	TOTAL PAYMENTS	-2640.00
2121	05/02/2019	PERENJORI COMMUNITY RESOURCE CENTRE	Stationary and postage items for the month of December and January	139.17
2122	05/02/2019	PERENJORI COMMUNITY RESOURCE CENTRE	Full page colour advertising Bush Telegraph Issues 120-142, Additional Full page colour advertising Bush Telegraph Issues 120-142	720.00
EFT11883	15/02/2019	PERENJORI COMMUNITY RESOURCE CENTRE	TOTAL PAYMENTS	-859.17
14003JUL	05/02/2019	PERENJORI MEDICAL CENTRE	Pre Employment Medical	250.00
EFT11884	15/02/2019	PERENJORI MEDICAL CENTRE	TOTAL PAYMENTS	-250.00
213	04/02/2019	PERENJORI ROADHOUSE	Milk Admin, sandwich platter - farewell Pascoe, lage hot platter - farewell Pascoe, Milk and sugar, Items purchased for Australia Day function	498.65
EFT11885	15/02/2019	PERENJORI ROADHOUSE	TOTAL PAYMENTS	-498.65
516456/516529	01/02/2019	PURCHER INTERNATIONAL PTY LTD	Air filters, fuel filters, transmission element, engine oil filter	564.45
EFT11886	15/02/2019	PURCHER INTERNATIONAL PTY LTD	TOTAL PAYMENTS	-564.45
161761	08/02/2019	QK TECHNOLOGIES PTY LTD	Average active Children for the Perenjori Early Childhood Centre	13.01
EFT11887	15/02/2019	QK TECHNOLOGIES PTY LTD	TOTAL PAYMENTS	-13.01
5894	09/02/2019	RJ & LJ KING	New Grader Tire, Loader Tire Repair, Grader Tire Repair, Battey, Battey	1886.50
EFT11888	15/02/2019	RJ & LJ KING	TOTAL PAYMENTS	-1886.50
I3074867	01/02/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Future of Local Government Forum Registration Cr Hirsh	65.00
EFT11889	15/02/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	TOTAL PAYMENTS	-65.00
M465658	01/02/2019	WINC AUSTRALIA PTY LIMITED	Colour meter reading from 14/12/2018 - 20/01/2019, Black and White meter reading from 14/12/2018 - 20/01/2019	762.38
9026566124	08/02/2019	WINC AUSTRALIA PTY LIMITED	Purchase made from Winc - Stationary and laminaters	841.08
EFT11890	15/02/2019	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-1603.46
4306582363	04/02/2019	WURTH AUSTRALIA PTY LTD	Bolts, Del and handling	80.31
EFT11891	15/02/2019	WURTH AUSTRALIA PTY LTD	TOTAL PAYMENTS	-80.31

