



## **NOTICE OF MEETING**

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Tuesday 19th February 2019 in the Council Chambers, Fowler Street, Perenjori commencing at 5.00 pm.

Paul Bawden  
Chief Executive Officer  
15th February 2019

### **Shire of Perenjori Finance Committee Meeting 19th February 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**

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To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday **19<sup>th</sup> February 2019 commencing at 5.00 pm.**

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**Table of Contents**

<b>19022</b>	<b>PRELIMINARIES.....</b>	<b>2</b>
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
<b>19022</b>	<b>FINANCE &amp; ADMINISTRATION .....</b>	<b>3</b>
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.....	13
19022.6	DRAFT BUDGET REVIEW 2018/19.....	15
<b>19023</b>	<b>GENERAL BUSINESS .....</b>	<b>17</b>
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****19021.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS****19021.2 DISCLAIMER READING****19021.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE****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****19021.5 APPLICATIONS FOR LEAVE OF ABSENCE****19021.6 CONFIRMATION OF MINUTES**

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

<b>Officer Recommendation – Item 19021.6</b>
<b>That Council accepts the Minutes from the Finance Committee Meeting of the 18<sup>th</sup> December 2018 as a true and correct record of that Meeting.</b>

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

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

**Executive Summary**

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

<b>Officers Recommendation – Item 19022.1</b>
That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31 <sup>st</sup> December 2018.

**19022.2 ACCOUNTS FOR PAYMENT – DECEMBER 2018**

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

**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 – Item 19022.2**

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

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



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

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

*Totalling \$379,004.11 from Municipal and Trust Accounts for the month ending 31<sup>st</sup> December 2018.*

### 19022.3 FINANCIAL STATEMENTS – JANUARY 2019

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

#### Executive Summary

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

#### Background

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#### Details

Presented is the Financial Activity Statement Report for the period ending 31<sup>st</sup> January 2019.

The following statements are presented to Council:

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  - 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
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- (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
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- (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 – Item 19022.3**

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

**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:** 19<sup>TH</sup> 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,

of a local government.

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

13. Lists of Accounts

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

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

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

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

#### **Policy Implications**

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

#### **Financial Implications**

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

#### **Strategic Implications**

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

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

#### **Consultation**

Accountant

#### **Comment**

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

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

#### **Officers Recommendation – Item 19022.4**

**That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31<sup>st</sup> January 2019 as attached to and forming part of this report.**

Municipal Account	
EFT	\$141,327.31
Direct Debits	\$72,035.67
Cheques	\$37,279.03

Corporate MasterCard	\$2,162.23
Bank Fees	\$241.29
<b>Total</b>	<b>\$253,042.53</b>

Trust Account - Shire	
EFT	\$
Cheques	\$800.00
Bank Fees	\$
<b>Total</b>	<b>\$ 800.00</b>

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

*Totalling \$253,742.53 from Municipal and Trust Accounts for the month ending 31<sup>st</sup> 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:** 19<sup>TH</sup> 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**

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.

**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:** 19<sup>TH</sup> FEBRUARY 2019  
**ATTACHMENTS** BUDGET REVIEW - FINANCIAL DOCUMENT (To be provided on the 18<sup>th</sup> February 2019)

**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 31<sup>st</sup> 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 18<sup>th</sup> February 2019.

**Voting Requirements – Absolute Majority****Officers Recommendation – Item 19022.6**

**That 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. That a copy of the budget review be provided to the Department of Local Government within 30 days of Council adoption.**

**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 19<sup>th</sup> March 2019 commencing at 5.00 pm.

**CLOSURE**



# *Attachments*

*Finance Committee Meeting  
19th February 2019*



# *Attachment 19022.1*

## *Financial Statements December 2018*

*Finance Committee Meeting  
19th February 2019*

**SHIRE OF PERENJORI**  
**MONTHLY FINANCIAL REPORT**

**For the Period Ended 31 December 2018**

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

**TABLE OF CONTENTS**

Compilation Report

Monthly Summary Information

Statement of Financial Activity by Program

Statement of Financial Activity By Nature or Type

Statement of Capital Acquisitions and Capital Funding

Statement of Budget Amendments

Note 1        Significant Accounting Policies

Note 2        Explanation of Material Variances

Note 3        Net Current Funding Position

Note 4        Cash and Investments

Note 5        Budget Amendments

Note 6        Receivables

Note 7        Cash Backed Reserves

Note 8        Capital Disposals

Note 9        Rating Information

Note 10       Information on Borrowings

Note 11       Grants and Contributions

Note 12       Trust

Note 13       Details of Capital Acquisitions

Appendix A   Detailed Schedules

## **Report Purpose**

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

## **Overview**

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

## **Statement of Financial Activity by reporting program**

Is presented on page 7 and shows a surplus as at 31 December 2018 of \$2,493,097.

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

## **Preparation**

Prepared by: Ally Bryant  
Reviewed by: Joelene Dennis  
Date prepared: 7/02/2019

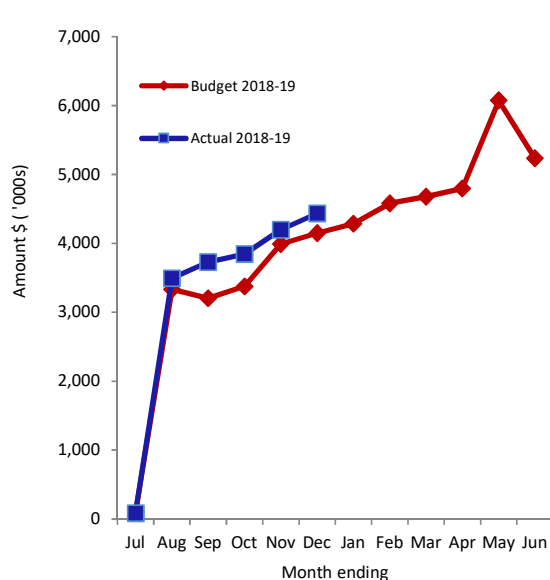
# Shire of Perenjori

## Monthly Summary Information

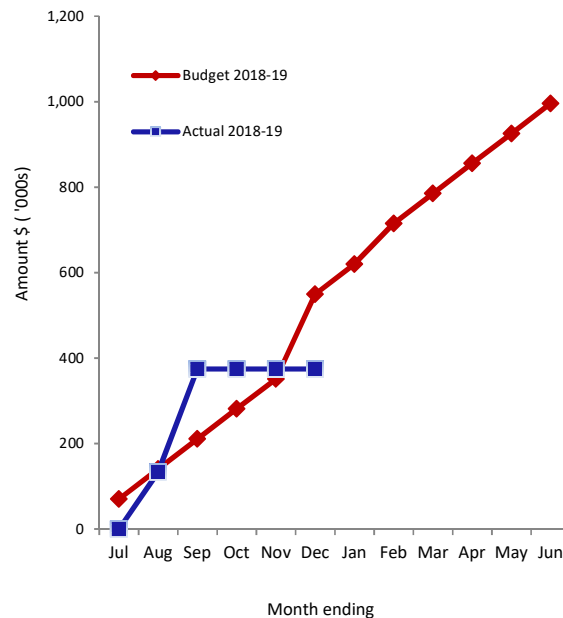
For the Period Ended 31 December 2018

### Revenues

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

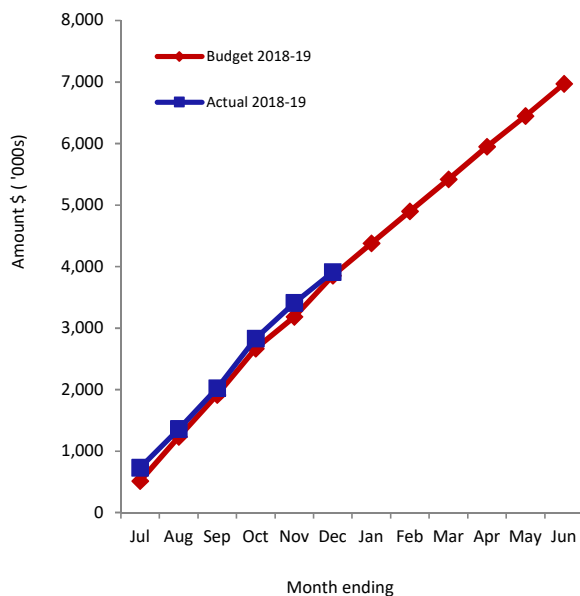


Budget Capital Revenue -v- Actual (Refer Note 2)

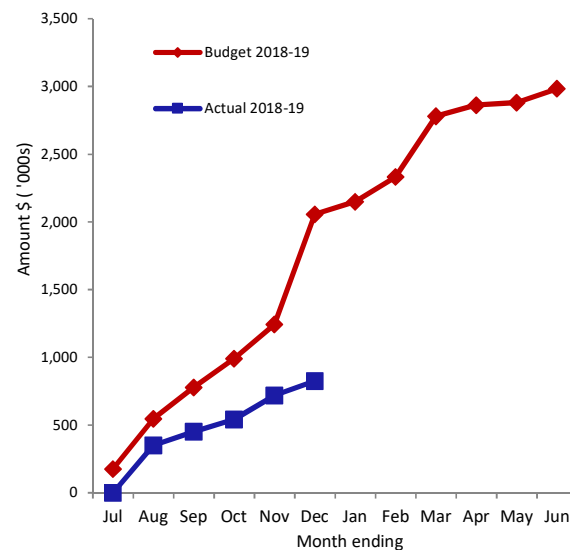


### Expenditure

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



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



### Comments

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

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

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Governance		55,300	26,500	24,055	(2,445)	(9.23%)	
General Purpose Funding - Rates	9	2,674,113	2,615,191	2,703,439	88,248	3.37%	
General Purpose Funding - Other		933,300	457,500	495,789	38,289	8.369%	
Law, Order and Public Safety		148,225	65,736	69,641	3,905	5.94%	
Health		2,400	900	1,256	356	39.56%	
Education and Welfare		201,500	100,748	111,536	10,788	10.71%	▲
Housing		200,000	100,002	86,206	(13,796)	(13.80%)	▼
Community Amenities		44,500	42,752	54,576	11,824	27.66%	▲
Recreation and Culture		504,530	497,778	297,744	(200,034)	(40.19%)	▼
Transport		131,559	61,404	233,666	172,262	280.54%	▲
Economic Services		241,000	132,000	239,397	107,397	81.36%	▲
Other Property and Services		154,000	76,998	117,096	40,098	52.08%	▲
<b>Total Operating Revenue</b>		<b>5,290,427</b>	<b>4,177,509</b>	<b>4,434,399</b>	<b>256,890</b>		
<b>Operating Expense</b>							
Governance		(171,052)	(172,529)	(84,579)	87,950	50.98%	▼
General Purpose Funding		(141,102)	(73,602)	(64,057)	9,545	12.97%	
Law, Order and Public Safety		(313,648)	(156,717)	(150,128)	6,589	4.20%	
Health		(111,707)	(44,054)	(43,231)	823	1.87%	
Education and Welfare		(444,093)	(225,736)	(231,064)	(5,328)	(2.36%)	
Housing		(381,612)	(196,879)	(204,789)	(7,910)	(4.02%)	
Community Amenities		(369,706)	(183,244)	(208,664)	(25,420)	(13.87%)	▲
Recreation and Culture		(1,509,451)	(957,043)	(897,480)	59,563	6.22%	▲
Transport		(2,589,976)	(1,321,127)	(1,545,595)	(224,468)	(16.99%)	▲
Economic Services		(813,070)	(398,736)	(443,394)	(44,658)	(11.20%)	▲
Other Property and Services		(126,824)	(122,022)	(40,465)	81,557	66.84%	▼
<b>Total Operating Expenditure</b>		<b>(6,972,241)</b>	<b>(3,851,689)</b>	<b>(3,913,446)</b>	<b>(61,757)</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,402,250	1,201,032	1,295,736	94,704	7.89%	
Adjust (Profit)/Loss on Asset Disposal	8	10,442	19,185	0	(19,185)	(100.00%)	▼
Movements in Non Current Assets		0	0	(9,401)	(9,401)		
<b>Net Cash from Operations</b>		<b>730,878</b>	<b>1,546,037</b>	<b>1,807,288</b>	<b>261,251</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	943,207	521,596	374,694	(146,902)	(28.16%)	▼
Proceeds from Disposal of Assets	8	53,000	28,000	0	(28,000)	(100.00%)	▼
<b>Total Capital Revenues</b>		<b>996,207</b>	<b>549,596</b>	<b>374,694</b>	<b>(174,902)</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(716,126)	(706,126)	(237,678)	468,448	66.34%	▼
Infrastructure - Roads	13	(1,459,607)	(961,803)	(474,507)	487,296	50.66%	▼
Infrastructure - Parks, Ovals, & Dam	13	(360,000)	(40,000)	(19,778)	20,222	50.55%	▼
Infrastructure - Other	13	(188,000)	(14,998)	(8,170)	6,828	45.53%	
Infrastructure - Footpaths	13	0	0	0	0		
Plant and Equipment	13	(447,650)	(349,650)	(94,045)	255,605	73.10%	▼
Furniture and Equipment	13	0	0	0	0		
<b>Total Capital Expenditure</b>		<b>(3,171,383)</b>	<b>(2,072,577)</b>	<b>(834,179)</b>	<b>1,238,398</b>		
<b>Net Cash from Capital Activities</b>		<b>(2,175,176)</b>	<b>(1,522,981)</b>	<b>(459,485)</b>	<b>1,063,496</b>		
<b>Financing</b>							
Proceeds from New Debentures	10	200,000	0	0	0		
Transfer from Reserves	7	350,000	0	0	0		
Repayment of Debentures	10	(270,595)	(142,896)	(124,641)	18,255	12.77%	▲
Transfer to Reserves	7	(30,000)	0	(19,217)	(19,217)		▼
<b>Net Cash from Financing Activities</b>		<b>249,405</b>	<b>(142,896)</b>	<b>(143,858)</b>	<b>(962)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,194,893)</b>	<b>(119,840)</b>	<b>1,203,945</b>	<b>1,323,785</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,211,330</b>	<b>1,211,330</b>	<b>1,289,152</b>	<b>77,822</b>	<b>6.42%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>16,437</b>	<b>1,091,490</b>	<b>2,493,097</b>	<b>1,401,607</b>		

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

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



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

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>							
Rates	9	\$ 2,674,113	\$ 2,615,191	\$ 2,703,439	\$ 88,248	3.37%	
Operating Grants, Subsidies and Contributions	11	1,732,496	1,106,132	1,011,626	(94,506)	(8.54%)	
Fees and Charges		708,800	384,948	489,301	104,353	27.11%	▲
Service Charges		0	0	0	0		
Interest Earnings		47,500	15,000	30,800	15,800	105.33%	▲
Other Revenue		118,775	56,238	199,233	142,995	254.27%	▲
Profit on Disposal of Assets	8	8,743	0	0	0		
<b>Total Operating Revenue</b>		<b>5,290,427</b>	<b>4,177,509</b>	<b>4,434,399</b>	<b>256,890</b>		
<b>Operating Expense</b>							
Employee Costs		(2,486,257)	(1,284,010)	(1,246,493)	37,517	2.92%	
Materials and Contracts		(1,307,339)	(868,935)	(953,830)	(84,895)	(9.77%)	
Utility Charges		(235,610)	(120,628)	(137,310)	(16,682)	(13.83%)	▼
Depreciation on Non-Current Assets		(2,402,250)	(1,201,032)	(1,295,736)	(94,704)	(7.89%)	
Interest Expenses		(52,660)	(29,309)	(30,246)	(937)	(3.20%)	
Insurance Expenses		(124,740)	(118,346)	(91,254)	27,092	22.89%	▲
Other Expenditure		(344,200)	(210,244)	(158,576)	51,668	24.58%	▼
Loss on Disposal of Assets	8	(19,185)	(19,185)	0	19,185	100.00%	▼
<b>Total Operating Expenditure</b>		<b>(6,972,241)</b>	<b>(3,851,689)</b>	<b>(3,913,446)</b>	<b>(61,757)</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,402,250	1,201,032	1,295,736	94,704	7.89%	
Adjust (Profit)/Loss on Asset Disposal	8	10,442	19,185	0	(19,185)	(100.00%)	▼
Movement in Non Current Assets		0	0	(9,401)	(9,401)		
<b>Net Cash from Operations</b>		<b>730,878</b>	<b>1,546,037</b>	<b>1,807,288</b>	<b>261,251</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	943,207	521,596	374,694	(146,902)	(28.16%)	▼
Proceeds from Disposal of Assets	8	53,000	28,000	0	(28,000)	(100.00%)	▼
<b>Total Capital Revenues</b>		<b>996,207</b>	<b>549,596</b>	<b>374,694</b>	<b>(174,902)</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(716,126)	(706,126)	(237,678)	468,448	66.34%	▼
Infrastructure - Roads	13	(1,459,607)	(961,803)	(474,507)	487,296	50.66%	▼
Infrastructure - Parks, Ovals, & Dam	13	(360,000)	(40,000)	(19,778)	20,222	50.55%	▼
Infrastructure - Others	13	(188,000)	(14,998)	(8,170)	6,828	45.53%	
	13	0	0	0	0		
Plant and Equipment	13	(447,650)	(349,650)	(94,045)	255,605	73.10%	▼
Furniture and Equipment	13	0	0	0	0		
<b>Total Capital Expenditure</b>		<b>(3,171,383)</b>	<b>(2,072,577)</b>	<b>(834,179)</b>	<b>1,238,398</b>		
<b>Net Cash from Capital Activities</b>		<b>(2,175,176)</b>	<b>(1,522,981)</b>	<b>(459,485)</b>	<b>1,063,496</b>		
<b>Financing</b>							
Proceeds from New Debentures	10	200,000	0	0	0		
Transfer from Reserves	7	350,000	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(270,595)	(142,896)	(124,641)	18,255	12.77%	▼
Transfer to Reserves	7	(30,000)	0	(19,217)	(19,217)		▲
<b>Net Cash from Financing Activities</b>		<b>249,405</b>	<b>(142,896)</b>	<b>(143,858)</b>	<b>(962)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,194,893)</b>	<b>(119,840)</b>	<b>1,203,945</b>	<b>1,323,785</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,211,330</b>	<b>1,211,330</b>	<b>1,289,152</b>	<b>77,822</b>	<b>6.42%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>16,437</b>	<b>1,091,490</b>	<b>2,493,097</b>	<b>1,401,607</b>		

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

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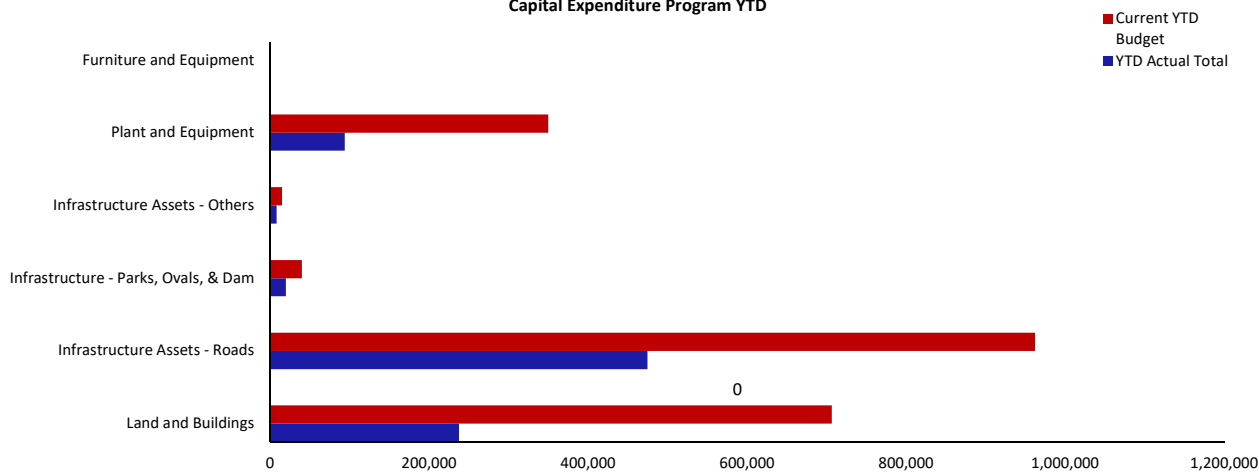
**SHIRE OF PERENJORI**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
**For the Period Ended 31 December 2018**

Capital Acquisitions	Note	YTD 31 12 2018					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	1,896	235,782	237,678	706,126	716,126	(468,448)
Infrastructure Assets - Roads	13	474,507	0	474,507	961,803	1,459,607	(487,296)
Infrastructure - Parks, Ovals, & Dam	13	19,778	0	19,778	40,000	360,000	(20,222)
Infrastructure Assets - Others	13	8,170	0	8,170	14,998	188,000	(6,828)
Plant and Equipment	13	94,045	0	94,045	349,650	447,650	(255,605)
Furniture and Equipment	13	0	0	0	0	0	0
<b>Capital Expenditure Totals</b>		<b>598,397</b>	<b>235,782</b>	<b>834,179</b>	<b>2,072,577</b>	<b>3,171,383</b>	<b>(1,238,398)</b>

**Funded By:**

Capital Grants and Contributions	Note 11	374,694	521,596	943,207	146,902
Borrowings	Note 10	0	0	200,000	0
Other (Disposals & C/Fwd)	Note 8	0	28,000	53,000	(28,000)
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		459,485	1,522,981	1,625,176	(1,063,496)
<b>Capital Funding Total</b>		<b>834,179</b>	<b>2,072,577</b>	<b>3,171,383</b>	<b>1,238,398</b>

**Capital Expenditure Program YTD**



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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a)**

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

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

**Critical Accounting Estimates**

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

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

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

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

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

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

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

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

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(i) Fixed Assets**

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

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

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

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

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

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

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

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

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

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

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

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

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

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

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

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

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

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

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

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

*"Economic: A strong, resilient and balanced economy.*

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

*Social: Our community enjoys a high quality of life.*

*Civic Leadership: A collaborative and engaged community."*

**(s) Reporting Programs**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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



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

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

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

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

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

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Governance	(2,445)	-9%			Under Reporting Threshold
General Purpose Funding	126,537	0%			Under Reporting Threshold
Law Order & Public Safety	3,905	6%			Under Reporting Threshold
Health	356	40%			Under Reporting Threshold
Education & Welfare	10,788	11%	▲		Child Care fees above budget
Housing	(13,796)	-14%	▼		Staff Housing Rent down
Community Amenities	11,824	28%	▲	Permanent	Planning Approval Income up compared to budget.
Recreation and Culture	(200,034)	-40%	▼	Permanent	B4B income under budget by \$220,000
Transport	172,262	281%	▲	Timing	Direct Grant funding is up \$135,000 and Black Spot Funding up by \$44,000 both due to timing
Economic Services	107,397	81%	▲	Permanent	Business Incubator Revenue is \$15,000 higher than budget. Caravan Park Income up by \$77,000. Stadpipe water charges up by \$9,000
Other Property and Services	40,098	52%	▲	Permanent	Workers Comp reimbursements are higher than YTD budget by \$57,000.
<b>Operating Expense</b>					
Governance	87,950	50.98%	▼	Timing	Governance Admin Gen down \$73,000 made up of Compliance \$20,000, Audit Fees \$30,000, Consultant Fees \$20,000. Member of Council Exp down \$14,000.
General Purpose Funding	9,545	12.97%			Under Reporting Threshold
Law, Order and Public Safety	6,589	4.20%			Under Reporting Threshold
Health	823	1.87%			Under Reporting Threshold
Education and Welfare	(5,328)	(2.36%)			Under Reporting Threshold
Housing	(7,910)	(4.02%)			Under Reporting Threshold
Community Amenities	(25,420)	(13.87%)	▲	Timing	Refuse site Maintance Expense up \$17,000, Waste Management Development up \$7,000 and Public convenience mntce & cleaning up \$4,700
Recreation and Culture	59,563	6.22%			Under Reporting Threshold
Transport	(224,468)	(16.99%)	▲	Timing	General Road Maintenance is \$142,000k higher and Road maintenance flood damage is 25K and depreciation is 77K higher than YTD budget.
Economic Services	(44,658)	(11.20%)	▲	Timing	Midwest Transportables expense is \$55,000 over budget and Caravan Park Maintenance is over by \$18,000 due to budget being even over 12 months. There is a \$100,000 operating grant not yet received.
Other Property and Services	81,557	66.84%	▼	Timing	Public Works Overheads down \$29,000, Licences and stamp duty down \$18,000 due to timing and Insurance is down \$31,000. Insurance was allocated directly to the plant so didn't require a bulk budget item.
<b>Capital Expenses</b>					
Land and Buildings	468,448	66%	▼	Timing	Admin Building down \$150,000, Pavillion Building under \$237,000 Stage 2 not commenced, Medical Centre down \$10,000. Housing capital down \$60,000
Infrastructure - Roads	487,296	51%	▼	Timing	Detailed explanation will be provided at meeting.
Infrastructure - Parks, Ovals, & Dam	20,222	51%	▼	Timing	Down as haven't purchases Tanks yet. Antisipate to purchase in the new year.
Infrastructure - Other	6,828	0			Under Reporting Threshold
Plant and Equipment	255,605	73%	▼	Timing	Budget Timing
<b>Surplus/(Deficit)</b>					
Opening Funding Surplus(Deficit)	77,822	6%			

