



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Tuesday 19th June 2018 in the Council Chambers, Fowler Street, Perenjori commencing at 5.00 pm.

Ali Mills
Chief Executive Officer
14th June 2018

Shire of Perenjori Finance Committee Meeting 19th June 2018

Agenda

14th June 2018
Copies forward to:

Councillors

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

Shire of Perenjori
AGENDA
Finance Committee Meeting

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday **19th June 2018 commencing at 5.00 pm.**

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18061 PRELIMINARIES

18061.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

18061.2 DISCLAIMER READING

18061.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

18061.4 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

18061.5 APPLICATIONS FOR LEAVE OF ABSENCE

18061.6 CONFIRMATION OF MINUTES

That the Minutes from the Finance Committee Meeting of the 15th May 2018 be confirmed as a true and correct record of that meeting.

Officer Recommendation – Item 18061.6
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That Council accepts the Minutes from the Finance Committee Meeting of the 15th May 2018 as a true and correct record of that Meeting.
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18062 FINANCE & ADMINISTRATION**18062.1 FINANCIAL STATEMENTS – MAY 2018**

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	JIM DILLON - MWF
RESPONSIBLE OFFICER:	ALI MILLS - CEO
REPORT DATE:	19th JUNE 2018
ATTACHMENTS	MONTHLY FINANCIAL REPORT

Executive Summary

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

Background

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

Details

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

The following statements are presented to Council:

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

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

Legal Compliance

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

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

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

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

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

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO, SFO, & MIS.

Comment

Nil.

Voting Requirements – Simple Majority

Officers Recommendation – Item 18062.1

That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31 st May 2018.
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18062.2 ACCOUNTS FOR PAYMENT – MAY 2018

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	LIZ MARKHAM - AO
RESPONSIBLE OFFICER:	ALI MILLS - CEO
REPORT DATE:	19TH JUNE 2018
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that the Council confirms the payment of accounts for May 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 18062.2

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

Municipal Account	
EFT	\$376,905.81
Direct Debits	\$74,317.51
Cheques	\$27,786.00
Corporate MasterCard	\$3,750.95
Bank Fees	\$
Total	\$ 482,760.27

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

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

Totalling \$482,760.27 from Municipal and Trust Accounts for the month ending 31st May 2018.

18063 GENERAL BUSINESS

18063.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

18063.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

18063.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

18063.4 MATTERS BEHIND CLOSED DOORS

18063.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee Meeting is to be held Tuesday 17th July 2018 commencing at 5.00 pm.

CLOSURE



Perenjori
Embrace Opportunity

Attachments

*Finance Committee Meeting
19th June 2018*



Perenjori
Embrace Opportunity

Attachment
18062.1

Financial Statements
May 2018

Finance Committee Meeting
19th June 2018

SHIRE OF PERENJORI
MONTHLY FINANCIAL REPORT
For the Period Ended 31 May 2018

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

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Note 9	Rating Information
Note 10	Information on Borrowings
Note 11	Grants and Contributions
Note 12	Trust
Note 13	Details of Capital Acquisitions
Appendix A	Detailed Schedules

Shire of Perenjori

Compilation Report

For the Period Ended 31 May 2018

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 7 and shows a surplus as at 31 May 2018 of \$277,234.

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

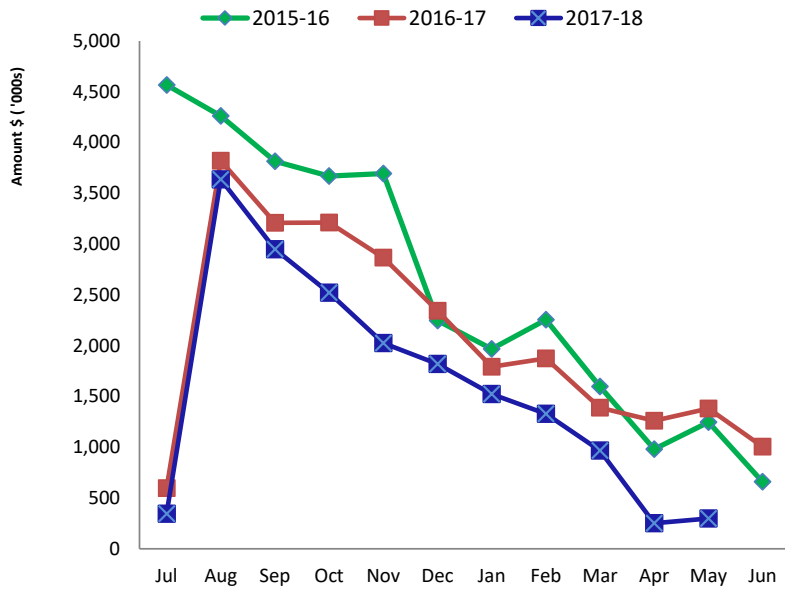
Preparation

Prepared by: Jim Dillon
Reviewed by: Alison Mills
Date prepared: 15/06/2018

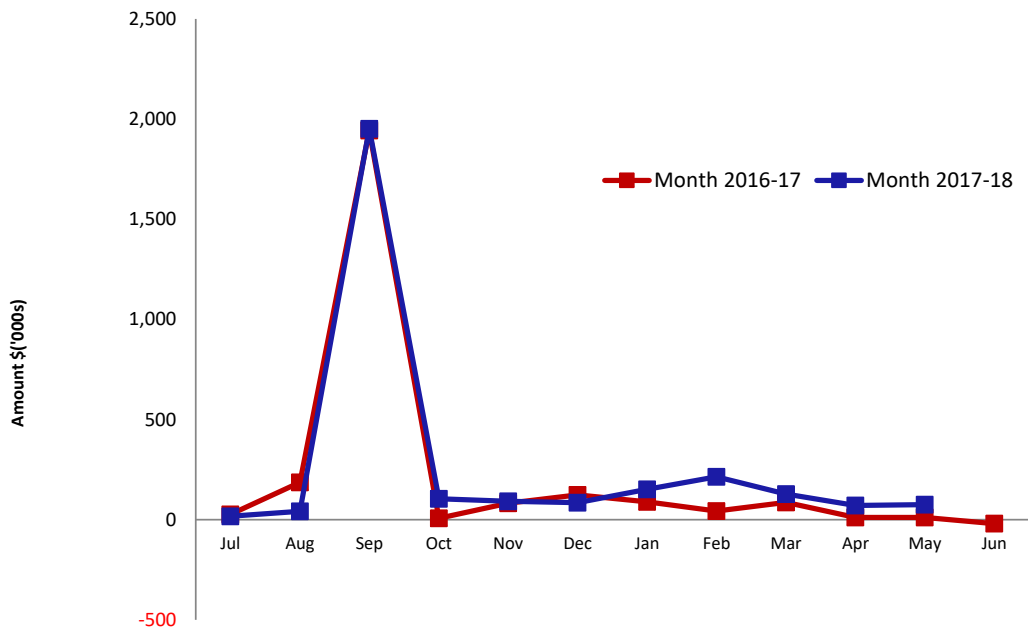
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Monthly Summary Information
For the Period Ended 31 May 2018

Liquidity Over the Year (Refer Note 3)



Rates Received (Refer Note 6)



Comments

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

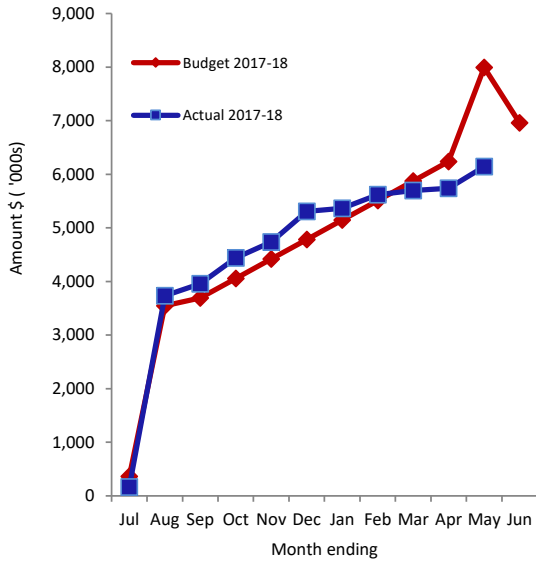
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Monthly Summary Information

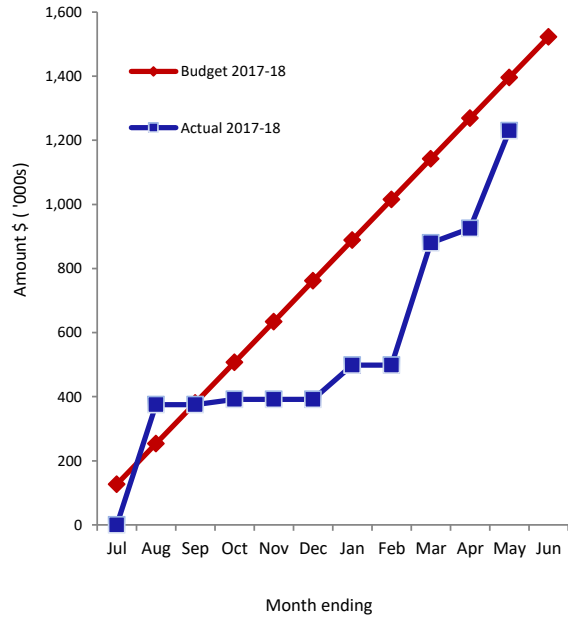
For the Period Ended 31 May 2018

Revenues

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

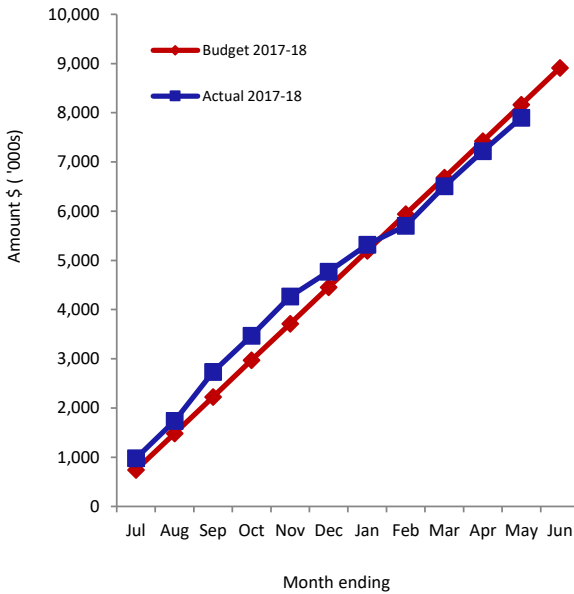


Budget Capital Revenue -v- Actual (Refer Note 2)