Chq/EFT	Date	Name	Description	Amount
DEDUCTION	05/02/2019	AUSTRALIAN SERVICES UNION	Payroll Deduction for 05/02/2019	25.90
DEDUCTION	19/02/2019	AUSTRALIAN SERVICES UNION	Payroll Deduction for 19/02/2019	25.90
EFT11892	21/02/2019	AUSTRALIAN SERVICES UNION	TOTAL PAYMENTS	-51.80
6556	01/02/2019	BLUEHILL COURIERS	Mitchell & Brown - Kettle, IGA - Water	92.40
6555	01/02/2019	BLUEHILL COURIERS	Vortex Plastics, To Vortex Plastics, CID, Bunnings 1 x carton	213.40
6504	10/02/2019	BLUEHILL COURIERS	Thinkwater, Flouro tubes-Bunnings, 6mt timber - Gibs	112.20
6505	10/02/2019	BLUEHILL COURIERS	Bucket cleaner	41.80
6539	10/02/2019	BLUEHILL COURIERS	Sigma Chemicals	110.00
EFT11893	21/02/2019	BLUEHILL COURIERS	TOTAL PAYMENTS	-569.80
4021739289	19/02/2019	BOC LIMITED	Container Service for the period 29/12/2018 - 28/01/2019	54.76
EFT11894	21/02/2019	BOC LIMITED	TOTAL PAYMENTS	-54.76
2355/01703125	01/02/2019	BUNNINGS WAREHOUSE	Spray paint,potting mix, sprinklers, shelving, batteries	394.75
2355/99752239	07/02/2019	BUNNINGS WAREHOUSE	50mm pop up sprinkler-IN 3120584	156.90
2355/99752392	12/02/2019	BUNNINGS WAREHOUSE	spray paint spray and mark 350g white	74.52
2355/01706931	13/02/2019	BUNNINGS WAREHOUSE	trojan 3 in 1 staple gun set , Holman 90' elbow, Prestige 16mm cam lock, Osram 57W Frosted Classic A round halogen	133.14
EFT11895	21/02/2019	BUNNINGS WAREHOUSE	TOTAL PAYMENTS	-759.31
610053647	19/02/2019	GHD PTY LTD	Assessment of Water catchment management plan for Perenjori townsite	2530.00
EFT11896	21/02/2019	GHD PTY LTD	TOTAL PAYMENTS	-2530.00
111322	11/02/2019	HERRINGS COASTAL PLUMBING & GAS	The gas stove inside has a gas leak.	121.00
111366	13/02/2019	HERRINGS COASTAL PLUMBING & GAS	Water leak in Kitchen under sink at PECC	121.00
111364	13/02/2019	HERRINGS COASTAL PLUMBING & GAS	Water blockage somewhere	121.00
EFT11897	21/02/2019	HERRINGS COASTAL PLUMBING & GAS	TOTAL PAYMENTS	-363.00
2282	19/02/2019	OAKSTAR ASSET PTY LTD	25/20 delivery of concrete and supply of white concrete sand	1174.80
EFT11898	21/02/2019	OAKSTAR ASSET PTY LTD	TOTAL PAYMENTS	-1174.80
9339389349	14/02/2019	SETON AUSTRALIA	Safety Sign	84.15
EFT11899	21/02/2019	SETON AUSTRALIA	TOTAL PAYMENTS	-84.15
C2100	18/02/2019	THINK WATER GERALDTON	PVC pipe, PVC tee, PVC elbow PVC faucet elbow	97.65
EFT11900	21/02/2019	THINK WATER GERALDTON	TOTAL PAYMENTS	-97.65
Q9264	01/02/2019	WINCHESTER INDUSTRIES	950 ton washed 14 mm aggregate supplied and delivered to dump site, 150 ton washed 10 mm aggregate supplied and delivered to dump site, 50 ton washed 7 mm aggregate supplied and delivered to North Yard depot	51681.30
EFT11901	21/02/2019	WINCHESTER INDUSTRIES	TOTAL PAYMENTS	-51681.30
092612910	08/02/2019	SYNERGY	Electricity use from 28/12/2018 - 29/01/2019	3801.70
SYNERGY	19/02/2019	SYNERGY	Electricity usage from 07/12/2018 - 12/02/2019,	13360.65
ACCOUNTS				
19695	25/02/2019	SYNERGY	TOTAL PAYMENTS	-17162.35
I1247257	14/02/2019	COMBINED METAL INDUSTRIES	Fence posts, universal rail, infill sheet, fencing teks	602.46
19696	28/02/2019	COMBINED METAL INDUSTRIES	TOTAL PAYMENTS	-602.46
