



Shire of  
**Perenjori**  
Embrace Opportunity

ATTACHMENT  
Item 12.1 (a)

*Monthly Statement of Financial Activity  
for 31 December 2020*

**ORDINARY COUNCIL MEETING 18 FEBRUARY 2021**

**SHIRE OF PERENJORI**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 December 2020**

**LOCAL GOVERNMENT ACT 1995**

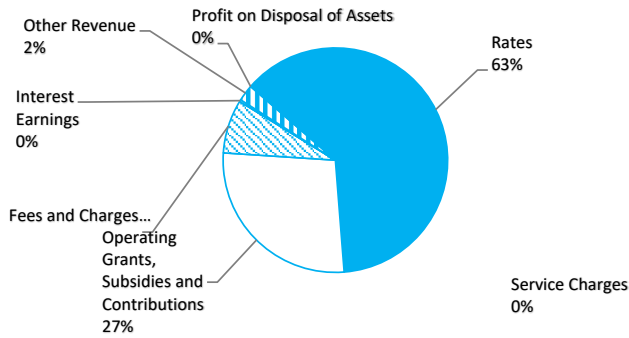
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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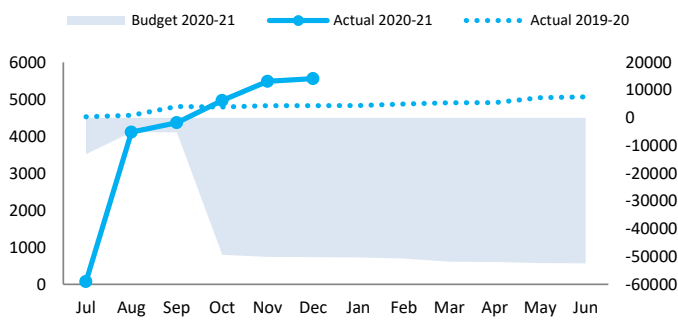
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**OPERATING ACTIVITIES**

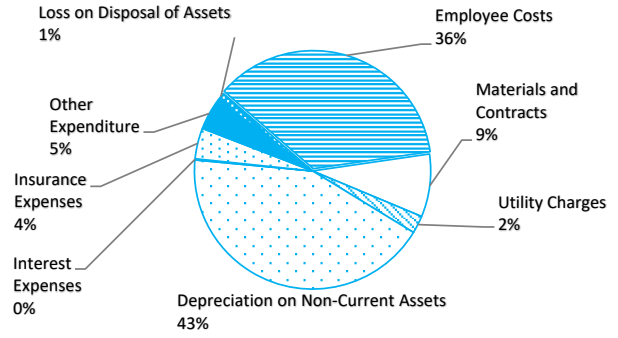
**OPERATING REVENUE**



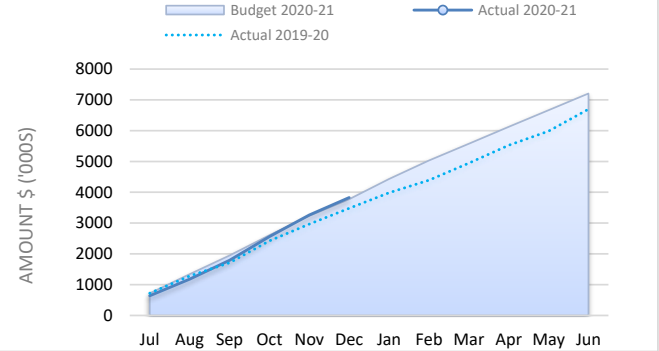
**Budget Operating Revenues -v- Actual**



**OPERATING EXPENSES**



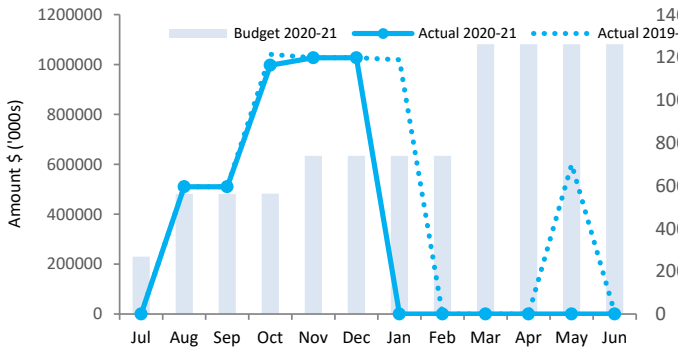
**Budget Operating Expenses -v- Actual**



**INVESTING ACTIVITIES**

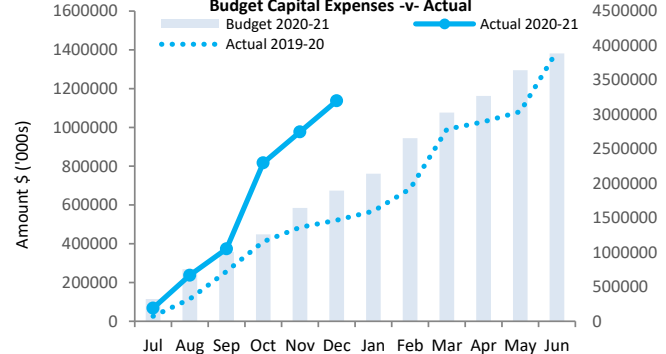
**CAPITAL REVENUE**

**Budget Capital Revenue -v- Actual**



**CAPITAL EXPENSES**

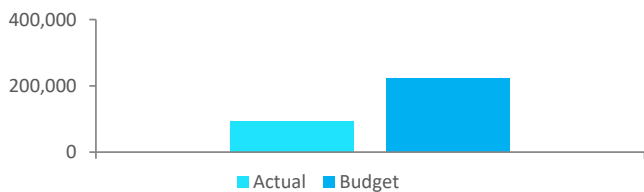
**Budget Capital Expenses -v- Actual**



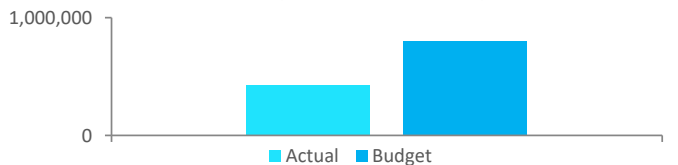
**FINANCING ACTIVITIES**

**BORROWINGS**

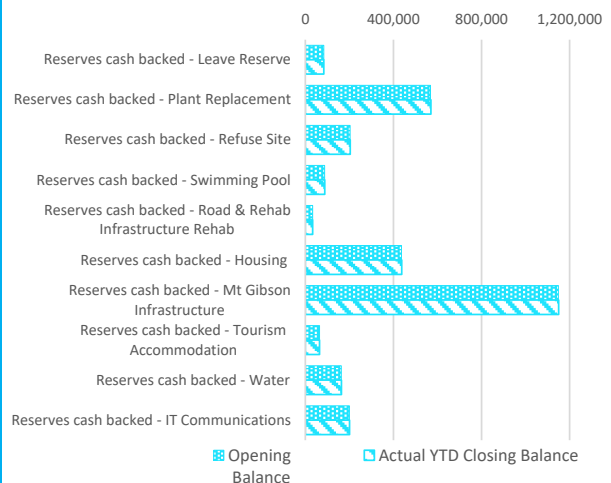
**Principal Repayments**



**Principal Outstanding**



**RESERVES**



Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.26 M	\$2.26 M	\$2.43 M	\$0.17 M
Closing	\$0.07 M	\$3.40 M	\$4.45 M	\$1.06 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$4.03 M	57.3%
Restricted Cash	\$3.00 M	42.7%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.01 M	
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.23 M	92%
Trade Receivable	\$0.22 M	
Over 30 Days		96.2%
Over 90 Days		2.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.85 M	\$2.10 M	\$2.38 M	\$0.29 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.83 M	
YTD Budget	\$2.82 M	0.3%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.24 M	
YTD Budget	\$1.40 M	(11.4%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.35 M	
YTD Budget	\$0.32 M	10.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.31 M)	(\$1.36 M)	(\$0.26 M)	\$1.10 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.03 M	
Adopted Budget	\$0.25 M	(87.2%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.31 M	
Adopted Budget	\$4.82 M	(72.7%)

Refer to Note 8 - Capital Acquisition

Capital Grants		
	\$	% Received
YTD Actual	\$1.03 M	
Adopted Budget	\$1.26 M	(18.6%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.27 M	\$0.40 M	(\$0.10 M)	(\$0.50 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.09 M
Interest expense	\$0.01 M
Principal due	\$0.43 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$3.00 M
Interest earned	\$0.01 M

Refer to Note 10 - Cash Reserves

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,256,095	2,256,095	<b>2,427,909</b>	171,814	7.62%	
<b>Revenue from operating activities</b>							
Governance		27,000	14,994	<b>22,233</b>	7,239	48.28%	
General purpose funding - general rates	6	2,817,722	2,817,722	<b>2,826,325</b>	8,603	0.31%	
General purpose funding - other		1,779,448	1,175,756	<b>764,016</b>	(411,740)	(35.02%)	▼
Law, order and public safety		139,951	70,350	<b>71,709</b>	1,359	1.93%	
Health		2,500	1,200	<b>1,513</b>	313	26.08%	
Education and welfare		61,500	30,750	<b>101,357</b>	70,607	229.62%	▲
Housing		124,800	62,400	<b>77,712</b>	15,312	24.54%	▲
Community amenities		34,500	34,254	<b>38,015</b>	3,761	10.98%	
Recreation and culture		11,550	6,872	<b>204,685</b>	197,813	2878.54%	▲
Transport		241,924	205,370	<b>227,613</b>	22,243	10.83%	▲
Economic services		295,000	151,500	<b>149,739</b>	(1,761)	(1.16%)	
Other property and services		85,150	55,578	<b>46,923</b>	(8,655)	(15.57%)	
		<b>5,621,045</b>	<b>4,626,746</b>	<b>4,531,840</b>	(94,906)		
<b>Expenditure from operating activities</b>							
Governance		(323,860)	(224,124)	<b>(141,594)</b>	82,530	36.82%	▲
General purpose funding		(155,811)	(78,902)	<b>(79,048)</b>	(146)	(0.19%)	
Law, order and public safety		(329,310)	(167,252)	<b>(221,673)</b>	(54,421)	(32.54%)	▼
Health		(147,680)	(74,846)	<b>(61,293)</b>	13,553	18.11%	▲
Education and welfare		(525,016)	(257,756)	<b>(255,962)</b>	1,794	0.70%	
Housing		(104,833)	(55,564)	<b>(113,144)</b>	(57,580)	(103.63%)	▼
Community amenities		(608,104)	(324,767)	<b>(247,557)</b>	77,210	23.77%	▲
Recreation and culture		(1,199,737)	(615,725)	<b>(709,407)</b>	(93,682)	(15.21%)	▼
Transport		(2,818,393)	(1,385,268)	<b>(1,389,720)</b>	(4,452)	(0.32%)	
Economic services		(917,250)	(470,981)	<b>(409,091)</b>	61,890	13.14%	▲
Other property and services		(76,503)	(121,064)	<b>(198,474)</b>	(77,410)	(63.94%)	▼
		<b>(7,206,497)</b>	<b>(3,776,249)</b>	<b>(3,826,963)</b>	(50,714)		
Non-cash amounts excluded from operating activities	1(a)	2,438,978	1,245,462	<b>1,677,425</b>	431,963	34.68%	▲
<b>Amount attributable to operating activities</b>		<b>853,526</b>	<b>2,095,959</b>	<b>2,382,302</b>	286,343		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,261,657	740,060	<b>1,027,024</b>	286,964	38.78%	▲
Proceeds from disposal of assets	7	247,628	67,247	<b>31,818</b>	(35,429)	(52.68%)	▼
Payments for property, plant and equipment and infrastructure	8	(4,818,984)	(2,163,339)	<b>(1,313,943)</b>	849,396	39.26%	▲
<b>Amount attributable to investing activities</b>		<b>(3,309,699)</b>	<b>(1,356,032)</b>	<b>(255,101)</b>	1,100,931		
<b>Financing Activities</b>							
Proceeds from new debentures	9	500,000	500,000	<b>0</b>	(500,000)	(100.00%)	▼
Transfer from reserves	10	0	0	<b>0</b>	0	0.00%	
Repayment of debentures	9	(222,562)	(93,935)	<b>(93,935)</b>	0	0.00%	
Transfer to reserves	10	(8,365)	(6,990)	<b>(6,640)</b>	350	5.00%	
<b>Amount attributable to financing activities</b>		<b>269,073</b>	<b>399,075</b>	<b>(100,575)</b>	(499,650)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>68,995</b>	<b>3,395,097</b>	<b>4,454,534</b>	1,059,437		

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2020

## STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

### KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

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."*

### PROGRAM NAME AND OBJECTIVES

#### GOVERNANCE

*Activities:*

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

*Activities:*

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

*Activities:*

Enforcement of local laws, fire prevention, animal control and provision of ranger services.

#### HEALTH

*Activities:*

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

#### EDUCATION AND WELFARE

*Activities:*

Donations to local education facilities, Perenjori Early Childhood Centre .

#### HOUSING

*Activities:*

Provision of maintenance for staff and private housing.

#### COMMUNITY AMENITIES

*Activities:*

Rubbish collection services, operation and maintenance of refuse sites, cemetery maintenance and improvements, flood mitigation, public convenience maintenance.

#### RECREATION AND CULTURE

*Activities:*

Maintenance of halls, swimming pool, recreation centres, parks and gardens, ovals and various reserves, operation of library services.