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

**Note 3: NET CURRENT FUNDING POSITION**

Positive=Surplus (Negative=Deficit)				
Note	YTD 31 Dec 2018	Prior Year End 30th June 2018	YTD 31 Dec 2017	Original Budget 2019
	Actual YTD			
	\$	\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4 1,925,133	1,033,293	1,869,432	970,252
Cash Restricted	4 2,119,604	2,100,387	1,892,954	2,100,387
Receivables - Rates & Rubbish	6 378,295	49,762	666,573	349,427
Receivables -Other	6 238,786	414,002	485,174	0
Interest / ATO Receivable/Trust/Others	36,116	21,550	55,395	0
Inventories	30,177	21,324	28,206	30,710
	4,728,110	3,640,318	4,997,734	3,450,776
<b>Less: Current Liabilities</b>				
Payables	(249,450)	(521,374)	(271,046)	(409,564)
Provisions	(242,720)	(242,720)	(232,390)	(232,390)
	(492,170)	(764,094)	(503,436)	(641,954)
<b>Less: Adjustments</b>				
Cash Reserves - Restricted	7 (2,119,604)	(2,100,387)	(1,892,954)	(2,100,387)
For Current Leave Provisions	242,720	242,720	232,390	232,390
For Current Borrowings	145,954	270,595	126,372	270,505
	(1,730,930)	(1,587,072)	(1,534,192)	(1,597,492)
<b>Net Current Funding Position</b>	<b>2,505,011</b>	<b>1,289,152</b>	<b>2,960,106</b>	<b>1,211,330</b>

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

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

**Note 4: CASH AND INVESTMENTS**

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>									
Municipal Bank Account	5375008	0.05%	126,915				126,915	Bankwest	At Call
Telenet Saver Account	0542587	1.10%	1,787,303				1,787,303	Bankwest	At Call
Mt Gibson Infrastructure Account	0860049	1.00%		724,216			724,216	Bankwest	At Call
Trust Bank Account	5373006	0.00%			1,777		1,777	Bankwest	At Call
Community Dev Projects Account	0856328	1.10%	10,633				10,633	Bankwest	At Call
Mt Gibson Public Benefit Account	903351	1.10%			96,896		96,896	Bankwest	At Call
Reserve Funds - Operating	816902	1.05%		695,388			695,388	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
<b>Total</b>			1,925,151	2,119,604	198,672	0	4,243,427		

**Note 4A: CASH INVESTMENTS**

Comments/Notes - Investments

**Note 5: BUDGET AMENDMENTS**

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

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

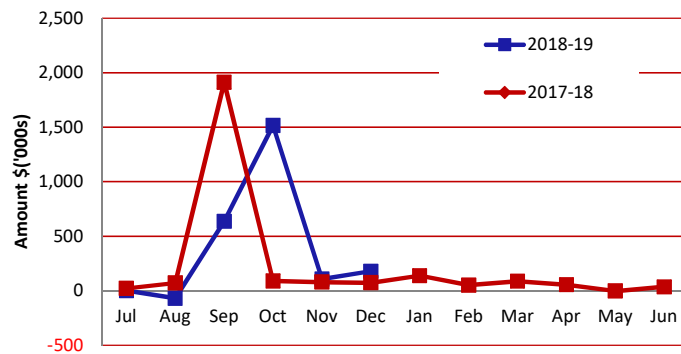
**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2018**

**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

	YTD 31 Dec 2018	30 June 2018
	\$	\$
Rates Debtors brought Forward	45,061	44,475
Levied this year	2,683,615	2,632,164
Less Collections to date	(2,342,355)	(2,631,578)
Equals Current Outstanding	386,321	45,061
<b>Net Rates Collectable</b>	<b>386,321</b>	<b>45,061</b>
% Collected	85.84%	98.32%
<b>Non Current Assets:</b>		
Rates Non-Current	0	0
<b>Total Rates Outstanding</b>	<b>386,321</b>	<b>45,061</b>

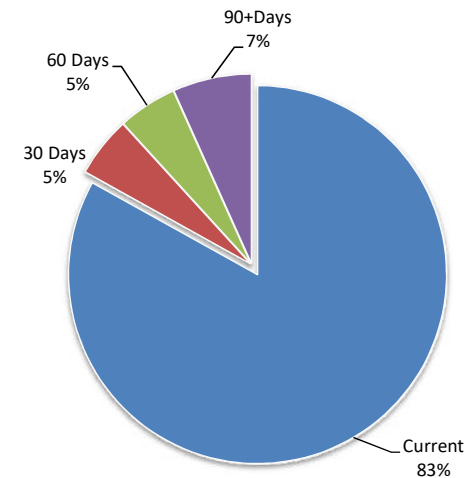
**Note 6 - Rates Collectable**



**Receivables - General**

	Current	30 Days	60 Days	90+Days	Credit Payments
	\$	\$	\$	\$	\$
Receivables - General	198,838	12,351	12,056	16,113	\$ -
<b>Total Receivables General Outstanding</b>				<b>239,357</b>	

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



0

**Comments/Notes - Receivables Rates**

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

**Comments/Notes - Receivables General**

Credit Payments are income and or reimbursements.

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

**Note 6A - RECEIVABLES GENERAL**

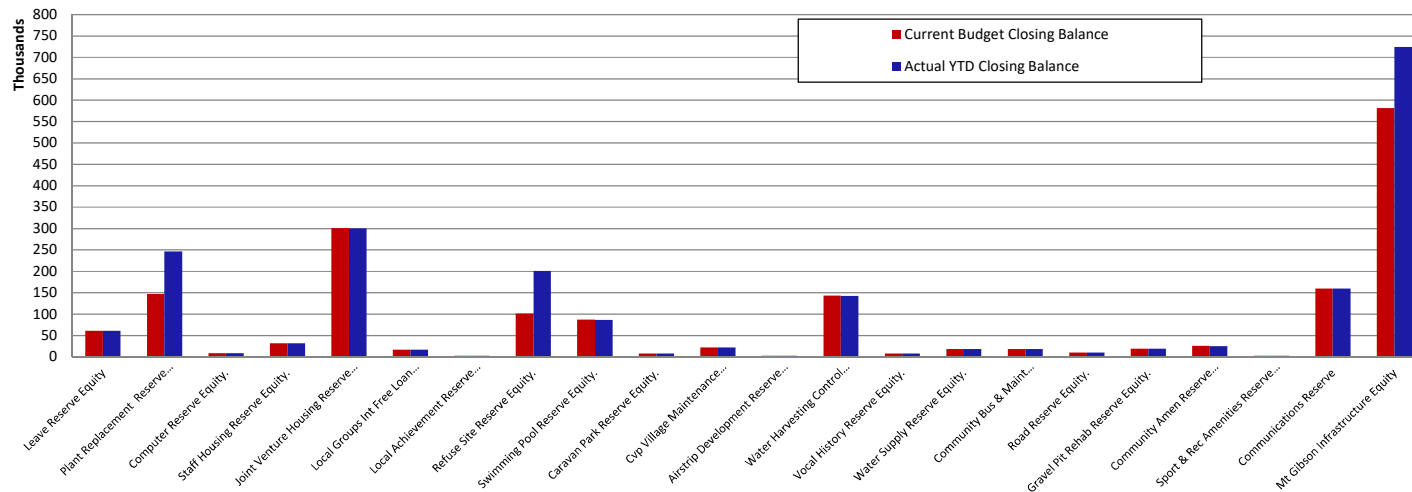
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80013					\$ 695.00	\$ 695.00
80017					\$ 12,604.60	\$ 12,604.60
80027					\$ 2,744.00	\$ 2,744.00
80110	\$100.00	30				\$ 100.00
80149	\$ 229.20	585				\$ 229.20
80282				\$ -	\$ 176,220.00	\$ 176,220.00
80445				\$ 100.00	\$ 100.00	\$ 200.00
80468				\$ -	\$ 1,300.00	\$ 1,300.00
80555	\$ 559.77	985				\$ 559.77
80562	\$ 199.10	474		\$ 534.56		\$ 733.66
80565	\$ 9,100.00	235	\$ 2,410.00	\$ 1,665.00		\$ 13,175.00
80573	\$ 1,100.00	255	\$ -			\$ 1,100.00
80581					\$ 520.00	\$ 520.00
80601	\$ 179.45	120		\$ -		\$ 179.45
80642			\$ 3,146.00			\$ 3,146.00
80691	\$ 97.57	30	\$ -			\$ 97.57
80696	\$ 2,650.00	147		\$ 100.00		\$ 2,750.00
80708	\$ 8.11	291				\$ 8.11
80727	\$ 20.00	122		\$ -		\$ 20.00
80728	\$ 863.13	122		\$ -		\$ 863.13
80729	\$ 176.38	122		\$ -		\$ 176.38
80730	\$ 200.00	122		\$ -		\$ 200.00
80734				\$ 9,894.56	\$ 3,283.48	\$ 13,178.04
80741			\$ 6,500.00	\$ -	\$ -	\$ 6,500.00
80744				\$ 56.56		\$ 56.56
80746					\$ 242.00	\$ 242.00
80747					\$ 900.00	\$ 900.00
80749					\$ 8.96	\$ 8.96
81496					\$ 220.00	\$ 220.00
81668	\$ 630.00	30	\$ -	\$ -		\$ 630.00
<b>Totals</b>	<b>\$ 16,112.71</b>		<b>\$ 12,056.00</b>	<b>\$ 12,350.68</b>	<b>\$ 198,838.04</b>	<b>\$ 239,357.43</b>

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

**Note 7: Cash Backed Reserve**

2018-19										
	Budgeted Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Council Resolution	Current Budget Closing Balance	Actual YTD Closing Balance
Name	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve Equity	60,151	859	710	0	710	0	0		61,010	60,862
Plant Replacement Reserve Equity.	243,821	3483	2,880	0	2,880	(100,000)	0		147,304	246,701
Computer Reserve Equity.	8,672	124	102	0	102	0	0		8,796	8,774
Staff Housing Reserve Equity.	31,819	454	376	0	376	0	0		32,273	32,195
Joint Venture Housing Reserve Equity.	296,834	4240	3,506	0	3,506	0	0		301,074	300,340
Local Groups Int Free Loan Reserve Equity..	16,442	235	194	0	194	0	0		16,677	16,636
Local Achievement Reserve Equity..	2,693	38	32	0	32	0	0		2,731	2,724
Refuse Site Reserve Equity.	198,664	2838	2,346	0	2,346	(100,000)	0		101,502	201,011
Swimming Pool Reserve Equity.	85,838	1226	1,014	0	1,014	0	0		87,064	86,852
Caravan Park Reserve Equity.	8,312	119	98	0	98	0	0		8,431	8,411
Cvp Village Maintenance Reserve Equity.	21,823	312	258	0	258	0	0		22,135	22,080
Airstrip Development Reserve Equity.	3,033	43	36	0	36	0	0		3,076	3,068
Water Harvesting Control Reserve Equity.	141,181	2017	1,667	0	1,667	0	0		143,198	142,849
Vocal History Reserve Equity.	7,594	108	90	0	90	0	0		7,702	7,684
Water Supply Reserve Equity.	18,511	264	219	0	219	0	0		18,775	18,730
Community Bus & Maint Reserve Equity.	18,270	261	216	0	216	0	0		18,531	18,486
Road Reserve Equity.	10,484	150	124	0	124	0	0		10,634	10,607
Gravel Pit Rehab Reserve Equity.	19,110	273	226	0	226	0	0		19,383	19,336
Community Amen Reserve Equity.	25,262	361	298	0	298	0	0		25,623	25,561
Sport & Rec Amenities Reserve Equity.	2,755	39	33	0	33	0	0		2,794	2,788
Communications Reserve	157,830	2254	1,864	0	1,864	0	0		160,084	159,694
Mt Gibson Infrastructure Equity	721,286	10302	2,930	0	2,930	(150,000)	0		581,588	724,216
	\$ 2,100,387	\$ 30,000	\$ 19,217	\$ -	\$ 19,217	-\$ 350,000	\$ -		\$ 1,780,387	\$ 2,119,604

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





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

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget					
					YTD 31 12 2018					
Cost		Proceeds	Profit (Loss)		Net Book Value	Sale Proceeds	Profit	Loss		Comments
\$	\$	\$	\$	Plant and Equipment	\$	\$		\$		
					0 PJ1525 Side Tipper	16,257	25,000	8,743		
					0 PJ1549 Isuzu Crew Cab Truck	47,185	28,000		(19,185)	
0	0	0	0		63,442	53,000	8,743	(19,185)		

**Comments - Capital Disposal/Replacements**

There have been no disposals to date

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

**Note 9: RATING INFORMATION**

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

**Comments - Rating Information**

Rates were issued 29th August 2018

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

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

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

(b) New Debentures

All debenture repayments were financed by general purpose revenue.

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

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider		Approval	2018-19 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
								Received	Not Received
			(Y/N)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>									
03300 Grants Commission Grant	30 Dept Local Government	operating	Y	501,600	0	501,600	0	288,718	212,882
03301 Untied Road Grant	30 Dept Local Government	operating	Y	412,800	0	412,800	0	193,078	219,723
<b>GOVERNANCE</b>									
04315 Grant Income	30		N	4,000	0	4,000	0	0	4,000
<b>LAW, ORDER, PUBLIC SAFETY</b>									
05100 Fesa Operating Grant	30 FESA	operating	Y	22,300	0	22,300	0	5,948	16,353
05106 Grant Income	32 FESA	non-operating	N	0	0	0	0	0	0
05801 Grant Income - Cesm	30 FESA	operating	Y	82,950	0	82,950	0	41,249	41,701
<b>EDUCATION</b>									
08427 Grant Income	30		Y	100,000	0	100,000	0	50,000	50,000
08551 Youth Activities Grant	30		N	0	0	0	0	0	0
<b>HOUSING</b>									
09287 Community Housing Project - Mt Gibson Funding	30		N	0	0	0	0	0	0
09312 Housing Grant Funding	32		N	0	0	0	0	0	0
<b>COMMUNITY AMENITIES</b>									
10509 Grant Income	32 Mt Gibson		N	0	0	0	0	0	0
10511 Cdo Project Income	30		N	0	0	0	0	0	0
11307 Lotterywest Stage Trailer Grant	32 Lotterywest	non-operating	N	0	0	0	0	0	0
<b>RECREATION AND CULTURE</b>									
11300 Govt Grant - Swimming Pool	30 Dept of Sport & Rec	operating	N	0	0	0	0	0	0
11306 Grant - Dept Of Sport & Rec.	30 Dept of Sport & Rec	operating	N	0	0	0	0	0	0
11521 Mt Gibson Funding Allocation	30 Mt Gibson	operating	Y	150,000	0	150,000	0	165,000	(15,000)
11823 Blues For The Bush Event Income.	30	operating	N	344,030	0	344,030	0	104,300	239,730
11824 Blues For The Bush Event - Cawa Grant	30	operating	N	0	0	0	0	0	0
11518 Grant Income Received	32	non-operating	N	0	0	0	0	0	0
<b>TRANSPORT</b>									
12300 Direct Grant	30 Main Roads	operating	Y	112,166	0	112,166	0	191,187	(79,021)
12301 Regional Road Group Funding.	32 Main Roads	non-operating	Y	300,000	0	0	300,000	120,000	180,000
12302 Mrd Street Lighting Subsidy	30 Dept of Inf and Transport	operating	Y	2,650	0	2,650	0	0	2,650
12303 Roads To Recovery Funding	32 Dept of Inf and Transport	non-operating	Y	389,207	0	0	389,207	133,500	255,707
12304 Black Spot Funding	32 Main Roads	non-operating	Y	154,000	0	0	154,000	121,194	32,806
12308 Main Roads Flood Damage Funding	30 Dept of Inf and Transport	operating	Y	0	0	0	0	38,592	(38,592)
12310 Flood Damage - Main Roads No. 3	30 Dept of Inf and Transport	operating	N	0	0	0	0	0	0
<b>ECONOMIC SERVICES</b>									
13612 Grant Funding Income	32	non-operating	Y	100,000	0	0	100,000	0	100,000
13703 Grant Income - Standpipe Controller	32 Mt Gibson	non-operating	N	0	0	0	0	0	0
<b>TOTALS</b>				<b>2,675,703</b>	<b>0</b>	<b>1,732,496</b>	<b>943,207</b>	<b>1,452,765</b>	<b>1,222,938</b>
				Operating	30	1,732,496		1,078,071	
				Non-operating	32	943,207		374,694	
Balance						2,675,703		1,452,765	1,222,938
									2,675,703

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

**Note 12: TRUST FUND**

not included in this statement are as follows:

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 31-Dec-18
	\$	\$	\$	\$
Sundry Income	410	0	0	410
Bus Bonds	400	800	(800)	400
Hall Bonds	640	950	(1,300)	290
Housing Bonds	3,260	2,270	(3,980)	1,550
Other Bonds	1,100	310	(310)	1,100
	6,689	4,640	(8,713)	3,750

**Comments - Trust**

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 31-Dec-18
Perenjori Public Benefit Bank Account	182,926	83,815	(70,012)	196,729
Closing Bank Balance	182,926	83,815	(70,012)	196,729

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

**ACQUISITIONS**

*Level of Completion Indicators*

0%	○	40%	◐	80%	◑
20%	◐	60%	◑	100%	●

Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
<b>Capital Acquisitions by Program</b>								
<b>Governance</b>								
Capital - Admin Building.	4258	150,000	150,000	150,000	0	(150,000)	0	
<b>Governance Total</b>		<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>(150,000)</b>	<b>0</b>	
<b>Law, Order And Public Safety</b>								
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	
<b>Law, Order And Public Safety Total</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>(15,000)</b>	<b>0</b>	
<b>Health</b>								
Capital - Medical Centre Building.	07250	10,000	10,000	10,000	0	(10,000)	0	
<b>Health Total</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>(10,000)</b>	<b>0</b>	
<b>Education &amp; Welfare</b>								
Capital Expenditure	7253		0	0	796	796	0	
<b>Education &amp; Welfare Total</b>			<b>0</b>	<b>0</b>	<b>796</b>	<b>796</b>	<b>0</b>	
<b>Housing</b>								
Capital - Housing Expenditure.	09286	60,000	60,000	60,000	0	(60,000)	0	
<b>Housing Total</b>		<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>(60,000)</b>	<b>0</b>	
<b>Community Amenities</b>								
Capital Expenditure - Other Infrastructure	418	58,000	58,000	10,000	0	(10,000)	0	
Capital -Public Conveniences.	10850	0	0	0	0	0	0	
<b>Community Amenities Total</b>		<b>58,000</b>	<b>58,000</b>	<b>10,000</b>	<b>0</b>	<b>(10,000)</b>	<b>0</b>	
<b>Recreation And Culture</b>								
Capital - Swimming Pool	11250	0	0	0	0	0	0	
Capital - Perenjori Pavillion Building	11450	471,126	471,126	471,126	235,782	(235,344)	235,782	
Capital - Parks & Ovals.	11455	40,000	40,000	40,000	0	(40,000)	0	

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

**ACQUISITIONS**

*Level of Completion Indicators*

0%	○	40%	◐	80%	◑
20%	◐	60%	◑	100%	●

Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
<b>Recreation And Culture Total</b>		<b>511,126</b>	<b>511,126</b>	<b>511,126</b>	<b>235,782</b>	<b>(275,344)</b>	<b>235,782</b>	
<b>Transport</b>								
Road Construction Expense Council	12001	389,400	389,400	194,706	265,108	70,402	0	
Road Construction Expense Rrg	12003	450,000	450,000	328,776	68,939	(259,837)	0	
Road Construction Expense Black Spot - Job	12005	231,000	231,000	231,000	0	(231,000)	0	
Road Construction R2R	12006	389,207	389,207	207,321	140,460	(66,861)	0	
Plant & Equipment Purchase	12283	437,650	437,650	339,650	94,045	(245,605)	0	
<b>Transport Total</b>		<b>1,897,257</b>	<b>1,897,257</b>	<b>1,301,453</b>	<b>568,553</b>	<b>(732,900)</b>	<b>0</b>	
<b>Economic Services</b>			<b>948,776</b>					
Caravan Park - Buildings - Ablution Block.	13190	0	0	0	676	676	0	
Caravan Park - New Ablutions - Apron.	13192	10,000	10,000	0	0	0	0	
Caravan Park - Capital.	13194	0	0	0	425	425	0	
Standpipe Controller Expense	13602	20,000	20,000	0	19,778	19,778	0	
Capital - Caron Dam Roof.	14980	300,000	300,000	0	0	0	0	Project not commenced to date
<b>Economic Services Total</b>		<b>330,000</b>	<b>330,000</b>	<b>0</b>	<b>20,879</b>	<b>20,879</b>	<b>0</b>	
<b>Capital Expenditure Total</b>		<b>3,031,383</b>	<b>3,031,383</b>	<b>2,057,579</b>	<b>826,009</b>	<b>(1,231,570)</b>	<b>235,782</b>	