ORD02	21/02/2019	KIRK JINDRICH POHL	Cr Meeting Fees - Ordinary Council Meeting 21/02/2019	200.00
19697	28/02/2019	KIRK JINDRICH POHL	TOTAL PAYMENTS	-200.00
RD13	21/02/2019	PERENJORI PISTOL CLUB	Round 13 Perenjori Public Benefit Trust	16189.60
19698	28/02/2019	PERENJORI PISTOL CLUB	TOTAL PAYMENTS	-16189.60
SPEC240119	07/02/2019	KIRK JINDRICH POHL	Cr Meeting Fees - Special Meeting - 24th January 2019	200.00
20501	14/02/2019	KIRK JINDRICH POHL	TOTAL PAYMENTS	-200.00
20	04/02/2019	PERENJORI VOLUNTEER BUSH FIRE BRIGADE	Breakfast for Australia Day	200.00
20502	14/02/2019	PERENJORI VOLUNTEER BUSH FIRE BRIGADE	TOTAL PAYMENTS	-200.00
092612910	01/02/2019	SYNERGY	Electricity usage from 27/11/2018 - 27/01/2019 Aquatic	3596.50
092612910	01/02/2019	SYNERGY	Aquatic Centre electricity usage from 27/11/2018 -	3598.40
665877470	01/02/2019	SYNERGY	117 Street Lights charges from 25/12/2018 - 24/01/2019	1905.80
20503	14/02/2019	SYNERGY	TOTAL PAYMENTS	-9100.70
5803592100	01/02/2019	TELSTRA CORPORATION LIMITED	Internet charges N9511924R	100.00
1058897700	01/02/2019	TELSTRA CORPORATION LIMITED	Perenjori Volunteer Bush Fire - telephone charges to the 15/01/2019	53.94
2000479035303	01/02/2019	TELSTRA CORPORATION LIMITED	Mobile charges Community Development Officer, Mobile charges Club Development Officer	157.20
5795333000	01/02/2019	TELSTRA CORPORATION LIMITED	Telstra main account for the month of Janruay 2019	3533.62
20504	14/02/2019	TELSTRA CORPORATION LIMITED	TOTAL PAYMENTS	-3844.76
SUPER	05/02/2019	SUPER	Super. for 05/02/2019	7436.97
DD11917.1	05/02/2019	Superchoice	TOTAL PAYMENTS	-7436.97
01	01/02/2019	WESTNET	Westnet internet and data from 01/02/2019 - 01/03/2019	269.85
DD11925.1	01/02/2019	WESTNET	TOTAL PAYMENTS	-269.85
CESM	06/02/2019	WRIGHT EXPRESS FUEL	Fuel purchase for the month of Janruay 2019	60.56
DD11926.1	06/02/2019	WRIGHT EXPRESS FUEL	TOTAL PAYMENTS	-60.56
96	02/02/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 96 Principal payment - CHA Housing, Loan No. 96 Interest payment - CHA Housing	8992.95
DD11927.1	02/02/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	TOTAL PAYMENTS	-8992.95
CESM	15/02/2019	SG FLEET AUSTRALIA PTY LIMITED	Ford Ranger Lease 14/02/2019 - 13/03/2019, Fuel 14/02/2019 - 13/03/2019, Regional Bull Module lease	2623.11
DD11933.1	15/02/2019	SG FLEET AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-2623.11
SUPER	19/02/2019	SUPER	Super. for 19/02/2019	8879.11
DD11935.1	19/02/2019	Superchoice	TOTAL PAYMENTS	-8879.11
PERES	14/02/2019	REFUEL AUSTRALIA	Re Fuel Australia account for the month of January 2019	16880.40
DD11936.1	14/02/2019	REFUEL AUSTRALIA	TOTAL PAYMENTS	-16880.40
MC120219	12/02/2019	BANKWEST MASTERCARD	20/12 - Redrososter - Shire Christmas Function, 21/12 - CPA Australia 2019 professional accounting body subscription, 28/12 - Vibe Bunbury - Birthday board - PECC, 08/01- Birthday board - PECC, 10/01- Seek - advertising for Plant Mechanic	1225.94
DD11949.1	12/02/2019	BANKWEST MASTERCARD	TOTAL PAYMENTS	-1225.94
			TOTAL PAYMENTS FOR FEBRUARY 2019	\$234,946.18