#### TRANSPORT

*Activities:*

Maintenance of roads, drainage, footpaths, parking facilities, traffic control, street cleaning, maintenance of airstrip

#### ECONOMIC SERVICES

*Activities:*

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

#### OTHER PROPERTY AND SERVICES

*Activities:*

Plant works, plant overheads and stock of materials.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,256,095	2,256,095	<b>2,427,909</b>	171,814	7.62%	
<b>Revenue from operating activities</b>							
Rates	6	2,817,722	2,817,722	<b>2,826,325</b>	8,603	0.31%	
Operating grants, subsidies and contributions	12	2,017,461	1,395,020	<b>1,236,522</b>	(158,498)	(11.36%)	▼
Fees and charges		575,400	317,024	<b>349,920</b>	32,896	10.38%	▲
Interest earnings		15,550	7,926	<b>12,292</b>	4,366	55.08%	
Other revenue		174,912	89,054	<b>106,781</b>	17,727	19.91%	▲
Profit on disposal of assets	7	20,000	0	<b>0</b>	0	0.00%	
		<b>5,621,045</b>	<b>4,626,746</b>	<b>4,531,840</b>	(94,906)		
<b>Expenditure from operating activities</b>							
Employee costs		(2,907,448)	(1,551,605)	<b>(1,389,738)</b>	161,867	10.43%	▲
Materials and contracts		(940,613)	(504,980)	<b>(328,884)</b>	176,096	34.87%	▲
Utility charges		(291,501)	(135,144)	<b>(92,372)</b>	42,772	31.65%	▲
Depreciation on non-current assets		(2,490,919)	(1,245,462)	<b>(1,637,041)</b>	(391,579)	(31.44%)	▼
Interest expenses		(33,703)	(16,850)	<b>(6,519)</b>	10,331	61.31%	▲
Insurance expenses		(132,878)	(129,706)	<b>(161,128)</b>	(31,422)	(24.23%)	▼
Other expenditure		(369,895)	(192,502)	<b>(170,897)</b>	21,605	11.22%	▲
Loss on disposal of assets	7	(39,540)	0	<b>(40,384)</b>	(40,384)	0.00%	▼
		<b>(7,206,497)</b>	<b>(3,776,249)</b>	<b>(3,826,963)</b>	(50,714)		
<b>Non-cash amounts excluded from operating activities</b>							
	1(a)	2,438,978	1,245,462	<b>1,677,425</b>	431,963	34.68%	▲
<b>Amount attributable to operating activities</b>		<b>853,526</b>	<b>2,095,959</b>	<b>2,382,302</b>	286,343		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,261,657	740,060	<b>1,027,024</b>	286,964	38.78%	▲
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Payments for infrastructure, property, plant and equipment	8	(4,818,984)	(2,163,339)	<b>(1,313,943)</b>	849,396	39.26%	▲
<b>Amount attributable to investing activities</b>		<b>(3,309,699)</b>	<b>(1,356,032)</b>	<b>(255,101)</b>	1,100,931		
<b>Financing Activities</b>							
Proceeds from new debentures	9	500,000	500,000	<b>0</b>	(500,000)	(100.00%)	▼
Payments for principal portion of lease liabilities		0	0	<b>0</b>	0	0.00%	
Repayment of debentures	9	(222,562)	(93,935)	<b>(93,935)</b>	0	0.00%	
Transfer to reserves	10	(8,365)	(6,990)	<b>(6,640)</b>	350	5.00%	
<b>Amount attributable to financing activities</b>		<b>269,073</b>	<b>399,075</b>	<b>(100,575)</b>	(499,650)		
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## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2020

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### FEES AND CHARGES

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

#### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity 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.

#### PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

### EXPENSES

#### 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.

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.



## **BASIS OF PREPARATION**

### **REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

### **BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has 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.

### **PREPARATION TIMING AND REVIEW**

## **SIGNIFICANT ACCOUNTING POLICIES**

### **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.

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

### **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.

### **ROUNDING OFF FIGURES**

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(12,401)	0	0
Add: Loss on asset disposals	7	(39,540)	0	40,384
Add: Depreciation on assets		2,490,919	1,245,462	1,637,041
<b>Total non-cash items excluded from operating activities</b>		<b>2,438,978</b>	<b>1,245,462</b>	<b>1,677,425</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2020	This Time Last Year 31 December 2019	Year to Date 31 December 2020
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(2,991,355)	(2,193,621)	(2,997,997)
Add: Borrowings	9	175,267	241,080	81,332
Add: Provisions - employee	11	298,002	251,092	298,002
<b>Total adjustments to net current assets</b>		<b>(2,518,086)</b>	<b>(1,701,449)</b>	<b>(2,618,663)</b>

(c) Net current assets used in the Statement of Financial Activity

<b>Current assets</b>				
Cash and cash equivalents	2	5,417,123	3,017,613	7,025,238
Rates receivables	3	61,408	241,230	232,019
Receivables	3	27,084	63,813	218,828
Other current assets	4	8,562	32,611	4,429
<b>Less: Current liabilities</b>				
Payables	5	(94,913)	(26)	(27,983)
Borrowings	9	(175,267)	(241,080)	(81,332)
Provisions	11	(298,002)	(251,092)	(298,002)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(2,518,086)</b>	<b>(1,701,449)</b>	<b>(2,618,663)</b>
<b>Closing funding surplus / (deficit)</b>		<b>2,427,909</b>	<b>1,161,621</b>	<b>4,454,534</b>

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Bankwest Municipal Account	Cash and cash equivalents	200,566		200,566		Bank	0.00%	On Hand
Petty Cash & Till Float	Cash and cash equivalents	300		300		Bank	0.00%	On Hand
Bankwest Municipal Telenet Saver Account	Cash and cash equivalents	3,826,375		3,826,375		Bank	0.05%	On Hand
Reserve Funds - Restricted Cash	Cash and cash equivalents	(0)	2,997,997	2,997,997		Bank	0.05%	On Call
<b>Total</b>		<b>4,027,240</b>	<b>2,997,997</b>	<b>7,025,238</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		4,027,240	2,997,997	7,025,238	0			
		<b>4,027,240</b>	<b>2,997,997</b>	<b>7,025,238</b>	<b>0</b>			

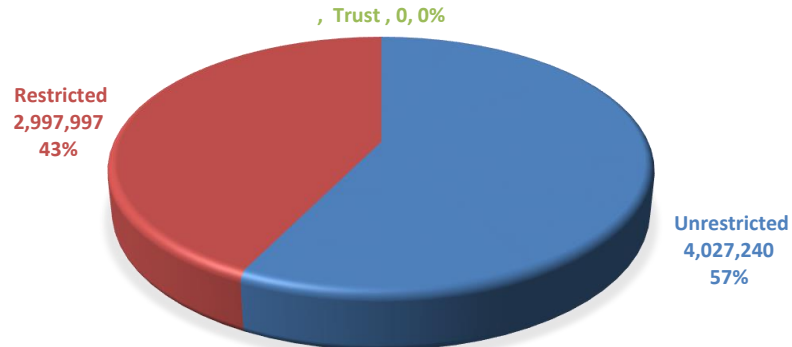
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less 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 net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

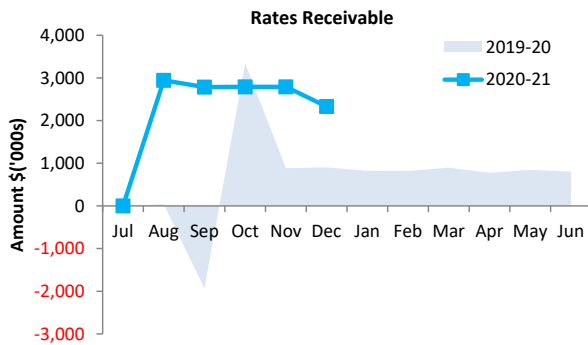
Rates receivable	30 Jun 2020	31 Dec 2020
	\$	\$
Opening arrears previous years	68,995	61,408
Levied this year		2,826,325
Less - collections to date	(7,587)	(2,655,714)
Equals current outstanding	<b>61,408</b>	<b>232,019</b>
<b>Net rates collectable</b>	<b>61,408</b>	<b>232,019</b>
% Collected	11%	92%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(500)	9,824	233,761	94	5,506	248,685
Percentage	(0.2%)	4%	94%	0%	2.2%	
<b>Balance per trial balance</b>						
Sundry receivable						245,514
GST receivable						(26,686)
<b>Total receivables general outstanding</b>						<b>218,828</b>

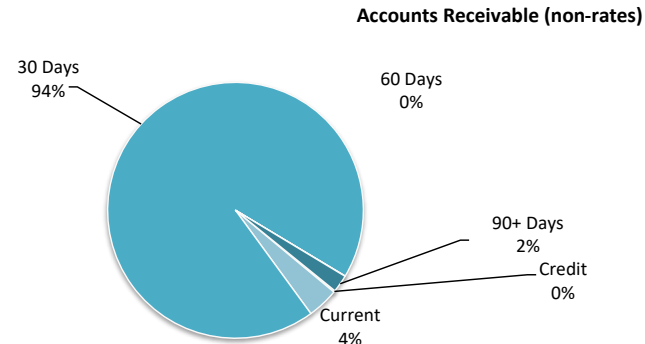
Amounts shown above include GST (where applicable)

KEY INFORMATION

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days



Other current assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 December 2020
	\$	\$	\$	\$
<b>Inventory</b>				
Stock on Hand	8,562		(4,133)	4,429
<b>Total other current assets</b>	<b>8,562</b>	<b>0</b>	<b>(4,133)</b>	<b>4,429</b>
<b>Amounts shown above include GST (where applicable)</b>				

KEY INFORMATION

**Inventory**

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

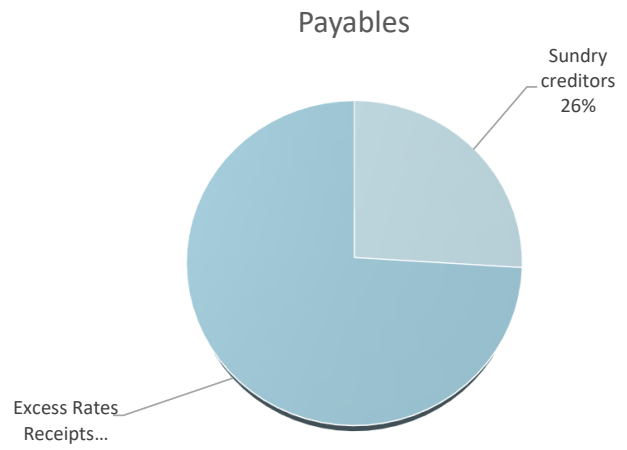
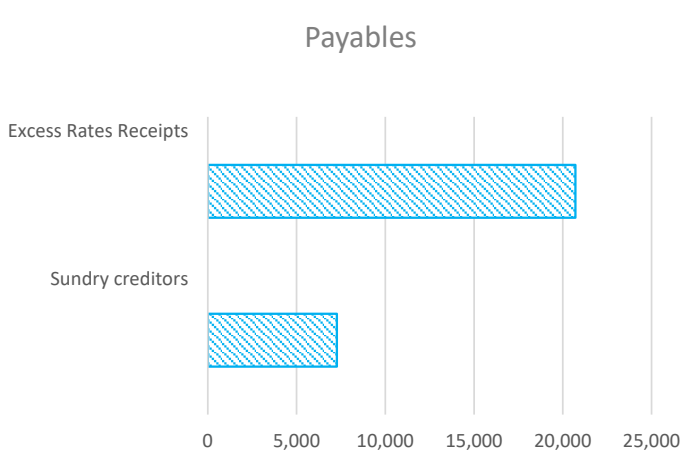
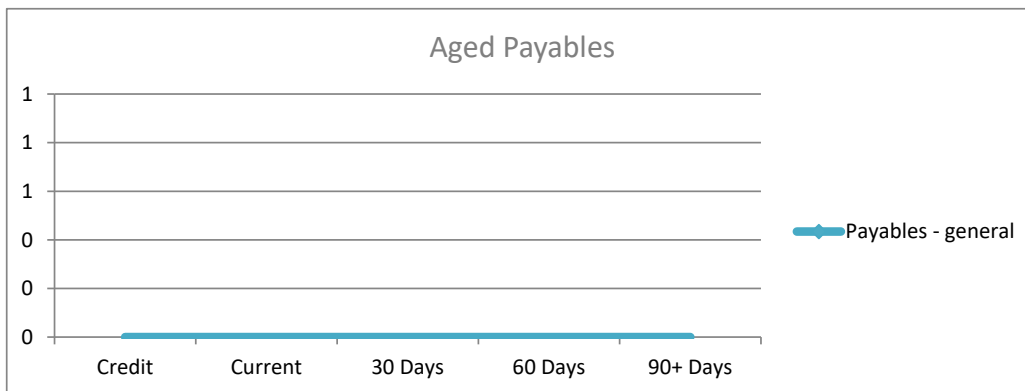
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						7,272
Excess Rates Receipts						20,711
<b>Total payables general outstanding</b>						<b>27,983</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire 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.



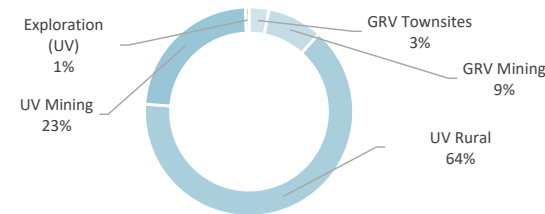
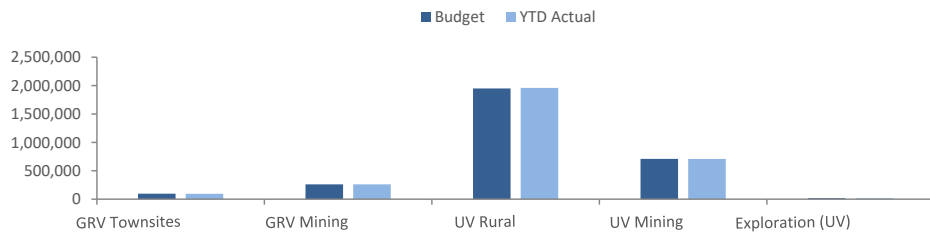
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

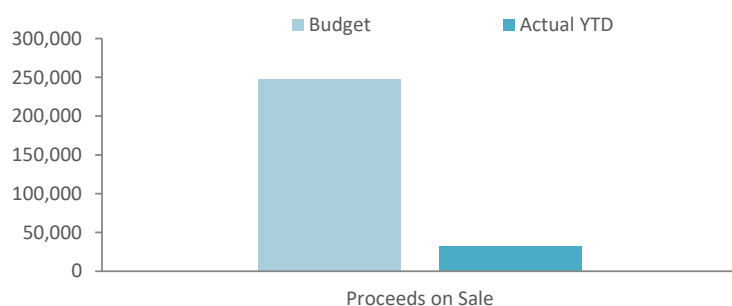
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV Townsites	8.2712	106	1,157,948	95,776	0	0	95,776	95,776	(1,396)	0	94,380
GRV Mining	8.271200	1	3,144,000	260,047	0	0	260,047	260,047	0	0	260,047
<b>Unimproved value</b>											
UV Rural	1.9000	258	102,237,000	1,942,503	9,000	(1,500)	1,950,003	1,942,503	17,307		1,959,810
UV Mining	34.255000	38	2,068,797	708,667	0	0	708,667	708,666	0	(93)	708,574
Exploration (UV)	25.500000	17	66,066	16,847	0	0	16,847	16,847			16,847
<b>Sub-Total</b>		<b>420</b>	<b>108,673,811</b>	<b>3,023,840</b>	<b>9,000</b>	<b>(1,500)</b>	<b>3,031,340</b>	<b>3,023,839</b>	<b>15,912</b>	<b>(93)</b>	<b>3,039,658</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV Townsites	349	36	29,391	12,564	0	0	12,564	12,564	0	0	12,564
GRV Mining	349	1	20	349	0	0	349	349	0	0	349
UV Rural	349	10	72,700	3,490	0	0	3,490	3,490	0	0	3,490
UV Mining	349	5	1,765	1,745	0	0	1,745	1,745	0	0	1,745
Exploration (UV)	349	15	10,925	5,235	0	0	5,235	5,235	0	0	5,235
<b>Sub-total</b>		<b>67</b>	<b>114,801</b>	<b>23,383</b>	<b>0</b>	<b>0</b>	<b>23,383</b>	<b>23,383</b>	<b>0</b>	<b>0</b>	<b>23,383</b>
Discount							(250,000)				(253,304)
<b>Amount from general rates</b>							<b>2,804,723</b>				<b>2,809,737</b>
Ex-gratia rates							13,000				16,589
<b>Total general rates</b>							<b>2,817,722</b>				<b>2,826,325</b>
<b>Total</b>							<b>2,817,722</b>				<b>2,826,325</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Recreation and culture</b>								
	Kabota Ride on Mower	0	2,000	2,000	0	0	0	0	0
	<b>Transport</b>								
	Volvo Grader	60,000	70,000	10,000	0	0		0	0
	Volvo Vibe Roller	88,750	67,247	0	(21,503)	72,202	31,818		(40,384)
	Skid Steer Loader	58,000	50,000	0	(8,000)	0	0	0	0
	Hino - Mechanics Truck	35,168	33,131	0	(2,037)	0	0	0	0
	Mitsubishi Triton Ute	25,250	17,250	0	(8,000)	0	0	0	0
	<b>Economic services</b>								
	Cleaners Vehicle	0	8,000	8,000	0	0	0	0	0
		<b>267,168</b>	<b>247,628</b>	<b>20,000</b>	<b>(39,540)</b>	<b>72,202</b>	<b>31,818</b>	<b>0</b>	<b>(40,384)</b>