# *Attachment 19022.2*

*Accounts for Payment  
December 2018*

*Finance Committee Meeting  
19th February 2019*



List of Accounts Due & Submitted to Committee		DUMMY rdAccountList		
Chq/EFT	Date	Name	Description	Amount
401	03/12/2018	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	287.72
401	03/12/2018	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	39.39
401	03/12/2018	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	1.20
401	03/12/2018	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	0.40
401	03/12/2018	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	34.40
	03/12/2018	<b>BANK FEES</b>	<b>TOTAL PAYMENTS</b>	<b>-363.11</b>
7830102580	01/11/2018	ASHDOWN-INGRAM	GWR10144 220 Series Round Driving Light, ACX2440 12V Driving Light Wiring Harness	938.30
EFT11682	03/12/2018	<b>ASHDOWN-INGRAM</b>	<b>TOTAL PAYMENTS</b>	<b>-938.30</b>
DEDUCTION	13/11/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction for 13/11/2018	25.90
DEDUCTION	27/11/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction for 27/11/2018	25.90
EFT11683	03/12/2018	<b>AUSTRALIAN SERVICES UNION</b>	<b>Payroll deductions</b>	<b>-51.80</b>
2355/99748651	01/11/2018	BUNNINGS WAREHOUSE	Tuff Turf 20L synthetic lawn adhesive I/N: 3300307	510.15
2355/99748710	02/11/2018	BUNNINGS WAREHOUSE	Daytek Hawthorn Green M42 Clothesline - I/N 0034529	291.00
2355/99748852	07/11/2018	BUNNINGS WAREHOUSE	Ekodeck 88 x 23mm x 5.4m greystone composite, Ekodeck 137 x 23mm x 5.4m red rock composite, 240 x 45mm x 4.2m MGP10 H2F termite treated pine blue timber framing	3119.40
2355/99748839	07/11/2018	BUNNINGS WAREHOUSE	Holman Controller - I/N 3120238, Holman Controller - I/N	222.30
2355/99749001	11/11/2018	BUNNINGS WAREHOUSE	Ikonik brushed nickel combination entrance set , Whitco black tasman MK3 screen door lock	76.00
2355/99749000	11/11/2018	BUNNINGS WAREHOUSE	sliding door rolltrak black sliding patio door keyed lock set I/N 3984978, rolltrak black sliding screen door lock I/N 4062465, zenith 8G x 50mm stainless steel type 17 countersunk rib head	179.30
EFT11684	03/12/2018	<b>BUNNINGS WAREHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-4398.15</b>
1937	17/11/2018	CANINE CONTROL	Ranger Services/ follow up on firebreak inspection was carried out 16/11/2018	504.41
EFT11685	03/12/2018	<b>CANINE CONTROL</b>	<b>TOTAL PAYMENTS</b>	<b>-504.41</b>
1768634	01/11/2018	CJD EQUIPMENT	Radial bearing, freight	11957.37
1766027	01/11/2018	CJD EQUIPMENT	Seal-3085 Axle	81.32
1766611	01/11/2018	CJD EQUIPMENT	Seal-3085 Axle, Freight	114.32
EFT11686	03/12/2018	<b>CJD EQUIPMENT</b>	<b>TOTAL PAYMENTS</b>	<b>-12153.01</b>
1680084382	01/11/2018	COVS PARTS PTY LTD	Ryco Air Filter, HDA5977 Ryco Air Filter	394.57
1680084340	01/11/2018	COVS PARTS PTY LTD	Autocraft, Ryco air filters	293.58
1680084576	01/11/2018	COVS PARTS PTY LTD	Beacon LED standard flange	218.90
16800855462	01/11/2018	COVS PARTS PTY LTD	S'less cut off wheel, wheel hub, adhesive flex	524.46
1680085422	01/11/2018	COVS PARTS PTY LTD	Willow 5L Jug	28.52
1680084910	01/11/2018	COVS PARTS PTY LTD	Donaldsn air filter panl	49.03
1680085565	02/11/2018	COVS PARTS PTY LTD	S'less cut off wheel, no more gaps multi white	349.95
1680086177	08/11/2018	COVS PARTS PTY LTD	Bearup Trail Finder Ute Seat Covers 60 Grey	117.05
1680087408	19/11/2018	COVS PARTS PTY LTD	Ryco Automatic Transmission Filter Kit	46.81
1680087443	20/11/2018	COVS PARTS PTY LTD	9.1717.54Motor 12V To Suit 1719	71.50
1680087887	22/11/2018	COVS PARTS PTY LTD	Alemite trigger action grease gun, clamp hose 8-22mm	126.86
EFT11687	03/12/2018	<b>COVS PARTS PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-2221.23</b>
6148824D	01/11/2018	DAIMLER TRUCKS PERTH	Hose fuel return line	201.10
6151239D	01/11/2018	DAIMLER TRUCKS PERTH	Hose fuel return line	201.10
EFT11688	03/12/2018	<b>DAIMLER TRUCKS PERTH</b>	<b>TOTAL PAYMENTS</b>	<b>-402.20</b>
148476	21/11/2018	DEPARTMENT OF FIRE & EMERGENCY SERVICES PERTH	2018/19 ESL quarter 2 in accordance with the DFES of WA Act 1998 Part 6a - ESL section 36ZJ and option B agreement	7575.80
EFT11689	03/12/2018	<b>DEPARTMENT OF FIRE &amp; EMERGENCY SERVICES PERTH</b>	<b>TOTAL PAYMENTS</b>	<b>-7575.80</b>
98	01/11/2018	ELIZABETH SHELDON	Miss Red Show, Lasoo worksop, stilts and costume hire - B4B	1930.00
EFT11690	03/12/2018	<b>ELIZABETH SHELDON</b>	<b>TOTAL PAYMENTS</b>	<b>-1930.00</b>
JM7299	07/11/2018	GERALDTON LOCK AND KEY SPECIALISTS	Optimum hinged door multi point mortice lock	176.00
EFT11691	03/12/2018	<b>GERALDTON LOCK AND KEY SPECIALISTS</b>	<b>TOTAL PAYMENTS</b>	<b>-176.00</b>
0835	28/11/2018	Greenfield Technical Services.	desktop assessment of intersection of Old Perth road and Carnamah Perenjori Road	2816.00
EFT11692	03/12/2018	<b>Greenfield Technical Services.</b>	<b>TOTAL PAYMENTS</b>	<b>-2816.00</b>
SI0056843	19/11/2018	HITACHI	Handrail Mirror	292.72
EFT11693	03/12/2018	<b>HITACHI</b>	<b>TOTAL PAYMENTS</b>	<b>-292.72</b>
Q1002	01/11/2018	KATS RURAL	Globe halogen 72W; 4 pack, Seasol soil revitaliser, Swap n go 8.5kg, Potting mix seasol pro mix, gloves	129.05
EFT11694	03/12/2018	<b>KATS RURAL</b>	<b>TOTAL PAYMENTS</b>	<b>-129.05</b>
0079	03/11/2018	KINGS CIVIL AND EARTHMOVING	Semi water cart hire, excavator hire, compactor hire, skid steer hire	18370.00
EFT11695	03/12/2018	<b>KINGS CIVIL AND EARTHMOVING</b>	<b>TOTAL PAYMENTS</b>	<b>-18370.00</b>
00418727	27/11/2018	LO-GO APPOINTMENTS	Acting CEO - Pascoe Durtanovich	5667.20
EFT11696	03/12/2018	<b>LO-GO APPOINTMENTS</b>	<b>TOTAL PAYMENTS</b>	<b>-5667.20</b>
5758	08/11/2018	MARKET CREATIONS	Worry free security services advance licensing renewal to	827.48
EFT11697	03/12/2018	<b>MARKET CREATIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-827.48</b>
39881	01/11/2018	MCS SECURITY	MCS Security from the 21/09/2018 - 23/09/2018 Blues for the	11313.32
EFT11698	03/12/2018	<b>MCS SECURITY</b>	<b>TOTAL PAYMENTS</b>	<b>-11313.32</b>
8060	03/11/2018	MEDICAL DIRECTOR	Support Pracsoft first user - 01/12/2018 - 30/11/2019	913.00
EFT11699	03/12/2018	<b>MEDICAL DIRECTOR</b>	<b>TOTAL PAYMENTS</b>	<b>-913.00</b>
58339	28/11/2018	ML COMMUNICATIONS	Two UHF hand held radios	527.22
EFT11700	03/12/2018	<b>ML COMMUNICATIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-527.22</b>
181915	23/11/2018	NORTHERN COUNTRY ZONE OF WALGA	Annual subscription to Northern Country Zone of WALGA 01/072018 - 30/06/2019	1700.00
EFT11701	03/12/2018	<b>NORTHERN COUNTRY ZONE OF WALGA</b>	<b>TOTAL PAYMENTS</b>	<b>-1700.00</b>
00002091	27/11/2018	PERENJORI COMMUNITY RESOURCE CENTRE	Purchases made for CRC	150.15
EFT11702	03/12/2018	<b>PERENJORI COMMUNITY RESOURCE CENTRE</b>	<b>TOTAL PAYMENTS</b>	<b>-150.15</b>

Chq/EFT	Date	Name	Description	Amount
25598	21/11/2018	PUMPS AUSTRALIA	FIG 45 Unloader, Freight	220.00
EFT11703	03/12/2018	PUMPS AUSTRALIA	TOTAL PAYMENTS	-220.00
5778	24/11/2018	RJ & LJ KING	Box of grease, Delo Gold Ultra 20L	280.50
5779	24/11/2018	RJ & LJ KING	Box of grease cartridges, 20L Havoline Fully Synthetic S 30 Oil	540.10
EFT11704	03/12/2018	RJ & LJ KING	TOTAL PAYMENTS	-820.60
80182#12	21/11/2018	T-QUIP	Bagger Hood ASM	558.90
EFT11705	03/12/2018	T-QUIP	TOTAL PAYMENTS	-558.90
C0669	21/11/2018	THINK WATER GERALDTON	Reticulation parts	281.80
EFT11706	03/12/2018	THINK WATER GERALDTON	TOTAL PAYMENTS	-281.80
86626TD	28/11/2018	THREE SPRINGS MEDICAL CENTRE	Dr Visit - 28/11/2018	76.30
EFT11707	03/12/2018	THREE SPRINGS MEDICAL CENTRE	TOTAL PAYMENTS	-76.30
008452432	14/11/2018	TUTT BRYANT EQUIPMENT	Handle, mirror outer, air outer, air safety, element fuel, element engine oil, fuel filter	532.25
EFT11708	03/12/2018	TUTT BRYANT EQUIPMENT	TOTAL PAYMENTS	-532.25
1535	01/11/2018	WCC Electrical & Air Conditioning.	Replace 2 faulty smoke alarms in unit 3	192.50
1530	01/11/2018	WCC Electrical & Air Conditioning.	Replace missing light on wind sock tower	242.22
1465	01/11/2018	WCC Electrical & Air Conditioning.	Replace smoke alarm with heat detector in ablution block at	437.80
1536	01/11/2018	WCC Electrical & Air Conditioning.	Replace blown globes	82.50
1531	01/11/2018	WCC Electrical & Air Conditioning.	Install exhaust fan in en - suite	211.70
1537	01/11/2018	WCC Electrical & Air Conditioning.	Replace faulty smoke alarm	137.50
1534	01/11/2018	WCC Electrical & Air Conditioning.	Replace broken air con isolator	168.85
1493	01/11/2018	WCC Electrical & Air Conditioning.	Install new stove	143.00
1494	01/11/2018	WCC Electrical & Air Conditioning.	Site #12 at the Caravan park has a broken plug on the electrical box where the caravans plug in.	208.45
1533	01/11/2018	WCC Electrical & Air Conditioning.	Smoke alarm faulty, Kitchen exhaust fan broken	126.50
EFT11709	03/12/2018	WCC Electrical & Air Conditioning.	TOTAL PAYMENTS	-1951.02
I3073132	01/11/2018	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Finanial Fundamentals	1012.00
I3072888	01/11/2018	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Local Government Act 1995 training	1012.00
EFT11710	03/12/2018	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	TOTAL PAYMENTS	-2024.00
9025806603	06/11/2018	WINC AUSTRALIA PTY LIMITED	Stationary supplies	757.92
9025822336	07/11/2018	WINC AUSTRALIA PTY LIMITED	Telkee Key Tags	37.80
9025849969	09/11/2018	WINC AUSTRALIA PTY LIMITED	Cleaning products	113.86
M442066	15/11/2018	WINC AUSTRALIA PTY LIMITED	Service on front reception printer	303.60
EFT11711	03/12/2018	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-1213.18
PI12062118	14/11/2018	YOUNGMOTORS	Valve	256.72
EFT11712	03/12/2018	YOUNGMOTORS	TOTAL PAYMENTS	-256.72
10084	01/12/2018	ALVECO PTY LTD STOCKER - CREW	Full Set to Suit Rolmax Rotor (18x hammers, 18x bolts, 18x nuts, 36 spacers), freight	1220.20
10128	05/12/2018	ALVECO PTY LTD STOCKER - CREW	Front flap, freight	322.40
EFT11713	14/12/2018	ALVECO PTY LTD STOCKER - CREW	TOTAL PAYMENTS	-1542.60
7830104388	01/12/2018	ASHDOWN-INGRAM	12V 9TH Mitsubishi Style, freight	522.50
EFT11714	14/12/2018	ASHDOWN-INGRAM	TOTAL PAYMENTS	-522.50
1008036958	03/12/2018	AUSTRALIA POST	Postage for the month of November 2018	424.69
EFT11715	14/12/2018	AUSTRALIA POST	TOTAL PAYMENTS	-424.69
6422	01/12/2018	BLUEHILL COURIERS	1 x Carton; Cov's, 1 x Gton Lock & Key, 1 x Carton - Youngs, 1 x Carton - Youngs Holden, 1 x ctn - Purchers, 2 x Totally	129.25
6390	01/12/2018	BLUEHILL COURIERS	20lt drum adhesive & door closers - Bunnings, 2 x Concrete headwalls - GNC, sign & fasteners - Bunnings, 1 x Microwave - Good Guys, 12 x bags dynamic lifter - bunnings	416.35
6421	01/12/2018	BLUEHILL COURIERS	4 x cartons detergent - Cleanpak, 2 x 20kg detergent & 1 x ctn -	74.25
6423	01/12/2018	BLUEHILL COURIERS	oven - Mitchell & Brown, 20ltr drum glue & clothes line - Bunnings, 5mt decking timber & 1 carton - bunnings, 2 ctn - Bunnings, 2 ctn sundries - Bunnings, 1 ctn - Market Creations, 6 x length pvc pipe & 1 ctn fittings - thinkwater, 1 ctn sundries -	439.45
6391	01/12/2018	BLUEHILL COURIERS	4 x ctn, 2 x drums 20ltr, 1 x bundle handles - Cleanpak	60.50
6389	01/12/2018	BLUEHILL COURIERS	10/10 1 x ctn - Stihl, 12/10 1 x ctn parts - Truckline, 17/10 3 x ctns - Truckcentre, 24/10 1 x skid - CJD	123.20
EFT11716	14/12/2018	BLUEHILL COURIERS	TOTAL PAYMENTS	-1243.00
2355/99749203	15/11/2018	BUNNINGS WAREHOUSE	zenith 8mm stainless steel lond D shackle, zenith 10mm galvanised hook and eye turnbuckle, bow shackle gorilla 10mm LRT 1000kg, zenith 8mm hook and eye turnbuckle, taskmaster nickel plated bull swivel snap hook, pinnacle 6mm galvanised D	325.51
2355/99749491	22/11/2018	BUNNINGS WAREHOUSE	zenith 10mm galvanised hook and eye turnbuckle I/N 4220793	24.95
2355/99749843	01/12/2018	BUNNINGS WAREHOUSE	Crommelin moisture meter I/N 0911078	43.96
2355/99749743	01/12/2018	BUNNINGS WAREHOUSE	Jarrah dar prime 140X19MM X 3M	214.64
EFT11717	14/12/2018	BUNNINGS WAREHOUSE	TOTAL PAYMENTS	-609.06
1954	01/12/2018	CANINE CONTROL	Ranger Services Tuesday 27th November2018	504.41
1961	04/12/2018	CANINE CONTROL	Ranger Services for Monday 3rd December 2018	504.41
EFT11718	14/12/2018	CANINE CONTROL	TOTAL PAYMENTS	-1008.82
1792438	11/12/2018	CJD EQUIPMENT	Shaft, Freight	3697.43
EFT11719	14/12/2018	CJD EQUIPMENT	TOTAL PAYMENTS	-3697.43
7	01/12/2018	COLMAR CORPORATION	Mary Baker - 14/11/2018 - 23/11/2018, Resources for PECC	2457.63
EFT11720	14/12/2018	COLMAR CORPORATION	Mary Baker - 14/11/2018 - 23/11/2018, Resources for PECC	-2457.63
1680089085	04/12/2018	COVS PARTS PTY LTD	Balogen Beacon Amber 12V Permanent Mount	164.23
1680089397	06/12/2018	COVS PARTS PTY LTD	Balchan Liquid Cold Galvanising Paint 400g	73.06
EFT11721	14/12/2018	COVS PARTS PTY LTD	TOTAL PAYMENTS	-237.29
1567	05/12/2018	DAVE WATSON CONTRACTING P/L	pruning and removal of trees in Perenjori townsit	6215.00
EFT11722	14/12/2018	DAVE WATSON CONTRACTING P/L	TOTAL PAYMENTS	-6215.00
FORM 81	01/12/2018	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL from May to October 2018	429.60
EFT11723	14/12/2018	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	TOTAL PAYMENTS	-429.60
407660445	11/12/2018	GREAT NORTHERN RURAL SERVICES	roll of heavy galvanised 1.6mm 180x5cm @ 50m, roll handy fence wire 2.5mm med. tensile 300m	458.28
EFT11724	14/12/2018	GREAT NORTHERN RURAL SERVICES	TOTAL PAYMENTS	-458.28

Chq/EFT	Date	Name	Description	Amount
	01/12/2018	HERRINGS COASTAL PLUMBING & GAS	new mixer tap installed at the caravan park house.	194.22
110346	01/12/2018	HERRINGS COASTAL PLUMBING & GAS	repair water hammer to basin taps	153.65
110338	01/12/2018	HERRINGS COASTAL PLUMBING & GAS	Remove existing stove and install new stove at 23 Hesford St	286.55
110347	01/12/2018	HERRINGS COASTAL PLUMBING & GAS	replace tap on Latham standpipe	604.78
110457	07/12/2018	HERRINGS COASTAL PLUMBING & GAS	The toilet in the ensuite wont stop running, and the seal is	173.84
<b>EFT11725</b>	<b>14/12/2018</b>	<b>HERRINGS COASTAL PLUMBING &amp; GAS</b>	<b>TOTAL PAYMENTS</b>	<b>-1413.04</b>
SI0066772	01/12/2018	HITACHI	4251527 air con filter	123.79
<b>EFT11726</b>	<b>14/12/2018</b>	<b>HITACHI</b>	<b>TOTAL PAYMENTS</b>	<b>-123.79</b>
192481	01/12/2018	JASON SIGNMAKERS	Park Posts, Lateral shift maker, curve left cross junction, street sign brackets, bolts , nuts, washers	6387.26
<b>EFT11727</b>	<b>14/12/2018</b>	<b>JASON SIGNMAKERS</b>	<b>TOTAL PAYMENTS</b>	<b>-6387.26</b>
46904	01/12/2018	JMH MECHANICAL SERVICES	Aircon Repair	450.32
46808	01/12/2018	JMH MECHANICAL SERVICES	2 x Batteries, Repair hose	494.26
46847	01/12/2018	JMH MECHANICAL SERVICES	CRC Spray Can, Screw, Hexagon head with shaft, Hexagon Nut, Self-Locking low profile	79.56
46875	01/12/2018	JMH MECHANICAL SERVICES	Repair Automatic door	2058.43
<b>EFT11728</b>	<b>14/12/2018</b>	<b>JMH MECHANICAL SERVICES</b>	<b>TOTAL PAYMENTS</b>	<b>-3082.57</b>
TRAV11	01/12/2018	JOANNE MAUD HIRSCH	Cr Travel Fees- Audit Committee Meeting 28/11/2018	73.26
<b>EFT11729</b>	<b>14/12/2018</b>	<b>JOANNE MAUD HIRSCH</b>	<b>TOTAL PAYMENTS</b>	<b>-73.26</b>
TRAV12	03/12/2018	JOHN CUNNINGHAM	Cr Travel Fees- CEO recruitment 03/12/2018	49.50
<b>EFT11730</b>	<b>14/12/2018</b>	<b>JOHN CUNNINGHAM</b>	<b>TOTAL PAYMENTS</b>	<b>-49.50</b>
43698	01/12/2018	JR & A HERSEY PTY LTD	Safety bags, Bushmans Repellent (box), Fly nets, Safety vest 2XL, Safety vest XL, Safety vest L, PVC Gloves 45cm, Safety	938.80
43874	01/12/2018	JR & A HERSEY PTY LTD	Ear muffs, Cut off disc 125x1.0, Hose tails, 500m blow Nozzle, Lynch Pin Kit, Paint marker white, 15KG bag of rags, Hose	548.66
<b>EFT11731</b>	<b>14/12/2018</b>	<b>JR &amp; A HERSEY PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-1487.46</b>
0081	04/12/2018	KINGS CIVIL AND EARTHMOVING	semi watercart wet hire Maya East Road	14822.50
<b>EFT11732</b>	<b>14/12/2018</b>	<b>KINGS CIVIL AND EARTHMOVING</b>	<b>TOTAL PAYMENTS</b>	<b>-14822.50</b>
TRAV11	01/12/2018	LAURIE CHARLES BUTLER	Cr Travel Fees- Audit Committee Meeting 28/11/2018	11.33
TRAV12	03/12/2018	LAURIE CHARLES BUTLER	Cr Travel Fees- CEO recruitment 03/12/2018	11.33
PRES 1	12/12/2018	LAURIE CHARLES BUTLER	First Installment - July - December 2018	9932.00
<b>EFT11733</b>	<b>14/12/2018</b>	<b>LAURIE CHARLES BUTLER</b>	<b>TOTAL PAYMENTS</b>	<b>-9954.66</b>
TRAV11	01/12/2018	LISA JANE SMITH	Cr Travel Fees- Audit Committee Meeting 28/11/2018	21.58
<b>EFT11734</b>	<b>14/12/2018</b>	<b>LISA JANE SMITH</b>	<b>TOTAL PAYMENTS</b>	<b>-21.58</b>
418763	04/12/2018	LO-GO APPOINTMENTS	Acting CEO Pascoe Durtanovich - 26/11/2018 - 30/11/2018	5667.20
<b>EFT11735</b>	<b>14/12/2018</b>	<b>LO-GO APPOINTMENTS</b>	<b>TOTAL PAYMENTS</b>	<b>-5667.20</b>
5293	01/12/2018	MARKET CREATIONS	Office 365 exchange - invoice short 21c	0.21
5964	01/12/2018	MARKET CREATIONS	Office 365 Exchange Online Plan 2 Licenses Office 365 Enterprise E3 Licenses,	852.89
5991	01/12/2018	MARKET CREATIONS	Managed Service Agreement - Premium Package for the	2831.40
5986	01/12/2018	MARKET CREATIONS	Records Management Solutions - Active Archive Cartons	530.75
5965	01/12/2018	MARKET CREATIONS	vCPU, VRAM, Tier 2 cloud storage, Windows Server cloud license. Windows remote desktop services. Micro worry free	1123.90
5966	01/12/2018	MARKET CREATIONS	Technical Business hours	171.11
<b>EFT11736</b>	<b>14/12/2018</b>	<b>MARKET CREATIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-5510.26</b>
	01/12/2018	METROCOUNT	Welded battery pack, figure 8 road cleat, road nails, premium road tube	548.90
<b>EFT11737</b>	<b>14/12/2018</b>	<b>METROCOUNT</b>	<b>TOTAL PAYMENTS</b>	<b>-548.90</b>
105025	01/12/2018	MORAWA IGA	Cleaning products, Cleaning products, Council Refreshment, Cleaning Products, Council Refreshments, Council Refreshments	389.62
<b>EFT11738</b>	<b>14/12/2018</b>	<b>MORAWA IGA</b>	<b>TOTAL PAYMENTS</b>	<b>-389.62</b>
47748	01/12/2018	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	Air conditioning service on all Shire owed Buildings and Houses	20183.00
47800	06/12/2018	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	extend drainpipe on evap unit into sewer,	103.95
47801	06/12/2018	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	new remote control ultra plus	137.50
47799	06/12/2018	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	replace broken louvres on fujitsu wall split	115.81
47798	06/12/2018	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	replace tornado pump to middle evap unit	282.50
47797	06/12/2018	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	replace tornado pump to evap unit-	282.50
47802	06/12/2018	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	re mount indoor aircon unit in CEO office	330.00
47796	06/12/2018	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	travel and accommodation	1166.00
<b>EFT11739</b>	<b>14/12/2018</b>	<b>OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-22601.26</b>
6321	01/12/2018	PERENJORI HOTEL	10 bags of ice PECC Christmas Party	50.00
<b>EFT11740</b>	<b>14/12/2018</b>	<b>PERENJORI HOTEL</b>	<b>TOTAL PAYMENTS</b>	<b>-50.00</b>
39420	01/12/2018	PEST - A - KILL WA	Pest Control - spraying of all Shire Buildings and Houses	8829.70
<b>EFT11741</b>	<b>14/12/2018</b>	<b>PEST - A - KILL WA</b>	<b>TOTAL PAYMENTS</b>	<b>-8829.70</b>