Perenjori
Embrace Opportunity

Previous Minutes

*Finance Committee Meeting
19th February 2019*

Shire of Perenjori
MINUTES
Finance Committee Meeting

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 19th February 2019 commenced at 5.00 pm.

Table of Contents

19022	PRELIMINARIES.....	2
19021.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS.....	2
19021.2	DISCLAIMER READING.....	2
19021.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE	2
19021.4	NOTATIONS OF INTEREST.....	2
19021.5	APPLICATIONS FOR LEAVE OF ABSENCE	2
19021.6	CONFIRMATION OF MINUTES	2
19022	FINANCE & ADMINISTRATION	3
19022.1	FINANCIAL STATEMENTS – DECEMBER 2018	3
19022.2	ACCOUNTS FOR PAYMENT – DECEMBER 2018	6
19022.3	FINANCIAL STATEMENTS – JANUARY 2019	8
19022.4	ACCOUNTS FOR PAYMENT – JANUARY 2019	11
19022.5	BANK SIGNATORIES.....	14
19022.6	DRAFT BUDGET REVIEW 2018/19.....	15
19023	GENERAL BUSINESS	17
19023.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN	17
19023.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN	17
19023.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION	17
19023.4	MATTERS BEHIND CLOSED DOORS.....	17
19023.5	DATE OF NEXT MEETING / MEETINGS	17

19022 PRELIMINARIES

Officer Recommendation and Committee Decision – Item 19022

Moved: Cr L Smith

Seconded: Cr J Hirsch

That in the absence of Cr L Butler, Cr J Cunningham is nominated to chair the Finance Committee Meeting held 19th February 2019.

Carried: 5/0

19021.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr J Cunningham declared the meeting open at 5.15 pm.

19021.2 DISCLAIMER READING

19021.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr J Cunningham – Chairperson

Cr L Smith

Cr J Hirsch

Paul Bawden – CEO

Joelene Dennis – MCDS

Apologies;

Cr L Butler

Cr K Pohl

19021.4 NOTATIONS OF INTEREST

Financial Interest – Local Government Act S 5.60a

Proximity Interest – Local Government Act S 5.60b

Interest Affecting Impartiality – Local Government - Code of Conduct

Nil.

19021.5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

19021.6 CONFIRMATION OF MINUTES

That the Minutes from the Finance Committee Meeting of the 18th December 2018 be confirmed as a true and correct record of that meeting.

Officer Recommendation and Committee Decision – Item 19021.6

Moved: Cr J Hirsch

Seconded: Cr L Smith

That Council accepts the Minutes from the Finance Committee Meeting of the 18th December 2018 as a true and correct record of that Meeting.

Carried: 5/0

19022 FINANCE & ADMINISTRATION**19022.1 FINANCIAL STATEMENTS – DECEMBER 2018**

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	ALLY BRYANT - SFO
RESPONSIBLE OFFICER:	PAUL BAWDEN - CEO
REPORT DATE:	19TH FEBRUARY 2019
ATTACHMENTS	MONTHLY FINANCIAL REPORT

Executive Summary

This item recommends that the Council accepts the Financial Activity Statement for the period ending 31st December 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 December 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 19022.1	
Moved: Cr J Hirsch	Seconded: Cr L Smith
That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31st December 2018.	
Carried: 5/0	

19022.2 ACCOUNTS FOR PAYMENT – DECEMBER 2018

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	LIZ MARKHAM - AO
RESPONSIBLE OFFICER:	ALLY BRYANT - SFO
REPORT DATE:	19TH FEBRUARY 2019
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that the Council confirms the payment of accounts for December 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 and Committee Resolution – Item 19022.2

Moved: Cr L Smith

Seconded: Cr J Hirsch

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 December 2018 as attached to and forming part of this report.

Carried: 5/0

Municipal Account	
EFT	\$290,010.00
Direct Debits	\$62,241.04
Cheques	\$23,258.40
Corporate MasterCard	\$3,131.51
Bank Fees	\$363.11
Total	\$379,004.11

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

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

Totalling \$379,004.11 from Municipal Account for the month ending 31st December 2018.