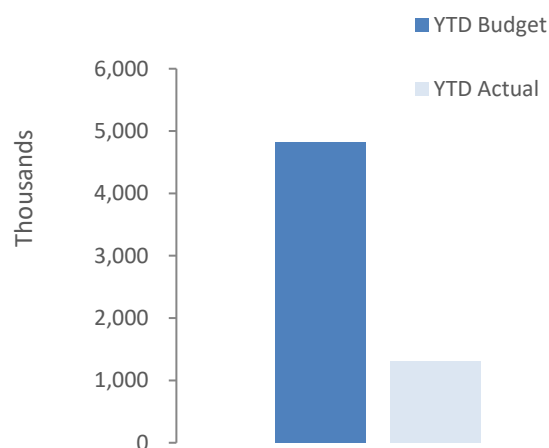




Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	465,360	350,941	50,000	(300,941)
Plant and equipment	531,000	260,500	485,751	225,251
Infrastructure - roads	2,528,347	1,476,898	778,192	(698,706)
Infrastructure - Parks & Ovals	72,521	0	0	0
Infrastructure - Other	1,221,756	75,000	0	(75,000)
<b>Payments for Capital Acquisitions</b>	<b>4,818,984</b>	<b>2,163,339</b>	<b>1,313,943</b>	<b>(849,396)</b>
<b>Total Capital Acquisitions</b>	<b>4,818,984</b>	<b>2,163,339</b>	<b>1,313,943</b>	<b>(849,396)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,261,657	740,060	1,027,024	286,964
Borrowings	500,000	500,000	0	(500,000)
Other (disposals & C/Fwd)	247,628	67,247	31,818	(35,429)
Contribution - operations	2,809,699	856,032	255,101	(600,931)
<b>Capital funding total</b>	<b>4,818,984</b>	<b>2,163,339</b>	<b>1,313,943</b>	<b>(849,396)</b>

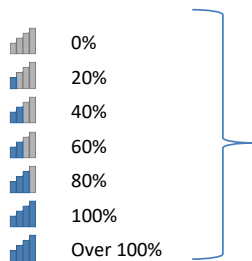
**SIGNIFICANT ACCOUNTING POLICIES**

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.



Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

			Adopted			
Account Description			Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	Governance	Admin Building	35,000	34,998	0	(34,998)
	Housing	Capital Expenditure	57,500	21,996	0	(21,996)
	Community Amenities	Undergroud Power for Fowler Street	150,000	75,000	0	(75,000)
	Rec & Culture	PJ Sports Facility	72,521	72,521	0	(72,521)
	Rec & Culture	Perenjori Pavillion Building	302,860	151,428	0	(151,428)
	Transport	Plant & Equipment	521,000	260,500	485,751	225,251
	Transport	Road Equipment	10,000	0	0	0
	Transport	Road Construction	2,528,347	1,284,396	778,192	(506,204)
	Transport	Footpaths & Curbing	571,756	192,502	0	(192,502)
	Economic Services	Caravan Park	50,000	50,000	50,000	0
	Economic Services	Business Incubator	20,000	19,998	0	(19,998)
	Economic Services	Caron Dam	500,000	0	0	0
			<b>4,818,984</b>	<b>2,163,339</b>	<b>1,313,943</b>	<b>(849,396)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Housing</b>										
CHA Housing	96	62,701			6,952	14,196	55,749	48,505	609	3,872
Flat Pack Housing	97	52,406			12,672	25,644	39,734	26,762	1,070	2,160
Duplex Construction	101	59,452			14,400	29,145	45,052	30,307	771	2,456
<b>Community amenities</b>										
John Street Subdivision	98	222,703			10,602	21,584	212,101	201,119	1,630	15,153
<b>Recreation and culture</b>										
Perenjori Acquatic Centre	100	83,898			20,233	40,952	63,665	42,946	2,048	3,549
<b>Transport</b>										
John Deere Grader	102	43,759			29,076	43,759	14,683	0	391	581
<b>Economic services</b>										
Caron Dam	103	0		500,000		47,282	0	452,718		5,932
<b>B/Fwd Balance</b>		524,919	0	500,000	93,935	222,562	430,984	802,357	6,519	33,703
<b>C/Fwd Balance</b>		524,919	0	500,000	93,935	222,562	430,984	802,357	6,519	33,703
<b>Total</b>		524,919	0	500,000	93,935	222,562	430,984	802,357	6,519	33,703
Current borrowings		222,562					81,332			
Non-current borrowings		302,357					349,652			
		524,919					430,984			

All debenture repayments were financed by general purpose revenue.

New borrowings 2020-21

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
								Actual	Budget	
Caron Dam	\$	\$	500,000 WATC	Fixed	10	\$	%	\$	\$	\$
	0	500,000				32,148	1	0	0	0
	0	500,000				32,148		0	0	0

KEY INFORMATION

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**OPERATING ACTIVITIES  
NOTE 10  
CASH RESERVES**

**Cash backed reserve**

<b>Reserve name</b>	<b>Opening Balance</b>	<b>Budget Interest Earned</b>	<b>Actual Interest Earned</b>	<b>Budget YTD Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Reserves cash backed - Leave Reserve	84,015	252	254	21	254	0	0	84,288	84,269
Reserves cash backed - Plant Replacement	568,395	1,705	1,775	142	1,719	0	0	570,242	570,114
Reserves cash backed - Refuse Site	203,442	0	635	51	615	0	0	203,493	204,057
Reserves cash backed - Swimming Pool	87,902	264	275	22	266	0	0	88,188	88,168
Reserves cash backed - Road & Rehab Infra	33,411	100	104	8	101	0	0	33,519	33,512
Reserves cash backed - Housing	436,557	1,310	1,364	109	1,321	0	0	437,976	437,878
Reserves cash backed - Mt Gibson Infrastru	1,149,088	491	1,250	41	1,068	0	0	1,149,620	1,150,156
Reserves cash backed - Tourism Accommod	64,506	3,447	195	287	195	0	0	68,240	64,701
Reserves cash backed - Water	163,533	194	511	16	495	0	0	163,743	164,028
Reserves cash backed - IT Communications	200,506	602	626	50	607	0	0	201,158	201,113
	<b>2,991,355</b>	<b>8,365</b>	<b>6,990</b>	<b>747</b>	<b>6,640</b>	<b>0</b>	<b>0</b>	<b>3,000,467</b>	<b>2,997,997</b>

**KEY INFORMATION**

All the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 2 to this financial report

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 December 2020
		\$	\$	\$	\$
<b>Provisions</b>					
Annual leave		201,450	0	0	201,450
Long service leave		96,552	0	0	96,552
<b>Total Provisions</b>		298,002	0	0	298,002
<b>Total other current assets</b>		<b>298,002</b>	<b>0</b>	<b>0</b>	<b>298,002</b>
<b>Amounts shown above include GST (where applicable)</b>					

#### KEY INFORMATION

##### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### Employee benefits

###### Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

###### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2020	Current Liability 31 Dec 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
Grants Commission Grant				0		644,468	322,234	285,067
Untied Road Grant				0		449,077	278,688	182,491
LR & CIP Funding				0		571,756	571,756	285,878
<b>Law, order, public safety</b>								
DFES Operating Grant				0		37,539	18,768	9,385
<b>Recreation and culture</b>								
Mt Gibson Funding Allocation				0		0	0	200,000
<b>Education &amp; Welfare</b>								
Community Child Care Funding	0	0	0	0	0	0	0	50,000
<b>Transport</b>								
Direct Grant	0	0	0	0	0	203,574	203,574	220,815
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>1,906,414</b>	<b>1,395,020</b>	<b>\$ 1 233 635</b>
<b>Operating contributions</b>								
<b>Transport</b>								
MRD Street Lighting Subsidy	0	0	0	0	0	2,750	0	2,887
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,750</b>	<b>0</b>	<b>2,887</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,909,164</b>	<b>1,395,020</b>	<b>1,236,522</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2020	Current Liability 31 Dec 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Law, order, public safety</b>								
Capital Grant - Fire Truck	0	0	0	0	0	0	0	485,751
<b>Community amenities</b>								
Grant	0	0	0	0	0	1,000	1,000	1,000
<b>Transport</b>								
Regional Road Group	0	0	0	0	0	725,717	268,152	273,333
Roads to Recovery	0	0	0	0	0	534,940	470,908	266,940
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,261,657</b>	<b>740,060</b>	<b>1,027,024</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,261,657</b>	<b>740,060</b>	<b>1,027,024</b>

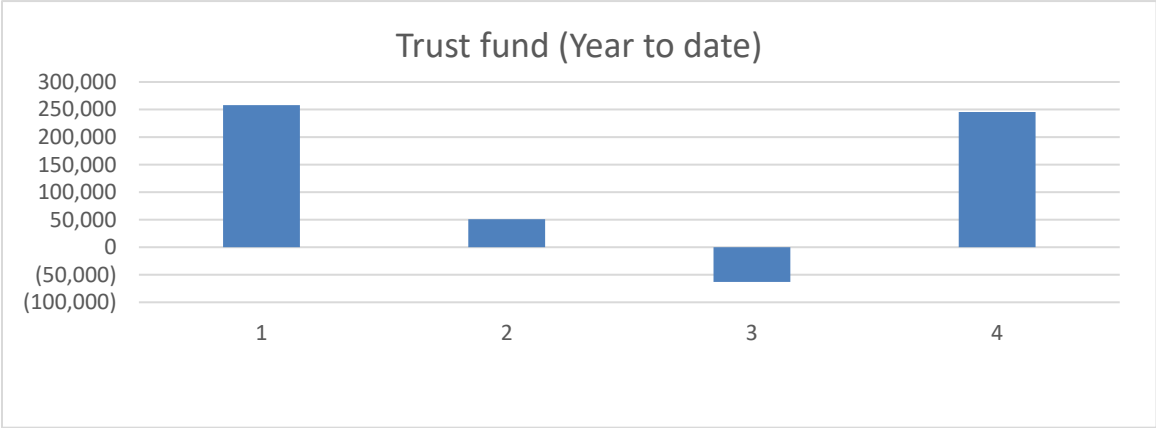
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**NOTE 14  
TRUST FUND**

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

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance 31 Dec 2020
Mt Gibson Public Benefit Fund	\$ 257,880	\$ 50,780	\$ (63,116)	\$ 245,544
	<b>257,880</b>	<b>50,780</b>	<b>(63,116)</b>	<b>245,544</b>

**KEY INFORMATION**





**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - other	(411,740)	(35.02%)	▼ Timing	Variance due to allocation of FAGS below budget & LR&CIP due to funding received.
Education and welfare	70,607	229.62%	▲ Timing	Grant income & childcare fees higher than budget YTD
Housing	15,312	24.54%	▲ Timing	Private housing rental income higher than budget YTD Mt Gibson invoiced as per accrual accounting but not received to date - Received on 4th January 2021
Recreation and culture	197,813	2878.54%	▲ Timing	
Transport	22,243	10.83%	▲ Timing	Operating income on direct grant higher than budgeted
<b>Expenditure from operating activities</b>				
Governance	82,530	36.82%	▲ Timing	Various member & admin costs are below YTD budget Administration Alloc, Wild dog, CESM vehicle actual expenditure greater budget YTD predictions
Law, order and public safety	(54,421)	(32.54%)	▼ Timing	Other health budget predictions higher than actual YTD expenditure
Health	13,553	18.11%	▲ Timing	Housing maintenance & depreciation expenditure greater than budget predictions
Housing	(57,580)	(103.63%)	▼ Timing	Budget higher than YTD actuals on Transfer station & refuse also community development expenditure is down in comparison to budget YTD
Community amenities	77,210	23.77%	▲ Timing	Minor equipment, parks & gardens & oval expenditure above budget predictions YTD
Recreation and culture	(93,682)	(15.21%)	▼ Timing	
Economic services	61,890	13.14%	▲ Timing	Area promotion, admin alloc, dams maint expenditure budget higher than actual expenditure YTD
Other property and services	(77,410)	(63.94%)	▼ Timing	PWO higher actual expenditure than budget YTD
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	286,964	38.78%	▲ Timing	Non cash grant received from FESA in the form of a new vehicle
Proceeds from disposal of assets	(35,429)	(52.68%)	▼ Timing	Variance due to timing of budget YTD.
Payments for property, plant and equipment and infrastructure	849,396	39.26%	▲ Timing	New FESA fire truck not budgeted for 20-21 & timing of other budgeted expenditure.
<b>Financing activities</b>				
Proceeds from new debentures	(500,000)	(100.00%)	▼ Timing	No loan taken out to date

**KEY INFORMATION**



Shire of  
**Perenjori**  
Embrace Opportunity

ATTACHMENT  
Item 12.2 (a)

*Monthly Statement of Financial Activity  
for 31 January 2021*

**ORDINARY COUNCIL MEETING 18 FEBRUARY 2021**

**SHIRE OF PERENJORI**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 January 2021**

**LOCAL GOVERNMENT ACT 1995**

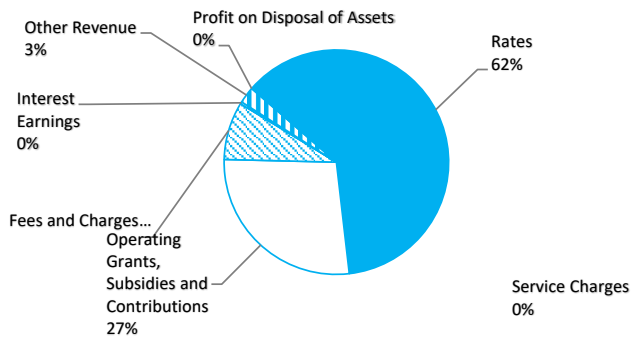
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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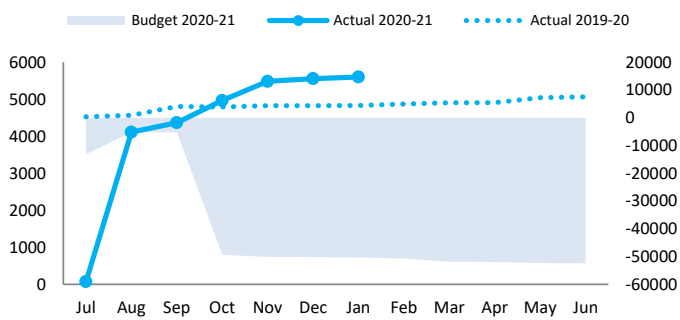
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OPERATING ACTIVITIES