Chq/EFT	Date	Name	Description	Amount
TRAV12	03/12/2018	PETER JOHN WATERHOUSE	Cr Travel Fees - CEO recruitment 03/12/2018	126.73
DEPUTY 1	12/12/2018	PETER JOHN WATERHOUSE	First Installment - July - December 2018	2483.00
<b>EFT11742</b>	<b>14/12/2018</b>	<b>PETER JOHN WATERHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-2609.73</b>
517164	01/12/2018	PURCHER INTERNATIONAL PTY LTD	Fuel tank pump, fuel tank gauge plate,screws and washers,cover fuel pump	824.13
517486	04/12/2018	PURCHER INTERNATIONAL PTY LTD	128/14725 GA Clamp Cylinder, 904/20336 Seal, Freight	430.23
<b>EFT11743</b>	<b>14/12/2018</b>	<b>PURCHER INTERNATIONAL PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-1254.36</b>
00157032	05/12/2018	QK TECHNOLOGIES PTY LTD	Average Active Children for the period starting 05/11/2018 - 02/12/2018	19.85
<b>EFT11744</b>	<b>14/12/2018</b>	<b>QK TECHNOLOGIES PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-19.85</b>
5813	09/12/2018	RJ & LJ KING	Fit New Drive Tires, Fit old drive tires as run outs	3542.00
5812	09/12/2018	RJ & LJ KING	4 x New tires, Wheel alignment, Batteries	1270.50
<b>EFT11745</b>	<b>14/12/2018</b>	<b>RJ &amp; LJ KING</b>	<b>TOTAL PAYMENTS</b>	<b>-4812.50</b>
TRAV12	03/12/2018	ROBIN LYN SPENCER	Cr Travel Fees- CEO recruitment 03/12/2018	35.64
<b>EFT11746</b>	<b>14/12/2018</b>	<b>ROBIN LYN SPENCER</b>	<b>TOTAL PAYMENTS</b>	<b>-35.64</b>
11787	01/12/2018	SHIRE OF CARNAMAH	Blues for the Bush advertising from 05/09/2018, 12/09/2018 and 19/09/2018	532.50
<b>EFT11747</b>	<b>14/12/2018</b>	<b>SHIRE OF CARNAMAH</b>	<b>TOTAL PAYMENTS</b>	<b>-532.50</b>
8471	01/12/2018	SHIRE OF MINGENEW	On line induction platform Feb 2017 - Oct 2018	900.24
<b>EFT11748</b>	<b>14/12/2018</b>	<b>SHIRE OF MINGENEW</b>	<b>On line induction platform Feb 2017 - Oct 2018</b>	<b>-900.24</b>
5943	01/12/2018	SHIRE OF MORAWA	Dr's reimbursements on power, maintenance and water, from July - September - Vehicle maintenance and repairs	1067.18
<b>EFT11749</b>	<b>14/12/2018</b>	<b>SHIRE OF MORAWA</b>	<b>TOTAL PAYMENTS</b>	<b>-1067.18</b>
B4B	01/12/2018	THEAKER VON ZIARNO	miscellaneous minus overpay of previous invoice reimbursements bunnings etc	1537.11
<b>EFT11750</b>	<b>14/12/2018</b>	<b>THEAKER VON ZIARNO</b>	<b>TOTAL PAYMENTS</b>	<b>-1537.11</b>
C0923	05/12/2018	THINK WATER GERALDTON	Hunter 125 Rotary Sprinkler SS Riser	541.32
<b>EFT11751</b>	<b>14/12/2018</b>	<b>THINK WATER GERALDTON</b>	<b>TOTAL PAYMENTS</b>	<b>-541.32</b>
0381	01/12/2018	TOLL IPEC PTY LTD	14/11 - Mircrocom 1 x 9kg, 19/11 - Hitachi 1 x 8kg, 21/11 - Winc 1 x 10kg, 22/11 - T - Quip 1 x 53kg, 23/11 - Westrac 1 x 1kg	76.96
0382	01/12/2018	TOLL IPEC PTY LTD	23/11 Winc 2 x 22kg, 25/11 Westrac 1 x 1kg, 26/11 State Library 3 x 60kg, 26/11 State Library 2 x 40kg, 27/11 Jason Signs 1 x 448kg, 27/11 - Daimler trucks 1 x 5kg, 27/11 Winc 1 x	309.80
0383	07/12/2018	TOLL IPEC PTY LTD	1 x 108kg Esky - Aquatic Centre	50.44
<b>EFT11752</b>	<b>14/12/2018</b>	<b>TOLL IPEC PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-437.20</b>
000100170756	01/12/2018	TOTALLY WORKWEAR	Uniforms of outside staff	1606.80
<b>EFT11753</b>	<b>14/12/2018</b>	<b>TOTALLY WORKWEAR</b>	<b>TOTAL PAYMENTS</b>	<b>-1606.80</b>
17111	01/12/2018	WALLIS COMPUTER SOLUTIONS	ADSL - Internet 25g Internet Data Allownace - Depot - December	77.00
<b>EFT11754</b>	<b>14/12/2018</b>	<b>WALLIS COMPUTER SOLUTIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-77.00</b>
PI2980227	01/12/2018	WESTRAC PTY LTD	CAT A/F Charge	10.53
PI2980750	01/12/2018	WESTRAC PTY LTD	switch rocker	63.72
PI2978835	01/12/2018	WESTRAC PTY LTD	filter, filter-paper	94.94
<b>EFT11755</b>	<b>14/12/2018</b>	<b>WESTRAC PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-169.19</b>
1817	16/11/2018	WILDFLOWER COUNTRY INC	Wildflower Country Incorporated - annual membership contribution 2018/2019	4950.00
<b>EFT11756</b>	<b>14/12/2018</b>	<b>WILDFLOWER COUNTRY INC</b>	<b>TOTAL PAYMENTS</b>	<b>-4950.00</b>
9025890230	14/11/2018	WINC AUSTRALIA PTY LIMITED	Austar Bin Liners Premium Heavy Dutv 240 Litre Black Packet	135.52
9025888697	14/11/2018	WINC AUSTRALIA PTY LIMITED	Scott Essential 38002 Multifold Towel	61.23
9025892470	14/11/2018	WINC AUSTRALIA PTY LIMITED	Rosche Pleated Soap 20g Carton 500	93.18
9025904052	15/11/2018	WINC AUSTRALIA PTY LIMITED	Lipton Yellow Label Gold Black Enveloped Tea Bags Carton 500	34.60
90259151555	16/11/2018	WINC AUSTRALIA PTY LIMITED	Huggie Classic Blue Fabric Softener 5 Litre	70.62
M446127	22/11/2018	WINC AUSTRALIA PTY LIMITED	Colour meter reading, Black meter reading	523.95
9026119406	06/12/2018	WINC AUSTRALIA PTY LIMITED	Rapid 4 shelf bookcase	264.20
<b>EFT11757</b>	<b>14/12/2018</b>	<b>WINC AUSTRALIA PTY LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-1183.30</b>
4306528727	04/12/2018	WURTH AUSTRALIA PTY LTD	Mushroom Head screw, square neck, Hexagon nut, self locking low profile, Freight	86.76
<b>EFT11758</b>	<b>14/12/2018</b>	<b>WURTH AUSTRALIA PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-86.76</b>
23318	19/11/2018	DALWALLINU CONCRETE PTY LTD	Supply and deliver of pipes and headwalls, culverts	31440.20
<b>EFT11759</b>	<b>18/12/2018</b>	<b>DALWALLINU CONCRETE PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-31440.20</b>
00001782	16/12/2018	BLACKTOP MATERIALS ENGINEERING	Engineering report on roof structure of pavilion, Engineering report on building structure of Arts and Crafts building	3316.50
<b>EFT11760</b>	<b>19/12/2018</b>	<b>BLACKTOP MATERIALS ENGINEERING</b>	<b>TOTAL PAYMENTS</b>	<b>-3316.50</b>
4021217671	19/12/2018	BOC LIMITED	Container Service for the period 29/10/2018 - 27/11/2018	53.00
<b>EFT11761</b>	<b>19/12/2018</b>	<b>BOC LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-53.00</b>
8	11/12/2018	COLMAR CORPORATION	Mary Baker - 30/11/2018 - 11/12/2018, Groceries for PECC	1247.96
<b>EFT11762</b>	<b>19/12/2018</b>	<b>COLMAR CORPORATION</b>	<b>TOTAL PAYMENTS</b>	<b>-1247.96</b>
110605	15/12/2018	HERRINGS COASTAL PLUMBING & GAS	Urinal in ablution block near office blocked.	121.00
110604	15/12/2018	HERRINGS COASTAL PLUMBING & GAS	repair to cold water tap, repairs to leaking cisterns in male and female toilets of hall	123.40
<b>EFT11763</b>	<b>19/12/2018</b>	<b>HERRINGS COASTAL PLUMBING &amp; GAS</b>	<b>TOTAL PAYMENTS</b>	<b>-244.40</b>
66024	01/12/2018	KATS RURAL	Bush BSP 3/4 x 1/2 inch, Adjustment	40.00
66398	01/12/2018	KATS RURAL	Socket reducing 3/4 x 1/2	20.7
66386	01/12/2018	KATS RURAL	Cable ties, gloves	11.25
66169	01/12/2018	KATS RURAL	Elbow 3/4 FI Hansen, Nipple BSP 1/2"	18.00
66170	01/12/2018	KATS RURAL	Sprinkler pop up	38.76
66118	01/12/2018	KATS RURAL	Hansen 3/4 cap	14.90
66187	01/12/2018	KATS RURAL	Sprinkler pop up 90D 50mm, Sprinkler pop up 180D 50mm, Sprinkler pop up 360D 50mm, nut and washer, D Shackle	77.56
66765	01/12/2018	KATS RURAL	Cut off riser 15mm x 65mm, elbow 3/4 FI Hansen, Nipple BSP 1/2	50.00
66022	01/12/2018	KATS RURAL	elbow pvc 40mm x 45D	27.00
66014	01/12/2018	KATS RURAL	Micro joiner barb 19mm	12.80
66016	01/12/2018	KATS RURAL	Reducing nipple poly 1x3/4	2.40
66020	01/12/2018	KATS RURAL	Coupling PVC 20mm	5.25
<b>EFT11764</b>	<b>19/12/2018</b>	<b>KATS RURAL</b>	<b>TOTAL PAYMENTS</b>	<b>-318.62</b>

Chq/EFT	Date	Name	Description	Amount
4017	01/12/2018	KOORDA COMMUNITY RESOURCE CENTRE	Advertising in Narkel Notes - Blues for the Bush 2018	50.00
<b>EFT11765</b>	<b>19/12/2018</b>	<b>KOORDA COMMUNITY RESOURCE CENTRE</b>	<b>TOTAL PAYMENTS</b>	<b>-50.00</b>
10000983	01/12/2018	LANDGATE - VALUATIONS	Quotation for SLIP Subscription Services and Land Packages small	2273.00
<b>EFT11766</b>	<b>19/12/2018</b>	<b>LANDGATE - VALUATIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-2273.00</b>
TRAV	18/12/2018	LAURIE CHARLES BUTLER	Cr Travel Fees - Finance Committee Meeting, Audit Committee Meeting - 18/12/2018	11.33
<b>EFT11767</b>	<b>19/12/2018</b>	<b>LAURIE CHARLES BUTLER</b>	<b>TOTAL PAYMENTS</b>	<b>-11.33</b>
ES114	01/12/2018	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	Invoice 6 final - Blues for the Bush Project Management	7332.60
<b>EFT11768</b>	<b>19/12/2018</b>	<b>LEFT OF CENTRE CONCEPTS &amp; EVENTS PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-7332.60</b>
TRAV12	18/12/2018	LISA JANE SMITH	Cr Travel Fees - Finance Committee Meeting, Audit Committee Meeting - 18/12/2018	39.20
<b>EFT11769</b>	<b>19/12/2018</b>	<b>LISA JANE SMITH</b>	<b>TOTAL PAYMENTS</b>	<b>-39.20</b>
00418797	11/12/2018	LO-GO APPOINTMENTS	Acting CEO - Pascoe Durtanovich 03/12/2018 - 07/12/2018	5667.20
00418832	18/12/2018	LO-GO APPOINTMENTS	Acting CEO - Pascoe Durtanovich 10/12/2018 - 14/12/2018	5667.20
<b>EFT11770</b>	<b>19/12/2018</b>	<b>LO-GO APPOINTMENTS</b>	<b>TOTAL PAYMENTS</b>	<b>-11334.40</b>
3650	14/12/2018	MOORA EMBROIDERY	Embroidery for 6 shirts and freight	65.30
<b>EFT11771</b>	<b>19/12/2018</b>	<b>MOORA EMBROIDERY</b>	<b>TOTAL PAYMENTS</b>	<b>-65.30</b>
2067	01/12/2018	PERENJORI COMMUNITY RESOURCE CENTRE	Express Post Large Envelopes , Laminating Pouches, cards, Express Post Satchels	53.34
<b>EFT11772</b>	<b>19/12/2018</b>	<b>PERENJORI COMMUNITY RESOURCE CENTRE</b>	<b>TOTAL PAYMENTS</b>	<b>-53.34</b>
1016	01/12/2018	PERENJORI PRIMARY SCHOOL P&C ASSOCIATION INC	22/11/2018 Catering for Senior Citizen and Volunteer Dinner	2800.00
<b>EFT11773</b>	<b>19/12/2018</b>	<b>PERENJORI PRIMARY SCHOOL P&amp;C ASSOCIATION INC</b>	<b>TOTAL PAYMENTS</b>	<b>-2800.00</b>
CYNIV00037276	11/12/2018	ST JOHN AMBULANCE WESTERN AUSTRALIA	First Aid Kit, First Aid Box items	508.60
CYNIV00037429	14/12/2018	ST JOHN AMBULANCE WESTERN AUSTRALIA	Serving of Kits etc	1774.10
<b>EFT11774</b>	<b>19/12/2018</b>	<b>ST JOHN AMBULANCE WESTERN AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-2282.70</b>
0384	14/12/2018	TOLL IPEC PTY LTD	Freight from 07/12/ - 12/12/2018	90.05
<b>EFT11775</b>	<b>19/12/2018</b>	<b>TOLL IPEC PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-90.05</b>
9026198534	14/12/2018	WINC AUSTRALIA PTY LIMITED	GBC A20 Binding Machine, Binding Coils 14mm plastic, GBC A4 Bind Cover 100pk, Ibico clear binding covers A4 100pk	362.76
9026203464	14/12/2018	WINC AUSTRALIA PTY LIMITED	Post It Pop up notes, Fairy dishwashing tablets	88.95
9026201463	14/12/2018	WINC AUSTRALIA PTY LIMITED	Stationary supplies	585.94
<b>EFT11776</b>	<b>19/12/2018</b>	<b>WINC AUSTRALIA PTY LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-1037.65</b>
DEDUCTION	11/12/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction for 11/12/2018	25.90
DEDUCTION	25/12/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction for 25/12/2018	25.90
<b>EFT11777</b>	<b>21/12/2018</b>	<b>AUSTRALIAN SERVICES UNION</b>	<b>TOTAL PAYMENTS</b>	<b>-51.80</b>
2355/99750510	14/12/2018	BUNNINGS WAREHOUSE	Hose cock Kinetic, Garden Sprayer, Globes, padlock	231.39
<b>EFT11778</b>	<b>21/12/2018</b>	<b>BUNNINGS WAREHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-231.39</b>
2009	20/12/2018	CANINE CONTROL	Ranger Services for Wednesday 19/12/2018	504.41
<b>EFT11779</b>	<b>21/12/2018</b>	<b>CANINE CONTROL</b>	<b>TOTAL PAYMENTS</b>	<b>-504.41</b>
9	19/12/2018	COLMAR CORPORATION	Mary Baker - 12/12/2018 - 21/12/2018	2432.36
<b>EFT11780</b>	<b>21/12/2018</b>	<b>COLMAR CORPORATION</b>	<b>TOTAL PAYMENTS</b>	<b>-2432.36</b>
1680081841	03/12/2018	COVS PARTS PTY LTD	Narva Halogen Beacon, Fuel filter cartridge, oil filter spin on, air filter	315.38
<b>EFT11781</b>	<b>21/12/2018</b>	<b>COVS PARTS PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-315.38</b>
TRAV12	20/12/2018	GRAEME KINGSLEY REID	Cr Travel Fees - Ordinary Council Meeting 20/12/2018	99.01
ORD12	20/12/2018	GRAEME KINGSLEY REID	Cr Meeting Fees - Ordinary Council Meeting 20/12/2018	200.00
<b>EFT11782</b>	<b>21/12/2018</b>	<b>GRAEME KINGSLEY REID</b>	<b>TOTAL PAYMENTS</b>	<b>-299.01</b>
TRAV12	18/12/2018	JOANNE MAUD HIRSCH	Cr Travel Fees - Finance Committee Meeting 18/12/2018, Audit Committee Meeting 18/12/2018	73.26
TRAV12	20/12/2018	JOANNE MAUD HIRSCH	Cr Travel Fees - Ordinary Council Meeting 20/12/2018	73.26
ORD12	20/12/2018	JOANNE MAUD HIRSCH	Cr Meeting Fees - Ordinary Council Meeting 20/12/2018, Cr Meeting Fees - Finance Committee Meeting 18/12/2018, Cr Meeting Fees - Audit Committee Meeting 18/12/2018	436.00
<b>EFT11783</b>	<b>21/12/2018</b>	<b>JOANNE MAUD HIRSCH</b>	<b>TOTAL PAYMENTS</b>	<b>-582.52</b>
344394-10000983	05/12/2018	LANDGATE - VALUATIONS	Schedule No: G2018/1 dated 16/01/2017 - 29/06/2018 Schedule No: M 2018/7 Dated 08/06/2018 - 04/07/2018	39.00
<b>EFT11784</b>	<b>21/12/2018</b>	<b>LANDGATE - VALUATIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-39.00</b>
ORD12	20/12/2018	LAURIE CHARLES BUTLER	Cr Meeting Fees - Ordinary Council Meeting 20/12/2018, Cr Meeting Fees - Finance Committee Meeting 18/12/2018, Cr Meeting Fees - Audit Committee Meeting 18/12/2018	636.00
<b>EFT11785</b>	<b>21/12/2018</b>	<b>LAURIE CHARLES BUTLER</b>	<b>TOTAL PAYMENTS</b>	<b>-636.00</b>
156-018226	19/12/2018	LGIS RISK MANAGEMENT	LGISWA Mid - West Regional Risk Coordination Programme Project Number 9455 Services to 19/12/2018	4084.30
<b>EFT11786</b>	<b>21/12/2018</b>	<b>LGIS RISK MANAGEMENT</b>	<b>TOTAL PAYMENTS</b>	<b>-4084.30</b>
ORD12	20/12/2018	LISA JANE SMITH	Cr Meeting Fees - Finance Committee Meeting 18/12/2018, Cr Meeting Fees - Audit Committee Meeting 18/12/2018,	236.00
<b>EFT11787</b>	<b>21/12/2018</b>	<b>LISA JANE SMITH</b>	<b>TOTAL PAYMENTS</b>	<b>-236.00</b>



Chq/EFT	Date	Name	Description	Amount
47854/47854	20/12/2018	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	decommission existing aircon and install new- AV13, travel for 2 installers and 1 electrician	2442.70
47853/47851	20/12/2018	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	supply and install 1 LG 2.5kw split system and 1 LG 7kw split system,travel for 2 installers and 1 electrician	5172.70
47852/47851	20/12/2018	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	supply and install 1 LG 2.5kw split system and 1 LG 7kw split system, supply and install 1 LG 2.5kw split system- travel for 2 installers and 1 electrician	5007.70
<b>EFT11788</b>	<b>21/12/2018</b>	<b>OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-12623.10</b>
6336	18/12/2018	PERENJORI HOTEL	Re stock of Council Fridge	79.00
<b>EFT11789</b>	<b>21/12/2018</b>	<b>PERENJORI HOTEL</b>	<b>TOTAL PAYMENTS</b>	<b>-79.00</b>
TRAV12	20/12/2018	PETER JOHN WATERHOUSE	Cr Travel Fees - Ordinary Council Meeting 20/12/2018	126.73
ORD12	20/12/2018	PETER JOHN WATERHOUSE	Cr Meeting Fees - Ordinary Council Meeting 20/12/2018	200.00
<b>EFT11790</b>	<b>21/12/2018</b>	<b>PETER JOHN WATERHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-326.73</b>
ORD12	20/12/2018	ROBIN LYN SPENCER	Cr Meeting Fees - Ordinary Council Meeting 20/12/2018	200.00
<b>EFT11791</b>	<b>21/12/2018</b>	<b>ROBIN LYN SPENCER</b>	<b>TOTAL PAYMENTS</b>	<b>-200.00</b>
ORD12	20/12/2018	RUSSELL LINDSAY WHITE	Cr Meeting Fees - Ordinary Council Meeting 20/12/2018	200.00
<b>EFT11792</b>	<b>21/12/2018</b>	<b>RUSSELL LINDSAY WHITE</b>	<b>TOTAL PAYMENTS</b>	<b>-200.00</b>
8615	11/12/2018	SHIRE OF CHAPMAN VALLEY	Planning Services undertaken on behalf of the Shire of Perenjori from October to December 2018	308.00
<b>EFT11793</b>	<b>21/12/2018</b>	<b>SHIRE OF CHAPMAN VALLEY</b>	<b>TOTAL PAYMENTS</b>	<b>-308.00</b>
CYINV00037058	06/12/2018	ST JOHN AMBULANCE WESTERN AUSTRALIA	4 x small Leisure kits	199.80
<b>EFT11794</b>	<b>21/12/2018</b>	<b>ST JOHN AMBULANCE WESTERN AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-199.80</b>
1058897700	20/11/2018	TELSTRA CORPORATION LIMITED	Complete BusinessLine - Perenjori Volunteer Bush Fire	58.78
<b>19685</b>	<b>04/12/2018</b>	<b>TELSTRA CORPORATION LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-58.78</b>
665877470	03/12/2018	SYNERGY	Street Lights 117 from 25/10/2018 - 24/11/2018	1905.80
092612910	06/12/2018	SYNERGY	Aquatic Centre - electricity usage from 09/10/2018 -	3349.55
312591860	12/12/2018	SYNERGY	Eco 2 electricity usage from 11/10/2018 - 06/12/2018	384.35
<b>19686</b>	<b>13/12/2018</b>	<b>SYNERGY</b>	<b>TOTAL PAYMENTS</b>	<b>-5639.70</b>
5803592100	01/12/2018	TELSTRA CORPORATION LIMITED	Internet and Data Charges N9511924R	50.00
2000479035303	01/12/2018	TELSTRA CORPORATION LIMITED	CDO and Club Development Officer Mobile charges from 24/10/2018-23/11/2018	143.20
5795333000	07/12/2018	TELSTRA CORPORATION LIMITED	Ph Charges for month ended November 2018	7671.94
<b>19687</b>	<b>13/12/2018</b>	<b>TELSTRA CORPORATION LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-7865.14</b>
84158	01/12/2018	CITY OF GREATER GERALDTON	Building Certification Services July - September 2018	264.45
<b>19688</b>	<b>19/12/2018</b>	<b>CITY OF GREATER GERALDTON</b>	<b>TOTAL PAYMENTS</b>	<b>-264.45</b>
SYNERGY ACCOUNTS	01/12/2018	SYNERGY	Synergy accounts from 11/10/2018 - 06/12/2018	7440.25
<b>19689</b>	<b>19/12/2018</b>	<b>SYNERGY</b>	<b>TOTAL PAYMENTS</b>	<b>-7440.25</b>
ORD12	20/12/2018	KIRK JINDRICH POHL	Cr Meeting Fees - Ordinary Council Meeting 20/12/2018	200.00
<b>19690</b>	<b>21/12/2018</b>	<b>KIRK JINDRICH POHL</b>	<b>TOTAL PAYMENTS</b>	<b>-200.00</b>
800197790	14/12/2018	SYNERGY	Electricity Usage from 11/10/2018 - 06/12/2018 - Managers House, Electricity Usage from 11/10/2018 - 06/12/2018 - Park, Electricity Usage from 11/10/2018 - 06/12/2018 - Village	1790.10
<b>19691</b>	<b>21/12/2018</b>	<b>SYNERGY</b>	<b>TOTAL PAYMENTS</b>	<b>-1790.10</b>
SUPER	11/12/2018	SUPERCHOICE SUPERANNUATION	Super. for 11/12/2018	7486.06
<b>DD11834.1</b>	<b>11/12/2018</b>	<b>SUPERCHOICE SUPERANNUATION</b>	<b>TOTAL PAYMENTS</b>	<b>-7486.06</b>
PERES	14/12/2018	REFUEL AUSTRALIA	Fuel Card Purchases for month ending November 2018	24473.51
<b>DD11843.1</b>	<b>14/12/2018</b>	<b>REFUEL AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-24473.51</b>
CESM	07/12/2018	WRIGHT EXPRESS FUEL	Management Fee - Motorcharge	12.36
<b>DD11844.1</b>	<b>22/12/2018</b>	<b>WRIGHT EXPRESS FUEL</b>	<b>TOTAL PAYMENTS</b>	<b>-12.36</b>
01	03/12/2018	WESTNET	Westnet - Monthly charge from 01/12/2018 - 01/01/2019	253.85
<b>DD11845.1</b>	<b>03/12/2018</b>	<b>WESTNET</b>	<b>TOTAL PAYMENTS</b>	<b>-253.85</b>
CESM	17/12/2018	SG FLEET AUSTRALIA PTY LIMITED	Lease Rental 14/12/2018 - 13/01/2019, Fuel Charges, Regional Bull Module 14/12/2018 - 13/01/2019	3151.54
<b>DD11850.1</b>	<b>17/12/2018</b>	<b>SG FLEET AUSTRALIA PTY LIMITED</b>	<b>TOTAL PAYMENTS</b>	<b>-3151.54</b>
SUPER	25/12/2018	SUPERCHOICE SUPERANNUATION	Super. for 25/12/2018	7578.86
<b>DD11855.1</b>	<b>25/12/2018</b>	<b>SUPERCHOICE SUPERANNUATION</b>	<b>TOTAL PAYMENTS</b>	<b>-7578.86</b>
66361717	27/12/2018	CAPITAL FINANCE AUSTRALIA	PJ1578 - 2014 UD Nissan Truck GW 26 470 Lease - Dec 18, PJ1527 - 2014 UD Nissan Truck GW 26 470 Lease - Dec 18	19284.86
<b>DD11876.1</b>	<b>27/12/2018</b>	<b>CAPITAL FINANCE AUSTRALIA</b>	<b>TOTAL PAYMENTS</b>	<b>-19284.86</b>
MC1312	13/12/2018	BANKWEST MASTERCARD	24/10 - Department of Planning, Lands and Heritage, 25/10 - Three Springs IGA - CDO farewell, 26/10 - Local Government Professionals membership - J Dennis, 30/10 - Kmart on line - Seniors and Volunteer - decorations, 30/10 -Department of Planning, Lands and Heritage - credit, 13/11 - Splash Alley - Staff Uniforms, 14/11 - Woolworths on line - Pecc, 14/11 - Department of Communities - Teacher waiver application - Pecc, 15/11 -Department of Communities - Compliance, networking, biannual attendance - Pecc, 15/11 -Department of Communities - Compliance, networking, biannual attendance - Pecc, 15/11 -Woolworths on line - credit - Pecc	3131.54
<b>DD11890.1</b>	<b>13/12/2018</b>	<b>BANKWEST MASTERCARD</b>	<b>TOTAL PAYMENTS</b>	<b>-3131.54</b>
			<b>TOTAL PAYMENTS FOR THE MONTH OF DECEMBER 2018</b>	<b>-379004.11</b>



# *Attachment 19022.3*

## *Financial Statements January 2019*

*Finance Committee Meeting  
19th February 2019*

**SHIRE OF PERENJORI**  
**MONTHLY FINANCIAL REPORT**

**For the Period Ended 31 January 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 Financial Activity By Nature or Type

Statement of Capital Acquisitions and Capital Funding

Statement of Budget Amendments

Note 1        Significant Accounting Policies

Note 2        Explanation of Material Variances

Note 3        Net Current Funding Position

Note 4        Cash and Investments

Note 5        Budget Amendments

Note 6        Receivables

Note 7        Cash Backed Reserves

Note 8        Capital Disposals

Note 9        Rating Information

Note 10       Information on Borrowings

Note 11       Grants and Contributions

Note 12       Trust

Note 13       Details of Capital Acquisitions

Appendix A   Detailed Schedules



## **Report Purpose**

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

## **Overview**

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

## **Statement of Financial Activity by reporting program**

Is presented on page 7 and shows a surplus as at 31 January 2019 of \$2,417,192.