19022.3 FINANCIAL STATEMENTS – JANUARY 2019

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	ALLY BRYANT - SFO
RESPONSIBLE OFFICER:	PAUL BAWDEN - CEO
REPORT DATE:	19TH FEBRUARY 2019
ATTACHMENTS	MONTHLY FINANCIAL REPORT

Executive Summary

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

Background

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

Details

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

The following statements are presented to Council:

- Monthly Summary Information - Charts
- Statement of Financial Activity (Program of Nature and Type) this provides the budget and actual income and expenditure for operating and non-recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Statement of Capital Acquisitions and Capital Funding
- Net Current (Assets) Funding Position (Note 3). This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
 - Note 1.- Significant Accounting Policies
 - Note 2. - Explanation of Material Variances
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Budget Amendments
 - Note 6. – Receivables
 - Note 7. – Cash Back Reserves
 - Note 8. – Capital Disposals
 - Note 9. – Rating Information
 - Note 10. – Information on Borrowings
 - Note 11. – Grant and Contributions
 - Note 12.- Trust Fund
 - Note 13.- Details of Capital Acquisition

Legal Compliance

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

- (6) 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.
- (7) 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.
- (8) 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
- (9) 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.
- (10) 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 –

- (2) 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 and Committee Resolution – Item 19022.3

Moved: Cr L Smith

Seconded: Cr J Hirsch

That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31st January 2019.

Carried: 5/0

19022.4 ACCOUNTS FOR PAYMENT – JANUARY 2019

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	LIZ MARKHAM - AO
RESPONSIBLE OFFICER:	ALLY BRYANT - SFO
REPORT DATE:	19TH FEBRUARY 2019
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that the Council confirms the payment of accounts for January 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,

EFT	\$141,327.31
Direct Debits	\$72,035.67
Cheques	\$37,279.03
Corporate MasterCard	\$2,162.23
Bank Fees	\$241.29
Total	\$253,042.53

Trust Account - Shire	
------------------------------	--

EFT	\$
Cheques	\$800.00
Bank Fees	\$
Total	\$ 800.00

Trust Account – Mt Gibson Public Benefit Funds	
---	--

EFT	\$
Cheques	\$
Bank Fees	\$
Total	\$

Totaling \$253,842.53 from Municipal and Trust Accounts for the month ending 31st January 2019.

19022.5 BANK SIGNATORIES

APPLICANT:	SHIRE OF PERENJORI
FILE:	NIL
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	PAUL BAWDEN - CEO
RESPONSIBLE OFFICER:	PAUL BAWDEN - CEO
REPORT DATE:	19TH FEBRUARY 2019
ATTACHMENTS	NIL

Executive Summary

This item asks Council's endorsement to make an alteration to the Bank signatories by adding the new Chief Executive Officer (CEO) whilst removing the previous incumbent.

Background

It is a requirement for Council to endorse any alterations to the Bank signatories, with the minutes provided to Bankwest verifying such approvals. Two signatures are required on all bank transactions to ensure adequate securities are in place. The current signatures are:

- Acting CEO – Stephen Tindale
- MIS – Ken Markham
- MCDS – Joelene Dennis
- SFO – Alice Bryant
- President – Laurie Butler

The following changes are proposed to reflect the current employee situation:

- CEO – Paul Bawden
- MIS – Ken Markham
- MCDS – Joelene Dennis
- SFO – Alice Bryant
- President – Laurie Butler

Statutory Environment

Local Government (Financial) Regulations 1996

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Capacity – Our Leadership

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

Risk Management

Risk Statement	Level of Risk	Risk Mitigation Strategy
Don't have sufficient choices in signatories to accommodate people being away.	Medium (Likelihood: likely, Consequence: Moderate)	Ensure signatories are changed asap to accommodate changes in staffing.

Consultation

BankWest

Comment

Nil

Voting Requirements – Simple Majority

Officers Recommendation – Item 19022.5

Moved: Cr J Hirsch

Seconded: Cr L Smith

That Council approves the removal of the previous Acting Chief Executive Officer – Stephen David Tindale as Bankwest signatory and adds the current Chief Executive Officer – Paul Reginald Bawden.