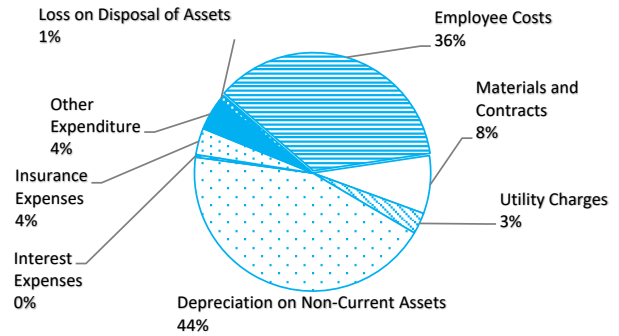
OPERATING REVENUE



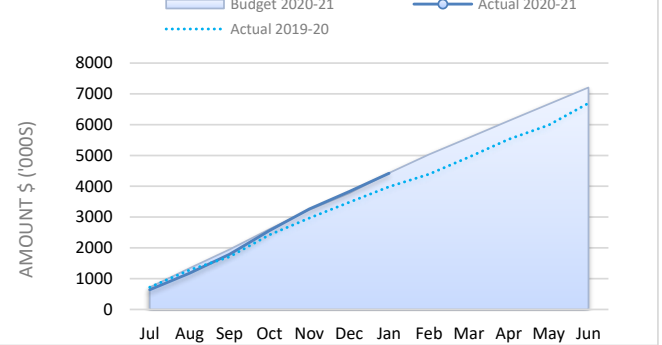
Budget Operating Revenues -v- Actual



OPERATING EXPENSES

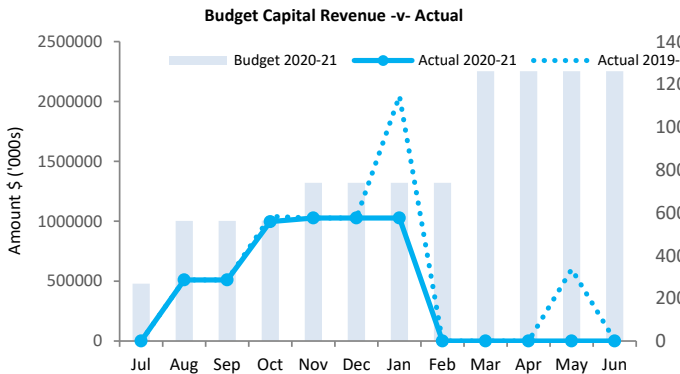


Budget Operating Expenses -v- Actual

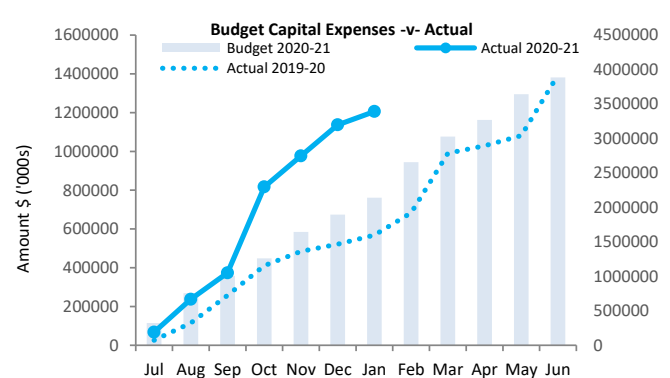


INVESTING ACTIVITIES

CAPITAL REVENUE



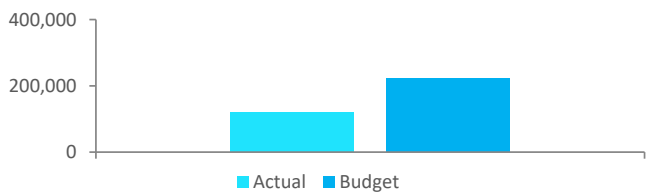
CAPITAL EXPENSES



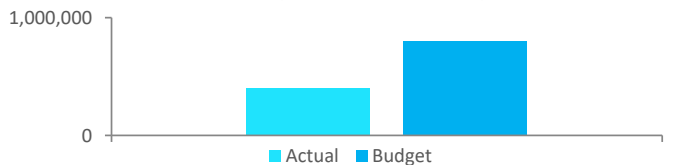
FINANCING ACTIVITIES

BORROWINGS

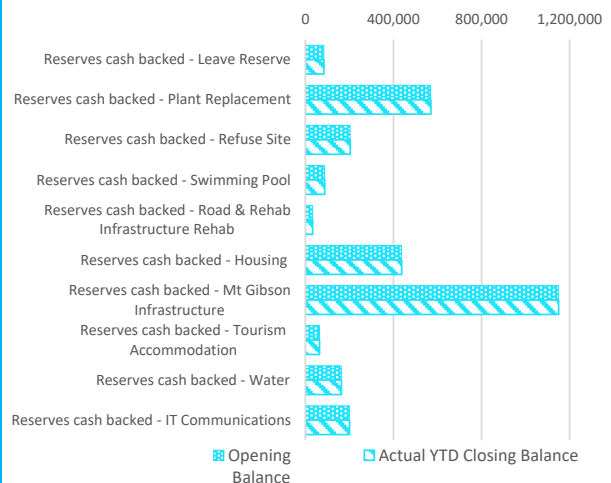
Principal Repayments



Principal Outstanding



RESERVES



Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.26 M	\$2.26 M	\$2.43 M	\$0.17 M
Closing	\$0.07 M	\$2.64 M	\$4.03 M	\$1.39 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.91 M	56.6%
Restricted Cash	\$3.00 M	43.4%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.05 M	
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.17 M	94.1%
Trade Receivable	\$0.03 M	
Over 30 Days		59.2%
Over 90 Days		34.9%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.85 M	\$1.72 M	\$2.13 M	\$0.41 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.83 M	
YTD Budget	\$2.82 M	0.3%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.25 M	
YTD Budget	\$1.40 M	(10.9%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.38 M	
YTD Budget	\$0.36 M	5.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.31 M)	(\$1.70 M)	(\$0.39 M)	\$1.31 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.03 M	
Adopted Budget	\$0.25 M	(87.2%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.45 M	
Adopted Budget	\$4.82 M	(69.9%)

Refer to Note 8 - Capital Acquisition

Capital Grants		
	\$	% Received
YTD Actual	\$1.03 M	
Adopted Budget	\$1.26 M	(18.6%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.27 M	\$0.37 M	(\$0.13 M)	(\$0.50 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.12 M
Interest expense	\$0.02 M
Principal due	\$0.41 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$3.00 M
Interest earned	\$0.01 M

Refer to Note 10 - Cash Reserves

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,256,095	2,256,095	<b>2,427,909</b>	171,814	7.62%	
<b>Revenue from operating activities</b>							
Governance		27,000	16,993	<b>24,215</b>	7,222	42.50%	
General purpose funding - general rates	6	2,817,722	2,817,722	<b>2,827,326</b>	9,604	0.34%	
General purpose funding - other		1,779,448	1,176,219	<b>764,957</b>	(411,262)	(34.96%)	▼
Law, order and public safety		139,951	81,900	<b>81,094</b>	(806)	(0.98%)	
Health		2,500	1,400	<b>1,713</b>	313	22.36%	
Education and welfare		61,500	35,875	<b>107,828</b>	71,953	200.57%	▲
Housing		124,800	72,800	<b>89,899</b>	17,099	23.49%	▲
Community amenities		34,500	33,463	<b>38,078</b>	4,615	13.79%	
Recreation and culture		11,550	7,984	<b>205,235</b>	197,251	2470.58%	▲
Transport		241,924	210,169	<b>227,636</b>	17,467	8.31%	
Economic services		295,000	176,750	<b>161,866</b>	(14,884)	(8.42%)	
Other property and services		85,150	60,508	<b>46,989</b>	(13,519)	(22.34%)	▼
		<b>5,621,045</b>	<b>4,691,783</b>	<b>4,576,836</b>	(114,947)		
<b>Expenditure from operating activities</b>							
Governance		(323,860)	(286,962)	<b>(157,379)</b>	129,583	45.16%	▲
General purpose funding		(155,811)	(91,719)	<b>(90,164)</b>	1,555	1.70%	
Law, order and public safety		(329,310)	(194,194)	<b>(267,734)</b>	(73,540)	(37.87%)	▼
Health		(147,680)	(86,862)	<b>(72,275)</b>	14,587	16.79%	▲
Education and welfare		(525,016)	(310,632)	<b>(296,704)</b>	13,928	4.48%	
Housing		(104,833)	(65,194)	<b>(111,387)</b>	(46,193)	(70.85%)	▼
Community amenities		(608,104)	(378,477)	<b>(284,969)</b>	93,508	24.71%	▲
Recreation and culture		(1,199,737)	(724,407)	<b>(819,051)</b>	(94,644)	(13.07%)	▼
Transport		(2,818,393)	(1,627,308)	<b>(1,597,055)</b>	30,253	1.86%	
Economic services		(917,250)	(555,193)	<b>(469,288)</b>	85,905	15.47%	▲
Other property and services		(76,503)	(110,475)	<b>(255,078)</b>	(144,603)	(130.89%)	▼
		<b>(7,206,497)</b>	<b>(4,431,423)</b>	<b>(4,421,086)</b>	10,337		
Non-cash amounts excluded from operating activities	1(a)	2,438,978	1,456,296	<b>1,970,584</b>	514,288	35.31%	▲
<b>Amount attributable to operating activities</b>		<b>853,526</b>	<b>1,716,656</b>	<b>2,126,334</b>	409,678		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,261,657	740,060	<b>1,027,024</b>	286,964	38.78%	▲
Proceeds from disposal of assets	7	247,628	67,247	<b>31,818</b>	(35,429)	(52.68%)	▼
Payments for property, plant and equipment and infrastructure	8	(4,818,984)	(2,511,627)	<b>(1,452,818)</b>	1,058,809	42.16%	▲
<b>Amount attributable to investing activities</b>		<b>(3,309,699)</b>	<b>(1,704,320)</b>	<b>(393,975)</b>	1,310,345		
<b>Financing Activities</b>							
Proceeds from new debentures	9	500,000	500,000	<b>0</b>	(500,000)	(100.00%)	▼
Transfer from reserves	10	0	0	<b>0</b>	0	0.00%	
Repayment of debentures	9	(222,562)	(119,589)	<b>(119,589)</b>	0	0.00%	
Transfer to reserves	10	(8,365)	(7,005)	<b>(7,005)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>269,073</b>	<b>373,406</b>	<b>(126,594)</b>	(500,000)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>68,995</b>	<b>2,641,837</b>	<b>4,033,674</b>	1,391,837		

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 2021

## STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

### KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

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."*

### PROGRAM NAME AND OBJECTIVES

#### GOVERNANCE

*Activities:*

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

*Activities:*

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

*Activities:*

Enforcement of local laws, fire prevention, animal control and provision of ranger services.

#### HEALTH

*Activities:*

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

#### EDUCATION AND WELFARE

*Activities:*

Donations to local education facilities, Perenjori Early Childhood Centre .

#### HOUSING

*Activities:*

Provision of maintenance for staff and private housing.

#### COMMUNITY AMENITIES

*Activities:*

Rubbish collection services, operation and maintenance of refuse sites, cemetery maintenance and improvements, flood mitigation, public convenience maintenance.

#### RECREATION AND CULTURE

*Activities:*

Maintenance of halls, swimming pool, recreation centres, parks and gardens, ovals and various reserves, operation of library services.

#### TRANSPORT

*Activities:*

Maintenance of roads, drainage, footpaths, parking facilities, traffic control, street cleaning, maintenance of airstrip

#### ECONOMIC SERVICES

*Activities:*

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

#### OTHER PROPERTY AND SERVICES

*Activities:*

Plant works, plant overheads and stock of materials.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,256,095	2,256,095	<b>2,427,909</b>	171,814	7.62%	
<b>Revenue from operating activities</b>							
Rates	6	2,817,722	2,817,722	<b>2,827,326</b>	9,604	0.34%	
Operating grants, subsidies and contributions	12	2,017,461	1,398,148	<b>1,245,906</b>	(152,242)	(10.89%)	▼
Fees and charges		575,400	360,020	<b>381,396</b>	21,376	5.94%	
Interest earnings		15,550	9,197	<b>13,502</b>	4,305	46.81%	
Other revenue		174,912	103,363	<b>108,706</b>	5,343	5.17%	
Profit on disposal of assets	7	20,000	3,333	<b>0</b>	(3,333)	(100.00%)	
		<b>5,621,045</b>	<b>4,691,783</b>	<b>4,576,836</b>	(114,947)		
<b>Expenditure from operating activities</b>							
Employee costs		(2,907,448)	(1,774,824)	<b>(1,602,694)</b>	172,130	9.70%	
Materials and contracts		(940,613)	(592,150)	<b>(350,743)</b>	241,407	40.77%	▲
Utility charges		(291,501)	(188,971)	<b>(128,432)</b>	60,539	32.04%	▲
Depreciation on non-current assets		(2,490,919)	(1,453,039)	<b>(1,930,200)</b>	(477,161)	(32.84%)	▼
Interest expenses		(33,703)	(24,571)	<b>(15,861)</b>	8,710	35.45%	
Insurance expenses		(132,878)	(130,234)	<b>(161,128)</b>	(30,894)	(23.72%)	▼
Other expenditure		(369,895)	(261,044)	<b>(191,644)</b>	69,400	26.59%	▲
Loss on disposal of assets	7	(39,540)	(6,590)	<b>(40,384)</b>	(33,794)	(512.81%)	▼
		<b>(7,206,497)</b>	<b>(4,431,423)</b>	<b>(4,421,086)</b>	10,337		
Non-cash amounts excluded from operating activities	1(a)	2,438,978	1,456,296	<b>1,970,584</b>	514,288	35.31%	▲
<b>Amount attributable to operating activities</b>		<b>853,526</b>	<b>1,716,656</b>	<b>2,126,334</b>	409,678		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,261,657	740,060	<b>1,027,024</b>	286,964	38.78%	▲
Proceeds from disposal of assets	7	247,628	67,247	<b>31,818</b>	(35,429)	(52.68%)	▼
Payments for infrastructure, property, plant and equipment	8	(4,818,984)	(2,511,627)	<b>(1,452,818)</b>	1,058,809	42.16%	▲
<b>Amount attributable to investing activities</b>		<b>(3,309,699)</b>	<b>(1,704,320)</b>	<b>(393,975)</b>	1,310,345		
<b>Financing Activities</b>							
Proceeds from new debentures	9	500,000	500,000	<b>0</b>	(500,000)	(100.00%)	▼
Payments for principal portion of lease liabilities		0	0	<b>0</b>	0	0.00%	
Repayment of debentures	9	(222,562)	(119,589)	<b>(119,589)</b>	0	0.00%	
Transfer to reserves	10	(8,365)	(7,005)	<b>(7,005)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>269,073</b>	<b>373,406</b>	<b>(126,594)</b>	(500,000)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>68,995</b>	<b>2,641,837</b>	<b>4,033,674</b>	1,391,837		

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

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



## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 2021

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### FEES AND CHARGES

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

#### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity 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.

#### PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### 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.

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

## **BASIS OF PREPARATION**

### **REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

### **BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has 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.

## **PREPARATION TIMING AND REVIEW**

## **SIGNIFICANT ACCOUNTING POLICIES**

### **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.

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

### **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.

### **ROUNDING OFF FIGURES**

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(12,401)	(3,333)	0
Add: Loss on asset disposals	7	(39,540)	6,590	40,384
Add: Depreciation on assets		2,490,919	1,453,039	1,930,200
<b>Total non-cash items excluded from operating activities</b>		<b>2,438,978</b>	<b>1,456,296</b>	<b>1,970,584</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2020	This Time Last Year 31 January 2020	Year to Date 31 January 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(2,991,355)	(2,193,860)	(2,998,360)
Add: Borrowings	9	175,267	241,080	55,678
Add: Provisions - employee	11	298,002	251,092	298,002
<b>Total adjustments to net current assets</b>		<b>(2,518,086)</b>	<b>(1,701,688)</b>	<b>(2,644,680)</b>

(c) Net current assets used in the Statement of Financial Activity

**Current assets**

Cash and cash equivalents	2	5,417,123	2,739,668	6,903,728
Rates receivables	3	61,408	213,778	170,197
Receivables	3	27,084	68,674	25,607
Other current assets	4	8,562	24,339	4,429
<b>Less: Current liabilities</b>				
Payables	5	(94,913)	0	(71,923)
Borrowings	9	(175,267)	(241,080)	(55,678)
Provisions	11	(298,002)	(251,092)	(298,002)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(2,518,086)</b>	<b>(1,701,688)</b>	<b>(2,644,680)</b>
<b>Closing funding surplus / (deficit)</b>		<b>2,427,909</b>	<b>852,599</b>	<b>4,033,674</b>

**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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Bankwest Municipal Account	Cash and cash equivalents	108,038		108,038		Bank	0.00%	On Hand
Petty Cash & Till Float	Cash and cash equivalents	300		300		Bank	0.00%	On Hand
Bankwest Municipal Telenet Saver Account	Cash and cash equivalents	3,797,028		3,797,028		Bank	0.05%	On Hand
Reserve Funds - Restricted Cash	Cash and cash equivalents	0	2,998,362	2,998,362		Bank	0.05%	On Call
<b>Total</b>		<b>3,905,366</b>	<b>2,998,362</b>	<b>6,903,728</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,905,366	2,998,362	6,903,728	0			
		<b>3,905,366</b>	<b>2,998,362</b>	<b>6,903,728</b>	<b>0</b>			

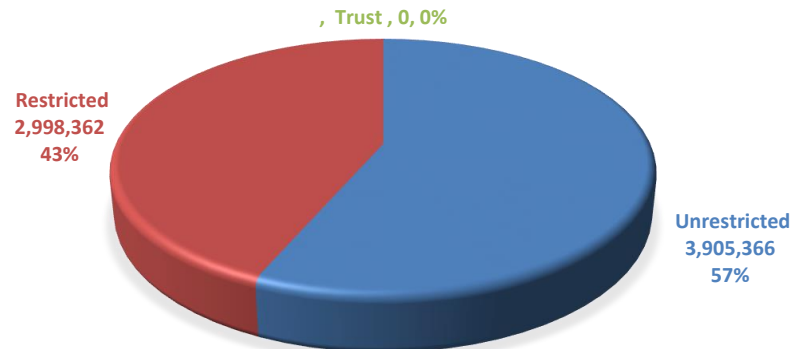
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less 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 net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

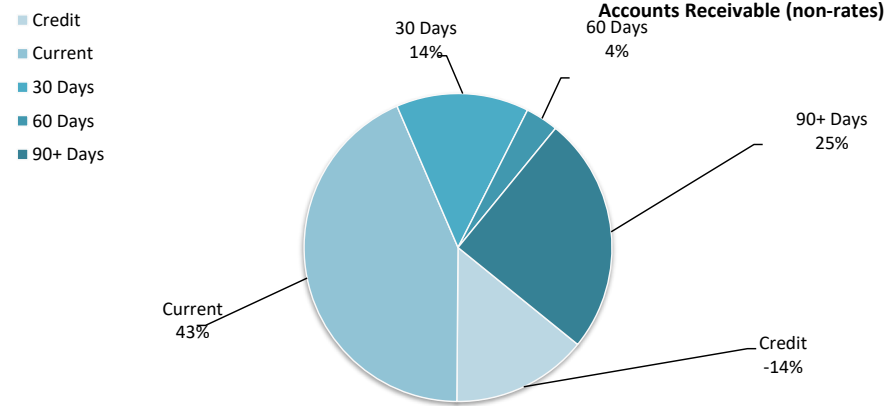
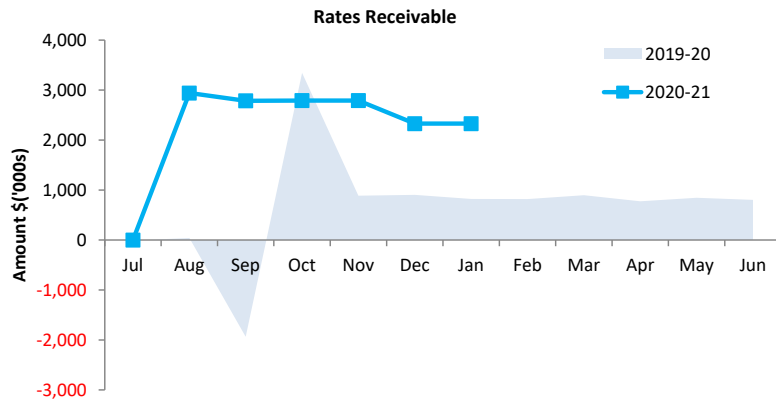
Rates receivable	30 June 2020	31 Jan 2021
	\$	\$
Opening arrears previous years	68,995	61,408
Levied this year		2,827,326
Less - collections to date	(7,587)	(2,718,537)
Equals current outstanding	<b>61,408</b>	<b>170,197</b>
<b>Net rates collectable</b>	<b>61,408</b>	<b>170,197</b>
% Collected	11%	94.1%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,384)	7,237	2,325	578	4,156	11,912
Percentage	(20.0%)	60.8%	19.5%	4.8%	34.9%	
<b>Balance per trial balance</b>						
Sundry receivable						8,741
GST receivable						16,866
<b>Total receivables general outstanding</b>						<b>25,607</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



Other current assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 January 2021
	\$	\$	\$	\$
<b>Inventory</b>				
Stock on Hand	8,562		(4,133)	4,429
<b>Total other current assets</b>	<b>8,562</b>	<b>0</b>	<b>(4,133)</b>	<b>4,429</b>
<b>Amounts shown above include GST (where applicable)</b>				

KEY INFORMATION

**Inventory**

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

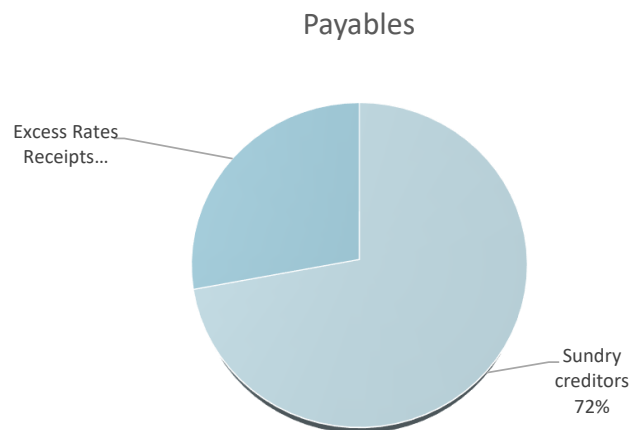
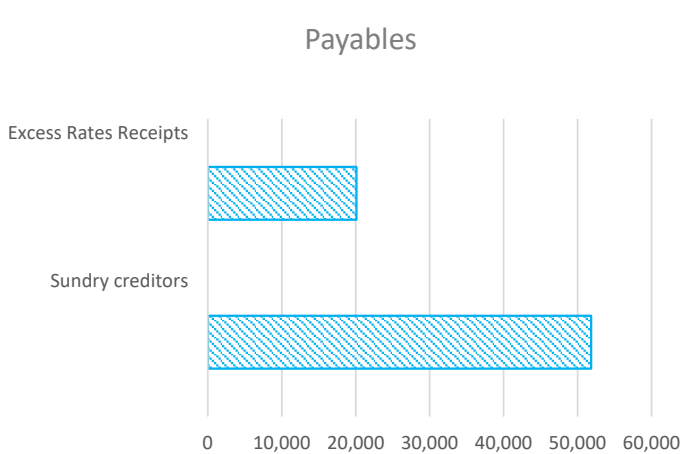
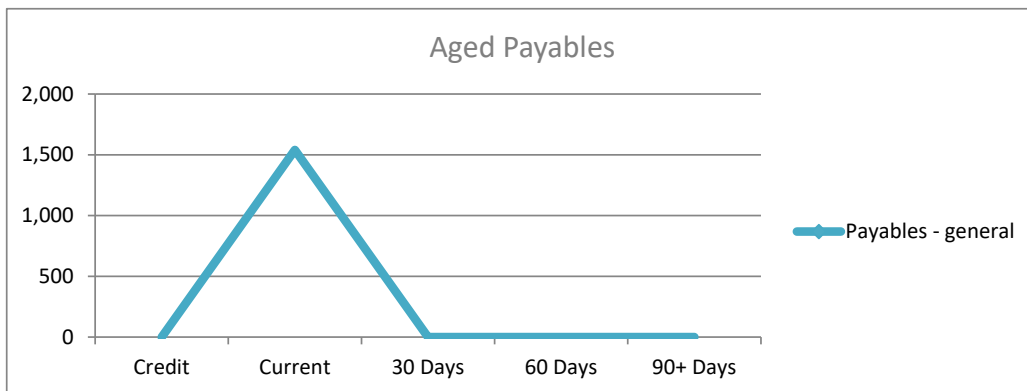
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,540	0	0	0	1,540
Percentage	0%	100%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						51,827
Excess Rates Receipts						20,096
<b>Total payables general outstanding</b>						<b>71,923</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021

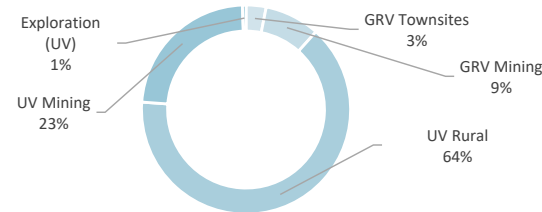
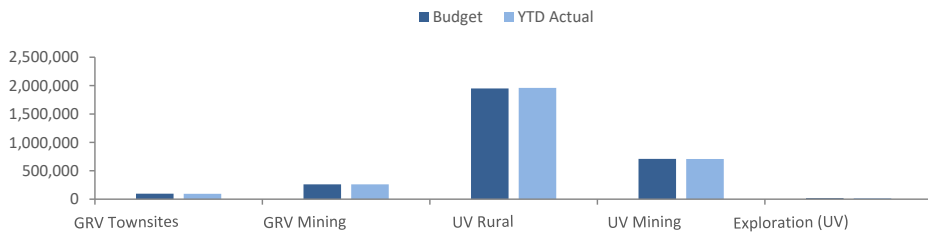
OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General rate revenue

RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>Gross rental value</b>											
GRV Townsites	8.2712	106	1,157,948	95,776	0	0	95,776	95,776	(1,396)	0	94,380
GRV Mining	8.271200	1	3,144,000	260,047	0	0	260,047	260,047	0	0	260,047
<b>Unimproved value</b>											
UV Rural	1.9000	258	102,237,000	1,942,503	9,000	(1,500)	1,950,003	1,942,503	18,308		1,960,811
UV Mining	34.255000	38	2,068,797	708,667	0	0	708,667	708,666	0	(93)	708,574
Exploration (UV)	25.500000	17	66,066	16,847	0	0	16,847	16,847			16,847
<b>Sub-Total</b>		<b>420</b>	<b>108,673,811</b>	<b>3,023,840</b>	<b>9,000</b>	<b>(1,500)</b>	<b>3,031,340</b>	<b>3,023,839</b>	<b>16,913</b>	<b>(93)</b>	<b>3,040,659</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV Townsites	349	36	29,391	12,564	0	0	12,564	12,564	0	0	12,564
GRV Mining	349	1	20	349	0	0	349	349	0	0	349
UV Rural	349	10	72,700	3,490	0	0	3,490	3,490	0	0	3,490
UV Mining	349	5	1,765	1,745	0	0	1,745	1,745	0	0	1,745
Exploration (UV)	349	15	10,925	5,235	0	0	5,235	5,235	0	0	5,235
<b>Sub-total</b>		<b>67</b>	<b>114,801</b>	<b>23,383</b>	<b>0</b>	<b>0</b>	<b>23,383</b>	<b>23,383</b>	<b>0</b>	<b>0</b>	<b>23,383</b>
Discount							(250,000)				(253,304)
<b>Amount from general rates</b>							<b>2,804,723</b>				<b>2,810,738</b>
Ex-gratia rates							13,000				16,589
<b>Total general rates</b>							<b>2,817,722</b>				<b>2,827,326</b>
<b>Total</b>							<b>2,817,722</b>				<b>2,827,326</b>

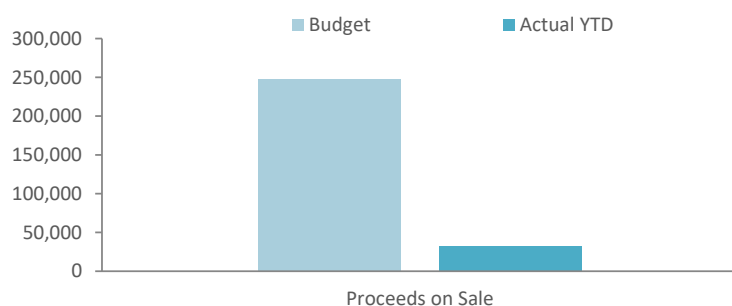
KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.