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

## **Preparation**

Prepared by: Ally Bryant  
Reviewed by: Joelene Dennis  
Date prepared: 7/02/2019

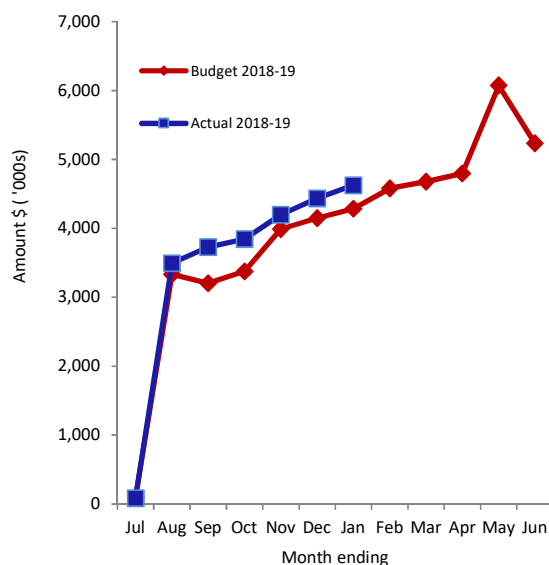
# Shire of Perenjori

## Monthly Summary Information

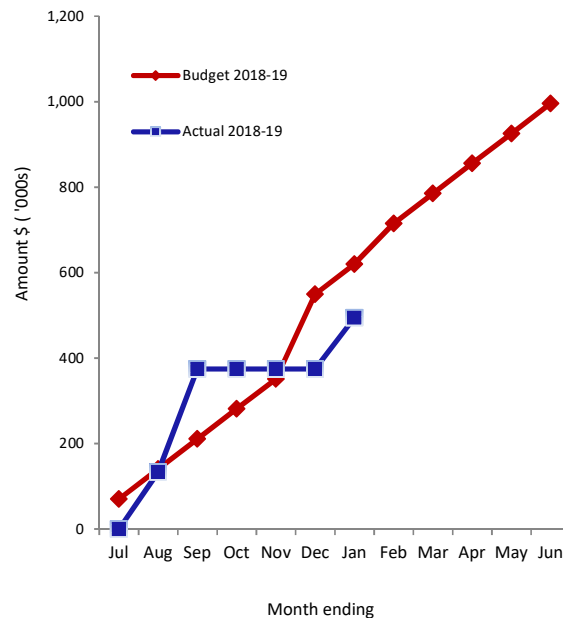
For the Period Ended 31 January 2019

### Revenues

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

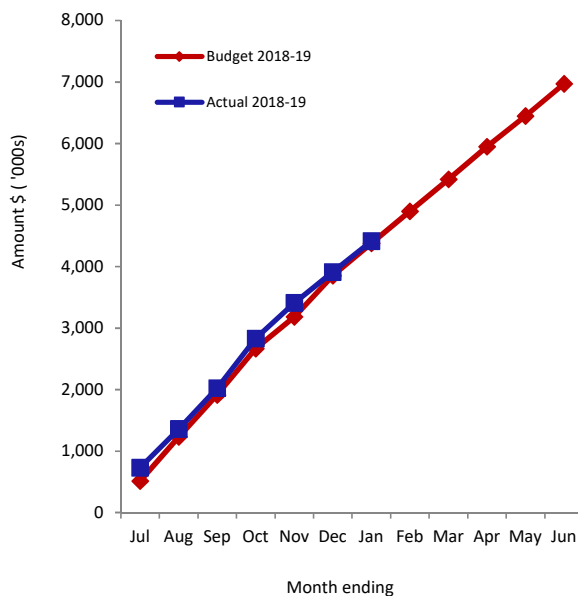


Budget Capital Revenue -v- Actual (Refer Note 2)

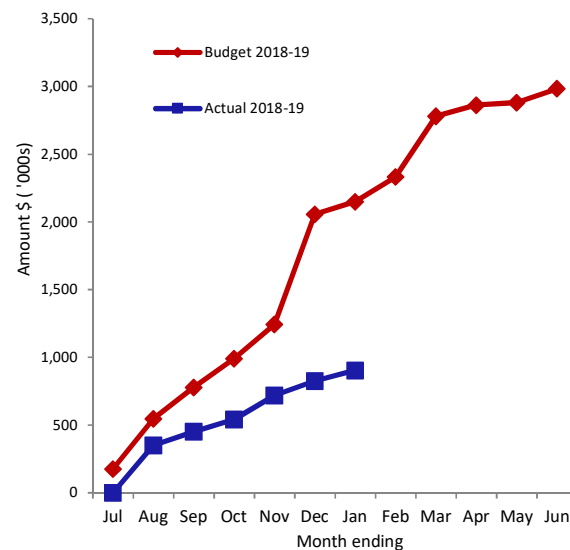


### Expenditure

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



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



### Comments

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

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

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>							
Governance		\$ 55,300	\$ 30,250	\$ 23,724	\$ (6,526)	% (21.57%)	
General Purpose Funding - Rates	9	2,674,113	2,622,861	2,703,471	80,610	3.07%	
General Purpose Funding - Other		933,300	457,800	497,884	40,084	8.756%	
Law, Order and Public Safety		148,225	90,942	81,738	(9,204)	(10.12%)	
Health		2,400	1,200	1,256	56	4.67%	
Education and Welfare		201,500	134,206	116,965	(17,241)	(12.85%)	▼
Housing		200,000	116,669	98,641	(18,028)	(15.45%)	▼
Community Amenities		44,500	43,044	54,723	11,679	27.13%	▲
Recreation and Culture		504,530	498,986	425,616	(73,370)	(14.70%)	▼
Transport		131,559	71,638	233,666	162,028	226.18%	▲
Economic Services		241,000	157,500	262,138	104,638	66.44%	▲
Other Property and Services		154,000	89,831	127,133	37,302	41.52%	▲
<b>Total Operating Revenue</b>		<b>5,290,427</b>	<b>4,314,927</b>	<b>4,626,956</b>	<b>312,029</b>		
<b>Operating Expense</b>							
Governance		(171,052)	(159,238)	(95,055)	64,183	40.31%	▼
General Purpose Funding		(141,102)	(85,019)	(77,373)	7,646	8.99%	
Law, Order and Public Safety		(313,648)	(183,274)	(184,862)	(1,588)	(0.87%)	
Health		(111,707)	(74,813)	(50,091)	24,722	33.05%	▼
Education and Welfare		(444,093)	(263,142)	(265,415)	(2,273)	(0.86%)	
Housing		(381,612)	(226,482)	(229,955)	(3,473)	(1.53%)	
Community Amenities		(369,706)	(223,370)	(242,263)	(18,893)	(8.46%)	
Recreation and Culture		(1,509,451)	(1,041,458)	(987,670)	53,788	5.16%	
Transport		(2,589,976)	(1,533,160)	(1,743,092)	(209,932)	(13.69%)	▲
Economic Services		(813,070)	(468,487)	(498,736)	(30,249)	(6.46%)	
Other Property and Services		(126,824)	(122,459)	(38,485)	83,974	68.57%	▼
<b>Total Operating Expenditure</b>		<b>(6,972,241)</b>	<b>(4,380,902)</b>	<b>(4,412,995)</b>	<b>(32,093)</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,402,250	1,401,204	1,509,936	108,732	7.76%	
Adjust (Profit)/Loss on Asset Disposal	8	10,442	19,185	0	(19,185)	(100.00%)	▼
Movements in Non Current Assets		0	0	(9,401)	(9,401)		
<b>Net Cash from Operations</b>		<b>730,878</b>	<b>1,354,414</b>	<b>1,714,495</b>	<b>360,081</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	943,207	591,862	494,694	(97,168)	(16.42%)	▼
Proceeds from Disposal of Assets	8	53,000	28,000	0	(28,000)	(100.00%)	▼
<b>Total Capital Revenues</b>		<b>996,207</b>	<b>619,862</b>	<b>494,694</b>	<b>(125,168)</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(716,126)	(716,126)	(237,856)	478,270	66.79%	▼
Infrastructure - Roads	13	(1,459,607)	(1,044,775)	(551,454)	493,321	47.22%	▼
Infrastructure - Parks, Ovals, & Dam	13	(360,000)	(40,000)	(21,178)	18,822	47.05%	▼
Infrastructure - Other	13	(188,000)	(63,831)	(8,170)	55,661	87.20%	▼
Infrastructure - Footpaths	13	0	0	0	0		
Plant and Equipment	13	(447,650)	(349,650)	(94,045)	255,605	73.10%	▼
Furniture and Equipment	13	0	0	0	0		
<b>Total Capital Expenditure</b>		<b>(3,171,383)</b>	<b>(2,214,382)</b>	<b>(912,703)</b>	<b>1,301,679</b>		
<b>Net Cash from Capital Activities</b>		<b>(2,175,176)</b>	<b>(1,594,520)</b>	<b>(418,009)</b>	<b>1,176,511</b>		
<b>Financing</b>							
Proceeds from New Debentures	10	200,000	0	0	0		
Transfer from Reserves	7	350,000	0	0	0		
Repayment of Debentures	10	(270,595)	(166,404)	(148,138)	18,266	10.98%	▲
Transfer to Reserves	7	(30,000)	0	(20,309)	(20,309)		▼
<b>Net Cash from Financing Activities</b>		<b>249,405</b>	<b>(166,404)</b>	<b>(168,447)</b>	<b>(2,043)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,194,893)</b>	<b>(406,510)</b>	<b>1,128,040</b>	<b>1,534,550</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,211,330</b>	<b>1,211,330</b>	<b>1,289,152</b>	<b>77,822</b>	<b>6.42%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>16,437</b>	<b>804,820</b>	<b>2,417,192</b>	<b>1,612,372</b>		

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

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

**SHIRE OF PERENJORI**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 January 2019**

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>							
Rates	9	\$ 2,674,113	\$ 2,622,861	\$ 2,703,471	\$ 80,610	3.07%	
Operating Grants, Subsidies and Contributions	11	1,732,496	1,162,449	1,068,724	(93,725)	(8.06%)	
Fees and Charges		708,800	446,506	537,457	90,951	20.37%	▲
Service Charges		0	0	0	0		
Interest Earnings		47,500	17,500	33,948	16,448	93.99%	▲
Other Revenue		118,775	65,611	283,356	217,745	331.87%	▲
Profit on Disposal of Assets	8	8,743	0	0	0		
<b>Total Operating Revenue</b>		<b>5,290,427</b>	<b>4,314,927</b>	<b>4,626,956</b>	<b>312,029</b>		
<b>Operating Expense</b>							
Employee Costs		(2,486,257)	(1,488,225)	(1,399,608)	88,617	5.95%	
Materials and Contracts		(1,307,339)	(955,297)	(995,212)	(39,915)	(4.18%)	
Utility Charges		(235,610)	(132,407)	(172,969)	(40,562)	(30.63%)	▼
Depreciation on Non-Current Assets		(2,402,250)	(1,401,204)	(1,509,936)	(108,732)	(7.76%)	
Interest Expenses		(52,660)	(38,949)	(43,381)	(4,432)	(11.38%)	
Insurance Expenses		(124,740)	(118,967)	(91,254)	27,713	23.29%	▲
Other Expenditure		(344,200)	(226,668)	(200,637)	26,031	11.48%	▼
Loss on Disposal of Assets	8	(19,185)	(19,185)	0	19,185	100.00%	▼
<b>Total Operating Expenditure</b>		<b>(6,972,241)</b>	<b>(4,380,902)</b>	<b>(4,412,995)</b>	<b>(32,093)</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,402,250	1,401,204	1,509,936	108,732	7.76%	
Adjust (Profit)/Loss on Asset Disposal	8	10,442	19,185	0	(19,185)	(100.00%)	▼
Movement in Non Current Assets		0	0	(9,401)	(9,401)		
<b>Net Cash from Operations</b>		<b>730,878</b>	<b>1,354,414</b>	<b>1,714,495</b>	<b>360,081</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	943,207	591,862	494,694	(97,168)	(16.42%)	▼
Proceeds from Disposal of Assets	8	53,000	28,000	0	(28,000)	(100.00%)	▼
<b>Total Capital Revenues</b>		<b>996,207</b>	<b>619,862</b>	<b>494,694</b>	<b>(125,168)</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(716,126)	(716,126)	(237,856)	478,270	66.79%	▼
Infrastructure - Roads	13	(1,459,607)	(1,044,775)	(551,454)	493,321	47.22%	▼
Infrastructure - Parks, Ovals, & Dam	13	(360,000)	(40,000)	(21,178)	18,822	47.05%	▼
Infrastructure - Others	13	(188,000)	(63,831)	(8,170)	55,661	87.20%	▼
	13	0	0	0	0		
Plant and Equipment	13	(447,650)	(349,650)	(94,045)	255,605	73.10%	▼
Furniture and Equipment	13	0	0	0	0		
<b>Total Capital Expenditure</b>		<b>(3,171,383)</b>	<b>(2,214,382)</b>	<b>(912,703)</b>	<b>1,301,679</b>		
<b>Net Cash from Capital Activities</b>		<b>(2,175,176)</b>	<b>(1,594,520)</b>	<b>(418,009)</b>	<b>1,176,511</b>		
<b>Financing</b>							
Proceeds from New Debentures	10	200,000	0	0	0		
Transfer from Reserves	7	350,000	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(270,595)	(166,404)	(148,138)	18,266	10.98%	▼
Transfer to Reserves	7	(30,000)	0	(20,309)	(20,309)		▲
<b>Net Cash from Financing Activities</b>		<b>249,405</b>	<b>(166,404)</b>	<b>(168,447)</b>	<b>(2,043)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,194,893)</b>	<b>(406,510)</b>	<b>1,128,040</b>	<b>1,534,550</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,211,330</b>	<b>1,211,330</b>	<b>1,289,152</b>	<b>77,822</b>	<b>6.42%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>16,437</b>	<b>804,820</b>	<b>2,417,192</b>	<b>1,612,372</b>		

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

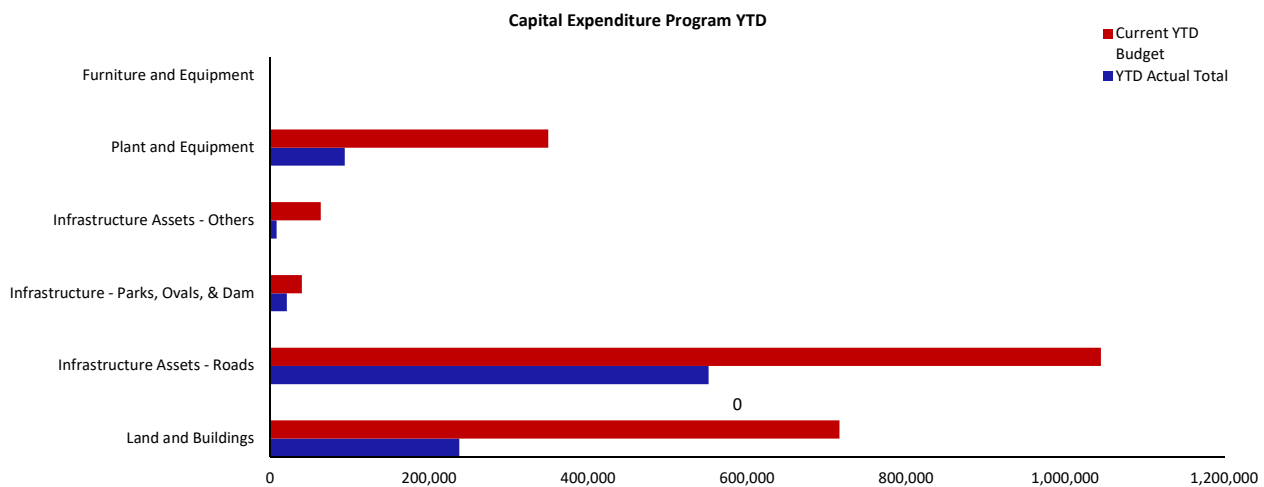
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

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

Capital Acquisitions	Note	YTD 31 01 2019					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	2,074	235,782	237,856	716,126	716,126	(478,270)
Infrastructure Assets - Roads	13	551,454	0	551,454	1,044,775	1,459,607	(493,321)
Infrastructure - Parks, Ovals, & Dam	13	21,178	0	21,178	40,000	360,000	(18,822)
Infrastructure Assets - Others	13	8,170	0	8,170	63,831	188,000	(55,661)
Plant and Equipment	13	94,045	0	94,045	349,650	447,650	(255,605)
Furniture and Equipment	13	0	0	0	0	0	0
<b>Capital Expenditure Totals</b>		<b>676,921</b>	<b>235,782</b>	<b>912,703</b>	<b>2,214,382</b>	<b>3,171,383</b>	<b>(1,301,679)</b>

**Funded By:**

Capital Grants and Contributions	Note 11	500,844	591,862	943,207	91,018
Borrowings	Note 10	0	0	200,000	0
Other (Disposals & C/Fwd)	Note 8	0	28,000	53,000	(28,000)
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		411,859	1,594,520	1,625,176	(1,182,661)
<b>Capital Funding Total</b>		<b>912,703</b>	<b>2,214,382</b>	<b>3,171,383</b>	<b>(1,301,679)</b>



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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a)**

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

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

**Critical Accounting Estimates**

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

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

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

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

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

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

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

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

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(i) Fixed Assets**

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

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

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

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

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

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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



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

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

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

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

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

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

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

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

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

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

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

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

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

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

*"Economic: A strong, resilient and balanced economy.*

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

*Social: Our community enjoys a high quality of life.*

*Civic Leadership: A collaborative and engaged community."*

**(s) Reporting Programs**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

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

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

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

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

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

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Governance	(6,526)	-22%			Under Reporting Threshold
General Purpose Funding	120,695	0%			Under Reporting Threshold
Law Order & Public Safety	(9,204)	-10%			Under Reporting Threshold
Health	56	5%			Under Reporting Threshold
Education & Welfare	(17,241)	-13%	▼		Down \$25,000 Grant payment up \$7,500 Childcare Fees
Housing	(18,028)	-15%	▼		Staff Housing Rent down \$17,700 private rent up \$9,000
Community Amenities	11,679	27%	▲	Permanent	Planning Approval Income up compared to budget.
Recreation and Culture	(73,370)	-15%	▼	Permanent	B4B income under budget by \$130,000 and Mt Gibson Funding up \$50,000
Transport	162,028	226%	▲	Timing	Direct Grant funding is up \$125,000 and Black Spot Funding up by \$30,000 both due to timing
Economic Services	104,638	66%	▲	Permanent	Business Incubator Revenue is \$15,000 higher than budget. Caravan Park Income up by \$75,000. Stadpipe water charges up by \$8,000
Other Property and Services	37,302	42%	▲	Permanent	Workers Comp reimbursements are higher than YTD budget by \$57,000. Private Works down \$20,315
<b>Operating Expense</b>					
Governance	64,183	40.31%	▼	Timing	Governance Admin Gen down \$49,000 made up of Compliance \$20,000, CEO Recruitment \$19,000, Member of Council Exp down \$14,000.
General Purpose Funding	7,646	8.99%			Under Reporting Threshold
Law, Order and Public Safety	(1,588)	(0.87%)			Under Reporting Threshold
Health	24,722	33.05%	▼	Timing	EHO exp down \$10,000, Other Health Exp down \$20,000
Education and Welfare	(2,273)	(0.86%)			Under Reporting Threshold
Housing	(3,473)	(1.53%)			Under Reporting Threshold
Community Amenities	(18,893)	(8.46%)			Under Reporting Threshold
Recreation and Culture	53,788	5.16%			Under Reporting Threshold
Transport	(209,932)	(13.69%)	▲	Timing	General Road Maintenance is \$116,000k higher and depreciation is 88K higher than YTD budget.
Economic Services	(30,249)	(6.46%)			Under Reporting Threshold
Other Property and Services	83,974	68.57%	▼	Timing	Public Works Overheads down \$16,000, Licences and stamp duty down \$22,000 due to timing and Insurance is down \$31,000. Insurance was allocated directly to the plant so didn't require a bulk budget item.
<b>Capital Expenses</b>					
Land and Buildings	478,270	67%	▼	Timing	Admin Building down \$150,000, Pavillion Building under \$237,000 Stage 2 not commenced, Medical Centre down \$10,000. Housing capital down \$60,000
Infrastructure - Roads	493,321	47%	▼	Timing	Detailed explanation will be provided at meeting.
Infrastructure - Parks, Ovals, & Dam	18,822	47%	▼	Timing	Down as haven't purchases Tanks yet. Antisipate to purchase in the new year.
Infrastructure - Other	55,661	1	▼		\$10,000 Medical Centre Door and \$48,000 Townscape
Plant and Equipment	255,605	73%	▼	Timing	Budget Timing
<b>Surplus/(Deficit)</b>					
Opening Funding Surplus(Deficit)	77,822	6%			

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

**Note 4: CASH AND INVESTMENTS**

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>									
Municipal Bank Account	5375008	0.05%	291,101				291,101	Bankwest	At Call
Telenet Saver Account	0542587	1.10%	1,538,846				1,538,846	Bankwest	At Call
Mt Gibson Infrastructure Account	0860049	1.00%		724,708			724,708	Bankwest	At Call
Trust Bank Account	5373006	0.00%			1,777		1,777	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%			96,812		96,812	Bankwest	At Call
Reserve Funds - Operating	816902	1.05%		695,988			695,988	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
<b>Total</b>			<b>1,840,871</b>	<b>2,120,696</b>	<b>198,589</b>	<b>0</b>	<b>4,160,156</b>		

**Note 4A: CASH INVESTMENTS**

Comments/Notes - Investments

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

**Note 3: NET CURRENT FUNDING POSITION**

Positive=Surplus (Negative=Deficit)				
Note	YTD 31 Jan 2019	Prior Year End 30th June 2018	YTD 31 Jan 2018	Original Budget 2019
	Actual YTD			
	\$	\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4 1,840,871	1,033,293	1,869,432	970,252
Cash Restricted	4 2,120,696	2,100,387	1,892,954	2,100,387
Receivables - Rates & Rubbish	6 289,009	49,762	666,573	349,427
Receivables -Other	6 419,856	414,002	485,174	0
Interest / ATO Receivable/Trust/Others	(15,794)	21,550	55,395	0
Inventories	30,286	21,324	28,206	30,710
	4,684,923	3,640,318	4,997,734	3,450,776
<b>Less: Current Liabilities</b>				
Payables	(257,579)	(521,374)	(286,482)	(409,564)
Provisions	(242,720)	(242,720)	(232,390)	(232,390)
	(500,299)	(764,094)	(518,872)	(641,954)
<b>Less: Adjustments</b>				
Cash Reserves - Restricted	7 (2,120,696)	(2,100,387)	(1,892,954)	(2,100,387)
For Current Leave Provisions	242,720	242,720	232,390	232,390
For Current Borrowings	122,457	270,595	103,849	270,505
	(1,755,518)	(1,587,072)	(1,556,715)	(1,597,492)
<b>Net Current Funding Position</b>	<b>2,429,105</b>	<b>1,289,152</b>	<b>2,922,147</b>	<b>1,211,330</b>

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

**Note 5: BUDGET AMENDMENTS**

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

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



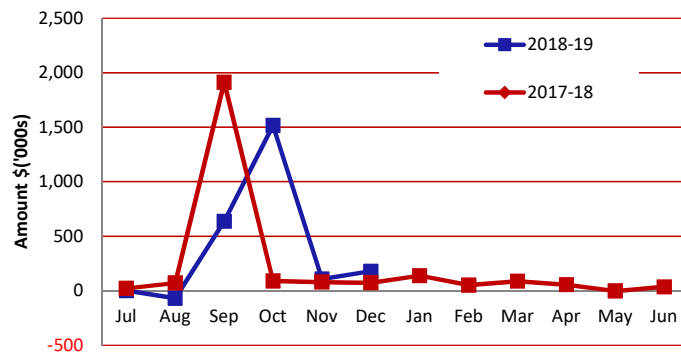
**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

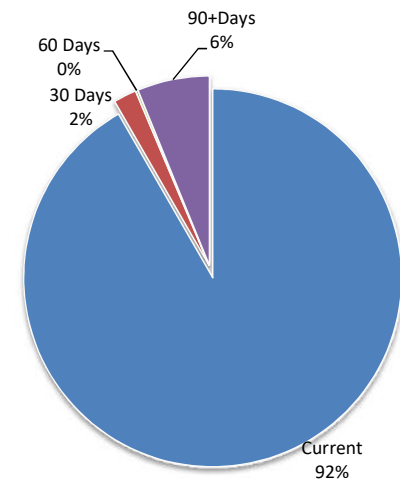
	YTD 31 Jan 2019	30 June 2018
	\$	\$
Rates Debtors brought Forward	45,061	44,475
Levied this year	2,684,134	2,632,164
Less Collections to date	(2,437,021)	(2,631,578)
Equals Current Outstanding	292,173	45,061
<b>Net Rates Collectable</b>	<b>292,173</b>	<b>45,061</b>
% Collected	89.29%	98.32%
<b>Non Current Assets:</b>		
Rates Non-Current	0	0
<b>Total Rates Outstanding</b>	<b>292,173</b>	<b>45,061</b>

**Note 6 - Rates Collectable**



Receivables - General	Current	30 Days	60 Days	90+Days	Credit Payments
	\$	\$	\$	\$	\$
Receivables - General	385,850	8,273	791	25,929	\$ -
<b>Total Receivables General Outstanding</b>				<b>420,843</b>	

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



0

**Comments/Notes - Receivables Rates**

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

**Comments/Notes - Receivables General**

Credit Payments are income and or reimbursements.