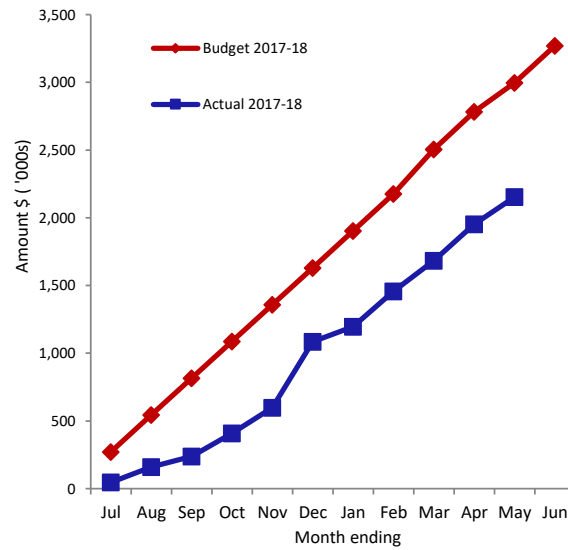


Expenditure

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 May 2018

Note	Amneded Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
	74,076	67,881	51,162	(16,719)	(24.63%)	▼
9	2,612,968	2,612,341	2,599,797	(12,544)	(0.48%)	
	882,637	809,050	686,791	(122,259)	(15.11%)	▼
	118,722	96,877	48,389	(48,488)	(50.05%)	▼
	2,600	2,376	2,600	224	9.43%	
	152,000	139,315	128,717	(10,598)	(7.61%)	
	183,000	167,728	183,067	15,339	9.14%	
	58,700	53,790	53,328	(462)	(0.86%)	
	285,700	261,844	369,873	108,029	41.26%	▲
	2,036,349	1,866,634	1,570,519	(296,115)	(15.86%)	▼
	297,500	272,679	272,113	(566)	(0.21%)	
	323,000	296,054	175,974	(120,080)	(40.56%)	▼
	7,027,252	6,646,569	6,142,330	(504,239)		
Operating Expense						
	(382,634)	(350,471)	(211,529)	138,942	39.64%	▼
	(135,074)	(123,750)	(126,066)	(2,316)	(1.87%)	
	(296,018)	(259,314)	(262,659)	(3,345)	(1.29%)	
	(87,457)	(80,047)	(78,998)	1,049	1.31%	
	(434,096)	(397,815)	(366,703)	31,112	7.82%	
	(219,837)	(201,025)	(205,724)	(4,699)	(2.34%)	
	(453,866)	(415,888)	(348,955)	66,933	16.09%	▼
	(1,298,154)	(1,189,485)	(1,154,584)	34,901	2.93%	
	(4,759,541)	(4,362,688)	(4,199,316)	163,372	3.74%	
	(731,450)	(670,208)	(721,333)	(51,125)	(7.63%)	
	(129,080)	(118,173)	(226,642)	(108,469)	(91.79%)	▲
	(8,927,207)	(8,168,864)	(7,902,509)	266,355		
Funding Balance Adjustments						
	2,561,632	2,348,060	2,424,758	76,698	3.27%	
8	24,653	22,594	0	(22,594)	(100.00%)	▼
	0	0	62	62		
	686,330	848,359	664,642	(183,717)		
Capital Revenues						
11	1,470,533	1,347,962	1,219,581	(128,381)	(9.52%)	
8	52,000	47,663	28,050	(19,613)	(41.15%)	▼
	1,522,533	1,395,625	1,247,631	(147,994)		
Capital Expenses						
	0	0	0	0		
13	(463,850)	(425,139)	(127,060)	298,079	70.11%	▼
13	(1,994,350)	(1,827,870)	(1,733,704)	94,166	5.15%	▼
13	(495,000)	(452,878)	(150,600)	302,278	66.75%	▼
13	(65,000)	(61,663)	(24,270)	37,393	60.64%	▼
13	0	0	0	0		
13	(312,268)	(286,242)	(141,158)	145,084	50.69%	▼
13	(5,000)	(4,576)	0	4,576	100.00%	
	(3,335,468)	(3,058,368)	(2,176,792)	881,576		
	(1,812,935)	(1,662,743)	(929,161)	733,582		
Financing						
10	200,000	183,326	0	(183,326)	(100.00%)	▲
7	427,735	392,073	9,625	(382,448)	(97.55%)	▼
10	(268,143)	(263,273)	(244,988)	18,285	6.95%	
7	(231,576)	(212,245)	(228,291)	(16,046)	(7.56%)	
	128,016	99,881	(463,653)	(563,534)		
Net Operations, Capital and Financing						
	(998,589)	(714,503)	(728,173)	(13,670)		
Opening Funding Surplus(Deficit)						
3	1,005,407	1,005,407	1,005,407	0	0.00%	
Closing Funding Surplus(Deficit)						
3	6,818	290,904	277,234	(13,670)		

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 May 2018

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 2,612,968	\$ 2,612,341	\$ 2,599,797	\$ (12,544)	% (0.48%)	
Operating Grants, Subsidies and Contributions	11	3,292,761	3,018,290	2,595,848	(422,442)	(14.00%)	▼
Fees and Charges		858,230	774,664	721,776	(52,888)	(6.83%)	
Service Charges		0	0	0	0		
Interest Earnings		55,726	51,073	41,792	(9,281)	(18.17%)	
Other Revenue		207,567	190,201	183,116	(7,085)	(3.72%)	
Profit on Disposal of Assets	8	0	0	0	0		
Total Operating Revenue		7,027,252	6,646,569	6,142,330	(504,239)		
Operating Expense							
Employee Costs		(2,359,927)	(2,162,314)	(2,017,011)	145,303	6.72%	
Materials and Contracts		(3,234,423)	(2,953,962)	(2,714,229)	239,733	8.12%	
Utility Charges		(213,782)	(195,690)	(247,857)	(52,167)	(26.66%)	▼
Depreciation on Non-Current Assets		(2,561,632)	(2,348,060)	(2,424,758)	(76,698)	(3.27%)	
Interest Expenses		(65,308)	(59,840)	(66,436)	(6,596)	(11.02%)	
Insurance Expenses		(126,082)	(115,423)	(124,389)	(8,966)	(7.77%)	
Other Expenditure		(341,400)	(310,981)	(307,828)	3,153	1.01%	
Loss on Disposal of Assets	8	(24,653)	(22,594)	0	22,594	100.00%	▼
Total Operating Expenditure		(8,927,207)	(8,168,864)	(7,902,509)	266,355		
Funding Balance Adjustments							
Add back Depreciation		2,561,632	2,348,060	2,424,758	76,698	3.27%	
Adjust (Profit)/Loss on Asset Disposal	8	24,653	22,594	0	(22,594)	(100.00%)	▼
Movement in Non Current Assets		0	0	62	62		
Net Cash from Operations		686,330	848,359	664,642	(183,717)		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,470,533	1,347,962	1,219,581	(128,381)	(9.52%)	
Proceeds from Disposal of Assets	8	52,000	47,663	28,050	(19,613)	(41.15%)	▼
Total Capital Revenues		1,522,533	1,395,625	1,247,631	(147,994)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(463,850)	(425,139)	(127,060)	298,079	70.11%	▼
Infrastructure - Roads	13	(1,994,350)	(1,827,870)	(1,733,704)	94,166	5.15%	
Infrastructure - Parks, Ovals, & Dam	13	(495,000)	(452,878)	(150,600)	302,278	66.75%	▼
Infrastructure - Others	13	(65,000)	(61,663)	(24,270)	37,393	60.64%	▼
Infrastructure - Footpaths	13	0	0	0	0		
Plant and Equipment	13	(312,268)	(286,242)	(141,158)	145,084	50.69%	▼
Furniture and Equipment	13	(5,000)	(4,576)	0	4,576	100.00%	
Total Capital Expenditure		(3,335,468)	(3,058,368)	(2,176,792)	881,576		
Net Cash from Capital Activities		(1,812,935)	(1,662,743)	(929,161)	733,582		
Financing							
Proceeds from New Debentures	10	200,000	183,326	0	(183,326)	(100.00%)	
Transfer from Reserves	7	427,735	392,073	9,625	(382,448)	(97.55%)	▼
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(268,143)	(263,273)	(244,988)	18,285	6.95%	
Transfer to Reserves	7	(231,576)	(212,245)	(228,291)	(16,046)	(7.56%)	
Net Cash from Financing Activities		128,016	99,881	(463,653)	(563,534)		
Net Operations, Capital and Financing		(998,589)	(714,503)	(728,173)	(13,670)		
Opening Funding Surplus(Deficit)	3	1,005,407	1,005,407	1,005,407	0	0.00%	
Closing Funding Surplus(Deficit)	3	6,818	290,904	277,234	(13,670)		

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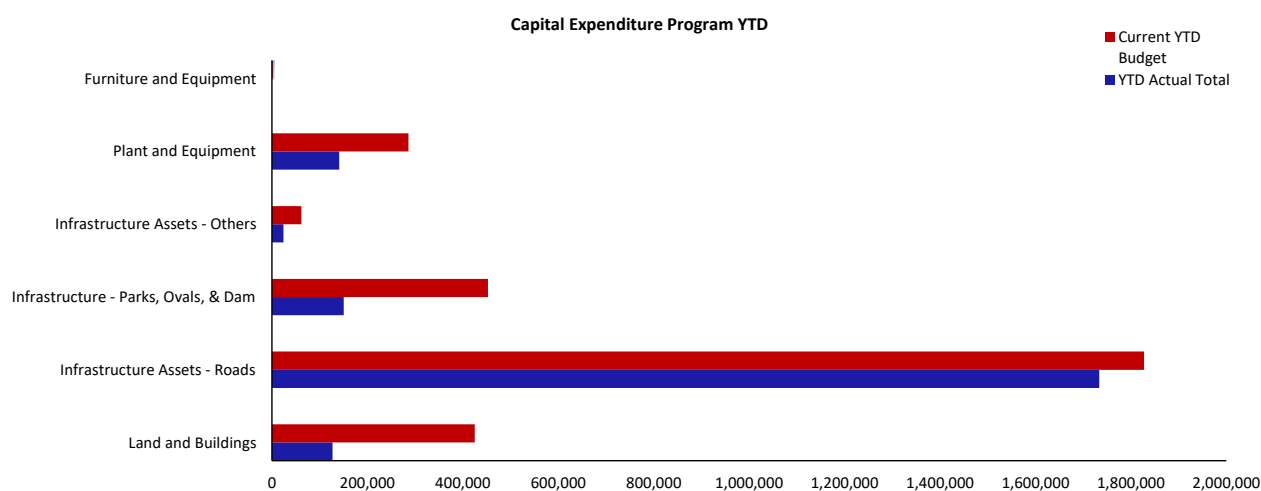
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 May 2018

Capital Acquisitions	Note	YTD 31 05 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	\$ 37,649	\$ 89,411	\$ 127,060	\$ 425,139	463,850	(298,079)
Infrastructure Assets - Roads	13	1,733,704	0	1,733,704	1,827,870	1,994,350	(94,166)
Infrastructure - Parks, Ovals, & Dam	13	150,600	0	150,600	452,878	495,000	(302,278)
Infrastructure Assets - Others	13	0	24,270	24,270	61,663	65,000	(37,393)
Plant and Equipment	13	141,158	0	141,158	286,242	312,268	(145,084)
Furniture and Equipment	13	(11,400)	11,400	0	4,576	5,000	(4,576)
Capital Expenditure Totals		2,051,711	125,081	2,176,792	3,058,368	3,335,468	(881,576)

Funded By:

Capital Grants and Contributions	Note 11	1,201,972	1,347,962	1,470,533	145,990
Borrowings	Note 10	0	183,326	200,000	(183,326)
Other (Disposals & C/Fwd)	Note 8	28,050	47,663	52,000	(19,613)
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	15,000	0
Water Harvesting Control Reserve		0	0	0	0
Community Bus & Maintenance Reserve		0	0	0	0
Total Own Source Funding - Cash Backed Reserves	Note 7	9,625	392,073	427,735	(382,448)
Own Source Funding - Operations		937,145	1,087,344	1,185,200	(150,199)
Capital Funding Total		2,176,792	3,058,368	3,335,468	881,576