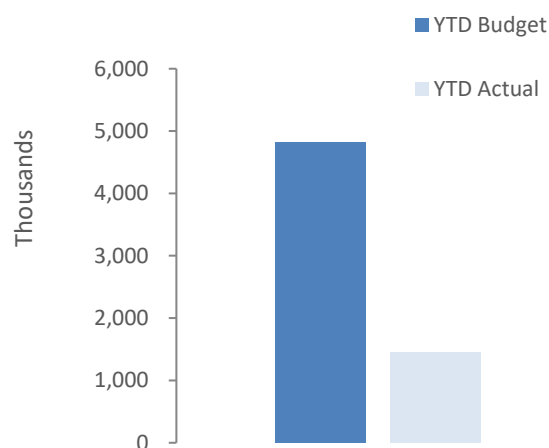
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Recreation and Culture</b>								
	Kabota Ride on Mower	0	2,000	2,000	0	0	0	0	0
	<b>Transport</b>								
	Volvo Grader	60,000	70,000	10,000	0	0		0	0
	Volvo Vibe Roller	88,750	67,247	0	(21,503)	72,202	31,818		(40,384)
	Skid Steer Loader	58,000	50,000	0	(8,000)	0	0	0	0
	Hino - Mechanics Truck	35,168	33,131	0	(2,037)	0	0	0	0
	Mitsubishi Triton Ute	25,250	17,250	0	(8,000)	0	0	0	0
	<b>Economic Services</b>								
	Cleaners Vehicle	0	8,000	8,000	0	0	0	0	0
		<b>267,168</b>	<b>247,628</b>	<b>20,000</b>	<b>(39,540)</b>	<b>72,202</b>	<b>31,818</b>	<b>0</b>	<b>(40,384)</b>



Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	465,360	382,096	50,000	(332,096)
Plant and equipment	531,000	263,800	485,751	221,951
Infrastructure - roads	2,528,347	1,694,898	847,066	(847,832)
Infrastructure - Parks & Ovals	72,521	83,333	0	(83,333)
Infrastructure - Other	1,221,756	87,500	70,000	(17,500)
<b>Payments for Capital Acquisitions</b>	<b>4,818,984</b>	<b>2,511,627</b>	<b>1,452,818</b>	<b>(1,058,809)</b>
<b>Total Capital Acquisitions</b>	<b>4,818,984</b>	<b>2,511,627</b>	<b>1,452,818</b>	<b>(1,058,809)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,261,657	740,060	1,027,024	286,964
Borrowings	500,000	500,000	0	(500,000)
Other (disposals & C/Fwd)	247,628	67,247	31,818	(35,429)
Contribution - operations	2,809,699	1,204,320	393,975	(810,345)
<b>Capital funding total</b>	<b>4,818,984</b>	<b>2,511,627</b>	<b>1,452,818</b>	<b>(1,058,809)</b>

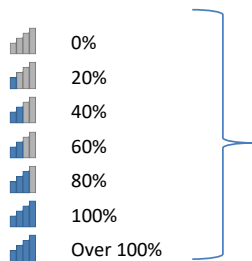
#### SIGNIFICANT ACCOUNTING POLICIES

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.



Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

			Adopted			
Account Description			Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	Governance	Admin Building	35,000	34,998	0	(34,998)
	Housing	Capital Expenditure	57,500	27,913	0	(27,913)
	Community Amenities	Undergroud Power for Fowler Street	150,000	87,500	0	(87,500)
	Rec & Culture	PJ Sports Facility	72,521	72,521	0	(72,521)
	Rec & Culture	Perenjori Pavillion Building	302,860	176,666	0	(176,666)
	Transport	Plant & Equipment	521,000	260,500	485,751	225,251
	Transport	Road Equipment	10,000	3,300	0	(3,300)
	Transport	Road Construction	2,528,347	1,412,479	847,066	(565,413)
	Transport	Footpaths & Curbing	571,756	282,419	70,000	(212,419)
	Economic Services	Caravan Park	50,000	50,000	50,000	0
	Economic Services	Business Incubator	20,000	19,998	0	(19,998)
	Economic Services	Caron Dam	500,000	83,333	0	(83,333)
			<b>4,818,984</b>	<b>2,511,627</b>	<b>1,452,818</b>	<b>(1,058,809)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021

FINANCING ACTIVITIES  
NOTE 9  
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2020	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Housing</b>										
CHA Housing	96	62,701			6,952	14,196	55,749	48,505	811	3,872
Flat Pack Housing	97	52,406			12,672	25,644	39,734	26,762	1,280	2,160
Duplex Construction	101	59,452			14,400	29,145	45,052	30,307	1,010	2,456
<b>Community amenities</b>										
John Street Subdivision	98	222,703			21,574	21,584	201,129	201,119	9,817	15,153
<b>Recreation and culture</b>										
Perenjori Acquatic Centre	100	83,898			20,233	40,952	63,665	42,946	2,375	3,549
<b>Transport</b>										
John Deere Grader	102	43,759			43,759	43,759	0	0	569	581
<b>Economic services</b>										
Caron Dam	103	0		500,000		47,282	0	452,718		5,932
<b>B/Fwd Balance</b>		524,919	0	500,000	119,589	222,562	405,330	802,357	15,861	33,703
<b>C/Fwd Balance</b>		524,919	0	500,000	119,589	222,562	405,330	802,357	15,861	33,703
<b>Total</b>		524,919	0	500,000	119,589	222,562	405,330	802,357	15,861	33,703
Current borrowings		222,562					55,678			
Non-current borrowings		302,357					349,652			
		524,919					405,330			

All debenture repayments were financed by general purpose revenue.

New borrowings 2020-21

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
								Actual	Budget	
Caron Dam	\$	\$	500,000 WATC	Fixed	10	\$	%	\$	\$	\$
	0	500,000				32,148	1	0	0	0
	0	500,000				32,148		0	0	0

KEY INFORMATION

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**OPERATING ACTIVITIES  
NOTE 10  
CASH RESERVES**

**Cash backed reserve**

<b>Reserve name</b>	<b>Opening Balance</b>	<b>Budget Interest Earned</b>	<b>Actual Interest Earned</b>	<b>Budget YTD Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Reserves cash backed - Leave Reserve	84,015	252	262	21	262	0	0	84,288	84,277
Reserves cash backed - Plant Replacement	568,395	1,705	1,775	142	1,775	0	0	570,242	570,170
Reserves cash backed - Refuse Site	203,442	0	635	51	635	0	0	203,493	204,077
Reserves cash backed - Swimming Pool	87,902	264	275	22	275	0	0	88,188	88,177
Reserves cash backed - Road & Rehab Infra	33,411	100	104	8	104	0	0	33,519	33,515
Reserves cash backed - Housing	436,557	1,310	1,364	109	1,364	0	0	437,976	437,921
Reserves cash backed - Mt Gibson Infrastru	1,149,088	491	1,250	41	1,250	0	0	1,149,620	1,150,338
Reserves cash backed - Tourism Accommod	64,506	3,447	202	287	202	0	0	68,240	64,708
Reserves cash backed - Water	163,533	194	511	16	511	0	0	163,743	164,044
Reserves cash backed - IT Communications	200,506	602	626	50	626	0	0	201,158	201,132
	<b>2,991,355</b>	<b>8,365</b>	<b>7,005</b>	<b>747</b>	<b>7,005</b>	<b>0</b>	<b>0</b>	<b>3,000,467</b>	<b>2,998,360</b>

**KEY INFORMATION**

All the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 2 to this financial report

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 January 2021
		\$	\$	\$	\$
<b>Provisions</b>					
Annual leave		201,450	0	0	201,450
Long service leave		96,552	0	0	96,552
<b>Total Provisions</b>		298,002	0	0	298,002
<b>Total other current assets</b>		<b>298,002</b>	<b>0</b>	<b>0</b>	<b>298,002</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

##### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### Employee benefits

###### Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

###### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2021	Current Liability 31 Jan 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
Grants Commission Grant				0		644,468	322,234	285,067
Untied Road Grant				0		449,077	278,688	182,491
LR & CIP Funding				0		571,756	571,756	285,878
<b>Law, order, public safety</b>								
DFES Operating Grant				0		37,539	21,896	18,770
<b>Recreation and culture</b>								
Mt Gibson Funding Allocation				0		0	0	200,000
<b>Education &amp; Welfare</b>								
Community Child Care Funding	0	0	0	0	0	0	0	50,000
<b>Transport</b>								
Direct Grant	0	0	0	0	0	203,574	203,574	220,815
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>1,906,414</b>	<b>1,398,148</b>	<b>\$ 1 243 020</b>
<b>Operating contributions</b>								
<b>Transport</b>								
MRD Street Lighting Subsidy	0	0	0	0	0	2,750	0	2,887
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,750</b>	<b>0</b>	<b>2,887</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,909,164</b>	<b>1,398,148</b>	<b>1,245,906</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2021	Current Liability 31 Jan 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Law, order, public safety</b>								
Capital Grant - Fire Truck	0	0	0	0	0	0	0	485,751
<b>Community amenities</b>								
Grant	0	0	0	0	0	1,000	1,000	1,000
<b>Transport</b>								
Regional Road Group	0	0	0	0	0	725,717	268,152	273,333
Roads to Recovery	0	0	0	0	0	534,940	470,908	266,940
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,261,657</b>	<b>740,060</b>	<b>1,027,024</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,261,657</b>	<b>740,060</b>	<b>1,027,024</b>



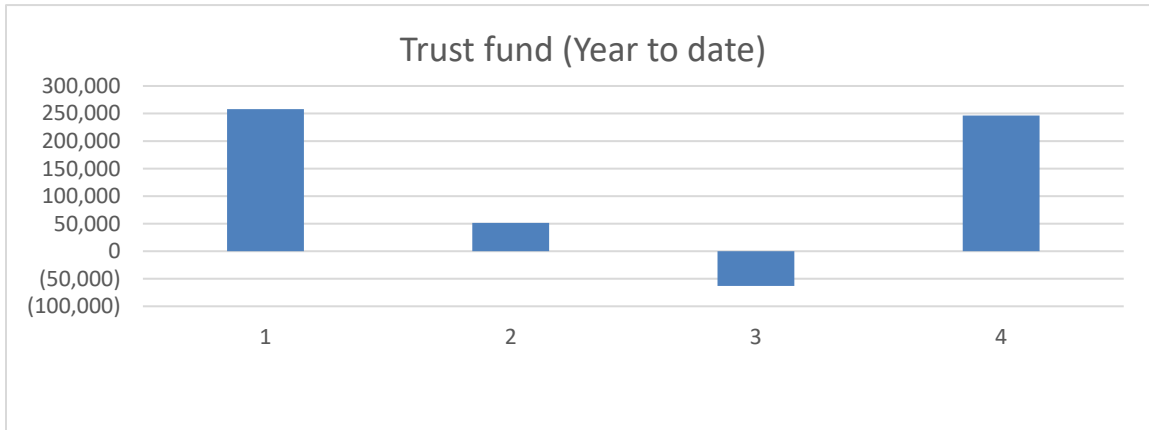
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**NOTE 14  
TRUST FUND**

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

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance 31 Jan 2021
	\$	\$	\$	\$
Mt Gibson Public Benefit Fund	257,880	51,582	(63,116)	<b>246,346</b>
	<b>257,880</b>	<b>51,582</b>	<b>(63,116)</b>	<b>246,346</b>

**KEY INFORMATION**



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2021**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
General purpose funding - other	(411,262)	(34.96%)	▼ Timing	Variance due to allocation of FAGS below budget & LR&CIP due to funding received.
Education and welfare	71,953	200.57%	▲ Timing	Grant income & childcare fees higher than budget YTD
Housing	17,099	23.49%	▲ Timing	Private housing rental income higher than budget YTD Mt Gibson funding was not budgeted due to mine closure however invoiced and paid on 04/01/2021
Recreation and culture	197,251	2470.58%	▲ Timing	
Other property and services	(13,519)	(22.34%)	▼ Timing	Mining income lower than budget YTD
<b>Expenditure from operating activities</b>				
Governance	129,583	45.16%	▲ Timing	Various member & admin costs are below YTD budget - budget higher than actual.
Law, order and public safety	(73,540)	(37.87%)	▼ Timing	Administration Alloc, Wild dog, CESM vehicle actual expenditure greater than budget YTD predictions
Health	14,587	16.79%	▲ Timing	Other health budget predictions higher than actual YTD expenditure
Housing	(46,193)	(70.85%)	▼ Timing	Housing maintenance & depreciation expenditure greater than budget predictions
Community amenities	93,508	24.71%	▲ Timing	Budget higher than YTD actuals on Transfer station & refuse also community development expenditure is down in comparison to budget YTD
Recreation and culture	(94,644)	(13.07%)	▼ Timing	Minor equipment, parks & gardens & oval expenditure above budget predictions YTD
Economic services	85,905	15.47%	▲ Timing	Area promotion, admin alloc, dams maint expenditure budget higher than actual expenditure YTD
Other property and services	(144,603)	(130.89%)	▼ Timing	PWO higher actual expenditure than budget YTD
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	286,964	38.78%	▲ Timing	Non cash grant received from FESA in the form of a new vehicle
Proceeds from disposal of assets	(35,429)	(52.68%)	▼ Timing	Variance due to timing of budget YTD.
Payments for property, plant and equipment and infrastructure	1,058,809	42.16%	▲ Timing	New FESA fire truck not budgeted for 20-21 & timing of other budgeted expenditure.
<b>Financing activities</b>				
Proceeds from new debentures	(500,000)	(100.00%)	▼ Timing	No loan taken out to date

**KEY INFORMATION**



Shire of  
**Perenjori**  
Embrace Opportunity

ATTACHMENT  
Item 12.3 (a)

*Accounts for Payment  
for 31 December 2020*

**ORDINARY COUNCIL MEETING 18 FEBRUARY 2021**

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended December 2020

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
428	03/12/2020	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M		48.39
428	03/12/2020	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M		118.07
EFT13671	07/12/2020	SYNERGY	Crossing Street - electricity usage from 15/08/2020 - 13/10/2020	M		6,107.99
EFT13672	07/12/2020	TELSTRA CORPORATION LIMITED	Telstra - all accounts for the month of November 2020	M		3,751.25
EFT13673	07/12/2020	WATER CORPORATION	7 Hirshauer Rd - service charge from 01/09/2020 - 31/10/2020	M		44.18
EFT13674	14/12/2020	ALL DECOR	Supply and install carpet and blinds to 6 Shire Houses	M		7,845.00
EFT13675	14/12/2020	AMPAC DEBT RECOVERY	Commissions and costs for the month	M		55.00
EFT13676	14/12/2020	AUSTRALIAN LABORATORY SERVICES PTY LTD	Brother QL- 800 label printer and rolls	M		258.61
EFT13677	14/12/2020	BATAVIA COAST TRIMMERS	Repairs to 4 shade sails	M		1,628.00
EFT13678	14/12/2020	BATAVIA FURNITURE & BEDDING	Zara 2-seater sofa bed (with memory foam mattress)	M		1,299.00
EFT13679	14/12/2020	BLUEHILL COURIERS	16/11 - 2 x ctns IPAD's - Market Creations	M		77.00
EFT13680	14/12/2020	BRIAN BAXTER	Cr Travel Fees - Ordinary Council Meeting 19/11/2020	M		67.32
EFT13681	14/12/2020	CANINE CONTROL	Ranger services - 1 December 2020	M		1,265.00
EFT13682	14/12/2020	CHRISTOPHER ROBERT KING	Cr travel fee - Council Forum - 10/12/2020	M		7.72
EFT13683	14/12/2020	CITY OF GREATER GERALDTON	Building Certification Services July - September 2020	M		220.38
EFT13684	14/12/2020	CUBILITY PTY LTD	Business Technology Plan Stage 1	M		11,449.15
EFT13685	14/12/2020	DANIEL KEVIN BRADFORD	Cr Travel Fees - Ordinary Council Meeting 19/11/2020	M		166.32