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

**Note 6A - RECEIVABLES GENERAL**

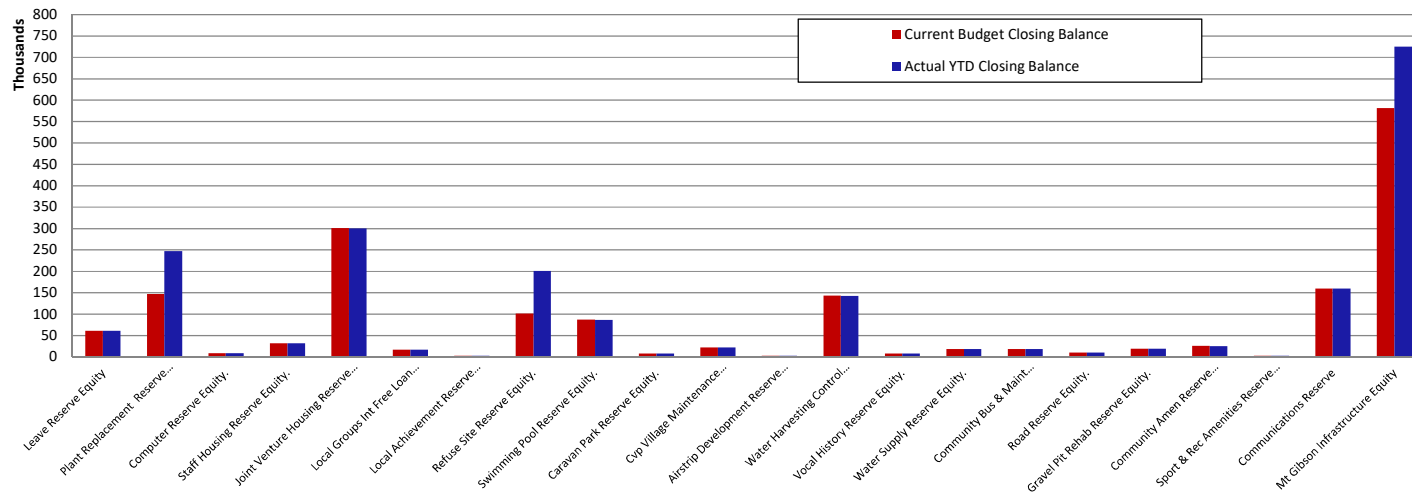
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80013				\$ 695.00	\$ -	\$ 695.00
80027				\$ 2,744.00	\$ -	\$ 2,744.00
80123	\$0.00				\$ 6,150.00	\$ 6,150.00
80149	\$ 229.20	616				\$ 229.20
80282				\$ -	\$ 273,400.00	\$ 273,400.00
80342					\$ 7,113.48	\$ 7,113.48
80445			\$ 100.00			\$ 100.00
80468				\$ 1,300.00		\$ 1,300.00
80557					\$ 81,831.00	\$ 81,831.00
80562	\$ 59.10	505	\$ 534.56			\$ 593.66
80565	\$ 11,210.00	266			\$ 17,200.00	\$ 28,410.00
80573	\$ 1,100.00	286	\$ -			\$ 1,100.00
80642	\$ 3,146.00	93				\$ 3,146.00
80696	\$ 2,650.00	178	\$ 100.00			\$ 2,750.00
80708	\$ 8.11	322				\$ 8.11
80713					\$ 155.80	\$ 155.80
80727	\$ 20.00	153		\$ -		\$ 20.00
80729	\$ 176.38	153		\$ -		\$ 176.38
80730	\$ 200.00	153		\$ -		\$ 200.00
80734				\$ 3,283.48		\$ 3,283.48
80741	6500	93		\$ -	\$ -	\$ 6,500.00
80744			\$ 56.56			\$ 56.56
80746				\$ 242.00		\$ 242.00
80749				\$ 8.96		\$ 8.96
81668	\$ 630.00	203	\$ -	\$ -		\$ 630.00
<b>Totals</b>	<b>\$ 25,928.79</b>		<b>\$ 791.12</b>	<b>\$ 8,273.44</b>	<b>\$ 385,850.28</b>	<b>\$ 420,843.63</b>

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

**Note 7: Cash Backed Reserve**

2018-19										
	Budgeted Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Council Resolution	Current Budget Closing Balance	Actual YTD Closing Balance
Name	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve Equity	60,151	859	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 31 January 2019**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget				
					YTD 31 01 2019				
Cost		Proceeds	Profit (Loss)		Net Book Value	Sale Proceeds	Profit	Loss	
\$	\$	\$	\$	<b>Plant and Equipment</b> PJ1525 Side Tipper PJ1549 Isuzu Crew Cab Truck	\$	\$		\$	
					16,257	25,000	8,743		
					47,185	28,000		(19,185)	
0	0	0	0		63,442	53,000	8,743	(19,185)	

**Comments - Capital Disposal/Replacements**

There have been no disposals to date

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 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 \$
<b>RATE TYPE</b>											
<b>Differential General Rate</b>											
UV Rural/Pastoral	1.9552	342	94,130,800	1,838,158	8,922	5,147	1,852,226	1,840,446	0	0	1,840,446
UV Mining	35.5711	39	1,832,926	651,992			651,992	651,992	0	0	651,992
GRV Townsites	8.1090	88	1,135,056	101,529	0	0	101,529	92,042	0	0	92,042
GRV Mining	8.1090	1	3,144,000	254,947	13,162		268,109	254,947	0	0	254,947
Exploration	25.0000	17	76,855	0	0	0	19,214	19,214			19,214
<b>Sub-Totals</b>		487	100,319,637	2,846,626	22,084	5,147	2,893,070	2,858,641	0	0	2,858,641
<b>Minimum Payment</b>											
<b>Minimum \$</b>											
GRV Townsites	342.00	35	28,241	11,970	0	0	11,970	11,970	0	0	11,970
GRV Mining	342.00	1	20	342	0	0	342	342	0	0	342
UV Rural/Pastoral	342.00	10	70,600	3,420	0	0	3,420	3,420	0	0	3,420
UV Mining	342.00	4	1,354	1,368	0	0	1,368	1,368	0	0	1,368
Exploration	342.00	16	12,312	5,472	0	0	5,472	5,472			5,472
<b>Sub-Totals</b>		66	112,527	22,572	0	0	22,572	22,572	0	0	22,572
Discounts							2,915,642				2,881,213
Concession							(212,171)				(220,000)
							0				0
<b>Amount from General Rates</b>							<b>2,703,472</b>				<b>2,661,213</b>
Ex-Gratia Rates							13,162				12,900
<b>Totals</b>							<b>2,716,633</b>				<b>2,674,113</b>

**Comments - Rating Information**

Rates were issued 29th August 2018

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

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Rate %	Principal 1-Jul-18	New Loans	Lending Date	Term	Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
						Actual \$	Current Budget \$	Actual \$	Current Budget \$	Actual \$	Current Budget \$	
Loan 94 Industrial Land	7.38%	0		9th June 2008	10 Years	0	0	0	0	31	0	9th June 2018
Loan 96 CHA Housing	6.44%	88,494		2nd February 2004	20 Years	6,140	12,481	82,354	76,013	3,455	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	18,279		181,721	0	2,876	TBA
Totals		1,000,328	200,000			138,568	270,595	861,760	929,733	43,381	52,660	

(b) New Debentures

All debenture repayments were financed by general purpose revenue.

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

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider		Approval	2018-19 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
								Received	Not Received
			(Y/N)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>									
03300 Grants Commission Grant	30 Dept Local Government	operating	Y	501,600	0	501,600	0	288,718	212,882
03301 Untied Road Grant	30 Dept Local Government	operating	Y	412,800	0	412,800	0	193,078	219,723
<b>GOVERNANCE</b>									
04315 Grant Income	30		N	4,000	0	4,000	0	0	4,000
<b>LAW, ORDER, PUBLIC SAFETY</b>									
05100 Fesa Operating Grant	30 FESA	operating	Y	22,300	0	22,300	0	11,895	10,405
05106 Grant Income	32 FESA	non-operating	N	0	0	0	0	6,150	(6,150)
05801 Grant Income - Cesm	30 FESA	operating	Y	82,950	0	82,950	0	41,249	41,701
<b>EDUCATION</b>									
08427 Grant Income	30		Y	100,000	0	100,000	0	50,000	50,000
08551 Youth Activities Grant	30		N	0	0	0	0	0	0
<b>HOUSING</b>									
09287 Community Housing Project - Mt Gibson Funding	30		N	0	0	0	0	0	0
09312 Housing Grant Funding	32		N	0	0	0	0	0	0
<b>COMMUNITY AMENITIES</b>									
10509 Grant Income	32 Mt Gibson		N	0	0	0	0	0	0
10511 Cdo Project Income	30		N	0	0	0	0	0	0
11307 Lotterywest Stage Trailer Grant	32 Lotterywest	non-operating	N	0	0	0	0	0	0
<b>RECREATION AND CULTURE</b>									
11300 Govt Grant - Swimming Pool	30 Dept of Sport & Rec	operating	N	0	0	0	0	0	0
11306 Grant - Dept Of Sport & Rec.	30 Dept of Sport & Rec	operating	N	0	0	0	0	0	0
11521 Mt Gibson Funding Allocation	30 Mt Gibson	operating	Y	150,000	0	150,000	0	200,000	(50,000)
11823 Blues For The Bush Event Income.	30	operating	N	344,030	0	344,030	0	114,300	229,730
11824 Blues For The Bush Event - Cawa Grant	30	operating	N	0	0	0	0	0	0
11518 Grant Income Received	32	non-operating	N	0	0	0	0	0	0
<b>TRANSPORT</b>									
12300 Direct Grant	30 Main Roads	operating	Y	112,166	0	112,166	0	191,187	(79,021)
12301 Regional Road Group Funding.	32 Main Roads	non-operating	Y	300,000	0	0	300,000	240,000	60,000
12302 Mrd Street Lighting Subsidy	30 Dept of Inf and Transport	operating	Y	2,650	0	2,650	0	0	2,650
12303 Roads To Recovery Funding	32 Dept of Inf and Transport	non-operating	Y	389,207	0	0	389,207	133,500	255,707
12304 Black Spot Funding	32 Main Roads	non-operating	Y	154,000	0	0	154,000	121,194	32,806
12308 Main Roads Flood Damage Funding	30 Dept of Inf and Transport	operating	Y	0	0	0	0	38,592	(38,592)
12310 Flood Damage - Main Roads No. 3	30 Dept of Inf and Transport	operating	N	0	0	0	0	0	0
<b>ECONOMIC SERVICES</b>									
13612 Grant Funding Income	32	non-operating	Y	100,000	0	0	100,000	0	100,000
13703 Grant Income - Standpipe Controller	32 Mt Gibson	non-operating	N	0	0	0	0	0	0
<b>TOTALS</b>				<b>2,675,703</b>	<b>0</b>	<b>1,732,496</b>	<b>943,207</b>	<b>1,629,863</b>	<b>1,045,840</b>
				Operating	30	1,732,496		1,129,019	
				Non-operating	32	943,207		500,844	
Balance						2,675,703		1,629,863	1,045,840
									2,675,703

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

**Note 12: TRUST FUND**

not included in this statement are as follows:

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 31-Jan-19
	\$	\$	\$	\$
Sundry Income	410	0	0	410
Bus Bonds	400	800	(800)	400
Hall Bonds	640	950	(1,300)	290
Housing Bonds	3,260	2,270	(4,780)	750
Other Bonds	1,100	310	(310)	1,100
	6,689	4,640	(8,713)	2,950

**Comments - Trust**

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 31-Jan-19
Perenjori Public Benefit Bank Account	182,926	83,898	(70,012)	196,812
Closing Bank Balance	182,926	83,898	(70,012)	196,812



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

**ACQUISITIONS**

*Level of Completion Indicators*

**0%**  
**20%**



**40%**  
**60%**



**80%**  
**100%**



Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
<b>Capital Acquisitions by Program</b>								
<b>Governance</b>								
Capital - Admin Building.	4258	150,000	150,000	150,000	0	(150,000)	0	
<b>Governance Total</b>		<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>(150,000)</b>	<b>0</b>	
<b>Law, Order And Public Safety</b>								
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	
<b>Law, Order And Public Safety Total</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>(15,000)</b>	<b>0</b>	
<b>Health</b>								
Capital - Medical Centre Building.	07250	10,000	10,000	10,000	0	(10,000)	0	
<b>Health Total</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>(10,000)</b>	<b>0</b>	
<b>Education &amp; Welfare</b>								
Capital Expenditure	7253		0	0	973	973	0	
<b>Education &amp; Welfare Total</b>			<b>0</b>	<b>0</b>	<b>973</b>	<b>973</b>	<b>0</b>	
<b>Housing</b>								
Capital - Housing Expenditure.	09286	60,000	60,000	60,000	0	(60,000)	0	
<b>Housing Total</b>		<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>(60,000)</b>	<b>0</b>	
<b>Community Amenities</b>								
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	
<b>Community Amenities Total</b>		<b>58,000</b>	<b>58,000</b>	<b>58,000</b>	<b>0</b>	<b>(58,000)</b>	<b>0</b>	
<b>Recreation And Culture</b>								
Capital - Swimming Pool	11250	0	0	0	0	0	0	
Capital - Perenjori Pavillion Building	11450	471,126	471,126	471,126	235,782	(235,344)	235,782	
Capital - Parks & Ovals.	11455	40,000	40,000	40,000	1,400	(38,600)	1,400	

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

**ACQUISITIONS**

*Level of Completion Indicators*

0%	○	40%	◐	80%	◑
20%	◐	60%	◑	100%	●

Infrastructure Assets		Original Budget	Amended Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
<b>Recreation And Culture Total</b>		<b>511,126</b>	<b>511,126</b>	<b>511,126</b>	<b>237,182</b>	<b>(273,944)</b>	<b>237,182</b>	
<b>Transport</b>								
Road Construction Expense Council	12001	389,400	389,400	227,157	268,408	41,251	0	
Road Construction Expense Rrg	12003	450,000	450,000	348,981	142,586	(206,395)	0	
Road Construction Expense Black Spot - Job	12005	231,000	231,000	231,000	0	(231,000)	0	
Road Construction R2R	12006	389,207	389,207	237,637	140,460	(97,177)	0	
Plant & Equipment Purchase	12283	437,650	437,650	339,650	94,045	(245,605)	0	
<b>Transport Total</b>		<b>1,897,257</b>	<b>1,897,257</b>	<b>1,384,425</b>	<b>645,499</b>	<b>(738,926)</b>	<b>0</b>	
<b>Economic Services</b>			<b>948,776</b>					
Caravan Park - Buildings - Ablution Block.	13190	0	0	0	676	676	0	
Caravan Park - New Ablutions - Apron.	13192	10,000	10,000	10,000	0	(10,000)	0	
Caravan Park - Capital.	13194	0	0	0	425	425	0	
Standpipe Controller Expense	13602	20,000	20,000	0	19,778	19,778	0	
Capital - Caron Dam Roof.	14980	300,000	300,000	0	0	0	0	Project not commenced to date
<b>Economic Services Total</b>		<b>330,000</b>	<b>330,000</b>	<b>10,000</b>	<b>20,879</b>	<b>10,879</b>	<b>0</b>	
<b>Capital Expenditure Total</b>		<b>3,031,383</b>	<b>3,031,383</b>	<b>2,198,551</b>	<b>904,533</b>	<b>(1,294,018)</b>	<b>237,182</b>	



# *Attachment 19022.4*

## *Accounts for Payment January 2019*

*Finance Committee Meeting  
19th February 2019*

List of Accounts Due & Submitted to CommitteeDUMMY rdAccountList				
Chq/EFT	Date	Name	Description	Amount
PC300119	30/01/2019	SHIRE OF PERENJORI - CHQ	11/12 - Face Painting - Betty, 21/12 - Waitressing for Shire Christmas Function x 2	260.00
17	30/01/2019	SHIRE OF PERENJORI - CHQ	TOTAL PAYMENTS	-260.00
402	03/01/2019	FEE GST - BANK FEES WITH GST	BANK FEES WITH GST	194.84
402	03/01/2019	FEE GST - BANK FEES WITH GST	BANK FEES WITH GST	46.45
402	03/01/2019	FEE GST - BANK FEES WITH GST	TOTAL PAYMENTS	-241.29
T583	29/01/2019	BOND ADMINISTRATOR	Housing Bond E Eakins	800.00
947	30/01/2019	BOND ADMINISTRATOR	TOTAL PAYMENTS	-800.00
4021512692	29/12/2018	BOC LIMITED	GST -Free container servive, GST - container servive	54.76
EFT11795	15/01/2019	BOC LIMITED	TOTAL PAYMENTS	-54.76
I307812	30/11/2018	CLEANPAK SOLUTIONS	20KG Bluewash powder, 5L Safegaurd toilet cleaner, 400gm Jasol Superscent Freshener	270.08
I308946	19/12/2018	CLEANPAK SOLUTIONS	20KG bluewash powder, Sponge scourers, titan dishwashing liquid, 400gm raid flyspray, 2L fluffy softener, 2L fluffy softener	322.11
EFT11796	15/01/2019	CLEANPAK SOLUTIONS	TOTAL PAYMENTS	-592.19
J0722	17/12/2018	ECOWATER SERVICES PTY LTD	Quarterly Maintenance on Biomax system	607.30
J0721	17/12/2018	ECOWATER SERVICES PTY LTD	Quarterly Maintenance on C10size Biomax system	220.50
EFT11797	15/01/2019	ECOWATER SERVICES PTY LTD	TOTAL PAYMENTS	-827.80
187723-D01	19/12/2018	GERALDTON INDEPENDENT BUILDING SUPPLIES	90x45 MGP10 H3 pine 4.8 timber, 90x45 MGP10 H3 treated pine 5.4, Nail bullet head galv 75x3.75mm 500g pack, 8-9x50 SEH trim SS deck screw per 1000, GFB-97-B square drive bit SQ1x50mm	380.37
EFT11798	15/01/2019	GERALDTON INDEPENDENT BUILDING SUPPLIES	TOTAL PAYMENTS	-380.37
110713-714-706	24/12/2018	HERRINGS COASTAL PLUMBING & GAS	repair leak to female toilets, check leak in stove supply and install new gas regulator and hose tap, repair leaking cisterns in male and female	612.11
110831	05/01/2019	HERRINGS COASTAL PLUMBING & GAS	3 1/4 copper t piece and another tap to hook up the retic at depot	147.05
EFT11799	15/01/2019	HERRINGS COASTAL PLUMBING & GAS	TOTAL PAYMENTS	-759.16
87	06/01/2019	KINGS CIVIL AND EARTHMOVING	hire of semi watercart, hire of semi watercart	10103.50
EFT11800	15/01/2019	KINGS CIVIL AND EARTHMOVING	TOTAL PAYMENTS	-10103.50
40	10/01/2019	Kelly's Catering	Christmas Party Catering	280.00
EFT11801	15/01/2019	Kelly's Catering	TOTAL PAYMENTS	-280.00
895702	01/01/2019	LANDGATE - VALUATIONS	Land Enquiry	128.50
EFT11802	15/01/2019	LANDGATE - VALUATIONS	TOTAL PAYMENTS	-128.50
7375251	10/01/2019	LIZA HAMLETT	Artwork - Faun 30*40cm - Parrots, Indigenous Artwork - Faun 50*40cm - Wildflowers. Indigenous Artwork - Large Canvas mounted - Wildflowers	800.00
EFT11803	15/01/2019	LIZA HAMLETT	TOTAL PAYMENTS	-800.00
418867	25/12/2018	LO-GO APPOINTMENTS	Acting CEO 16/12/2018 - 22/12/2018,	5667.20
418918	08/01/2019	LO-GO APPOINTMENTS	Acting CEO 30/12/2018 - 05/01/2019	2266.88
EFT11804	15/01/2019	LO-GO APPOINTMENTS	TOTAL PAYMENTS	-7934.08
5293A	30/09/2018	MARKET CREATIONS	Office 365 Exchange Online Plan 2 Licenses Office 365 Enterprise E3 Licenses,	0.21
5514A	26/10/2018	MARKET CREATIONS	Ipad purchased on PO 3958 was 8.58 short on invoice payment	8.58
6284	31/12/2018	MARKET CREATIONS	Office 365 Exchange Online Plan 2 Licenses Office 365 Enterprise E3 Licenses,	882.48
3453	31/12/2018	MARKET CREATIONS	vCPU, VRAM, Tier 2cloud storage, Windows Servier cloud license, Windows remote desktop services, Mircro worry free security services	821.96
6282	31/12/2018	MARKET CREATIONS	Technical Business hours	172.23
6347	31/12/2018	MARKET CREATIONS	Managed Service Agreement - Premium Package for the month ,	2831.40
6352	31/12/2018	MARKET CREATIONS	Records Management Solutions - Active Archive Cartons	530.75
EFT11805	15/01/2019	MARKET CREATIONS	TOTAL PAYMENTS	-5247.61
25527	19/12/2018	MARKETFORCE	Public Notices	315.01
EFT11806	15/01/2019	MARKETFORCE	TOTAL PAYMENTS	-315.01
58339A	12/12/2018	ML COMMUNICATIONS	Two way UHF Radio invoice 58339 paid short the GST	52.72
EFT11807	15/01/2019	ML COMMUNICATIONS	TOTAL PAYMENTS	-52.72
300697	08/01/2019	MOORE CATCHMENT COUNCIL INC	Annual Contribution to Moore Catchment Council	1100.00
EFT11808	15/01/2019	MOORE CATCHMENT COUNCIL INC	TOTAL PAYMENTS	-1100.00
6337	20/12/2018	PERENJORI HOTEL	Council meeting 20th December 6 persons	165.00
EFT11809	15/01/2019	PERENJORI HOTEL	TOTAL PAYMENTS	-165.00
136	23/12/2018	PERENJORI SPORTS CLUB	Senior Citizens and Volunteers Dinner	1343.00
137	23/12/2018	PERENJORI SPORTS CLUB	Christmas wind up function	1769.50
EFT11810	15/01/2019	PERENJORI SPORTS CLUB	TOTAL PAYMENTS	-3112.50
95	09/01/2019	PETER EGAN CARPENTRY	Repairs CEO House and PECC	1645.00
EFT11811	15/01/2019	PETER EGAN CARPENTRY	TOTAL PAYMENTS	-1645.00
3330	05/12/2018	R n R Auto Electrics	repairs to pump start on Latham firetruck	224.44
EFT11812	15/01/2019	R n R Auto Electrics	TOTAL PAYMENTS	-224.44
15077	17/12/2018	RACKMAN Australia	A343 Longspan Frame, B164 Firespan beam, B167 Firespan cable, B170 Firespan hangpole, A397 Longspan mesh deck, B165 Firespan cable connector left, B166 Firespan cable connector right	390.43
EFT11813	15/01/2019	RACKMAN Australia	TOTAL PAYMENTS	-390.43
89516	19/12/2018	ROYAL LIFE SAVING (WA BRANCH)	Completed Code of Practice safety assessment service	530.00
EFT11814	15/01/2019	ROYAL LIFE SAVING (WA BRANCH)	TOTAL PAYMENTS	-530.00
5972	19/12/2018	SHIRE OF MORAWA	hire of street sweeper to sweep town streets	2362.50
EFT11815	15/01/2019	SHIRE OF MORAWA	TOTAL PAYMENTS	-2362.50
17293	31/12/2018	WALLIS COMPUTER SOLUTIONS	Annual Computer Agreement 2018-2019	2491.00
17251	03/01/2019	WALLIS COMPUTER SOLUTIONS	ADSL - Internet 25g Internet Data Allownace - Depot - Month	77.00
EFT11816	15/01/2019	WALLIS COMPUTER SOLUTIONS	TOTAL PAYMENTS	-2568.00
9024985463A	08/08/2018	WINC AUSTRALIA PTY LIMITED	Stationary as required	53.90
M453125	14/12/2018	WINC AUSTRALIA PTY LIMITED	Colour meter reading, Black and White meter reading	664.70
EFT11817	15/01/2019	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-718.60