Comments and graphs



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

Note 2: EXPLANATION OF MATERIAL VARIANCES

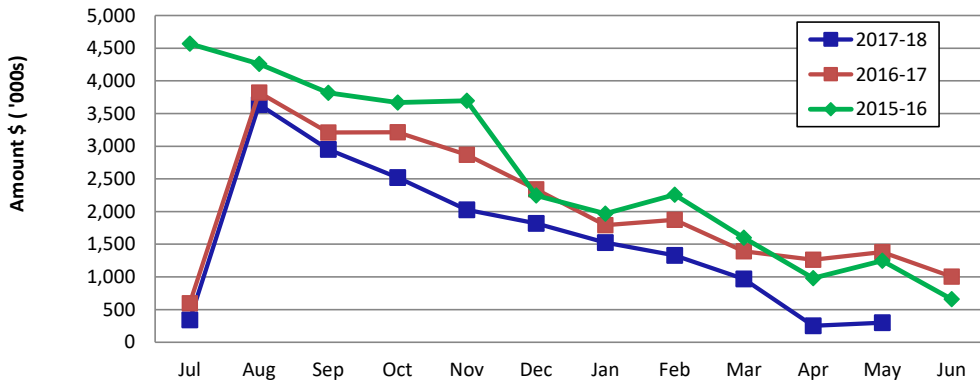
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Governance	(16,719)	-25%	▼	Timing	LGISWA Scheme member dividend not yet received
General Purpose Funding	(134,803)	0%	▼		Down \$13k in rates, \$130K in General Purposes grant fourth quarter still to come
Law Order & Public Safety	(48,488)	-50%	▼	Timing	Capital grant for Latham Fire Shed not yet received
Health	224	9%			Under Reporting Threshold
Education & Welfare	(10,598)	-8%		Timing	Quarterly grant for Child Care Centre not yet received
Housing	15,339	9%			Under Reporting Threshold
Community Amenities	(462)	-1%		Timing	Under Reporting Threshold
Recreation and Culture	108,029	41%	▲	Timing	Mount Gibson contribution received in November 2017 (pavilion project), B4TB Invoices being created
Transport	(296,115)	-16%	▼		Main Roads Flood Damage Funding still to be received
Economic Services	(566)	0%			Under Reporting Threshold
Other Property and Services	(120,080)	-41%	▼	Timing	Reduced mining works - offset with reduced expenditure, workers comp reimbursement over projected - offset with expenditure..
Operating Expense					
Governance	138,942	39.64%	▼	Timing	Under spend in compliance reporting - some expenses still to come, allocations to other services larger than budgeted
General Purpose Funding	(2,316)	(1.87%)			Under Reporting Threshold
Law, Order and Public Safety	(3,345)	(1.29%)			Under Reporting Threshold
Health	1,049	1.31%			Under Reporting Threshold
Education and Welfare	31,112	7.82%			Down on PECC wages - over projected
Housing	(4,699)	(2.34%)		Timing	Under Reporting Threshold
Community Amenities	66,933	16.09%	▼	Timing	Cemetery work delayed due to other priorities, Waste development current.
Recreation and Culture	34,901	2.93%			Under Reporting Threshold
Transport	163,372	3.74%			Flood Damage Repair expense below budget
Economic Services	(51,125)	(7.63%)			MWT Expense higher offset with income
Other Property and Services	(108,469)	(91.79%)	▲		Plant costs and depreciation are under recovered (Accountant and MIS sorting), private works less than projected
Capital Expenses					
Land and Buildings	298,079	70%	▼	Timing	Pavilion works on track, over projected in budget
Infrastructure - Roads	94,166	5%			Under Reporting Threshold
Infrastructure - Parks, Ovals, & Dam	302,278	67%	▼	T / P	Caron Dam and Oval upgrade projects not yet started
Infrastructure - Other	37,393	1	▼	Timing	Remedial work at Swimming Pool to be paid for
Plant and Equipment	145,084	51%	▼	Timing	Plant Replacement project not complete
Furniture and Equipment	4,576	100%			Under Reporting Threshold
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	0	0%			ESL Shire Properties (previous years) transferred and audit adjustment for interest accrual

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

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
Note	YTD 31 May 2018	Prior Year End 30th June 2017	YTD 31 May 2017	
	Actual YTD \$	\$	Previous YTD \$	
Current Assets				
Cash Unrestricted	4	128,310	535,346	653,679
Cash Restricted	4	2,097,240	1,878,575	1,477,839
Receivables - Rates & Rubbish	6	71,193	39,849	37,182
Receivables -Other	6	215,504	720,250	720,250
Interest / ATO Receivable/Trust/Others		131,458	8,206	(5,000)
Inventories		30,710	21,422	74,866
		2,674,415	3,203,649	2,958,817
Less: Current Liabilities				
Payables		(311,557)	(569,403)	(145,967)
Provisions		(232,390)	(232,390)	(219,375)
		(543,947)	(801,793)	(365,342)
Less: Adjustments				
Cash Reserves - Restricted	7	(2,097,240)	(1,878,575)	(1,477,839)
For Current Leave Provisions		232,390	232,390	219,375
For Current Borrowings		4,748	249,735	4,599
		(1,860,103)	(1,396,449)	(1,253,866)
Net Current Funding Position		270,365	1,005,407	1,339,609

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

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

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

Note 4: CASH AND INVESTMENTS

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a)	Cash Deposits								
	Municipal Bank Account	5375008	0.05%	32,637			32,637	Bankwest	At Call
	Telenet Saver Account	0542587	1.10%	84,842			84,842	Bankwest	At Call
	Mt Gibson Infrastructure Account	0860049	1.00%		720,828		720,828	Bankwest	At Call
	Trust Bank Account	5373006	0.00%			5,690	5,690	Bankwest	At Call
	Community Dev Projects Account	0856328	1.10%	10,531			10,531	Bankwest	At Call
	Mt Gibson Public Benefit Account	903351	1.10%			109,753	109,753	Bankwest	At Call
	Reserve Funds - Operating	816902	1.05%		878,317		878,317	Bankwest	At Call
	Petty Cash			300			300	On hand	
	Term Deposit 4		2.50%			100,000	100,000	Bankwest	
	Term Deposit 2		2.65%		500,000		500,000	Bankwest	6/11/18
	Total			128,310	2,099,145	215,443	0	2,442,898	

Note 4A: CASH INVESTMENTS

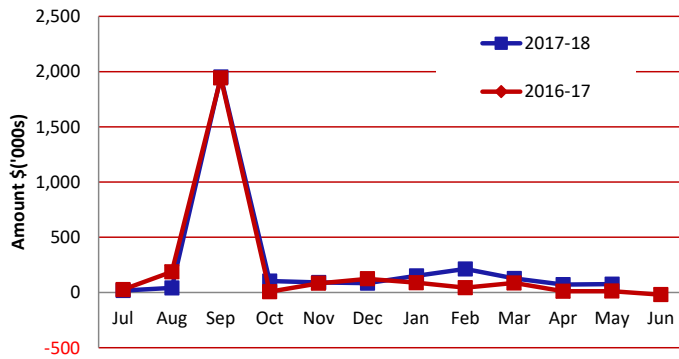
Comments/Notes - Investments

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

Note 6: RECEIVABLES

Receivables - Rates Receivable	YTD 31 May 2018	30 June 2017
	\$	\$
	43,271	51,595
Levied this year	2,626,154	2,591,052
Less Collections to date	(2,593,666)	(2,599,376)
Equals Current Outstanding	75,759	43,271
Net Rates Collectable	75,759	43,271
% Collected	97.16%	98.36%
Non Current Assets:		
Rates Non-Current	0	0
Total Rates Outstanding	75,759	43,271

Note 6 - Rates Collected

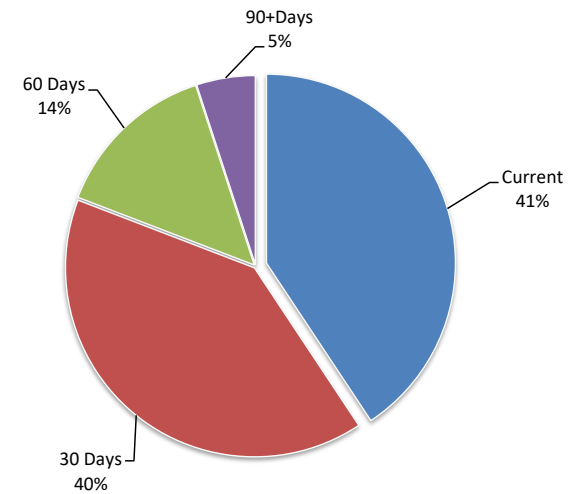


Comments/Notes - Receivables Rates

Total Rates Outstanding does not include Rubbish & ESL Levy

Receivables - General	Current	30 Days	60 Days	90+Days	Credit Payments
	\$	\$	\$	\$	\$
Receivables - General	44,284	43,700	15,400	5,468	-\$ 116
Total Receivables General Outstanding				108,737	

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

Credit Payments are income and or reimbursements.

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

Note 6A - RECEIVABLES GENERAL

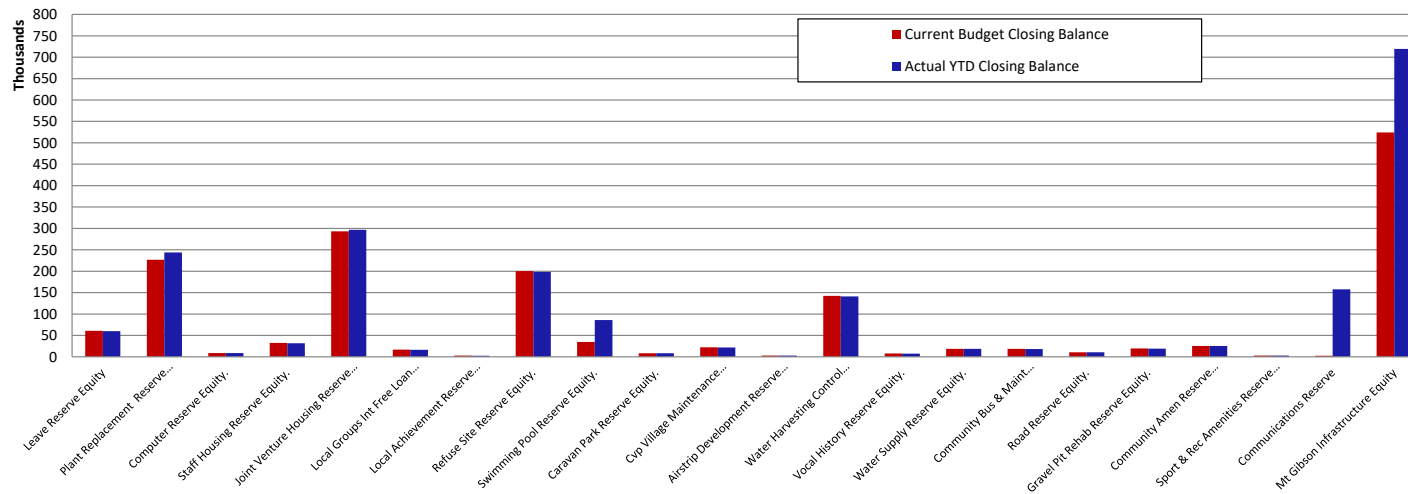
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80149	\$ 229.20	340				\$ 229.20
80154					\$ 622.50	\$ 622.50
80282				21000		\$ 21,000.00
80236				\$ 520.00	\$ 817.12	\$ 1,337.12
80342				\$ 12,112.10		\$ 12,112.10
80394					\$ 2,000.00	\$ 2,000.00
80445			\$ 100.00		\$ 200.00	\$ 300.00
80468					\$ 2,600.00	\$ 2,600.00
80555	\$ 559.77	731				\$ 559.77
80562	\$ 1,249.10	364				\$ 1,249.10
80565			\$ 11,600.00	\$ 6,930.00	\$ 2,800.00	\$ 21,330.00
80573	\$ 380.00	138	\$ 400.00	\$ 300.00	\$ 800.00	\$ 1,880.00
80597						-\$ 35.71
80601					\$ 1,126.67	\$ 1,126.67
80649			\$ 800.00		\$ 1,200.00	\$ 2,000.00
80666				\$ 64.14		\$ 64.14
80678					\$ 250.00	\$ 250.00
80691				\$ 161.06		\$ 161.06
80695			\$ 1,700.00			\$ 1,700.00
80696	\$ 3,050.00	110	\$ 200.00			\$ 3,250.00
80703				\$ 250.00	\$ 250.00	\$ 500.00
80708				\$ 8.11		\$ 8.11
80709			\$ 600.00	\$ 1,694.99	\$ 1,200.00	\$ 3,494.99
80713						-\$ 80.00
80716				\$ 660.00		\$ 660.00
80717					\$ 400.00	\$ 400.00
80718					\$ 800.00	\$ 800.00
80719					\$ 200.00	\$ 200.00
80720					\$ 28,050.00	\$ 28,050.00
81496					\$ 440.00	\$ 440.00
81564					\$ 528.00	\$ 528.00
Totals	\$ 5,468.07		\$ 15,400.00	\$ 43,700.40	\$ 44,284.29	\$ 108,737.05