Carried: 5/0

19022.6 DRAFT BUDGET REVIEW 2018/19

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0339
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	PAUL BAWDEN - CEO
RESPONSIBLE OFFICER:	PAUL BAWDEN - CEO
REPORT DATE:	19TH FEBRUARY 2019
ATTACHMENTS	BUDGET REVIEW - FINANCIAL DOCUMENT

Executive Summary

Each Local Government is required to conduct a budget review between 1 January and 31 March each financial year. A budget review is a detailed comparison of the year to date actual results with the adopted budget and provides an opportunity to make necessary amendments.

Background

The review has been carried out by senior staff responsible for budgets. The review has required a thorough investigation of all areas over several meetings to ensure expenditure and income stated will be as accurate as possible. The Council also needs to address any variations in actual and expected income and expenditure.

The Shire is required to provide a copy of the budget review to the Department of Local Government within 30 days after Council has made its determinations.

The more significant changes to income or expenditures are addressed in this report.

Statutory Environment

Local Government (Financial Management) Regulations 1996 Part 33A requires the Council to consider the review for the period from July to December of that financial year. The regulation also requires the Council to consider the local governments financial position, consider the options presented and decide whether or not to adopt the review as presented, any part of the review or any recommendations made in the review, and consider the outcomes that are forecast in the budget.

Policy Implications

Nil

Financial Implications

This review addresses budgetary implications for the remainder of this financial year.

Strategic Implications

To ensure that the Council is able to deliver expected services within its financial resources.

Consultation

MIS, MCDS, SFO

Comment

Annual budgets are by nature predictions of what will happen during the term of the budget. Though budgets are carefully prepared unexpected circumstances and external influences result in the need to review the proposed activities for the remainder of the financial year. A detailed summary of the budgetary situation is contained in the attachment. This includes the income and expenditure as at the 31st December 2018, together with proposed variations to ensure that the Council achieves a balanced budget for the financial year.

The following key items are drawn to Councils attention:

- Grants Commission projected income higher than expected
- Employee expense – range of over and under outcomes that essentially balance
- Amendments made to include housing Allocation budget
- Consultant costs greater than expected – including additional support proposed for the development of an improved HR/Governance framework.
- Staff housing rent less than expected
- Refuse site maintenance greater than expected
- Planning Fees received greater than expected
- Community Buildings operational costs greater than expected
- Mt Gibson funding towards Shire infrastructure greater than expected
- Blues for the Bush net result being an increase in cost
- General roads maintenance expense is greater than expected
- No expenditure sought for Northeast Farming Future – Dry season
- Grant funding for the Caron dam not realised
- Standpipe income greater than projected
- Business Incubator income greater than expected

- Private Works income less than expected
- Plant expense greater than expected
- Workers compensation wages greater than expected, this is currently offset by an increase in reimbursement.

In summary while the budget was over expended during the first six months the proposed variations for the remainder of the year are expected to achieve a balanced result.

The detailed "Budget Review Report" providing information at the job level will be forwarded on the 18th February 2019.

Voting Requirements – Absolute Majority

Officers Recommendation and Committee Resolution – Item 19022.6

Moved: Cr J Hirsch

Seconded: Cr L Smith

That the Committee recommends in accordance with Regulation 33A of the Local Government (Financial Management) Regulations 1996 Council:

- 1. Adopts the statutory mid-year budget review for the financial year of 2018/2019.**
- 2. Provides a copy of the budget review to the Department of Local Government within 30 days of Council adoption.**

Carried: 5/0

19023 GENERAL BUSINESS

19023.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

19023.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

19023.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

19023.4 MATTERS BEHIND CLOSED DOORS

19023.5 DATE OF NEXT MEETING / MEETINGS

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

CLOSURE

Cr J Cunningham declared the meeting closed at 6.50 pm.