Chq/EFT	Date	Name	Description	Amount
DEDUCTION	08/01/2019	AUSTRALIAN SERVICES UNION	Payroll Deduction for 08/01/2019	25.90
DEDUCTION	22/01/2019	AUSTRALIAN SERVICES UNION	Payroll Deduction for 22/01/2019	25.90
<b>EFT11818</b>	<b>29/01/2019</b>	<b>AUSTRALIAN SERVICES UNION</b>	<b>TOTAL PAYMENTS</b>	<b>-51.80</b>
2355/99751462	16/01/2019	BUNNINGS WAREHOUSE	20 x Holman 50mm adjustable pop up sprinklers	104.60
<b>EFT11819</b>	<b>29/01/2019</b>	<b>BUNNINGS WAREHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-104.60</b>
3260	03/01/2019	BURGESS RAWSON (WA) PTY LTD	Memorial at Fowler St water usage from 18/10/2018 - 20/12/2018	1154.78
3268	03/01/2019	BURGESS RAWSON (WA) PTY LTD	Library at Lse 5860 Fowler St - water usage from 18/10/2018 -	150.52
3267	03/01/2019	BURGESS RAWSON (WA) PTY LTD	Standpipe at Opp Allan - Britt St latham - water usage from 18/10/2018 - 20/12/2018	342.85
3269	03/01/2019	BURGESS RAWSON (WA) PTY LTD	Shop 47 Fowler St water usage from 18/10/2018, Shop 47 Fowler St water rates from 01/11/2018 - 31/12/2018	131.50
3261	03/01/2019	BURGESS RAWSON (WA) PTY LTD	Tolietts at Loading St water usage from 18/10/2018 - 20/12/2018	1653.23
<b>EFT11820</b>	<b>29/01/2019</b>	<b>BURGESS RAWSON (WA) PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-3432.88</b>
2012	07/01/2019	CANINE CONTROL	Ranger Services conducted 03/01/2019, Fire break inspection carried out	504.41
<b>EFT11821</b>	<b>29/01/2019</b>	<b>CANINE CONTROL</b>	<b>TOTAL PAYMENTS</b>	<b>-504.41</b>
1803981	11/01/2019	CJD EQUIPMENT	Oil filters, safety filter, freight, primary filter	1008.77
1804400	12/01/2019	CJD EQUIPMENT	Filter Fresh Air, Filter Recirculation	334.69
<b>EFT11822</b>	<b>29/01/2019</b>	<b>CJD EQUIPMENT</b>	<b>TOTAL PAYMENTS</b>	<b>-1343.46</b>
1680089553	07/12/2018	COVS PARTS PTY LTD	D10240BEVCON P/STEEL 5 MIN PUTTY500G	191.54
1680092118	08/01/2019	COVS PARTS PTY LTD	A/CL element, fuel filter, element oil	330.95
1680092253	09/01/2019	COVS PARTS PTY LTD	CDT-20L0hemtech Detail Interior Cleaner 20Ltr	69.61
<b>EFT11823</b>	<b>29/01/2019</b>	<b>COVS PARTS PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-592.10</b>
110988	18/01/2019	HERRINGS COASTAL PLUMBING & GAS	locate and clear blockage to inlet of tank and outlet of second tank	467.50
110989	18/01/2019	HERRINGS COASTAL PLUMBING & GAS	repair leaking pipe	374.52
<b>EFT11824</b>	<b>29/01/2019</b>	<b>HERRINGS COASTAL PLUMBING &amp; GAS</b>	<b>TOTAL PAYMENTS</b>	<b>-842.02</b>
46926	06/12/2018	JMH MECHANICAL SERVICES	Toledo Pump Action Pressure Sprayer 2L, Cutting Disk 125mm x 2.5mm, Wiper re-fill blade - 8.5mm 28inch	91.60
47040	21/12/2018	JMH MECHANICAL SERVICES	Repairs to fire truck	9651.27
47090	08/01/2019	JMH MECHANICAL SERVICES	V Belt, N70Z2LX MF Ultra Hi Performance (4x4 & SUV) 810CCA	458.57
<b>EFT11825</b>	<b>29/01/2019</b>	<b>JMH MECHANICAL SERVICES</b>	<b>TOTAL PAYMENTS</b>	<b>-10201.44</b>
TRAV	20/12/2018	LAURIE CHARLES BUTLER	Cr Travel Fees - Ordinary Council Meeting 20/12/2018	11.33
<b>EFT11826</b>	<b>29/01/2019</b>	<b>LAURIE CHARLES BUTLER</b>	<b>TOTAL PAYMENTS</b>	<b>-11.33</b>
688	10/01/2019	LEOPOLD CONTRACTING	50 M3 of sand	1540.00
692	21/01/2019	LEOPOLD CONTRACTING	cart gravel to Forte Road	1540.00
<b>EFT11827</b>	<b>29/01/2019</b>	<b>LEOPOLD CONTRACTING</b>	<b>TOTAL PAYMENTS</b>	<b>-3080.00</b>
00418965	15/01/2019	LO-GO APPOINTMENTS	Acting CEO from 07/01/2019 - 11/01/2019	5667.20
00419000	22/01/2019	LO-GO APPOINTMENTS	Acting CEO from 14/02/2019 - 18/02/2019	5667.20
<b>EFT11828</b>	<b>29/01/2019</b>	<b>LO-GO APPOINTMENTS</b>	<b>TOTAL PAYMENTS</b>	<b>-11334.40</b>
105025	16/01/2019	MORAWA IGA	Purchases made from Morawa IGA for the month of December	164.91
<b>EFT11829</b>	<b>29/01/2019</b>	<b>MORAWA IGA</b>	<b>TOTAL PAYMENTS</b>	<b>-164.91</b>
120	21/12/2018	NAVSDRON PTY LTD	11-13 Sept - travel, Mileage @ 78cents per Km = 640, Site visit 3-5 Oct 2018, mileage @ 78cents per Km = 784, Financial Statements: Annual	20031.79
<b>EFT11830</b>	<b>29/01/2019</b>	<b>NAVSDRON PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-20031.79</b>
211/2019	18/12/2018	Office of the Auditor General	Fee for Attest audit of the Shire of Perenjori for year end 30th June 2018	40700.00
<b>EFT11831</b>	<b>29/01/2019</b>	<b>Office of the Auditor General</b>	<b>TOTAL PAYMENTS</b>	<b>-40700.00</b>
2109	11/01/2019	PERENJORI COMMUNITY RESOURCE CENTRE	Bush Telegraph Subscription, Bush Telegraph Subscription - Electronic	87.00
<b>EFT11832</b>	<b>29/01/2019</b>	<b>PERENJORI COMMUNITY RESOURCE CENTRE</b>	<b>TOTAL PAYMENTS</b>	<b>-87.00</b>
208	09/01/2019	PERENJORI ROADHOUSE	Purchases made from the Roadhouse - November	224.76
209	09/01/2019	PERENJORI ROADHOUSE	Purchases made from the Roadhouse - December	90.30
<b>EFT11833</b>	<b>29/01/2019</b>	<b>PERENJORI ROADHOUSE</b>	<b>TOTAL PAYMENTS</b>	<b>-315.06</b>
5823	21/12/2018	RJ & LJ KING	1xAdblu Pod, 4x205 16 Maxxis, Wheel alignment	2145.00
5822	21/12/2018	RJ & LJ KING	1x12.5 80x18 Deestone, 1x17.5 25 Techking	2334.20
5867	20/01/2019	RJ & LJ KING	Battery, Tire repair, 1x Grader Tyre	1806.20
<b>EFT11834</b>	<b>29/01/2019</b>	<b>RJ &amp; LJ KING</b>	<b>TOTAL PAYMENTS</b>	<b>-6285.40</b>
TRAV	20/12/2018	ROBIN LYN SPENCER	Cr Travel Fees - Ordinary Council Meeting 20/12/2018	35.64
<b>EFT11835</b>	<b>29/01/2019</b>	<b>ROBIN LYN SPENCER</b>	<b>TOTAL PAYMENTS</b>	<b>-35.64</b>
124290/01	21/01/2019	SIGMA CHEMICALS	8* Wheel bearing,1* Caddy Horn,4* Stopper ring,Labour	467.28
<b>EFT11836</b>	<b>29/01/2019</b>	<b>SIGMA CHEMICALS</b>	<b>TOTAL PAYMENTS</b>	<b>-467.28</b>
WELLS	01/01/2019	THREE SPRINGS MEDICAL CENTRE	Dr's Visit 13/11/2017 - 22/08/2018	1230.95
<b>EFT11837</b>	<b>29/01/2019</b>	<b>THREE SPRINGS MEDICAL CENTRE</b>	<b>TOTAL PAYMENTS</b>	<b>-1230.95</b>
0385	21/12/2018	TOLL IPEC PTY LTD	14/12 - Winc 6 x 66kg, 18/12 - pallets 1 x 96kg	88.94
0386	28/12/2018	TOLL IPEC PTY LTD	17/12 - to State Library 2 x 20kg	16.56
OVERDUE	01/01/2019	TOLL IPEC PTY LTD	Payment on missed invoices	101.89
0387	04/01/2019	TOLL IPEC PTY LTD	03/01 - Winc - 1 x 5kg	10.78
<b>EFT11838</b>	<b>29/01/2019</b>	<b>TOLL IPEC PTY LTD</b>	<b>TOTAL PAYMENTS</b>	<b>-218.17</b>
17293A	31/12/2018	WALLIS COMPUTER SOLUTIONS	Short fall on invoice 17293	0.50
<b>EFT11839</b>	<b>29/01/2019</b>	<b>WALLIS COMPUTER SOLUTIONS</b>	<b>TOTAL PAYMENTS</b>	<b>-0.50</b>
812444950	18/12/2018	SYNERGY	Lot 202 Mullewa - Wubin Rd - electricity usage from 24/10/2018 -	103.25
549101830	18/12/2018	SYNERGY	Lot 8833 Mortarty Rd - electricity usage from 24/10/2018 - 17/12/2018	478.55
527459390	19/12/2018	SYNERGY	Fox St Latham - electricity usage from 24/10/2018 - 17/12/2018	329.70
232260590	20/12/2018	SYNERGY	Loc 21977 Mullewa - Wubin Rd electricity usage from 19/10/2018 -	120.95
368679540	20/12/2018	SYNERGY	Lot 53x Crossing St - electricity usage from 15/11/2018 - 19/12/2018, Village - electricity usage from 15/11/2018 - 19/12/2018	1693.55
576896110	20/12/2018	SYNERGY	Loc 9521 Mullewa - Wubin Rd - electricity usage from 19/10/2018 -	174.20
283847550	20/12/2018	SYNERGY	Loc 9524 Mullewa - Wubin Rd - electricity usage from 19/10/2018 -	168.75
978506990	20/12/2018	SYNERGY	Lot 51 Britt St Latham - electricity usage from 19/10/2018 - 19/12/2018	139.10
665877470	02/01/2019	SYNERGY	Street Lights x 117 from 25/11/2018 - 24/12/2018	1844.45
368679540	17/01/2019	SYNERGY	Lot 53X Crossing St - electricity usage from 20/12/2018 - 16/01/2019, Village - electricity usage from 20/12/2018 - 16/01/2019	1231.55
<b>19692</b>	<b>23/01/2019</b>	<b>SYNERGY</b>	<b>TOTAL PAYMENTS</b>	<b>-6284.05</b>

Page 3



# *Attachment 19022.6*

## *Mid Year Budget Review*

*Finance Committee Meeting  
19th February 2019*

**Shire of Perenjori**  
**MIDYEAR BUDGET REVIEW**  
**31st December 2018**

**TABLE OF CONTENTS**

Statement of Budget Review

Note 1      Graphical Representation

Note 2      Net Current Funding Position

Note 3      Budget Amendments

Note 4      Significant Accounting Policies



**Shire of Perenjori**  
**STATEMENT OF BUDGET REVIEW**  
**(Statutory Reporting Program)**  
**31st December 2018**

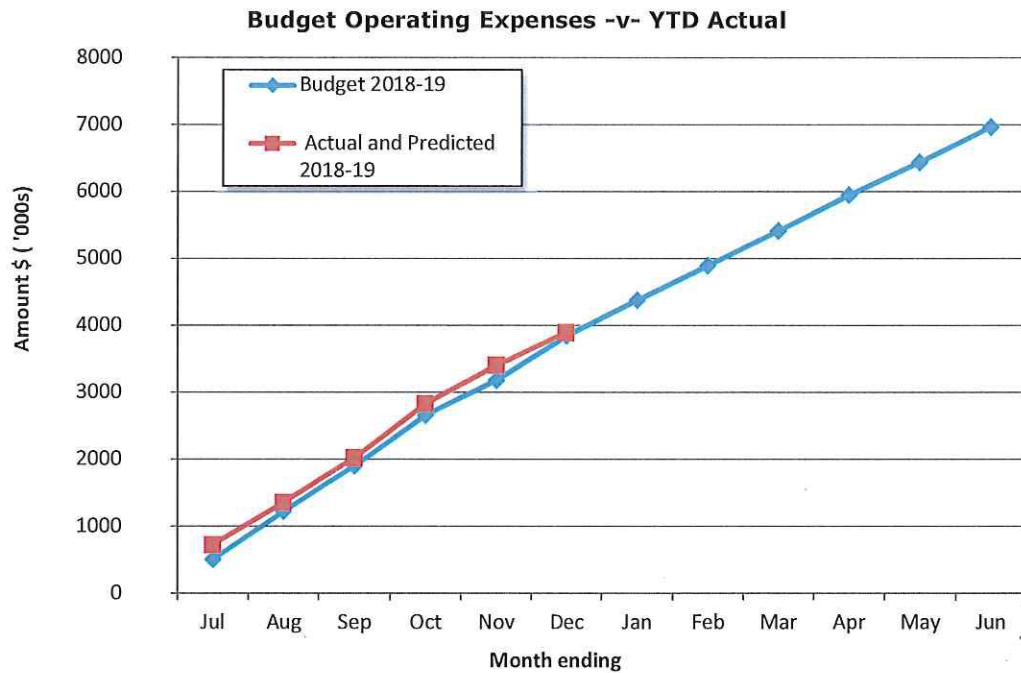
FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

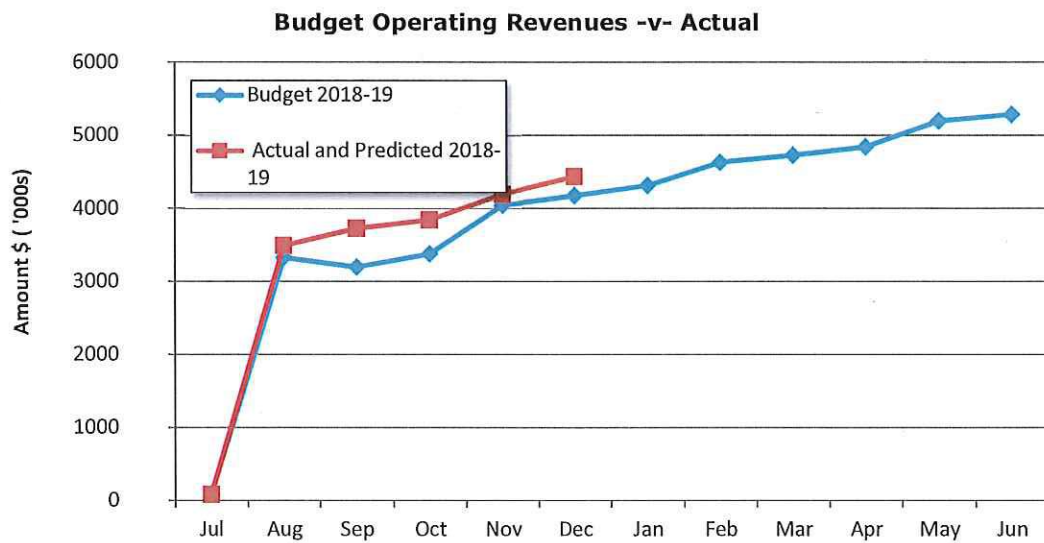
Note	Original Annual Budget \$ (a)	Budget v Actual		Predicted		
		Revised Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End \$ (a)+(c)+(d)
<b>Operating Revenues</b>	\$	\$	\$	\$	\$	\$
General Purpose Funding	3,607,413	3,681,560	3,199,228	74,147		3,681,560
Governance	55,300	51,300	22,201	(4,000)		51,300
Law, Order and Public Safety	148,225	152,225	69,641	4000		152,225
Health	2,400	2,400	1,256	0		2,400
Education & welfare	201,500	211,500	111,536	10,000		211,500
Housing	200,000	157,000	88,059	(43,000)		157,000
Community Amenities	44,500	59,500	54,576	15,000		59,500
Recreation and Culture	504,530	431,721	297,744	(72,809)		431,721
Transport	131,559	249,172	233,666	117,613		249,172
Economic Services	241,000	244,000	239,397	3,000		244,000
Other Property and Services	154,000	197,000	117,096	43,000		197,000
	<b>5,290,427</b>	<b>5,437,378</b>	<b>4,434,399</b>	<b>146,951</b>	<b>0</b>	<b>5,437,378</b>
<b>Operating Expense</b>						
General Purpose Funding	(141,102)	(141,102)	(64,057)	0		(141,102)
Governance	(171,052)	(236,942)	(98,934)	(65,890)		(236,942)
Law, Order and Public Safety	(313,648)	(298,648)	(150,128)	15,000		(298,648)
Health	(111,707)	(101,207)	(39,571)	10,500		(101,207)
Education & Welfare	(444,093)	(447,793)	(232,813)	(3,700)		(447,793)
Housing	(381,612)	(257,012)	(135,507)	124,600		(257,012)
Community Amenities	(369,706)	(424,956)	(208,620)	(55,250)		(424,956)
Recreation and Culture	(1,509,451)	(1,468,968)	(910,726)	40,483		(1,468,968)
Transport	(2,589,976)	(2,836,076)	(1,545,595)	(246,100)		(2,836,076)
Economic Services	(813,070)	(865,447)	(450,570)	(52,377)		(865,447)
Other Property and Services	(126,824)	(70,278)	(60,245)	56,546		(70,278)
	<b>(6,972,241)</b>	<b>(7,148,429)</b>	<b>(3,896,766)</b>	<b>(176,188)</b>	<b>0</b>	<b>(7,148,429)</b>
<b>Funding Balance Adjustment</b>						
Add Back Depreciation	2402250	2,545,286	1,295,736	143,036		2,545,286
Adjust (Profit)/Loss on Asset Disposal	10442	10,442	0	0		10,442
Adjust Provisions and Accruals						0
<b>Net Operating</b>	<b>730,878</b>	<b>844,677</b>	<b>1,833,369</b>	<b>113,799</b>	<b>0</b>	<b>844,677</b>
<b>Capital Revenues</b>						
Proceeds from Disposal of Assets	53,000	53,000	0			53,000
Grants Subsidies & Contributions	943,207	1,043,207	374,694	100,000		1,043,207
			0			0
	<b>996,207</b>	<b>1,096,207</b>	<b>374,694</b>	<b>100,000</b>	<b>0</b>	<b>1,096,207</b>
<b>Capital Expenses</b>						
Land Held for Resale	0		0			0
Land and Buildings	(716,126)	(630,782)	(247,138)	85,344		(630,782)
Plant and Equipment	(447,650)	(448,446)	(94,045)	(796)		(448,446)
Furniture and Equipment	0	0	0	0		0
Infrastructure Assets - Roads	(1,459,607)	(1,456,897)	(474,507)	2,710		(1,456,897)
Infrastructure Assets - Parks Ovals & Dams	(360,000)	(360,000)	(19,778)	0		(360,000)
Infrastructure Assets - Footpaths	0	0	0	0		0
Infrastructure Assets - Other	(188,000)	(188,000)	(15,390)	0		(188,000)
Purchase of Investments	0	0	0			0
Repayment of Debentures	(270,595)	(252,316)	(124,641)	18,279		(252,316)
New Debenture	200,000	0	0	(200,000)		0
Transfer from Reserves	350,000	350,000	0	0		350,000
Transfer to Reserves	(30,000)	(30,000)	(19,217)	0		(30,000)
	<b>(2,921,978)</b>	<b>(3,016,441)</b>	<b>(994,717)</b>	<b>(94,463)</b>	<b>0</b>	<b>(3,016,441)</b>
<b>Net Capital</b>	<b>(1,925,771)</b>	<b>(1,920,234)</b>	<b>(620,023)</b>	<b>5,537</b>	<b>0</b>	<b>(1,920,234)</b>
<b>Net Operating + Capital</b>	<b>(1,194,893)</b>	<b>(1,075,557)</b>	<b>1,213,346</b>	<b>119,336</b>	<b>0</b>	<b>(1,075,557)</b>
Opening Funding Surplus(Deficit)	1,211,330	1,211,330	1,211,330	1,211,330		1,211,330
Closing Funding Surplus(Deficit)	2 16,437	135,773	2,424,676	1,330,666	0	135,773

Shire of Perenjori  
NOTES TO THE BUDGET REVIEW REPORT  
31st December 2018

**Note 1 - Graphical Representation - Source Statement of Financial Activity**



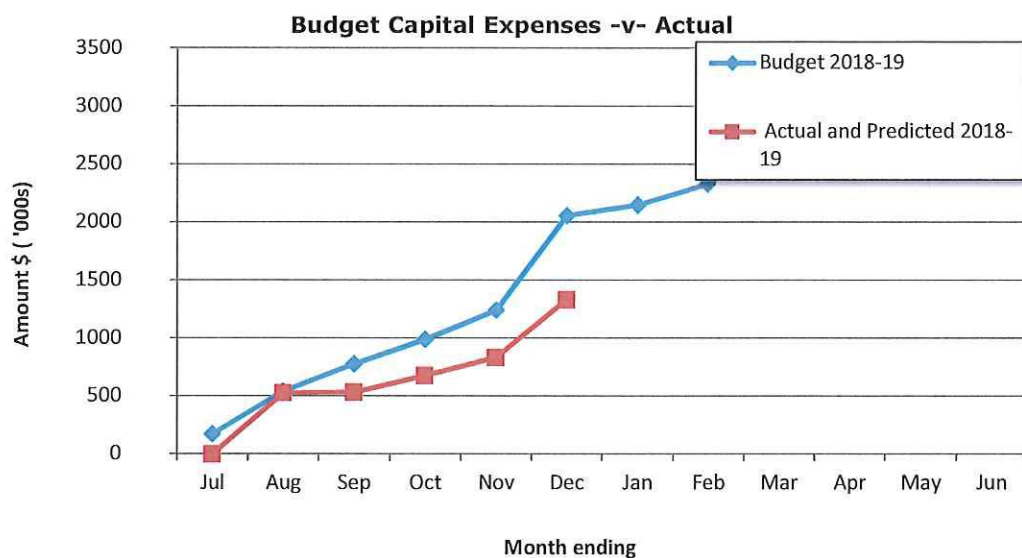
**Comments/Notes - Operating Expenses**



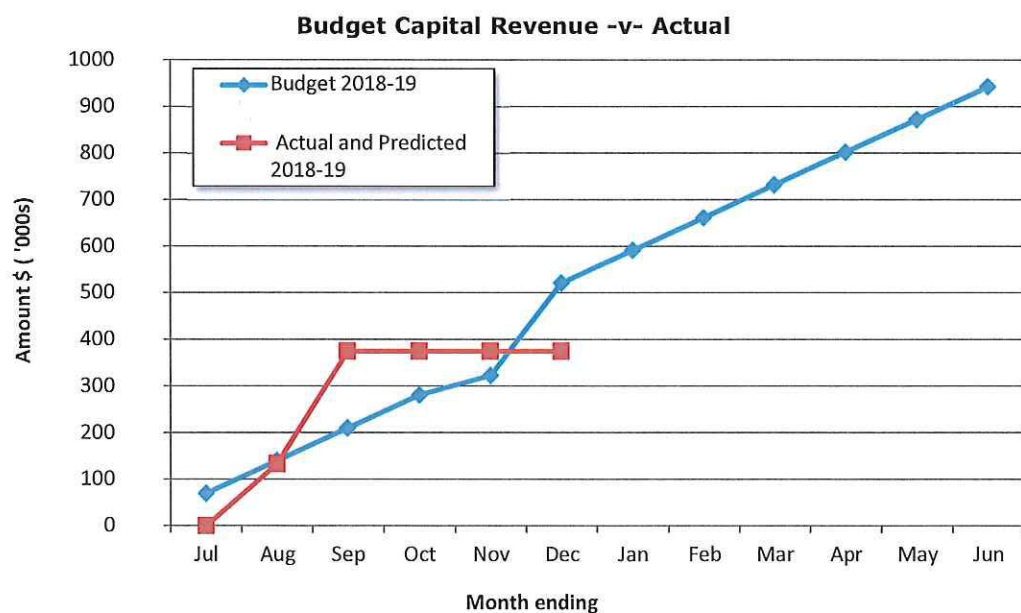
**Comments/Notes - Operating Revenues**

Shire of Perenjori  
NOTES TO THE BUDGET REVIEW REPORT  
31st December 2018

**Note 1 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**



**Comments/Notes - Capital Revenues**

Shire of Perenjori  
NOTES TO THE BUDGET REVIEW REPORT  
31st December 2018

**Note 2- NET CURRENT FUNDING POSTION**

FM Reg 33A  
(2A)(c)

**Current Assets**

Cash Unrestricted
Cash Restricted
Receivables - Rates and Rubbish
Receivables -Other
Interest/ATO Receivable/Trust
Inventories