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

Note 7: Cash Backed Reserve

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

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



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

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Current Budget				Comments
				YTD 31 05 2018				
Cost		Proceeds	Profit (Loss)	Net Book Value	Sale Proceeds	Profit	Loss	
\$	\$	\$	\$	\$	\$		\$	
		28,050	(28,050)					
					31,235	27,000		(\$4,235)
					45,418	25,000		(20,418)
0	0	28,050	(28,050)	76,653	52,000	0	(24,653)	

Plant and Equipment
 CEO Vehicle - 1 PJ
 0 Side Tipper - Howard Porter PE124

PE151

Comments - Capital Disposal/Replacements

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

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Amended Budget Total Revenue \$
Differential General Rate											
UV Rural/Pastoral	1.9169	268	93,698,300	1,792,679	(1,138)	6,830	1,798,371	1,796,103	0	0	1,796,103
UV Mining	34.8736	58	1,854,551	645,126		320	645,447	646,749	0	0	646,749
GRV Townsites	7.9500	105	1,263,496	99,538			99,538	100,448	0	0	100,448
GRV Mining	7.9500	1	3,144,000	250,283			250,283	249,948	0	0	249,948
Sub-Totals		432	99,960,347	2,787,627	(1,138)	7,150	2,793,639	2,793,248	0	0	2,793,248
Minimum Payment											
Minimum \$											
GRV Townsites	335.00	31	28,041	10,385	0	0	10,385	10,385	0	0	10,385
GRV Mining	335.00	1	20	0	0	0	0	335	0	0	335
UV Rural/Pastoral	335.00	10	69,100	3,350	0	0	3,350	3,350	0	0	3,350
UV Mining	335.00	21	11,973	7,035	0	0	7,035	7,035	0	0	7,035
Sub-Totals		63	109,134	20,770	0	0	20,770	21,105	0	0	21,105
Discounts							2,814,409				2,814,353
Concession							(213,530)				(213,500)
Amount from General Rates							(15,701)				0
Ex-Gratia Rates							2,585,178				2,600,853
Totals							12,904				12,115
							2,598,081				2,612,968

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Rate %	Principal 1-Jul-17	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%	9,492		9th June 2008	10 Years	4,666	9,341	4,826	151	392	517	9th June 2018
Loan 96 CHA Housing	6.44%	100,198		2nd February 2004	20 Years	11,704	11,704	88,494	88,494	6,604	6,365	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	122,665		9th May 2012	10 Years	11,035	22,328	111,630	100,337	5,896	5,472	2nd May 2022
Loan 98 Subdivision John Street	6.97%	279,385		14th April 2008	20 Years	17,615	17,615	261,770	261,770	20,114	19,171	20th January 2028
Loan 99 Aquatic Centre	6.09%	192,946		15th September 2009	10 Years	73,725	73,725	119,221	119,221	11,345	10,645	15th September 2019
Loan 100 Aquatic Centre	4.81%	195,697		10th April 2012	10 Years	35,510	35,710	160,187	159,987	9,659	8,991	10th April 2022
Loan 101 2x Duplex Housing	4.68%	139,392		9th May 2012	10 Years	25,361	25,361	114,031	114,031	6,712	6,230	9th May 2022
Loan 102 Volvo Grader	2.65%	210,379		6th January 2016	5 Years	54,080	54,080	156,299	156,299	5,715	5,041	6th January 2021
Loan 103 Caron Dam (proposed)			200,000	TBA			18,279		181,721		2,876	TBA
Totals		1,250,154	200,000			233,694	268,143	1,016,460	1,182,011	66,436	65,308	

(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 May 2018

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider		Approval	2017-18 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status			
								Received	Not Received		
			(Y/N)	\$	\$	\$	\$	\$	\$		
GENERAL PURPOSE FUNDING											
03300	Grants Commission Grant	30	Dept Local Government	operating	Y	505,450	0	505,450	0	389,291	116,159
03301	Untied Road Grant	30	Dept Local Government	operating	Y	351,587	0	351,587	0	282,488	69,099
GOVERNANCE											
04315	Grant Income	30			Y	4,000	0	4,000	0	4,000	0
LAW, ORDER, PUBLIC SAFETY											
05100	Fesa Operating Grant	30	FESA	operating	Y	22,300	0	22,300	0	17,063	5,238
05106	Grant Income	32	FESA	non-operating	Y	43,000	0		43,000	0	43,000
05801	Grant Income - Cesm	30	FESA	non-operating	Y	65,255	0		65,255	19,841	45,414
EDUCATION											
08427	Grant Income	30			Y	56,000	0	56,000	0	28,015	27,985
08551	Youth Activities Grant	30			Y	0	0	0	0	0	0
HOUSING											
09287	Community Housing Project - Mt Gibson Funding	30			Y	0	0	0	0	0	0
09312	Housing Grant Funding	32			Y	5,000	0	0	5,000	5,000	0
COMMUNITY AMENITIES											
10509	Grant Income	32	Mt Gibson		Y	16,500	0	16,500	0	16,530	(30)
10511	Cdo Project Income	30			Y	2,000	0	2,000	0	2,000	0
11307	Lotterywest Stage Trailer Grant	32	Lotterywest	non-operating	Y	0	0	0	0	17,609	(17,609)
RECREATION AND CULTURE											
11300	Govt Grant - Swimming Pool	30	Dept of Sport & Rec	operating	N	0	0	0	0	0	0
11306	Grant - Dept Of Sport & Rec.	30	Dept of Sport & Rec	operating	Y	30,000	0	30,000	0	32,664	(2,664)
11521	Mt Gibson Funding Allocation	30	Mt Gibson	operating	Y	200,000	0	200,000	0	200,000	0
11823	Blues For The Bush Event Income.	30			Y	15,000	0	15,000	0	29,773	(14,773)
11824	Blues For The Bush Event - Cawa Grant	30			Y	15,000	0	15,000	0	27,150	(12,150)
11518	Grant Income Received	32			Y	10,000	0	10,000	0	0	10,000
TRANSPORT											
12300	Direct Grant	30	Main Roads	operating	Y	112,166	0	112,166	0	112,166	0
12301	Regional Road Group Funding.	32	Main Roads	non-operating	Y	446,000	0	0	446,000	356,800	89,200
12302	Mrd Street Lighting Subsidy	30	Dept of Inf and Transport	operating	Y	2,650	0	2,650	0	2,498	152
12303	Roads To Recovery Funding	32	Dept of Inf and Transport	non-operating	Y	776,700	0	0	776,700	776,700	0
12304	Black Spot Funding	32	Dept of Inf and Transport	non-operating	Y	73,333	0	73,333	0	29,333	44,000
12308	Main Roads Flood Damage Funding	30	Dept of Inf and Transport	operating	Y	1,213,300	0	1,213,300	0	1,393,633	(180,333)
12310	Flood Damage - Main Roads No. 3	30	Dept of Inf and Transport	operating	Y	698,053	0	698,053	0	55,267	642,786
ECONOMIC SERVICES											
13612	Grant Funding Income	32			Y	100,000	0	100,000	0	0	100,000
13703	Grant Income - Standpipe Controller	32	Mt Gibson	non-operating	Y	0	0	0	0	0	0
TOTALS						4,763,294	0	3,427,339	1,335,955	3,797,820	965,474

Operating	30	3,292,761	2,595,848
Non-operating	32	1,470,533	1,201,972
Balance		<u>4,763,294</u>	<u>3,797,820</u>
			<u>965,474</u>
			4,763,294

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

Note 12: TRUST FUND

not included in this statement are as follows:

Description	Opening Balance 1 Jul 17	Amount Received	Amount Paid	Closing Balance 31-May-18
	\$	\$	\$	\$
Sundry Income	0	0	0	0
Bus Bonds	0	800	(687)	113
Hall Bonds	0	640	0	640
Housing Bonds	1,000	7,549	(5,583)	2,966
Other Bonds	800	890	(1,200)	490
	1,800	9,879	(7,470)	4,209

Comments - Trust

Description	Opening Balance 1 Jul 17	Amount Received	Amount Paid	Closing Balance 31-May-18
Perenjori Public Benefit Bank Account	189,605	102,137	(32,269)	259,473
Closing Bank Balance	189,605	102,137	(32,269)	259,473