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended December 2020

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT13686	14/12/2020	DONGARA MID WEST WASTE	Pump out septic system	M		1,760.00
EFT13687	14/12/2020	GERALDTON MOWER & REPAIR SPECIALIST	Honda bolt kit	M		18.80
EFT13688	14/12/2020	Greenfield Technical Services.	Detail 12D road & drainage model, Design Report, Drawings for construction, Warriedar Coppermine Road SLK 0.00-3.00	M		8,772.50
EFT13689	14/12/2020	HERRINGS COASTAL PLUMBING & GAS	Install new kitchen sink mixer, supply and install new laundry outlet reseal basket wastes to kitchen sink	M		154.69
EFT13690	14/12/2020	INDEPENDENT RURAL PTY LTD	Rotary nozzle	M		265.51
EFT13691	14/12/2020	J'S HARDWARE & GIFTS	Purchases made from J'S Hardware and Gifts for the month of November	M		1,848.75
EFT13692	14/12/2020	JMH MECHANICAL SERVICES	Fuses 10A, 15A, 20A,30A, 35A, led light for number plate, nuts, bolts	M		180.79
EFT13693	14/12/2020	JR & A HERSEY PTY LTD	Rigger gloves - XI, large, medium, Bushman Aero sunscreen, force 360 clear, retractable trim knife, aluminium pipe wrench	M		852.66
EFT13694	14/12/2020	JUDE Sutherland	Cr Travel Fees - Ordinary Council Meeting 19/11/2020	M		76.23
EFT13695	14/12/2020	KINGS WA PTY LTD	Semi water cart - 02/11/2020 - 12/11/2020 Side tipper - 02/11/2020 - 12/11/2020	M		29,645.00
EFT13696	14/12/2020	Kindyhub	Monthly Childcare Subscriptions	M		40.70
EFT13697	14/12/2020	LESLIE DEREK HEPWORTH	Cr Travel Fees - Ordinary Council Meeting 19/11/2020	M		42.52
EFT13698	14/12/2020	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Asset Management Workshop Series October - D Barndon	M		230.00
EFT13699	14/12/2020	M & D BESTRY AG TRUST	2500 m3 gravel as per agreement	M		4,125.00
EFT13700	14/12/2020	MARIALAURA LONGO	PECC resources	M		196.43

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended December 2020

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT13701	14/12/2020	MEDELECT BIOMEDICAL SERVICES	Programmed preventative maintenance of medical equipment - Shire Admin Defibrillator	M		566.50
EFT13702	14/12/2020	MODERN TEACHING AIDS	PECC resources	M		140.36
EFT13703	14/12/2020	MOORE AUSTRALIA (WA) PTY LTD	New regs zoom meeting for DCEO and Accountant	M		396.00
EFT13704	14/12/2020	OAKSTAR ASSET PTY LTD	Carnamah Perenjori Rd - push 5000m3 gravel, clear site for gravel pit	M		6,600.00
EFT13705	14/12/2020	OFFICE OF THE AUDITOR GENERAL	Audit - Certification of the Roads to Recovery funding for year ended 30 June 2020	M		1,540.00
EFT13706	14/12/2020	PERENJORI COMMUNITY RESOURCE CENTRE	12/11 - catering, afternoon tea - Minister Templeman, refreshments for Minister Templeman's staff	M		178.44
EFT13707	14/12/2020	PERENJORI PRIMARY SCHOOL	Achievement awards - Perenjori Primary School 2020	M		500.00
EFT13708	14/12/2020	PHILLIP ROBERT LOGUE	Cr Travel Fees - Ordinary Council Meeting 19/11/2020	M		150.48
EFT13709	14/12/2020	RICK RYAN	Meals - 26/11/2020	M		14.50
EFT13710	14/12/2020	RJ & LJ KING	Car tyre repair, truck tyre fitted to rims, grader tyre repair	M		352.00
EFT13711	14/12/2020	ROYAL LIFE SAVING (WA BRANCH)	Watch around the water registration 3 years, backstroke flags	M		694.76
EFT13712	14/12/2020	SHERRIN RENTALS	Dry hire of steel drum roller per day 01/11/20- 30/11/20	M		4,620.00
EFT13713	14/12/2020	SIGMA CHEMICALS	Pool magic chlorine, hydrochloric acid, pump syphon, DPD 1 tablets, Phenol Red tablets	M		2,022.46
EFT13714	14/12/2020	WALLIS COMPUTER SOLUTIONS	ADSL internet 25GB internet data allowance for the month of December	M		77.00
EFT13715	14/12/2020	WAYNE SCHEGGIA	Fuel reimbursement for Honda CRV - 02/12/2020 and 06/12/2020	M		167.29
EFT13716	14/12/2020	WESTERN AUSTRALIAN LOCAL	WALGA Subscription - Salary and workforce Survey	M		1,179.00

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended December 2020

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
		GOVERNMENT ASSOCIATION				
EFT13717	14/12/2020	WINC AUSTRALIA PTY LIMITED	Office and stationary supplies as required	M		5,001.19
EFT13718	14/12/2020	ZED ELECT	Depot - Wall mount 15amp power point in workshop	M		640.75
EFT13719	23/12/2020	AUSTRALIA POST	Postage for the month of November 2020	M		52.21
EFT13720	23/12/2020	AUSTRALIAN SERVICES UNION	Payroll deductions	M		51.80
EFT13721	23/12/2020	BLUEHILL COURIERS	Freight -1 x ctns lifting chains - Atom supply,1 x ctn parts - CJD,1 x ctn mower blades - Gton mowers,1 x jiffy parts - Gton mowers,1 x skid brake parts - TO Truck centre	M		332.75
EFT13722	23/12/2020	BOC LIMITED	Container service for 29/10/2020 - 27/11/2020	M		78.80
EFT13723	23/12/2020	BRIAN BAXTER	Cr Meeting Fees - Ordinary Council Meeting - 17/12/2020	M		253.66
EFT13724	23/12/2020	BUNNINGS WAREHOUSE	Aqua garden hose, GI stick LED, plastic sign	M		155.68
EFT13725	23/12/2020	CHRISTOPHER ROBERT KING	2020/2021 Part payment of President's Allowance	M		5,439.69
EFT13726	23/12/2020	CJD EQUIPMENT	Investigate Transmission Oil Leak.	M		9,156.21
EFT13727	23/12/2020	CLEANPAK SOLUTIONS	Spray bottles with triggers	M		66.17
EFT13728	23/12/2020	COLIN MURRICE BRYANT	Cr Meeting Fees - Ordinary Council Meeting - 17/12/2020	M		220.00
EFT13729	23/12/2020	COMMERCIAL SPARES T/A JAPANESE TRUCKS AUSTRALIA	Wheel nut with washer, front stud kit - PJ1566	M		242.91
EFT13730	23/12/2020	DALWALLINU CONCRETE PTY LTD	Supply and delivery of reinforced concrete box culverts, supply and delivery of base slabs, supply and delivery of precast headwalls	M		36,542.00
EFT13731	23/12/2020	DANIEL KEVIN BRADFORD	Cr Meeting Fees - Ordinary Council Meeting - 17/12/2020	M		303.16

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended December 2020

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT13732	23/12/2020	DESERT BLUE CONNECT INC.	Mt Gibson Public Benefit Trust Fund Round 16 - Midwest Women's Wellness Event	M		3,850.00
EFT13733	23/12/2020	HEARING & AUDIOLOGY	Workcover full audio - W Weston	M		540.00
EFT13734	23/12/2020	INDEPENDENT RURAL PTY LTD	Wooden survey pegs 120cm	M		681.93
EFT13735	23/12/2020	JR & A HERSEY PTY LTD	Aluminium pipe wrench, brick line, thread tape, poly yard, grab kit, barricade tape, duct tape, timber handles	M		478.28
EFT13736	23/12/2020	JUDE Sutherland	2020/2021 Part payment of Deputy President's Allowance	M		1,511.53
EFT13737	23/12/2020	KENNETH DAVID MARKHAM	Refund - Holman Ezyone Irrigation Controller	M		129.00
EFT13738	23/12/2020	KEVREK (AUSTRALIA) PTY LTD	D spool lift, 12-volt coil large, latch lock hook, manual handle	M		794.42
EFT13739	23/12/2020	LESLIE DEREK HEPWORTH	Cr Meeting Fees - Ordinary Council Meeting - 17/12/2020	M		241.26
EFT13740	23/12/2020	LOIS JOY KING - For Bus refunds	Bus refund for 11/12/2020	M		220.00
EFT13741	23/12/2020	MAIN STREET HARDWARE COOROW	Toolbox 7 drawer custom series	M		399.00
EFT13742	23/12/2020	MARKET CREATIONS	Managed Service Agreement for the month of November	M		8,393.41
EFT13743	23/12/2020	MARKETFORCE	RFT04/2020 Disposal of Volvo Grader - Local Government Tenders	M		364.51
EFT13744	23/12/2020	MULLEWA MEDICAL CENTRE	Pre- employment medical New Gardener	M		120.00
EFT13745	23/12/2020	N&M INDUSTRIES	Service Hoist at workshop	M		847.00
EFT13746	23/12/2020	NAPA	Wire wheel, cable joiners, brake clean, roller cabinet 3 draw, pliers	M		762.11
EFT13747	23/12/2020	PAUL OMODEI AND ASSOCIATES	Commissioners payment for the month of October 2020	M		10,355.14
EFT13748	23/12/2020	PERENJORI COMMUNITY RESOURCE	Subscription for Bush Telegraph 2020/2021- advertising in Bush	M		784.59



Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended December 2020

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
		CENTRE	Telegraph 2020/2021			
EFT13749	23/12/2020	PERENJORI GOLF CLUB	Greenkeeping fees - annual maintenance 2020	M		6,250.00
EFT13750	23/12/2020	PERENJORI MEDICAL CENTRE	Pre employment medical and drug screening - Pecc	M		247.50
EFT13751	23/12/2020	PERENJORI ROADHOUSE	Purchases made from the Perenjori Roadhouse for the month of October 2020	M		625.37
EFT13752	23/12/2020	PHILLIP ROBERT LOGUE	Cr Meeting Fees - Ordinary Council Meeting - 17/12/2020	M		295.24
EFT13753	23/12/2020	REPCO AUTO PARTS	Spark plug	M		42.24
EFT13754	23/12/2020	ROSSITER & CO	Ham for staff Christmas Party	M		89.40
EFT13755	23/12/2020	SETON AUSTRALIA	Signage - Danger do not Enter	M		214.83
EFT13756	23/12/2020	SHIRE OF CHAPMAN VALLEY	Planning services undertaken on behalf of the Shire of Perenjori for the month of October - December 2020	M		902.00
EFT13757	23/12/2020	STATEWIDE BEARINGS	PJ1566 - bearings	M		315.75
EFT13758	23/12/2020	T-QUIP	Hi flow blade	M		196.25
EFT13759	23/12/2020	TOLL IPEC PTY LTD	Freight form 30/11/2020 - 02/12/2020	M		480.63
EFT13760	23/12/2020	TRUCKLINE	18V battery grease gun, 18" bracket mudflap anti sail, flexi- fender extension spring 21 coils	M		445.54
EFT13761	23/12/2020	TUTT BRYANT EQUIPMENT	PJ1501 - outer mirror	M		375.91
EFT13762	23/12/2020	TWIN KARRI PTY LTD	Tree pruning & mulching of Carnamah Perenjori Rd, Stan Cannon Rd, Warriedar Copper Mine Rd	M		38,225.00
EFT13763	23/12/2020	WAYNE SCHEGGIA	Fuel reimbursement for Honda CRV	M		173.23

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended December 2020

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT13764	23/12/2020	WCC Electrical & Air Conditioning.	Annual servicing of all split system and evaporative air conditioning units for all Shire houses and buildings	M		25,058.00
EFT13765	23/12/2020	WINC AUSTRALIA PTY LIMITED	Stationary purchased from WINC as required	M		546.26
DD12868.1	01/12/2020	WESTNET	Internet and web hosting	M		253.85
DD12877.1	08/12/2020	AWARE SUPER	Superannuation contributions	M		6,405.53
DD12877.2	08/12/2020	PRIME SUPER PTY LTD	Superannuation contributions	M		152.05
DD12877.3	08/12/2020	WA SUPER	Payroll deductions	M		1,949.03
DD12877.4	08/12/2020	INTEGRA SUPER	Superannuation contributions	M		2,018.52
DD12877.5	08/12/2020	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		687.49
DD12877.6	08/12/2020	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	M		1,305.66
DD12877.7	08/12/2020	AUSTRALIAN SUPER	Superannuation contributions	M		905.97
DD12877.8	08/12/2020	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		175.90
DD12877.9	08/12/2020	BT SUPER FOR LIFE	Superannuation contributions	M		471.19
DD12878.1	07/12/2020	WRIGHT EXPRESS FUEL	Card management fee for the month of November	M		12.36
DD12887.1	14/12/2020	REFUEL AUSTRALIA	Fuel Card Purchases for month of November	M		17,274.41
DD12890.1	15/12/2020	BOQ FINANCE (AUST) LTD	Lease - RICHO MPC6004exSp - 012-0673495-000	M		156.83
DD12891.1	15/12/2020	SG FLEET AUSTRALIA PTY LIMITED	CESM - Ford Ranger lease rental from 14/12/2020 - 13/01/2021	M		2,456.45
DD12894.1	21/12/2020	AUSTRALIAN TAXATION OFFICE	BAS for the month of November 2020	M		31,294.00

Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for Month Ended December 2020

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
DD12896.1	22/12/2020	AWARE SUPER	Payroll deductions	M		8,326.35
DD12896.2	22/12/2020	PRIME SUPER PTY LTD	Superannuation contributions	M		289.54
DD12896.3	22/12/2020	INTEGRA SUPER	Superannuation contributions	M		2,032.84
DD12896.4	22/12/2020	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		687.49
DD12896.5	22/12/2020	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	M		1,305.66
DD12896.6	22/12/2020	AUSTRALIAN SUPER	Superannuation contributions	M		905.38
DD12896.7	22/12/2020	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		293.88
DD12896.8	22/12/2020	BT SUPER FOR LIFE	Superannuation contributions	M		471.19
DD12896.9	22/12/2020	HUB24 SUPERANNUATION	Superannuation contributions	M		248.78
DD12899.1	23/12/2020	SYNERGY	Street Lights - supply period from 25/10/2020 - 24/11/2020	M		2,048.76
DD12900.1	14/12/2020	BANKWEST MASTERCARD	Purchases made from the Corporate Credit Card - 24/10/2020 - 23/11/2020	M		-76.29
DD12877.10	08/12/2020	HUB24 SUPERANNUATION	Superannuation contributions	M		248.78
DD12877.11	08/12/2020	HOST PLUS SUPER	Superannuation contributions	M		359.79
DD12896.10	22/12/2020	HOST PLUS SUPER	Superannuation contributions	M		374.68
<b>TOTAL PAYMENTS FOR THE MONTH OF DECEMBER</b>						<b>348,345.13</b>



Shire of  
**Perenjori**  
Embrace Opportunity

ATTACHMENT  
Item 12.4 (a)