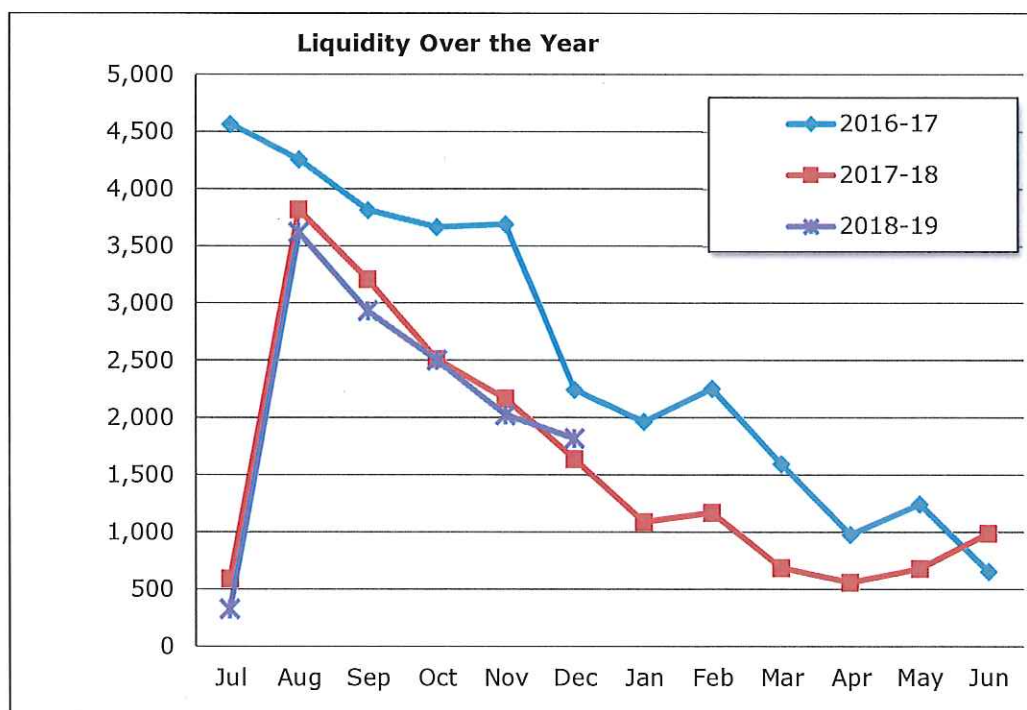
**Less: Current Liabilities**

Payables
Provisions

Less: Cash Restricted
For Current Leave Provisions
For Current Borrowings

**Net Current Funding Position**

Positive=Surplus (Negative=Deficit)			
2018-19			
Note	This Period	Last Period	Same Period Last Year
	\$	\$	\$
	1,925,133	1,033,293	1,410,352
	2,119,604	2,100,387	2,095,820
	378,295	49,762	409,143
	238,786	414,002	75,334
	36,116	21,550	43,133
	30,177	21,324	27,873
	<b>4,728,110</b>	<b>3,640,318</b>	<b>4,061,654</b>
	(249,450)	(521,374)	(271,319)
	(242,720)	(242,720)	(232,390)
	<b>(492,170)</b>	<b>(764,094)</b>	<b>(503,709)</b>
	(2,119,604)	(2,100,387)	(2,095,820)
	242,720	242,720	232,390
	145,954	270,595	126,372
	<b>(1,730,930)</b>	<b>(1,587,072)</b>	<b>(1,737,058)</b>
	<b>2,505,011</b>	<b>1,289,152</b>	<b>1,820,887</b>



Comments/Notes - Net Current Funding Position



Shire of Perenjori  
NOTES TO THE BUDGET REVIEW REPORT  
31st December 2018

**Note 3- BUDGET AMENDMENTS**

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

Program	GL Account Code	Description	Council Resolution	Classification	Change - (Non Cash Items)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Reason for amendment
		<b>Budget Adoption</b>		Opening Surplus/(Deficit)	\$ 16,437	\$	\$	\$	Net Current Assets 2017/2018 cf
General Purpose Funding	03104	Minimum Rates GRV Latham		Operating Revenue		3,762		16,437	
General Purpose Funding	03105	Minimum Rates GRV Other Towns.		Operating Revenue		2,052		20,199	No original Budget
General Purpose Funding	03106	Interim Rates.		Operating Revenue		8,890		22,251	No original Budget
General Purpose Funding	03109	ESL Interest.		Operating Revenue		225		31,141	No original Budget
General Purpose Funding	03112	Back Rates.		Operating Revenue		5,147		31,365	No original Budget
General Purpose Funding	03115	Rates - UV Mining.		Operating Revenue			19,214	36,512	No original Budget
General Purpose Funding	03202	Rates - Exploration UV		Operating Revenue		19,214		17,298	Trf to new rating category- Exploration
General Purpose Funding	03203	Minimum Rates - Exploration		Operating Revenue		5,472		36,512	New Rating category - Exploration
General Purpose Funding	03300	Grants Commission Grant		Operating Revenue		75,400		41,984	New Rating category - Exploration
General Purpose Funding	03301	Unified Road Grant		Operating Revenue				117,384	Received more than budgeted
General Purpose Funding	04200	Administration Salaries.		Operating Revenue			26,800	90,584	Received less than budgeted
Governance	04201	Superannuation Expense		Operating Expenses		7,000		60,584	Actual wage expenses higher than budget.
Governance	04218	Admin Vehicle Running Expenses		Operating Expenses			3,000	67,584	Incorrectly budgeted
Governance	04209	Telephone Expense		Operating Expenses			4,000	64,584	Actual expense higher than budget.
Governance	04222	Removal Allowance Expense		Operating Expenses		10,000		60,584	Mobile phone purchases
Governance	04226	Housing Allocation		Operating Expenses				70,584	Expense saving - projected expense not required
Governance	04237	CEO Recruitment Costs.		Operating Expenses		10,000		41,884	Incorrectly budgeted
Governance	04238	Consultant Fees.		Operating Expenses				51,884	Actual requirements less than budget
Governance	04268	Workforce Development		Operating Expenses			10,000	41,884	Actual requirements higher than budget.
Governance	04290	Depreciation - Admin General		Operating Expenses		12,810		11,884	Addition to budget for proposed R/A project
Governance	04315	Grant Income		Operating Revenue			4,000	24,694	Incorrectly budgeted - did not incl Trailblazer
Law, Order and Pub. Safety	05101	ESL Commission		Operating Revenue		4,000		20,694	Incorrectly budgeted - No Grant opportunities identified
Law, Order and Pub. Safety	05702	CESM Employee Expense.		Operating Expenses		15,000		24,694	No original budget
Health	07002	EHO Expenses		Operating Expenses		5,000		39,694	Incorrectly budgeted
Health	07206	Doctors Software Fees & Computer Maintenance.		Operating Expenses			4,500	44,694	Expense saving - projected expense not required
Health	07213	Other Health Expenditure		Operating Expenses		10,000		50,194	Expense saving - 17/18 costs to general computer misc
Education & Welfare	08004	Other Education expenses		Operating Expenses		5,000		55,194	Expense saving - Education Masterplan
Education & Welfare	08603	Childcare Fees.		Operating Revenue		10,000		65,194	Income higher than original budget
Education & Welfare	09292	Housing Allocation		Operating Expenses			8,700	56,494	Incorrectly budgeted
Housing	09228	Housing Maintenance Cost.		Operating Expenses		10,000		66,494	Expense saving - projected expense not required
Housing	09306	Housing Rent		Operating Expenses		119,600		186,094	No original budget for staff housing subsidy
Housing	13109	Eco House Maintenance.		Operating Revenue			30,000	156,094	Budgeted on an additional staff member; one staff member now has private accom
Housing	13183	ECO House 1 Fees.		Operating Revenue			5,000	151,094	Utilised more than budgeted - exp includes utilities
Community Amenities	10001	Refuse Site Mntce Expense.		Operating Revenue			13,000	138,094	Eco house not available for private rental and reversal of \$2,000 fees from 17/18
Community Amenities	10300	Planning Approval Fees		Operating Expenses		15,000		108,694	Expenditure higher than budgeted
Community Amenities	10417	CDO Vehicle Costs.		Operating Expenses			5,000	123,694	CDF upgrade and Robtany mnting camp
Community Amenities	10510	Community Bus Maintenance Expense		Operating Expenses		3,000		118,694	Costs previously allocated to project expenses
Community Amenities	10512	Staff Housing Allocated		Operating Expenses		14,350		115,694	Actual expenditure higher than budget.
Community Amenities	10800	Public Conveniences Mntce Expense		Operating Expenses		2,500		101,344	No original budget
Community Amenities	10810	Public Conveniences Cleaning Costs		Operating Expenses		1,000		98,844	Actual expenditure higher than budget
Recreation & Culture	11000	Perenjori Hall Mntce Expense.		Operating Expenses		3,000		94,844	Actual expenditure higher than budget.
Recreation & Culture	11020	Latham CWA Building Maintenance.		Operating Expenses		900		93,944	Actual expenditure higher than budget.
Recreation & Culture	11897	Staff Housing Allocated		Operating Expenses		4,350		89,594	No original budget
Recreation & Culture	11899	Reimbursements		Operating Expenses		3,566		86,028	Correction of 17/18 FY inv raised
Recreation & Culture	11401	Sports Club - Insurance.		Operating Expenses		4,291		81,737	Previous years insurance exp coded elsewhere
Recreation & Culture	11404	Perenjori Pavilion Mntce Expense.		Operating Expenses			15,000	66,737	Actual expenditure higher than budget.
Recreation & Culture	11409	Parks & Gardens Expense		Operating Expenses		15,000		81,737	Expense saving - projected expense adj
Recreation & Culture	11511	Perenjori Oval Expense-JOB		Operating Expenses		25,000		56,737	Actual expenditure higher than budget
Recreation & Culture	11521	Gym Membership Fees.		Operating Revenue		6,500		63,237	Includes Mt Gibson back charge \$3,000 and current inv \$3,000
Recreation & Culture	11521	Mt Gibson Funding Allocation		Operating Revenue		50,000		113,237	Contribution higher than anticipated
Recreation & Culture	11898	Staff Housing Allocated		Operating Expenses		900	2,410	110,827	No original Budget
Recreation & Culture	11522	Latham Camping Donation INC		Operating Revenue			5,000	111,727	No original Budget
Recreation & Culture	11600	Admin Salaries		Operating Expenses		99,522		106,727	No original Budget for library
Recreation & Culture	11507	Blues For The Bush - Reimbursement Inc.		Operating Revenue		8,000		206,249	Ind Gundlue grant and additional costs of \$81K
Recreation & Culture	11800	Community Event-Ag Society		Operating Expenses			5,000	214,249	Expense saving - time payment for July
Recreation & Culture	11805	Museum/Tourist Bureau Mntce Expense.		Operating Expenses				209,249	Actual expenditure higher than budget - ind WPH \$3,660

Program	Gl Account Code	Description	Council Resolution	Classification	Change - (Non Cash Items)	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Reason for amendment
Recreation & Culture	11822	Blues For The Bush Event Exp.		Operating Expenses	\$	86,000	\$	\$	Actual expense less than budget
Recreation & Culture	11823	Blues For The Bush Event Income.		Operating Revenue			229,731	65,518	Income lower than original budget
Transport	12300	Direct Grant		Operating Revenue		79,021		144,539	Additional income to finance General Roads Mntce expense
Transport	12235	Road Maintenance Flood Damage		Operating Expenses			25,941	118,598	Incl \$24,000 exp relating to 17/18 year
Transport	12260	General Road Mntce Expense - JOBS		Operating Expenses			79,023	39,575	Offset of additional income Direct Grant
Transport	12261	Traffic Signs Expense		Operating Expenses		5,000		44,575	Expense saving - projected expense adj
Transport	12262	Street Cleaning Expense		Operating Expenses		2,800		47,375	Expense saving - projected expense adj
Transport	12263	Street Trees Mntce Expense.		Operating Expenses		2,200		49,575	Expense saving - projected expense adj
Transport	12290	Depreciation - Infrastructure		Operating Expenses			155,846	(106,271)	Incorrect original budget
Transport	12308	Main Roads Flood Damage Funding		Operating Revenue		38,592		(67,679)	Flood damage claim 6
Transport	12400	Perenjori Air Strip Mntce Expense		Operating Expenses		4,710		(62,969)	Actual expenditure less than budget
Economic Services	13101	Caravan Park Superannuation		Operating Expenses		4,000		(58,969)	Original budget incorrectly calculated
Economic Services	13102	Caravan Park Maintenance Expense.		Operating Expenses			5,000	(63,969)	Valuator rates greater than expected
Economic Services	13107	Backpackers/Barracks Cleaning Costs		Operating Expenses		5,500		(58,469)	Budget allocated against unused account
Economic Services	13150	Caravan Park Fees.		Operating Revenue		7,000		(51,469)	Valuator rates greater than expected
Economic Services	13151	Caravan Park Barracks Cleaning Fees		Operating Expenses			7,000	(58,469)	Budget allocated against unused account
Economic Services	13152	Caravan Park Chalets - Revenue		Operating Revenue		27,000		(31,469)	Income higher than original budget
Economic Services	13176	Caravan Park Insurance Expense.		Operating Expenses		4,280		(27,189)	Actual premium less than budget
Economic Services	13177	CP - Low Value Asset Pool		Operating Expenses			2,500	(29,689)	AC unit, hot water *2, washing machine
Economic Services	14913	Northeast Farming Future - Dry Season		Operating Expenses		20,000		(9,689)	Expenses saving - no recent or projected expenditure
Economic Services	13310	Interpretation/trails plan		Operating Revenue		5,000		(4,689)	Monies received from Back to Latham Committee
Economic Services	13404	Building Maintenance Superannuation Expense		Operating Expenses		7,798		3,109	Position currently vacant
Economic Services	13170	Caravan Park Village Salaries.		Operating Expenses		6,000		9,109	Actual expense less than budget
Economic Services	13171	Caravan Park Village Superannuation.		Operating Expenses			3,081	6,028	Original budget assumptions incorrect
Economic Services	13172	Caravan Park Village Maintenance Expense.		Operating Expenses			4,000	2,028	Inspection of septic tank found faulty pump \$3,773
Economic Services	13173	Midwest Transportables Commission Expense.		Operating Expenses		30,000		(17,972)	Commission exp based on income - Village inc greater than budgeted
Economic Services	13185	Caravan Park Village Accommodation Fees.		Operating Revenue			14,350	(32,322)	Village inc greater than budgeted
Economic Services	13898	Staff Housing Allocated GEN		Operating Expenses				(29,446)	No original Budget
Economic Services	13615	Loan 103 Interest Expense		Operating Expenses		2,876		(36,146)	Loan 103 Caron Dam - deferred
Economic Services	13603	Standpipes Mntce Expense.		Operating Expenses			6,700	(39,746)	Actual expenditure higher than budget
Economic Services	13604	Dams Mntce Expense		Operating Expenses			3,600	(139,746)	Caron Dam condition assess \$5,500 plus \$2,250
Economic Services	13612	Grant Funding Income		Operating Revenue			100,000	(146,346)	Caron Dam - grant funding not received/applied - project deferred
Economic Services	13614	Standpipes Water Expenses.		Operating Expenses			6,600	(135,346)	Increase in water usage after commissioning standpipe
Economic Services	13700	Standpipe Water Charges.		Operating Revenue		11,000		(112,346)	Standpipe commissioned - usage greater than original assumptions
Economic Services	13909	Business Incubator - Rental Income.		Operating Revenue		23,000		(127,346)	Cash-up of income
Other Property & Services	14102	Private Works Income		Operating Revenue			15,000	(126,346)	Slowdown in works contributed to by Mt Gibson
Other Property & Services	14103	Plant Hire Income		Operating Revenue		1,000		(131,296)	No original Budget
Other Property & Services	14202	Sick & Holiday Pay		Operating Expenses		24,000		(135,808)	Actual expenditure less than budget
Other Property & Services	14218	Housing Benefit Expense.		Operating Expenses			28,950	(111,404)	Incl payment of outstanding entitlements, \$22K, and continuing entitlement
Other Property & Services	14219	Allowances Expense		Operating Expenses			4,512	(125,754)	Actual expense less than budget, dependent on allocation of wages
Other Property & Services	14221	Depot Admin.		Operating Expenses		24,404		(140,754)	No original Budget
Other Property & Services	14225	Staff Housing Allocated		Operating Expenses			15,000	(150,754)	Plant expenditure greater than original budget
Other Property & Services	14400	Fuels & Oils.		Operating Expenses			10,000	(195,754)	Plant expenditure greater than original budget
Other Property & Services	14403	Parts		Operating Expenses			45,000	(163,969)	Plant expenditure greater than original budget
Other Property & Services	14404	Plant Repair Wages		Operating Expenses		31,785		(118,171)	Allocated directly to plant
Other Property & Services	14405	Insurance		Operating Expenses		45,798		(110,171)	This account is not used, budget incorrectly attached
Other Property & Services	14407	Licences & Stamp Duty		Operating Expenses		8,000		(69,800)	Allocation of plant operating costs, reflects higher Plant expenditure
Other Property & Services	14409	Depot Administration Wages.		Operating Expenses		52,971		(57,200)	Original budget based on differing assumptions to actual
Other Property & Services	14410	Less Plant Operating Cost		Operating Expenses			12,600	(12,800)	Includes catch-up of reimbursement and as above
Other Property & Services	14801	Workers Compensation - Wages.		Operating Revenue		57,000		87,200	Excess of works required is less than previously costed
Other Property & Services	14900	Reimbursement Workers Comp Wages		Capital Expenses		100,000		86,405	Wages incorrectly allocated - need to be journalled
Governance	04258	Capital - Admin Building.		Capital Expenses			796	171,749	Stage 1 completed under budget
Health	7253	Capital Expenditure		Capital Expenses				174,459	Expense saving - change of scheduled works, excl Spencer Rd and CHH Road
Recreation & Culture	11450	Capital - Perenjori Pavilion Building		Capital Expenses		85,344		192,738	Caron Dam - project deferred
Transport	12001	Road Construction Expense Council		Capital Expenses		2,710		(7,262)	Caron Dam - project deferred
Other Property & Services	16113	Loan 103 Repayment		Capital Revenue		18,279		(7,262)	Caron Dam - project deferred
Economic Services	14980	Capital - Caron Dam Roof.		Capital Revenue			200,000	(7,262)	Caron Dam - project deferred
Amended Budget Cash Position as per Council Resolution					0	1,356,562	1,380,261	(7,262)	



Shire of Perenjori  
NOTES TO THE BUDGET REVIEW REPORT  
31st December 2018

**Note 4 SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

**(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

**(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.

**(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, 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**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

**(g) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade 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.

Shire of Perenjori  
NOTES TO THE BUDGET REVIEW REPORT  
31st December 2018

**Note 4 SIGNIFICANT ACCOUNTING POLICIES**

**(h) Inventories**

***General***

Inventories are valued 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 of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be raised in the next 12 months.

***Land Held for Resale***

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

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

**(i) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

***Mandatory Requirement to Revalue Non-Current Assets***

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

***Revaluation***

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

***Land Under Control***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.



Shire of Perenjori  
NOTES TO THE BUDGET REVIEW REPORT  
31st December 2018

**Note 4 SIGNIFICANT ACCOUNTING POLICIES**

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

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

Major depreciation periods used for each class of depreciable asset are:

Buildings	2%
Furniture and Equipment	10-25%
Plant and Equipment	15-25%
Motor Vehicles	25%
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years
Drains and Sewers	75 years
Airfield - Runways	12 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

***Capitalisation Threshold***

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

Shire of Perenjori  
NOTES TO THE BUDGET REVIEW REPORT  
31st December 2018

**Note 4 SIGNIFICANT ACCOUNTING POLICIES**

**(k) Impairment**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

**(l) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(m) 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 municipality 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 Council 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 Council 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 BUDGET REVIEW REPORT  
31st December 2018

**Note 4 SIGNIFICANT ACCOUNTING POLICIES**

**(n) 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.

**(o) 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.

**(p) 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 BUDGET REVIEW REPORT**  
**31st December 2018**

**Note 4 SIGNIFICANT ACCOUNTING POLICIES**

**(q) 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, service charges and sewerage rates.

**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 these as television and radio broadcasting, underground electricity, neighbourhood surveillance services and water. 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 associated 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 BUDGET REVIEW REPORT  
31st December 2018

**Note 4 SIGNIFICANT ACCOUNTING POLICIES**

**(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**

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

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

**GOVERNANCE**

Details expenses related to Councils eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

**GENERAL PURPOSE FUNDING**

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

**LAW, ORDER, PUBLIC SAFETY**

Supervision of by-laws, fire prevention and animal control.  
Requirements that Council carries out by statute.

**HEALTH**

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic. Council is a member of a group health scheme North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.

Shire of Perenjori  
NOTES TO THE BUDGET REVIEW REPORT  
31st December 2018

**Note 4 SIGNIFICANT ACCOUNTING POLICIES**

**(r) STATEMENT OF OBJECTIVE (Continued)**

**EDUCATION AND WELFARE**

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

**HOUSING**

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

**COMMUNITY AMENITIES**

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

**RECREATION AND CULTURE**

Maintenance of hall, the aquatic centre, library and various reserves.

**TRANSPORT**

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

**ECONOMIC SERVICES**

Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

**OTHER PROPERTY & SERVICES**

Private works carried out by council and indirect cost allocation pools.  
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.



# *Previous Minutes*

*Finance Committee Meeting  
18th December 2018*

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

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Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday **18 December, 2018 commenced at 5.35 pm.**

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**Table of Contents**

<b>18121</b>	<b>PRELIMINARIES.....</b>	<b>2</b>
18121.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS.....	2
18121.2	DISCLAIMER READING.....	2
18121.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE .....	2
18121.4	NOTATIONS OF INTEREST.....	2
18121.5	APPLICATIONS FOR LEAVE OF ABSENCE .....	2
18121.6	CONFIRMATION OF MINUTES .....	2
<b>18112</b>	<b>FINANCE &amp; ADMINISTRATION .....</b>	<b>3</b>
18112.1	FINANCIAL STATEMENTS – NOVEMBER 2018 .....	3
18122.2	ACCOUNTS FOR PAYMENT – NOVEMBER 2018.....	6
<b>18123</b>	<b>GENERAL BUSINESS .....</b>	<b>8</b>
18123.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN .....	8
18123.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN .....	8
18123.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION .....	8
18123.4	MATTERS BEHIND CLOSED DOORS.....	8
18123.5	DATE OF NEXT MEETING / MEETINGS .....	8



**18121 PRELIMINARIES****18121.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS**

Cr L Butler declared the meeting open at 5.35 pm.

**18121.2 DISCLAIMER READING****18121.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

Cr L Butler – Chair Person

Cr L Smith

Cr J Hirsch

Apologies;

Cr K Pohl

Staff:

Pascoe Durtanovich – Acting CEO

Joelene Dennis – MCDS

Ally Bryant - SFO

**18121.4 NOTATIONS OF INTEREST**

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

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

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

**18121.5 APPLICATIONS FOR LEAVE OF ABSENCE****18121.6 CONFIRMATION OF MINUTES – 13 NOVEMBER, 2018**

<b>Officer Recommendation and Committee Decision – Item 18121.6</b>
<b>Moved: Cr L Smith</b> <b>Seconded: Cr J Hirsch</b>
<b>That the minutes of the Finance Committee Meeting held 13 November, 2018 be confirmed as a true and correct record of that Meeting.</b>
<b>Carried: 3/0</b>

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

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

**Executive Summary**

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

**Background**

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

**Details**

Presented is the Financial Activity Statement Report for the period ending 30 November, 2018.

The following statements are presented to Council:

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

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

**Legal Compliance**

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

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

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

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

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

## Policy Implications

Nil

## Financial Implications

Nil

## Strategic Implications

## Area 5: Investing in Councils Leadership

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

## Consultation

Liaison with CEO, SFO, & MIS.

### Comment

Nil.

### Voting Requirements – Simple Majority

### Officers Recommendation and Committee Decision – Item 18122.1

**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 30 November, 2018.**

**Carried: 3/0**

**18122.2 ACCOUNTS FOR PAYMENT – NOVEMBER 2018**

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

**Executive Summary**

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

**Background**

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

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

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

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

**Legal Compliance**

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

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

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

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

(b) recorded in the minutes of that meeting.

#### **Policy Implications**

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

#### **Financial Implications**

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

#### **Strategic Implications**

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

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

#### **Consultation**

Accountant

#### **Comment**

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

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

#### **Officers Recommendation and Committee Decision – Item 18122.2**

Moved: Cr J Hirsch

Seconded: Cr L Smith

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

Carried: 3/0

#### **Municipal Account**

EFT

\$184,863.05

Direct Debits

\$73,093.85

Cheques

\$68,390.09

Corporate MasterCard

\$3685.79

Bank Fees

\$1,794.06

Total	\$331,826.84
<b>Trust Account - Shire</b>	
EFT	\$560.00
Cheques	\$1,120.00
Bank Fees	\$0
Total	\$1,680.00
<b>Trust Account – Mt Gibson Public Benefit Funds</b>	
EFT	\$
Cheques	\$
Bank Fees	\$
Total	\$
<i>Totalling \$333,506.84 from Municipal and Trust Accounts for the month ending 30 November, 2018.</i>	

**18123 GENERAL BUSINESS****18123.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN****18123.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN****18123.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION****18123.4 MATTERS BEHIND CLOSED DOORS****18123.5 DATE OF NEXT MEETING / MEETINGS**

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

**CLOSURE**

Cr L Butler declared the meeting closed at 6.23 pm.