Perenjori
Embrace Opportunity

Attachment
18062.2

Accounts for Payment
May 2018

Finance Committee Meeting
19th June 2018

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

List of Accounts Due & Submitted to CommitteeDUMMY rdAccountList				
Chq/EFT	Date	Name	Description	Amount
PC230518	23/05/2018	SHIRE OF PERENJORI - CHQ	Petty Cash Reimbursements	273.25
12	31/05/2018	SHIRE OF PERENJORI - CHQ	TOTAL PAYMENTS	-273.25
7830093413	18/04/2018	ASHDOWN-INGRAM	1787 Halogen Beacon Amber 24V Permanent Mount	87.45
7830093386	17/04/2018	ASHDOWN-INGRAM	1787 Halogen Beacon Amber 24V Permanent Mount	199.10
EFT10730	07/05/2018	ASHDOWN-INGRAM	TOTAL PAYMENTS	-286.55
28609	31/03/2018	AVON WASTE	Waste removal services for the month of March	2201.60
EFT10731	07/05/2018	AVON WASTE	TOTAL PAYMENTS	-2201.60
9	18/04/2018	BR DESIGN	Pecc - marketing	360.00
EFT10732	07/05/2018	BR DESIGN	TOTAL PAYMENTS	-360.00
1413	17/04/2018	CAMERELLI ASSOCIATES	Monthly HR support - April 2018	1500.00
1412	17/04/2018	CAMERELLI ASSOCIATES	CEO Performance Review, Employee Relations, Staff Meeting	1534.00
EFT10733	07/05/2018	CAMERELLI ASSOCIATES	TOTAL PAYMENTS	-3034.00
G035024	06/04/2018	CENTRAL REGIONAL TAFE	Cert IV in Local Government Administration	578.30
EFT10734	07/05/2018	CENTRAL REGIONAL TAFE	TOTAL PAYMENTS	-578.30
1661400	17/03/2018	CJD EQUIPMENT	2 x V12745911 Switch	62.83
1663050	21/03/2018	CJD EQUIPMENT	VOE 935772 Nipples	123.97
661400	17/03/2018	CJD EQUIPMENT	V12745911 Switch, Freight	62.83
1670411	06/04/2018	CJD EQUIPMENT	Coolant 40% 20L	167.15
1670410	06/04/2018	CJD EQUIPMENT	Seal Kit	345.40
1665758	27/03/2018	CJD EQUIPMENT	V12743605 Coil	755.60
EFT10735	07/05/2018	CJD EQUIPMENT	TOTAL PAYMENTS	-1517.78
46107	21/03/2018	DALWALLINU COMMUNITY CENTRE	Advertising for the Blues for the Bush 2018	270.00
46724-1	28/03/2018	DALWALLINU COMMUNITY CENTRE	Advertising for the Blues for the Bush 2018	160.00
EFT10736	07/05/2018	DALWALLINU COMMUNITY CENTRE	TOTAL PAYMENTS	-430.00
2010	20/03/2018	DELTAZONE NOMINEES PTY LTD	Service of fire extinguishers	127.60
EFT10737	07/05/2018	DELTAZONE NOMINEES PTY LTD	TOTAL PAYMENTS	-127.60
28216	31/03/2018	DONGARA DENISON RAG	Advertising for the Blues for the Bush 2018	100.00
EFT10738	07/05/2018	DONGARA DENISON RAG	TOTAL PAYMENTS	-100.00
60088	29/03/2018	FRONTLINE FIRE & RESCUE	supply and repair fire extinguishers	174.19
EFT10739	07/05/2018	FRONTLINE FIRE & RESCUE	TOTAL PAYMENTS	-174.19
5164	20/04/2018	Flash Flowers.	2x Wreaths for Anzac Day 2018	160.00
EFT10740	07/05/2018	Flash Flowers.	TOTAL PAYMENTS	-160.00
JM6427	03/04/2018	GERALDTON LOCK AND KEY SPECIALISTS	night latch	240.00
JM6425	03/04/2018	GERALDTON LOCK AND KEY SPECIALISTS	door locks	344.10
JM6426	03/04/2018	GERALDTON LOCK AND KEY SPECIALISTS	security locks	92.60
EFT10741	07/05/2018	GERALDTON LOCK AND KEY SPECIALISTS	TOTAL PAYMENTS	-676.70
185967	29/03/2018	JASON SIGNMAKERS	1800 x 200 x 40mm sign PERENJORI CEMETERY	323.40
EFT10742	07/05/2018	JASON SIGNMAKERS	TOTAL PAYMENTS	-323.40
00009234	28/03/2018	JURIEN BAY COMMUNITY RESOURCE CENTRE INC	Jurien Bay Community Resource Centre	202.50
EFT10743	07/05/2018	JURIEN BAY COMMUNITY RESOURCE CENTRE INC	TOTAL PAYMENTS	-202.50
161094	29/03/2018	KOTT GUNNING LAWYERS	village agreement with Midwest Transportables	1156.98
EFT10744	07/05/2018	KOTT GUNNING LAWYERS	TOTAL PAYMENTS	-1156.98
SOPR92	16/04/2018	MIDWEST TRANSPORTABLES	Rental return for the MWT for the month of March	7238.23
EFT10745	07/05/2018	MIDWEST TRANSPORTABLES	TOTAL PAYMENTS	-7238.23
60016317	26/03/2018	MITCHELL & BROWN	4 X Breville Compact Kettle	240.00
EFT10746	07/05/2018	MITCHELL & BROWN	TOTAL PAYMENTS	-240.00
435416	27/04/2018	MORAWA DISTRICT HIGH SCHOOL	Anzac Day 2018 Band Donation Morawa DHS Band	250.00
EFT10747	07/05/2018	MORAWA DISTRICT HIGH SCHOOL	TOTAL PAYMENTS	-250.00
105025	14/04/2018	MORAWA IGA	Purchases made from IGA Morawa - April	133.82
EFT10748	07/05/2018	MORAWA IGA	TOTAL PAYMENTS	-133.82
0114	18/04/2018	MR FIX IT SERVICES	Replacemnt of locks on Shire Houses and Buildings	225.50
EFT10749	07/05/2018	MR FIX IT SERVICES	TOTAL PAYMENTS	-225.50
201871083	13/04/2018	OCLC	Amlib annual licences from 01/05/2018 - 30/04/2019	1641.70
EFT10750	07/05/2018	OCLC	TOTAL PAYMENTS	-1641.70
1951	16/04/2018	PERENJORI COMMUNITY RESOURCE CENTRE	4/04- EP medium satchel	16.40
EFT10751	07/05/2018	PERENJORI COMMUNITY RESOURCE CENTRE	TOTAL PAYMENTS	-16.40
151193343	19/04/2018	PERTH IKEA	Musken Wardrobe	698.00
EFT10752	07/05/2018	PERTH IKEA	TOTAL PAYMENTS	-698.00
9336878301	12/04/2018	SETON AUSTRALIA	Acrylic outdoor Dia safety mirror	296.12
EFT10753	07/05/2018	SETON AUSTRALIA	TOTAL PAYMENTS	-296.12
019016	28/03/2018	SKELETON GAMBLERS	Existing website/ design and development : Header graphic updates to website, B4B brand refresh	852.50
EFT10754	07/05/2018	SKELETON GAMBLERS	TOTAL PAYMENTS	-852.50
B7173	28/03/2018	THINK WATER GERALDTON	Reticulation parts and equipment,	326.60
B7259	04/04/2018	THINK WATER GERALDTON	125 sprinklers	765.53
EFT10756	07/05/2018	THINK WATER GERALDTON	TOTAL PAYMENTS	-1092.13
000100155507	01/04/2018	TOTALLY WORKWEAR	Outside staff uniforms	584.44
EFT10757	07/05/2018	TOTALLY WORKWEAR	TOTAL PAYMENTS	-584.44
15721	29/03/2018	WALLIS COMPUTER SOLUTIONS	Perenjori Medical Centre - Agreement BKP Platinum Service	2491.50
15801	03/04/2018	WALLIS COMPUTER SOLUTIONS	ADSL - 25GB internet data allowance for the month of April	77.00
EFT10758	07/05/2018	WALLIS COMPUTER SOLUTIONS	TOTAL PAYMENTS	-2568.50
MUSIC ANZAC	26/04/2018	WARWICK TRANT	Music - Anzac Day 2018	150.00
EFT10759	07/05/2018	WARWICK TRANT	TOTAL PAYMENTS	-150.00

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

Chq/EFT	Date	Name	Description	Amount
13069875	14/03/2018	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	CEO Performance Appraisals Course 1 Day	3950.00
13069681	08/03/2018	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	procurement services- RFQ asset disposal Holden Colorada 7 LTZ wagon	549.89
EFT10760	07/05/2018	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	TOTAL PAYMENTS	-4499.89
Q9046	28/02/2018	WINCHESTER INDUSTRIES	supply and delivery of 14mm , 10mm 7mm aggregates	55761.75
EFT10761	07/05/2018	WINCHESTER INDUSTRIES	TOTAL PAYMENTS	-55761.75
1007343593	03/04/2018	AUSTRALIA POST	Postage for the period of March	211.38
EFT10810	17/05/2018	AUSTRALIA POST	TOTAL PAYMENTS	-211.38
4019110681	19/04/2018	BOC LIMITED	container service	54.76
4018953175	22/03/2018	BOC LIMITED	Argonshield Iniversal G Size	92.44
EFT10811	17/05/2018	BOC LIMITED	TOTAL PAYMENTS	-147.20
23555/99740686	19/03/2018	BUNNINGS WAREHOUSE	1 x Flexispray Shower Head.	28.41
2355/99740761	21/03/2018	BUNNINGS WAREHOUSE	Latham Community Centre - white Curtain Rod , Eco House 2 - 1 Flexispray WELS Hi rise Shower head	36.41
2355/99741413	11/04/2018	BUNNINGS WAREHOUSE	4 x square mouth concrete shovel, Cyclone steel square mouth x 2 Trojan powerstep long timber handle square mouth post hole x 2	174.48
2355/01743181	18/04/2018	BUNNINGS WAREHOUSE	Aqua systems 12mm x 15m garden hose	12.16
EFT10812	17/05/2018	BUNNINGS WAREHOUSE	TOTAL PAYMENTS	-251.46
1641	28/03/2018	CANINE CONTROL	Ranger Services for the month of March	495.00
1685	20/04/2018	CANINE CONTROL	Ranger Services for the month of April 2018,	495.00
1663	17/04/2018	CANINE CONTROL	Ranger Services for April 9th	495.00
1701	03/05/2018	CANINE CONTROL	Ranger Services for the month of May	495.00
EFT10813	17/05/2018	CANINE CONTROL	TOTAL PAYMENTS	-1980.00
1295461	11/04/2018	CLEANPAK SOLUTIONS	Cleaning equipment	298.76
EFT10814	17/05/2018	CLEANPAK SOLUTIONS	TOTAL PAYMENTS	-298.76
5983	03/05/2018	COOROW COMMUNITY RESOURCE CENTRE	The Magpie Squawk Advertising for the Blues for the Bush 2018	45.00
EFT10815	17/05/2018	COOROW COMMUNITY RESOURCE CENTRE	TOTAL PAYMENTS	-45.00
1680061326	16/04/2018	COVS PARTS PTY LTD	Fuel filters, air filters	352.27
1680062512	24/04/2018	COVS PARTS PTY LTD	Amcap Brake Shoe	162.51
1680062523	24/04/2018	COVS PARTS PTY LTD	Outward freight	20.00
EFT10816	17/05/2018	COVS PARTS PTY LTD	TOTAL PAYMENTS	-534.78
2855	05/04/2018	CREEDENCE CONTRACTING PTY LTD	hire of semi watercart	8673.50
EFT10817	17/05/2018	CREEDENCE CONTRACTING PTY LTD	TOTAL PAYMENTS	-8673.50
81871	16/04/2018	EXELNETWORK PTY LTD	Wavecom Print Kit & 4 x Label Rolls	3855.50
EFT10818	17/05/2018	EXELNETWORK PTY LTD	TOTAL PAYMENTS	-3855.50
10843	01/04/2018	GG PUMPS AND ELECTRICAL	attend site to adjust light fitting	102.30
10516	01/04/2018	GG PUMPS AND ELECTRICAL	Carry out repairs to washing machines	336.39
10553	01/04/2018	GG PUMPS AND ELECTRICAL	Carry out repairs to washing machines	681.95
11042	03/04/2018	GG PUMPS AND ELECTRICAL	Welder Repair	102.30
EFT10820	17/05/2018	GG PUMPS AND ELECTRICAL	TOTAL PAYMENTS	-1222.94
610048278	24/04/2018	GHD PTY LTD	WANDRRA flood remediation works. Project management for AGRN743 - works undertaken end March to April	3476.55
EFT10821	17/05/2018	GHD PTY LTD	TOTAL PAYMENTS	-3476.55
87221	16/04/2018	GLASS CO CLEAR QUALITY	1 x Flyscreen	65.79
EFT10822	17/05/2018	GLASS CO CLEAR QUALITY	TOTAL PAYMENTS	-65.79
MEETING FEES	19/04/2018	GRAEME KINGSLEY REID	Cr Meeting Fees - Ordinary Council Meeting 19/04/2018, Cr Meeting Fees - Plant ans Works Committee Meeting 11/04/2018	318.00
TRAVEL FEES	11/04/2018	GRAEME KINGSLEY REID	Travel Fees - Plant and Works Committee Meeting 11/04/2018	99.01
TRAVEL FEES	19/04/2018	GRAEME KINGSLEY REID	Travel Fees - Ordinary Council Meeting 19/04/2018	99.01
EFT10823	17/05/2018	GRAEME KINGSLEY REID	TOTAL PAYMENTS	-516.02
106344	23/02/2018	HERRINGS COASTAL PLUMBING & GAS	Adjust Float Valve to Cistern	121.00
106352	31/03/2018	HERRINGS COASTAL PLUMBING & GAS	Advisal of Septic tank full and pump out required	121.00
106350	31/03/2018	HERRINGS COASTAL PLUMBING & GAS	Supply and install new inlet assembly and outlet washer to toilet cistern	159.65
106342	31/03/2018	HERRINGS COASTAL PLUMBING & GAS	Supply and install new mini stop and flexi water connector	146.42
EFT10824	17/05/2018	HERRINGS COASTAL PLUMBING & GAS	TOTAL PAYMENTS	-548.07
MEETING FEES	19/04/2018	JOANNE MAUD HIRSCH	Cr Meeting Fees - Ordinary Council Meeting 19/04/2018, Cr Meeting Fees - Finance Committee Meeting 17/04/2018	318.00
TRAVEL FEES	17/04/2018	JOANNE MAUD HIRSCH	Travel Fees - Finance Committee Meeting 17/04/2018 74kms	73.26
TRAVEL FEES	19/04/2018	JOANNE MAUD HIRSCH	Travel Fees - Ordinary Council Meeting - 19/04/2018-	73.26
EFT10825	17/05/2018	JOANNE MAUD HIRSCH	TOTAL PAYMENTS	-464.52
MEETING FEES	19/04/2018	JOHN CUNNINGHAM	Cr Meeting Fees - Ordinary Council Meeting 19/04/2018	200.00
TRAVEL FEES	19/04/2018	JOHN CUNNINGHAM	Travel Fees - Ordinary Council Meeting 19/04/2018	49.50
EFT10826	17/05/2018	JOHN CUNNINGHAM	TOTAL PAYMENTS	-249.50
236216	30/04/2018	KOTT GUNNING LAWYERS	Perenjori Accommodation village agreement with MWT	642.73
EFT10827	17/05/2018	KOTT GUNNING LAWYERS	TOTAL PAYMENTS	-642.73
338326	23/03/2018	LANDGATE - VALUATIONS	Mining Tenements Chargeable no. M2018/3	38.35
338212	21/03/2018	LANDGATE - VALUATIONS	Rural UV's interem valuation shared	80.90
338941-10000983	20/04/2018	LANDGATE - VALUATIONS	Rural UV Gen vals first 500 shared	4867.96
EFT10828	17/05/2018	LANDGATE - VALUATIONS	TOTAL PAYMENTS	-4987.21
MEETING FEES	19/04/2018	LAURIE CHARLES BUTLER	Cr Meeting Fees - Finance Committee Meeting 17/04/2018, Cr Meeting Fees - Ordinary Council Meeting 19/04/2018	518.00
TRAVEL FEES	17/04/2018	LAURIE CHARLES BUTLER	TravelFees - Finance Committee Meeting 17/04/2018	11.33
TRAVEL FEES	19/04/2018	LAURIE CHARLES BUTLER	Travel Fees - Ordinary Council Meeting 19/04/2018	11.33
EFT10829	17/05/2018	LAURIE CHARLES BUTLER	TOTAL PAYMENTS	-540.66