*Accounts for Payment  
for 31 January 2021*

**ORDINARY COUNCIL MEETING 18 FEBRUARY 2021**

**Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for month ended January 2021**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
429	04/01/2021	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M		32.94
429	04/01/2021	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M		167.63
EFT13766	20/01/2021	ASTROTOURISM WA PTY LTD	Astroturism Towns Membership	M		3,300.00
EFT13767	20/01/2021	AUSTRALIA POST	Postage for the month of December 2020	M		140.00
EFT13768	20/01/2021	AUSTRALIAN SERVICES UNION	Payroll deductions	M		51.80
EFT13769	20/01/2021	AVON WASTE	Waste collection service for the month of December 2020	M		4,715.28
EFT13770	20/01/2021	BAGOC PTY LTD	Provision of medical services for the months of October, November, December 2020	M		6,864.00
EFT13771	20/01/2021	BLUEHILL COURIERS	14/12 - Woolworths click and collect - 5 x crates, 1 x freezer - Shire Christmas Function	M		33.00
EFT13772	20/01/2021	BOC LIMITED	Container service from period - 28/11/2020 - 28/12/2020	M		81.43
EFT13773	20/01/2021	BURGESS RAWSON (WA) PTY LTD	Toilets at Loading St Lot RLY RES OPP School - water usage from 26/10/2020 - 21/12/2020	M		1,392.51
EFT13774	20/01/2021	CANINE CONTROL	Ranger Service for 21/12/2020	M		1,265.00
EFT13775	20/01/2021	CJD EQUIPMENT	PJ1524 - oil filter, fuel filter, primary filter, v- belts, PJ1503 - oil filter, fuel filter, primary filter, v- belts	M		454.95
EFT13776	20/01/2021	CLEANPAK SOLUTIONS	Brooms, dishwashing liquid, disinfectant, anti bact spray, rid one shot	M		560.86
EFT13777	20/01/2021	COMMERCIAL SPARES T/A JAPANESE TRUCKS AUSTRALIA	PJ1527- inner air & outer filter, fuel filter, bypass filter, oil filter, PVC filter, water tarp, PJ1578 - fuel filter, bypass filter, oil filter, PVC filter, water tarp	M		370.68
EFT13778	20/01/2021	DIGGA WEST AND EARTHPARTS WA	Hydra Motor	M		715.00
EFT13779	20/01/2021	GERALDTON TROPHY CENTRE	Name Badges x 2 PECC, Name Badges x 2 Councillors	M		116.60

**Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for month ended January 2021**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT13780	20/01/2021	GH COUNTRY COURIER	Freight	M		41.47
EFT13781	20/01/2021	HERRINGS COASTAL PLUMBING & GAS	Latham Community Centre - install new single flush cistern and button	M		1,264.16
EFT13782	20/01/2021	INDEPENDENT RURAL PTY LTD	20L bleach, 12.5kg blue wash, David Gray's hand sanitiser	M		492.90
EFT13783	20/01/2021	INTERFIRE AGENCIES PTY LTD	Adapt female, BSP female 3", hex nipple	M		382.73
EFT13784	20/01/2021	JENNIFER HOPE TAYLOR	Refund on hire of Shire Trailer - 23/12/2020	M		500.00
EFT13785	20/01/2021	JMH MECHANICAL SERVICES	PJ4578 - Labour (fit drive shaft)	M		121.00
EFT13786	20/01/2021	KINGS WA PTY LTD	Semi water cart - Syson Rd- Rothsay Rd - Forte & Wanarra Rd - Perenjori/Carnamah Rd - Spencer Rd	M		16,758.50
EFT13787	20/01/2021	Kindyhub	Childcare Subscriptions for the month	M		40.70
EFT13788	20/01/2021	LGIS RISK MANAGEMENT	Regional Risk Co-ordinator fee 2020/21 - 1st instalment	M		4,249.17
EFT13789	20/01/2021	MARIALAURA LONGO	Reimbursement for PECC Christmas Party	M		37.68
EFT13790	20/01/2021	MARKET CREATIONS	Technical Business hours	M		6,675.65
EFT13791	20/01/2021	NAPA	Starter kit, 450g hammer, 900gm hammer, 150mm wrench, 200mm wrench, 300mm wrench	M		701.00
EFT13792	20/01/2021	OAKSTAR ASSET PTY LTD	Installation of 2m wide concrete footpath- Crossing St - Fowler St to Caravan Park	M		77,000.00
EFT13793	20/01/2021	PERENJORI COMMUNITY RESOURCE CENTRE	Products ordered by PECC for Christmas Party	M		217.23
EFT13794	20/01/2021	PERENJORI HOTEL	Council lunch 17/12/2020	M		307.00
EFT13795	20/01/2021	PERENJORI MEDICAL CENTRE	Pre-placement Medical Including Drug and Alcohol Test	M		247.50
EFT13796	20/01/2021	PERENJORI SPORTS CLUB	Shire of Perenjori Christmas Party December 18th 2020	M		1,195.00

**Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for month ended January 2021**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT13797	20/01/2021	RICK RYAN	Reimbursement for meals and accommodation	M		824.10
EFT13798	20/01/2021	RJ & LJ KING	PJ1525- repair puncture, PJ1503 - Lithium grease, PJ1524 - Moly grease	M		665.50
EFT13799	20/01/2021	SHERRIN RENTALS	Hire of 15-ton smooth drum vibratory roller- 26th October 2020 to 21st January 2021 excluding RDO's, public holidays approx. 45 days	M		4,675.00
EFT13800	20/01/2021	STEVE HUNTER AIRCONDITIONING & REFRIGERATION	9 Hirshauer Road - replace blown capacitor	M		336.00
EFT13801	20/01/2021	T-QUIP	PJ1564 - V- belt	M		180.25
EFT13802	20/01/2021	TOLL IPEC PTY LTD	Freight from 14/12 - 19/12/20	M		36.47
EFT13803	20/01/2021	UNIVERSITY OF QUEENSLAND	Refund for Park home cancellation pre paid from 11/01/2021 - 31/01/2021 – Aubrie James	M		2,310.00
EFT13804	20/01/2021	WALLIS COMPUTER SOLUTIONS	ADSL internet 25g internet data allowance for January 2021 - Depot	M		77.00
EFT13805	20/01/2021	WAYNE SCHEGGIA	Service on 2PJ, fuel for Honda CRV	M		549.35
EFT13806	20/01/2021	WCC Electrical & Air Conditioning.	Replacement pads, pad clamps, flexible water hose, water floats	M		2,051.50
EFT13807	20/01/2021	WINC AUSTRALIA PTY LIMITED	Admin - colour and black and white meter reading - 16/11/2020 - 14/12/2020	M		731.86
EFT13808	20/01/2021	WURTH AUSTRALIA PTY LTD	Washers, hex nuts, fender washer, self-locking hex nut, lock washers	M		396.66
EFT13809	29/01/2021	BRUCE F GREGORY	Refund on trailer hire 15/01/2021	M		500.00
EFT13810	29/01/2021	BUNNINGS WAREHOUSE	Irrigation Holman Ezyone controller, valve box	M		349.31

**Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for month ended January 2021**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT13811	29/01/2021	CANINE CONTROL	Ranger services for Thursday 14th and Friday 15th January 2021	M		1,265.00
EFT13812	29/01/2021	CJD EQUIPMENT	PJ1503 - washer pump	M		259.42
EFT13813	29/01/2021	COATES HIRE OPERATIONS PTY LTD	Plate compactor reversible 500kg diesel 6 days hire 18/1/21-25/1/21	M		638.42
EFT13814	29/01/2021	CORSIGN WA	Signs - Floodway, Crest, Curved Road, name plate	M		4,400.55
EFT13815	29/01/2021	GERALDTON MOWER & REPAIR SPECIALIST	PJ1599 - Edge trimmer hedge trimmer chain	M		88.00
EFT13816	29/01/2021	GERALDTON REGIONAL ABORIGINAL MEDICAL SERVICES	Refund of hire of Perenjori Sports Pavilion 21/01/2021	M		155.00
EFT13817	29/01/2021	GR & LG CURTIN	Refund on Pavilion hire 23/01/2021	M		255.00
EFT13818	29/01/2021	HERRINGS COASTAL PLUMBING & GAS	19 Hesford St - Supply and install new mini stop and flexi connector to toilet	M		193.23
EFT13819	29/01/2021	INDEPENDENT RURAL PTY LTD	Choice cement grey 20kg	M		37.97
EFT13820	29/01/2021	J'S HARDWARE & GIFTS	Purchases made from J'S Hardware and Gifts for the month of December 2020	M		615.85
EFT13821	29/01/2021	MIDWEST WINDSCREENS	PJ1569 & PJ1549 supply and fit new windscreens	M		1,826.00
EFT13822	29/01/2021	SHIRE OF MINGENEW	Velpic usage Oct-Dec2020- online induction training	M		8.80
EFT13823	29/01/2021	STATEWIDE BEARINGS	PJ1599 - Flange	M		30.80
EFT13824	29/01/2021	TELSTRA CORPORATION LIMITED	Telstra - 579 5333 000 Main Account	M		4,550.35
EFT13825	29/01/2021	TOLL IPEC PTY LTD	Freight form 18/01/2021 - 22/01/2021	M		245.47
EFT13826	29/01/2021	WA TRAFFIC PLANNING	TMP 1066 for Carnamah Perenjori Rd	M		825.00
EFT13827	29/01/2021	WESTERN AUSTRALIAN ELECTORAL COMMISSION	Election for 17 October 2020	M		12,708.81



**Shire of Perenjori  
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Accounts for Payment for month ended January 2021**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
EFT13828	29/01/2021	WINC AUSTRALIA PTY LIMITED	Purchases made from WINC as required	M		1,700.68
EFT13829	29/01/2021	YOUNGMOTORS	PJ1568 - 15 000Km service	M		516.00
DD12902.1	05/01/2021	AWARE SUPER	Payroll deductions	M		8,286.40
DD12902.2	05/01/2021	PRIME SUPER PTY LTD	Superannuation contributions	M		327.40
DD12902.3	05/01/2021	INTEGRA SUPER	Superannuation contributions	M		2,033.13
DD12902.4	05/01/2021	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		687.49
DD12902.5	05/01/2021	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	M		1,305.66
DD12902.6	05/01/2021	AUSTRALIAN SUPER	Superannuation contributions	M		910.07
DD12902.7	05/01/2021	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		143.18
DD12902.8	05/01/2021	BT SUPER FOR LIFE	Superannuation contributions	M		471.19
DD12902.9	05/01/2021	HUB24 SUPERANNUATION	Superannuation contributions	M		248.78
DD12907.1	19/01/2021	AWARE SUPER	Payroll deductions	M		8,694.78
DD12907.2	19/01/2021	PRIME SUPER PTY LTD	Superannuation contributions	M		355.22
DD12907.3	19/01/2021	INTEGRA SUPER	Superannuation contributions	M		2,023.39
DD12907.4	19/01/2021	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		687.49
DD12907.5	19/01/2021	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	M		1,305.66
DD12907.6	19/01/2021	AUSTRALIAN SUPER	Superannuation contributions	M		901.86
DD12907.7	19/01/2021	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		268.27

**Shire of Perenjori  
Local Government Act 1995  
Accounts for Payment for month ended January 2021**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
DD12907.8	19/01/2021	BT SUPER FOR LIFE	Superannuation contributions	M		471.19
DD12907.9	19/01/2021	HUB24 SUPERANNUATION	Superannuation contributions	M		248.78
DD12914.1	21/01/2021	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 98 Fixed Component - John Street Subdivision	M		18,393.44
DD12915.1	06/01/2021	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 102 Loan payment -	M		14,780.01
DD12916.1	07/01/2021	SYNERGY	SYNERGY ACCOUNTS - Electricity usage from 14/10/2020 - 10/12/2020	M		7,945.60
DD12917.1	04/01/2021	WESTNET	Monthly internet and webhosting for 01/01/2021 - 01/02/2021	M		285.85
DD12917.2	06/01/2021	WRIGHT EXPRESS FUEL	Card management fee for the month of December 2020	M		11.96
DD12917.3	04/01/2021	ALLEASING PTY LTD	Lease on Lanier Photocopier E6N0157436001	M		884.27
DD12917.4	15/01/2021	SG FLEET AUSTRALIA PTY LIMITED	Lease rental on Ford Ranger from 14/01/2021 - 13/02/2021	M		2,956.64
DD12926.1	18/01/2021	SYNERGY	Aquatic Centre - electricity usage from 20/11/2020 - 17/12/2020	M		1,454.73
DD12927.1	11/01/2021	SYNERGY	Lot 11 Britt St - electricity usage from 09/10/2020 - 16/12/2020	M		148.91
DD12928.1	07/01/2021	WATER CORPORATION	WATER CORPORATION - payments direct debited on the 07/01/2021	M		2,534.38
DD12929.1	08/01/2021	WATER CORPORATION	WATER CORPORATION- payments direct debited on the 08/01/2021	M		250.23
DD12930.1	12/01/2021	WATER CORPORATION	WATER CORPORATION- payments direct debited on the 12/01/2021	M		20,396.94
DD12931.1	20/01/2021	AUSTRALIAN TAXATION OFFICE	BAS payment for the month of December 2020	M		26,686.00
DD12933.1	14/01/2021	REFUEL AUSTRALIA	Fuel Card Purchases for month of December 2020	M		14,495.16

**Shire of Perenjori**  
**Local Government Act 1995**  
**Accounts for Payment for month ended January 2021**

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
DD12938.1	25/01/2021	SYNERGY	Street Lights - electricity usage from 25/08/2020 - 24/12/2020	M		1,802.78
DD12939.1	25/01/2021	WESTERN AUSTRALIAN TREASURY CORPORATION	Government Guarantee Fee for the period ending 31 December 2020	M		1,822.95
DD12945.1	29/01/2021	SYNERGY	Lot 53X Crossing Street - electricity usage from 18/12/2020 - 20/01/2021	M		1,072.83
DD12947.1	15/01/2021	BOQ FINANCE (AUST) LTD	Lease - RICHO MPC6004exSp - 012-0673495-000	M		156.83
DD12947.2	28/01/2021	SYNERGY	Lot 51 Britt St Latham - electricity usage from 22/10/2020 - 11/12/2020	M		249.83
DD12947.3	11/01/2021	BANKWEST MASTERCARD	Corporate Credit Card purchases from 24/11/2020 - 22/12/2020	M		3,629.19
			Opening balance			-79.29
			09/12 Disputed transaction refund			-2.30
			24/11 Woolworths – PECC Christmas party – CO PECC			151.95
			24/11 Youngs Motors – 36, 000Km Service – CEO			465.62
			25/11 Splash Alley – PECC uniforms – EA			811.38
			14/12 City of Perth Parking – CEO			4.14
			14/12 Woolworths – Shire Staff Christmas Party – CDO/EA			323.99
			14/12 Atomic Espresso Café – CEO			10.20
			16/12 Latitude Fisheries – Shire Staff Christmas party – CDO			168.00
			17/12 Spirit Graphics – Australia Day promotional items – CDO			1,323.30
			17/12 Printed napkin – Australia Day promotional items – CDO			123.20
			18/12 Coles – Chocolates for Staff Christmas Party – CDO /EA			127.00
			18/12 Perenjori Post Office – Gift Card – CSO			100.00
			22/12 Facility fee			99.00
DD12949.1	27/01/2021	SYNERGY	Lot 202 Mullewa Wubin Rd - electricity usage from 21/10/2020 - 10/12/2020	M		98.77
DD12902.10	05/01/2021	HOST PLUS SUPER	Superannuation contributions	M		297.47
DD12907.10	19/01/2021	HOST PLUS SUPER	Superannuation contributions	M		247.17
<b>TOTAL PAYMENTS FOR THE MONTH OF JANUARY</b>						<b>324,468.60</b>