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639	20/04/2018	LEOPOLD CONTRACTING	dry hire of loader 1st - 15th January 2018	4950.00
644	26/04/2018	LEOPOLD CONTRACTING	supply and delivery of 51.27 ton sand for kerb backfill	676.76
643	26/04/2018	LEOPOLD CONTRACTING	single sidetipper hire	7843.00
EFT10830	17/05/2018	LEOPOLD CONTRACTING	TOTAL PAYMENTS	-13469.76
MEETING FEES	19/04/2018	LISA JANE SMITH	Cr Meeting Fees - Ordinary Council Meeting 19/04/2018, Cr Meeting Fees - Finance Committee Meeting 17/04/2018 , Cr Meeting Fees - Plant and Works Committee Meeting 11/04/2018	436.00
TRAVEL FEES	11/04/2018	LISA JANE SMITH	Cr Travel Fees Plant and Works Committee Meeting 11/04/2018	21.58
TRAVEL FEES	17/04/2018	LISA JANE SMITH	Travel Fees - Finance Committee Meeting 17/04/2018	39.21
TRAVEL FEES	19/04/2018	LISA JANE SMITH	Travel Fees - Ordinary Council Meeting 19/04/2018	39.21
EFT10831	17/05/2018	LISA JANE SMITH	TOTAL PAYMENTS	-536.00
3509	27/03/2018	MARKET CREATIONS	Managed Service Agreement - Premium Package	2187.90
3477	27/03/2018	MARKET CREATIONS	Office 365 Exchange Online Plan 2 Licenses, Office 365 Enterprises E3 Licenses	833.58
3513	27/03/2018	MARKET CREATIONS	Standard Archive Cartons	530.75
3525	28/03/2018	MARKET CREATIONS	February IT services	577.34
3524	28/03/2018	MARKET CREATIONS	March IT services	577.34
3862	30/04/2018	MARKET CREATIONS	Records Management Solutions - Active Archive Cartons - April	530.75
3865	30/04/2018	MARKET CREATIONS	Office 365 Exchange Online Plan 2 Licenses Office 365 Enterprise E3 Licenses	833.58
3816	30/04/2018	MARKET CREATIONS	Managed Service Agreement - Premium Package for the month of April 2018	2187.90
3878	30/04/2018	MARKET CREATIONS	April IT Services	699.90
EFT10832	17/05/2018	MARKET CREATIONS	TOTAL PAYMENTS	-8959.04
92891	05/05/2018	MARKETFORCE	Election Nominations Advertisement The West Australian	409.23
92876	05/05/2018	MARKETFORCE	Local Government Tenders Advertisement The West Australian	388.00
EFT10833	17/05/2018	MARKETFORCE	TOTAL PAYMENTS	-797.23
80754784	24/04/2018	NOVUS AUTOGLASS REPAIRS & REPLACEMENT	Back window replacement 1PJ	750.21
80754783	24/04/2018	NOVUS AUTOGLASS REPAIRS & REPLACEMENT	PJ1515 - repair stone chip	120.00
80754782	24/04/2018	NOVUS AUTOGLASS REPAIRS & REPLACEMENT	1500PJ - repair stone chip	120.00
EFT10834	17/05/2018	NOVUS AUTOGLASS REPAIRS & REPLACEMENT	TOTAL PAYMENTS	-990.21
B4B2018	16/04/2018	Northampton Community News Inc	advert April Issue Blues for the Bush	50.00
EFT10835	17/05/2018	Northampton Community News Inc	TOTAL PAYMENTS	-50.00
00001745	28/03/2018	OAKSTAR ASSET PTY LTD	supply and lay concrete for new cricket pitch	4400.00
1747	16/04/2018	OAKSTAR ASSET PTY LTD	install ramp and concrete to area around seating opposite shire office, form pour and finish concrete footpath for bbq to stage area and ablutions, form pour and finish concrete for gazebo	6765.00
1748	22/04/2018	OAKSTAR ASSET PTY LTD	Form pour and finish concrete footpath into and around Anzac park	10560.00
EFT10836	17/05/2018	OAKSTAR ASSET PTY LTD	TOTAL PAYMENTS	-21725.00
MEETING FEES	19/04/2018	PETER JOHN WATERHOUSE	Cr Meeting Fees - Ordinary Council Meeting 19/04/2018, Cr Meeting Fees - Plant and Works Committee Meeting 11/04/2018	318.00
TRAVEL FEES	11/04/2018	PETER JOHN WATERHOUSE	Travel Fees - Plant and Works Committee Meeting 11/04/2018	126.73
TRAVEL FEES	19/04/2018	PETER JOHN WATERHOUSE	Travel Fees - Ordinary Council Meeting 19/04/2018	126.73
EFT10837	17/05/2018	PETER JOHN WATERHOUSE	TOTAL PAYMENTS	-571.46
5327	13/04/2018	RJ & LJ KING	New tire Grader	1362.90
5344	23/04/2018	RJ & LJ KING	Rando HD 68 205L	979.00
EFT10838	17/05/2018	RJ & LJ KING	TOTAL PAYMENTS	-2341.90
MEETING FEES	19/04/2018	ROBIN LYN SPENCER	Cr Meetings Fees - Ordinary Council Meeting 19/04/2018	200.00
EFT10839	17/05/2018	ROBIN LYN SPENCER	TOTAL PAYMENTS	-200.00
2024	12/04/2018	RYLAN CONCRETE	supply and laying of kerbing	15290.00
EFT10840	17/05/2018	RYLAN CONCRETE	TOTAL PAYMENTS	-15290.00
11430	20/04/2018	SHIRE OF CARNAMAH	B4B advertising 21/03/2018	102.00
EFT10841	17/05/2018	SHIRE OF CARNAMAH	TOTAL PAYMENTS	-102.00
13817	16/04/2018	SHIRE OF THREE SPRINGS	Advertising in Yakabout 19/03/2018 Blues for the Bush	160.00
EFT10842	17/05/2018	SHIRE OF THREE SPRINGS	TOTAL PAYMENTS	-160.00
019016-2	17/04/2018	SKELETON GAMBLERS	Website Graphic Design Blues for the Bush	1650.00
EFT10843	17/05/2018	SKELETON GAMBLERS	TOTAL PAYMENTS	-1650.00
8472649	11/04/2018	STATEWIDE BEARINGS	Bearings	28.16
EFT10844	17/05/2018	STATEWIDE BEARINGS	TOTAL PAYMENTS	-28.16
1024985120180331	31/03/2018	THE SUNDAY TIMES	Advertising Shire of Perenjori Tourism	1251.14
EFT10845	17/05/2018	THE SUNDAY TIMES	TOTAL PAYMENTS	-1251.14
0348	06/04/2018	TOLL IPEC PTY LTD	Freight Charges	279.41
0347	30/03/2018	TOLL IPEC PTY LTD	Freight charges	41.90
349	13/04/2018	TOLL IPEC PTY LTD	Freight charges	56.46
350	20/04/2018	TOLL IPEC PTY LTD	Freight Charges	50.13
0352	04/05/2018	TOLL IPEC PTY LTD	Freight Charges	26.60
EFT10846	17/05/2018	TOLL IPEC PTY LTD	TOTAL PAYMENTS	-454.50
197520	26/03/2018	TRISLEY'S HYDRAULIC SERVICES PTY LTD	Supply and install new dosing systems to plantroom	52800.00
197521	25/03/2018	TRISLEY'S HYDRAULIC SERVICES PTY LTD	Pool Magic Granular Chlorine, Sodaum bisulphate - 25kg, 2 No Fume, 2 15LTS Drums	1658.91
197522	23/03/2018	TRISLEY'S HYDRAULIC SERVICES PTY LTD	supply and install gauges to filter with tubing and puch lock fittings	706.20
197529	18/04/2018	TRISLEY'S HYDRAULIC SERVICES PTY LTD	Acid dosing pump Leisure pool	1164.68
EFT10847	17/05/2018	TRISLEY'S HYDRAULIC SERVICES PTY LTD	TOTAL PAYMENTS	-56329.79

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1135	20/03/2018	WCC Electrical & Air Conditioning.	replace bore pump and control box	2872.65
1151	16/03/2018	WCC Electrical & Air Conditioning.	installation of new switchboard for oval power outlets	2772.88
1149	23/03/2018	WCC Electrical & Air Conditioning.	Replacement of Fluoro tubes and starters	228.80
1148	23/03/2018	WCC Electrical & Air Conditioning.	Infrascan 2 wire motion sensor	292.60
1132	16/03/2018	WCC Electrical & Air Conditioning.	Replacement of all fluoro diffusers in middle office	228.80
1096	13/03/2018	WCC Electrical & Air Conditioning.	Inspection and unblock/drain AC Unit in Shire office	132.00
1136	20/03/2018	WCC Electrical & Air Conditioning.	1 X Fasco 38 Pump, 1 X Bonaire AC Pads, 1 X Bonaire Aquimiser Valve kit, Labour	1328.80
1123	22/02/2018	WCC Electrical & Air Conditioning.	conduit, Sundries	563.75
1095	13/03/2018	WCC Electrical & Air Conditioning.	Inspection of leaking AC unit	110.00
1150	28/02/2018	WCC Electrical & Air Conditioning.	Replacement of 3 X day/night sensors	688.77
1153	01/04/2018	WCC Electrical & Air Conditioning.	The sensor lights at the Latham Post Office both inside and outside	291.50
1177	06/04/2018	WCC Electrical & Air Conditioning.	Inspection of evap AC unit leak	302.50
1178	12/04/2018	WCC Electrical & Air Conditioning.	inspection of bore pump	722.92
1203	23/04/2018	WCC Electrical & Air Conditioning.	1 X HWS Thermostat and labour	131.95
EFT10848	17/05/2018	WCC Electrical & Air Conditioning.	TOTAL PAYMENTS	-10667.92
8867461618	12/03/2018	WINC AUSTRALIA PTY LIMITED	Stationery items	457.13
9023718875	12/03/2018	WINC AUSTRALIA PTY LIMITED	Marbig Lever Arch A4 Purple file	6.61
9023813801	22/03/2018	WINC AUSTRALIA PTY LIMITED	Chamois PVA Cloth	28.02
9023814512	22/03/2018	WINC AUSTRALIA PTY LIMITED	Cleaning equipment	434.23
8867575024	29/03/2018	WINC AUSTRALIA PTY LIMITED	Stationary items	277.76
M363548	27/03/2018	WINC AUSTRALIA PTY LIMITED	Black and white meter reading, colour meter reading	795.36
9024011105	17/04/2018	WINC AUSTRALIA PTY LIMITED	Toner cartridges x3	803.98
9023978678	12/04/2018	WINC AUSTRALIA PTY LIMITED	Stationery items	1085.22
9023980921	12/04/2018	WINC AUSTRALIA PTY LIMITED	Stationery items	27.03
9024053721	23/04/2018	WINC AUSTRALIA PTY LIMITED	Ricoh cyan toner cartridge	278.38
9024091484	27/04/2018	WINC AUSTRALIA PTY LIMITED	Ricoh cyan toner cartridge	237.19
M369172	23/04/2018	WINC AUSTRALIA PTY LIMITED	meter reading colour,, meter reading black and white,	679.82
EFT10849	17/05/2018	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-5110.73
541	22/04/2018	BPH (WA) PTY LTD	WANDRRA AGN#743 - Flood Damage Reinstatement Works - Contract 05/017, 09/04/2018 - 22/04/2018, Retention 09/04/2018 - 22/04/2018	155975.65
554	30/04/2018	BPH (WA) PTY LTD	watercart hire- Caron to oval tanks 5th April 2018	616.00
547	17/05/2018	BPH (WA) PTY LTD	dry hire side tipper 15/03- 27/03/18	1485.00
EFT10850	28/05/2018	BPH (WA) PTY LTD	TOTAL PAYMENTS	-158076.65
487460	01/05/2018	BURGESS RAWSON (WA) PTY LTD	Water Usage - Shop at 47 Fowler St - 1/03/2018 - 30/04/2018	124.05
487459	01/05/2018	BURGESS RAWSON (WA) PTY LTD	Water Usage for Memorial at Fowler st - 1/03/2018 - 30/04/2018	1146.94
487462	01/05/2018	BURGESS RAWSON (WA) PTY LTD	Water Usage - Standpipe Allan Britt St Latham - 1/03/2018 - 30/04/2018	155.18
487461	01/05/2018	BURGESS RAWSON (WA) PTY LTD	Water Usage - Toilets at Loading St Perenjori LOT RLY OPP School - 1/03/2018 - 30/04/2018	1437.13
EFT10851	28/05/2018	BURGESS RAWSON (WA) PTY LTD	TOTAL PAYMENTS	-2863.30
1423	10/05/2018	CAMERELLI ASSOCIATES	Hr Support	1078.00
EFT10852	28/05/2018	CAMERELLI ASSOCIATES	TOTAL PAYMENTS	-1078.00
18038	30/04/2018	COASTAL MACHINERY PTY LTD T/A COASTMAC TRAILERS	race sport trailer	23990.00
EFT10853	28/05/2018	COASTAL MACHINERY PTY LTD T/A COASTMAC TRAILERS	TOTAL PAYMENTS	-23990.00
60892B	02/05/2018	GERALDTON BUILDING SERVICES & CABINETS	Perenjori Sports Pavillion Alterations and Additions Progress Claim 1	26719.55
60892A	29/03/2018	GERALDTON BUILDING SERVICES & CABINETS	Perenjori Sports Pavillion Alterations and Additions Progress Claim 1	20601.24
EFT10854	28/05/2018	GERALDTON BUILDING SERVICES & CABINETS	TOTAL PAYMENTS	-47320.79
ES104	15/05/2018	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	Manager of Corporate Development cover	2288.00
ES105	15/05/2018	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	Manager of Corporate Development cover	2288.00
EFT10855	28/05/2018	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	TOTAL PAYMENTS	-4576.00
3231	30/04/2018	MIDWEST FINANCIAL	Services as Senior Finance Officer 28/03/2018 - 28/04/2018	7333.34
EFT10856	28/05/2018	MIDWEST FINANCIAL	TOTAL PAYMENTS	-7333.34
4249	14/05/2018	SHIRE OF DUNDAS	Long service leave entitlement	6869.22
EFT10857	28/05/2018	SHIRE OF DUNDAS	TOTAL PAYMENTS	-6869.22
1603	20/04/2018	Warren Taylor Homes	Retention held 12 months	10000.00
EFT10858	28/05/2018	Warren Taylor Homes	TOTAL PAYMENTS	-10000.00
0034	17/04/2018	AGRI SERVICES PERENJORI	Popup Sprinkler	6.50
28314	20/04/2018	AGRI SERVICES PERENJORI	Reticulation parts and equipment,	633.95
00000004	04/04/2018	AGRI SERVICES PERENJORI	Reticulation parts and equipment,	754.75
EFT10859	31/05/2018	AGRI SERVICES PERENJORI	TOTAL PAYMENTS	-1395.20
29865	09/05/2018	ALL DECOR	Laying of new lino	4350.00
EFT10860	31/05/2018	ALL DECOR	TOTAL PAYMENTS	-4350.00
1007431231	03/05/2018	AUSTRALIA POST	Postage for the month of April	333.05
EFT10861	31/05/2018	AUSTRALIA POST	TOTAL PAYMENTS	-333.05
DEDUCTION	01/05/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction 01/05/2018	27.45
DEDUCTION	15/05/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction 15/05/2018	27.45
DEDUCTION	29/05/2018	AUSTRALIAN SERVICES UNION	Payroll Deduction 29/05/2018	27.45
EFT10862	31/05/2018	AUSTRALIAN SERVICES UNION	TOTAL PAYMENTS	-82.35
3275	06/12/2017	BESTRY BROS TRANSPORT & HAULAGE	supply of gravel	2475.00
EFT10863	31/05/2018	BESTRY BROS TRANSPORT & HAULAGE	TOTAL PAYMENTS	-2475.00
6005	14/05/2018	BLUEHILL COURIERS	freight charges	181.50
EFT10864	31/05/2018	BLUEHILL COURIERS	TOTAL PAYMENTS	-181.50
10	02/05/2018	BR DESIGN	A5 flyers, A3 newsletter	180.00
EFT10865	31/05/2018	BR DESIGN	TOTAL PAYMENTS	-180.00
4166	07/05/2018	CENTRAL REGIONAL TAFF	Cert IV Local Government Administration	406.50
EFT10866	31/05/2018	CENTRAL REGIONAL TAFF	TOTAL PAYMENTS	-406.50
1680061360	16/04/2018	COVS PARTS PTY LTD	Fuel filters, air filters	262.01
EFT10867	31/05/2018	COVS PARTS PTY LTD	TOTAL PAYMENTS	-262.01

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2857	14/05/2018	CREEDENCE CONTRACTING PTY LTD	grader hire to clean up storm damage	357.50
2859	14/05/2018	CREEDENCE CONTRACTING PTY LTD	watercart hire, watercart hire	10345.50
2858	14/05/2018	CREEDENCE CONTRACTING PTY LTD	semi watercart hire	1144.00
EFT10868	31/05/2018	CREEDENCE CONTRACTING PTY LTD	TOTAL PAYMENTS	-11847.00
52563	08/05/2018	DANIELS PRINTING CRAFTSMEN PTY LTD	Promotional Material PECC flyer 500 copies	412.50
EFT10869	31/05/2018	DANIELS PRINTING CRAFTSMEN PTY LTD	TOTAL PAYMENTS	-412.50
6618	26/03/2018	GERALDTON HYDRAULICS	Seal Kit	444.44
EFT10870	31/05/2018	GERALDTON HYDRAULICS	TOTAL PAYMENTS	-444.44
65862	09/05/2018	GERALDTON MOWER & REPAIR SPECIALIST	Connector - Stihl	92.80
EFT10871	31/05/2018	GERALDTON MOWER & REPAIR SPECIALIST	TOTAL PAYMENTS	-92.80
87220	16/04/2018	GLASS CO CLEAR QUALITY	1 x H/Duty Barrier door/727 Grille	485.10
EFT10872	31/05/2018	GLASS CO CLEAR QUALITY	TOTAL PAYMENTS	-485.10
106970	07/05/2018	HERRINGS COASTAL PLUMBING & GAS	Re seat and re washer tap seats and service spindles to basin taps	169.66
106969	07/05/2018	HERRINGS COASTAL PLUMBING & GAS	supply and install new kitchen sink mixer	258.60
106968	07/05/2018	HERRINGS COASTAL PLUMBING & GAS	Replace section of leaking blue poly pipework	154.31
106964	07/05/2018	HERRINGS COASTAL PLUMBING & GAS	Re seat and re washer tap seats and service spindles to basin taps	381.65
106965	07/05/2018	HERRINGS COASTAL PLUMBING & GAS	Measure and order grates return to site	141.64
106975	07/05/2018	HERRINGS COASTAL PLUMBING & GAS	Locate electrical fault to hot water system advise electrician is needed cut out and replace section of leaking copper pipe and fittings.	122.67
106973	07/05/2018	HERRINGS COASTAL PLUMBING & GAS	Check foundations in wet area to make sure tiles are not lifting due to water damage	60.50
EFT10873	31/05/2018	HERRINGS COASTAL PLUMBING & GAS	TOTAL PAYMENTS	-1289.03
187081	14/05/2018	JASON SIGNMAKERS	Old Perth rd sign, nuts, bolts and washers	381.70
EFT10874	31/05/2018	JASON SIGNMAKERS	TOTAL PAYMENTS	-381.70
45321	08/05/2018	JMH MECHANICAL SERVICES	Hydraulic hose, Air Fitting, Electrical conduit 1M	348.60
EFT10875	31/05/2018	JMH MECHANICAL SERVICES	TOTAL PAYMENTS	-348.60
0017	13/05/2018	JOHN MORRIS T/A CATUA LAKE	Installation of WIFI hotspot at caravan park	550.00
0014	13/05/2018	JOHN MORRIS T/A CATUA LAKE	Supply 1.5m RF TV leads for caravan park	55.00
EFT10876	31/05/2018	JOHN MORRIS T/A CATUA LAKE	TOTAL PAYMENTS	-605.00
42606	18/04/2018	JR & A HERSEY PTY LTD	mark white paint, rigger gloves, , 9 volt batteries, danger tape, magic trees, delivery,	399.69
EFT10877	31/05/2018	JR & A HERSEY PTY LTD	TOTAL PAYMENTS	-399.69
929	01/05/2018	KATS RURAL	Cap PVC 25	2.90
EFT10878	31/05/2018	KATS RURAL	TOTAL PAYMENTS	-2.90
MWT	30/05/2018	KOTT GUNNING LAWYERS	Midwest Transportables - final terms of agreement	6731.45
EFT10879	31/05/2018	KOTT GUNNING LAWYERS	Midwest Transportables - final terms of agreement	-6731.45
339238	27/04/2018	LANDGATE - VALUATIONS	Valuation Rolls and Mining Tenements	730.35
EFT10880	31/05/2018	LANDGATE - VALUATIONS	TOTAL PAYMENTS	-730.35
150518MAY	15/05/2018	LAURIE CHARLES BUTLER	Cr Travel Fees Finance Meeting	11.33
010518	01/05/2018	LAURIE CHARLES BUTLER	Cr Travel Fees - 720kms	510.26
EFT10881	31/05/2018	LAURIE CHARLES BUTLER	TOTAL PAYMENTS	-521.59
645	30/04/2018	LEOPOLD CONTRACTING	grader hire to grade section of Griffith road	594.00
EFT10882	31/05/2018	LEOPOLD CONTRACTING	TOTAL PAYMENTS	-594.00
26149	03/05/2018	METROCOUNT	KTUBE30, KFLAP, KSPIKE	569.80
EFT10883	31/05/2018	METROCOUNT	TOTAL PAYMENTS	-569.80
1749	11/05/2018	OAKSTAR ASSET PTY LTD	concrete driveway at Perenjori Fire Shed	6215.00
EFT10884	31/05/2018	OAKSTAR ASSET PTY LTD	TOTAL PAYMENTS	-6215.00
58983	11/05/2018	PAINT INDUSTRIES PTY LTD	additional paint for Banners in the Terrace Competition 2018	217.36
EFT10885	31/05/2018	PAINT INDUSTRIES PTY LTD	TOTAL PAYMENTS	-217.36
1847	01/05/2018	PERENJORI COMMUNITY RESOURCE CENTRE	food from Wheat Bean	25.00
EFT10886	31/05/2018	PERENJORI COMMUNITY RESOURCE CENTRE	TOTAL PAYMENTS	-25.00
3230	30/04/2018	PERENJORI IGA X - PRESS	Purchase from IGA Perenjori for the month of April	578.05
EFT10887	31/05/2018	PERENJORI IGA X - PRESS	TOTAL PAYMENTS	-578.05
127915	10/11/2017	QK TECHNOLOGIES PTY LTD	Average Active Children for the period of 2/10/2017 - 5/11/2017	24.93
132106	10/01/2018	QK TECHNOLOGIES PTY LTD	Average Active Children for the period of 4/12/2017 - 24/12/2017	10.62
138551	16/04/2018	QK TECHNOLOGIES PTY LTD	Average Active Children for the period of 5/03/2018 - 1/04/2018	20.31
EFT10888	31/05/2018	QK TECHNOLOGIES PTY LTD	TOTAL PAYMENTS	-55.86
144701	29/03/2018	QUALITY PRESS	Bush Fire Permit books	99.00
EFT10889	31/05/2018	QUALITY PRESS	TOTAL PAYMENTS	-99.00
5382	05/05/2018	RJ & LJ KING	Steer tires, Havoline Fully Synthetic , 5L	2776.40
EFT10890	31/05/2018	RJ & LJ KING	TOTAL PAYMENTS	-2776.40
72768	07/05/2018	RSA SIGNS	MR- flexible guide posts (Australian Standard), rubber speed hump - middle section (yellow), rubber speed hump - middle section (black), rubber speed hump - end cap (black), rubber speed hump - end cap (yellow)	3544.90
EFT10891	31/05/2018	RSA SIGNS	TOTAL PAYMENTS	-3544.90
11450	07/05/2018	SHIRE OF CARNAMAH	Advertising for Blues for the Bush 2018	55.00
EFT10892	31/05/2018	SHIRE OF CARNAMAH	TOTAL PAYMENTS	-55.00
0351	27/04/2018	TOLL IPEC PTY LTD	Freight charges	32.17
EFT10893	31/05/2018	TOLL IPEC PTY LTD	TOTAL PAYMENTS	-32.17
1216	16/05/2018	WCC Electrical & Air Conditioning.	Supply and install directional signs/notices of fire exits	694.38
1193	01/05/2018	WCC Electrical & Air Conditioning.	Replacement of damaged data point in back office.	128.04
1207	23/04/2018	WCC Electrical & Air Conditioning.	Remove all light fittings and fans for ceilings to be replaced, refit all light fittings and AC outlets, replace 1 x batten holder and 1 x exhaust fan, inspect cooktop & oven - both require replacing..	1177.66
EFT10894	31/05/2018	WCC Electrical & Air Conditioning.	TOTAL PAYMENTS	-2000.08

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Accounts for Payment for Month Ended 31st May 2018

Chq/EFT	Date	Name	Description	Amount
EFT10895	31/05/2018	WESFARMERS KLEENHEAT GAS PTY LTD	45KG VAP CYL - Facility Fee/Cylinder Service Charge on Shire of Perenjori Buildings	455.40
EFT10895	31/05/2018	WESFARMERS KLEENHEAT GAS PTY LTD	TOTAL PAYMENTS	-455.40
8867773789	03/05/2018	WINC AUSTRALIA PTY LIMITED	Stationary items	183.37
EFT10896	31/05/2018	WINC AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-183.37
T565	09/04/2018	ROSEMARY JONES	Refund on housing bond	1100.00
EFT10897	31/05/2018	ROSEMARY JONES	TOTAL PAYMENTS	-1100.00
6152	09/05/2018	PERENJORI HOTEL	Re stock of council fridge	78.00
6153	15/05/2018	PERENJORI HOTEL	Lunch	136.00
19615	28/05/2018	PERENJORI HOTEL	TOTAL PAYMENTS	-214.00
17	25/04/2018	PERENJORI VOLUNTEER BUSH FIRE BRIGADE	Catering Donation for Anzac Day 2018	250.00
19616	28/05/2018	PERENJORI VOLUNTEER BUSH FIRE BRIGADE	TOTAL PAYMENTS	-250.00
DEDUCTION	17/04/2018	SHIRE OF PERENJORI - TRUST	Payroll Deduction 17/04/2018	50.00
DEDUCTION	01/05/2018	SHIRE OF PERENJORI - TRUST	Payroll Deduction 01/05/2018	50.00
DEDUCTION	15/05/2018	SHIRE OF PERENJORI - TRUST	Payroll Deduction 15/05/2018	50.00
19617	28/05/2018	SHIRE OF PERENJORI - TRUST	TOTAL PAYMENTS	-150.00
19618	28/05/2018	SYNERGY	Electricity Usage - Shire of Perenjori Electricity Usage -for the Period of 28/02/2018 - 28/03/2018	9693.60
19618	28/05/2018	SYNERGY	TOTAL PAYMENTS	-9693.60
19619	28/05/2018	TELSTRA CORPORATION	Telstra main account for the month of April, plus others	3330.43
19619	28/05/2018	TELSTRA CORPORATION	TOTAL PAYMENTS	-3330.43
47	09/05/2018	WAGIN WINDOW AND CARPET CLEANING	4 bedrooms steam cleaned plus deodorized, ink removal in 2 rooms.	242.00
19620	28/05/2018	WAGIN WINDOW AND CARPET CLEANING	TOTAL PAYMENTS	-242.00
19621	28/05/2018	WATER CORPORATION	Shire of Perenjori water usage from 01/03/2018 - 30/04/2018	21855.88
19621	28/05/2018	WATER CORPORATION	TOTAL PAYMENTS	-21855.88
DD11458.1	01/05/2018	ClickSuper 01/05/2018	Payroll deductions	7513.99
DD11458.1	01/05/2018	ClickSuper	TOTAL PAYMENTS	-7513.99
01	01/05/2018	WESTNET	Westnet charges for the month of May 2018	253.85
DD11460.1	01/05/2018	WESTNET	TOTAL PAYMENTS	-253.85
CESMAPR	07/05/2018	WRIGHT EXPRESS FUEL	Wright Fuel - Cesm for the month of April	89.49
DD11466.1	07/05/2018	WRIGHT EXPRESS FUEL	TOTAL PAYMENTS	-89.49
DD11472.1	15/05/2018	Clicksuper 15/05/2018	Payroll deductions	7911.19
DD11472.1	15/05/2018	Clicksuper	TOTAL PAYMENTS	-7911.19
PERES	14/05/2018	REFUEL AUSTRALIA	Fuel Purchases for the month of April	16730.30
DD11481.1	14/05/2018	REFUEL AUSTRALIA	TOTAL PAYMENTS	-16730.30
MC140518	14/05/2018	BANKWEST MASTERCARD	23/03 - Wotif, 23/03 - QK Technologies Pty, 27/03 - Spot Light, 27/03 - Spot Light, 28/03 - Across Australia Removals deposit, 03/04 - Moora IGA, 03/04 - Bindoon IGA, 11/04 - Splash Alley Staff Uniforms, 11/04 - Hillarys Harbour Resort, 16/04 - Growing Greater Geraldton, 17/04 - Perth Ambassador	3011.43
DD11482.1	14/05/2018	BANKWEST MASTERCARD	TOTAL PAYMENTS	-3011.43
97	09/05/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 97 Principal payment - FLAT PACK HOUSING	13899.96
101	09/05/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 101 Principal payment - DUPLEX CONSTRUCTION	15795.41
DD11483.1	09/05/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	TOTAL PAYMENTS	-29695.37
RANGER	15/05/2018	SG FLEET AUSTRALIA PTY LIMITED	Lease rental from 16/04/2018 - 15/05/2018 Ford Ranger	1649.46
DD11486.1	15/05/2018	SG FLEET AUSTRALIA PTY LIMITED	TOTAL PAYMENTS	-1649.46
DD11495.1	29/05/2018	ClickSuper 29/05/2018	Payroll deductions	9546.00
DD11495.1	29/05/2018	ClickSuper	TOTAL PAYMENTS	-9546.00
			total payments for MAY 2018	-683099.18



Perenjori
Embrace Opportunity

Previous Minutes

*Finance Committee Meeting
15th May 2018*

Shire of Perenjori
MINUTES
Finance Committee Meeting

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 15th May 2018
commenced at 6.00 pm.

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18051 PRELIMINARIES**18051.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS**

Cr L Butler declared the meeting open at 5.50 pm.

18051.2 DISCLAIMER READING**18051.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

Cr L Butler – Presiding Member

Cr L Smith

Cr K Pohl

Cr J Hirsch

Cr R Spencer – observer

Cr P Waterhouse observer

Ali Mills – CEO

Jim Dillon - MWF

18051.4 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

18051.5 APPLICATIONS FOR LEAVE OF ABSENCE**18051.6 CONFIRMATION OF MINUTES**

That the Minutes from the Finance Committee Meeting of the 17th April 2018 be confirmed as a true and correct record of that meeting.

Officer Recommendation – Item 18051.6

That Council accepts the Minutes from the Finance Committee Meeting of the 17th April 2018 as a true and correct record of that Meeting.

Council Resolution – Item 18051.6

Moved: Cr L Smith

Seconded: Cr J Hirsch

That Council accepts the Minutes from the Finance Committee Meeting of the 17th April 2018 as a true and correct record of that Meeting.

Carried: 5/0

18052 FINANCE & ADMINISTRATION**18052.1 FINANCIAL STATEMENTS – APRIL 2018**

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

Executive Summary

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

The following statements are presented to Council:

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

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

Legal Compliance

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

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

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

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

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

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO, SFO, & MIS.

Comment

Nil.

Voting Requirements – Simple Majority**Officers Recommendation – Item 18052.1**

That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 30th April 2018.

Committee Resolution – Item 18052.1

Moved: Cr L Smith

Seconded: Cr J Hirsch

That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 30th April 2018.

Carried: 5/0

18052.2 ACCOUNTS FOR PAYMENT – APRIL 2018

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	LIZ MARKHAM - AO
RESPONSIBLE OFFICER:	ALI MILLS - CEO
REPORT DATE:	15TH MAY 2018
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that the Council confirms the payment of accounts for April 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 18052.2

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

Municipal Account	
EFT	\$376,905.81
Direct Debits	\$74,317.51
Cheques	\$27,786.00
Corporate MasterCard	\$3,750.95
Bank Fees	\$
Total	\$ 482,760.27

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

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

Totalling \$482,760.27 from Municipal and Trust Accounts for the month ending 30th April 2018.

Committee Resolution – Item 18052.2

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

30th April 2018 as attached to and forming part of this report.

Carried: 5/0

Municipal Account	
EFT	\$376,905.81
Direct Debits	\$74,317.51
Cheques	\$27,786.00
Corporate MasterCard	\$3,750.95
Bank Fees	\$

Total	\$ 482,760.27
Trust Account - Shire	
EFT	\$
Cheques	\$
Bank Fees	\$
Total	\$
Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$
Cheques	\$
Bank Fees	\$
Total	\$
<i>Totalling \$482,760.27 from Municipal and Trust Accounts for the month ending 30th April 2018.</i>	

18053 GENERAL BUSINESS**18053.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN****18053.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN****18053.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION****18053.4 MATTERS BEHIND CLOSED DOORS****18053.5 DATE OF NEXT MEETING / MEETINGS**

The next Finance Committee Meeting is to be held Tuesday 19th June 2018 commencing at 5.00 pm.

CLOSURE

Cr L Butler declared the meeting closed at 6.57 p.m.