



Shire of
Perenjori
Embrace Opportunity

AGENDA

for the

ORDINARY MEETING

PERENJORI SHIRE COUNCIL

to be held on

Thursday, 20 February 2020
Commencing at 5.30 pm
at the

Shire of Perenjori Council Chambers, 56 Fowler Street,
Perenjori WA 6620

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NOTICE OF AN ORDINARY COUNCIL MEETING

Dear Council Member

The next Ordinary Meeting of the Shire of Perenjori will be held on Thursday 20 February 2020 in the Shire of Perenjori Council Chambers, 56 Fowler Street, PERENJORI WA 6620 - commencing at 5:30 pm.

MR MARIO ROMEO
Acting Chief Executive Officer

Date: 18 February 2020

Note: If interested persons would like to make comment on any items in this agenda, please email ea@perenjori.wa.gov.au or hand deliver written comment to the Shire of Perenjori – Po Box 22 / 56 Fowler Street PERENJORI WA 6620. To be included in the meeting, comments are to be delivered no later than 48 hours prior to the meeting.
The Chief Executive Officer will use his discretion as to whether the written comments are relevant and applicable to the meeting before approving their inclusion in the meeting.

TABLE OF CONTENTS

1	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS	5
2	OPENING PRAYER.....	5
3	DISCLAIMER READING	5
4	RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE	5
4.1	Attendance:.....	5
5	PUBLIC QUESTION TIME	5
5.1	Response to Questions Taken on Notice:	5
5.2	Questions Without Notice:	5
6	APPLICATIONS FOR LEAVE OF ABSENCE.....	5
6.1	Application/s for Leave of Absence	6
7	CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS.....	6
7.1	Ordinary Meeting held on 19 DECEMBER 2019	6
8	ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION.....	6
9	PETITIONS/DEPUTATIONS/PRESENTATIONS.....	6
10	ANNOUNCEMENTS OF MATTERS FOR WHICH MEETING MAY BE CLOSED	6
11	DECLARATION OF INTEREST.....	6
12	FINANCE REPORTS	7
12.1	Monthly Statement of Financial Activity for Period Ended 31 DECEMBER 2019.	7
12.2	Monthly Statement of Financial Activity for Period Ended 31 JANUARY 2020.	8
12.3	Schedule of Paid Accounts as at 31 DECEMBER 2019.....	9
12.4	Schedule of Paid Accounts as at 31 JANUARY 2020.	16
13	COMMUNITY DEVELOPMENT.....	22
14	HEALTH, BUILDING AND PLANNING	22
15	PLANT AND WORKS.....	22
16	GOVERNANCE	22
16.3	LOCAL PLANNING SCHEME REVIEW	23
17	CONFIDENTIAL REPORTS	27
17.1	COUNCIL GO BEHIND CLOSED DOORS.....	28
17.2	COUNCIL RETURN FROM BEHIND CLOSED DOORS	28
18	ORDERING THE COMMON SEAL.....	28
19	REPORTS OF COMMITTEES AND MEMBERS.....	28
20	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	28
21	NOTICE OF MOTIONS (for consideration at the following meeting, if given during the meeting).....	28
22	NEW BUSINESS OF AN URGENT NATURE ADMITTED BY COUNCIL.....	28
23	CLOSURE OF MEETING	28

COUNCIL ROLE

Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government / body /agency.
Executive/Strategic	The substantial direction setting and oversight role of the Council e.g. Adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
Legislative	Includes adopting local laws, town planning schemes and policies.
Review	When Council reviews decisions made by Officers.
Quasi-Judicial	When Council determines an application/matter that directly affects a person's rights and interests. The Judicial character arises from the obligations to abide by the principles of natural justice.

Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g.: under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.

DISCLAIMER

“Any statement, comment or decision made at a Council or Committee meeting regarding any application for an approval, consent or licence, including a resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity that has an application before the Shire must obtain, and should only rely on, written notice of the Shire's decision and any conditions attaching to the decision and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the Shire on the operation of a written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire should be sought in writing and should make clear the purpose of the request.”

Shire of Perenjori

Agenda for the Shire of Perenjori Ordinary Meeting of Council to be held on Thursday 20 February 2020, at the Shire of Perenjori Council Chambers, 56 Fowler Street, Perenjori WA 6620.

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member to declare the meeting open and welcome those in attendance.

Welcome to Country: -

As per the Shire of Perenjori Policy (Nº 1021) we wish to acknowledge the traditional owners of the land upon which the Shire of Perenjori is situated and to demonstrate respect for the original custodians.

Therefore, I respectfully acknowledge the past and present custodians of the land on which we are meeting, the Badymia people.

I also acknowledge the pioneers who settled this country, developed the land and turned it into the productive country that we know today, allowing us to enjoy the lifestyle to which we have become accustomed.

2 OPENING PRAYER

The Commissioner Paul Omodei to read.

3 DISCLAIMER READING

As printed.

4 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

4.1 ATTENDANCE:

MEMBERS:

STAFF:

DISTINGUISHED VISITORS:

MEMBERS OF THE PUBLIC:

LEAVE OF ABSENCE:

APOLOGIES:

5 PUBLIC QUESTION TIME

5.1 RESPONSE TO QUESTIONS TAKEN ON NOTICE:

5.2 QUESTIONS WITHOUT NOTICE:

6 APPLICATIONS FOR LEAVE OF ABSENCE

6.1 APPLICATION/S FOR LEAVE OF ABSENCE

OFFICER RECOMMENDATION

THAT..... be granted leave of absence for the meeting of

Moved:

Motion put and carried/lost

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 ORDINARY MEETING HELD ON 19 DECEMBER 2019

OFFICER RECOMMENDATION

THAT the Minutes of the Ordinary Meeting of Council held on 19 December 2019, be confirmed as true and correct subject to no / the following corrections.

Moved:

Motion put and carried / lost

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

9 PETITIONS/DEPUTATIONS/PRESENTATIONS

10 ANNOUNCEMENTS OF MATTERS FOR WHICH MEETING MAY BE CLOSED

Matters Behind Closed Doors

In accordance with Section 5.23(2) of the Local Government Act 1995, the meeting is closed to the members of the public for this item as the following sub-section applied:

- a) A matter affecting an employee or employees*
- b) The personal affairs of any person;*
- c) A matter that if disclosed, would reveal –
 - i. A trade secret; or*
 - ii. Information that has a commercial value to a person; or*
 - iii. Information about the business, professional, commercial or financial affairs of a person.**

11 DECLARATION OF INTEREST

“Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.”

12 FINANCE REPORTS

12.1 MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 DECEMBER 2019.

Applicant: Shire of Perenjori
 File: ADM 0081
 Disclosure of Interest: Nil
 Author: Deb Barndon – Accountant
 Responsible Officer: Mario Romeo - Acting Chief Executive Officer.
 Attachments:

- Monthly Statement of Financial Activity for December 2019.
- Information Schedule for December 2019.

Executive Summary:

This item recommends that Council receive the Financial Activity Statements for the period ending 31 December 2019.

Background:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare a Monthly Statement of Financial Activity.

Details:

Nil

Legal Compliance:

Nil

Policy Implications:

Nil

Budget Implications: Shown in the attached data

Strategic Community Plan:

Area 5: Investing in Councils Leadership.

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

Consultation:

Nil

Precedents:

Nil

Officer Comment:

Nil

CEO Comment:

Nil

Voting Requirements: Simple Majority

Change to Officer Recommendation

No Change. OR:

As per Local Government (Administration) Regulations 1996 11(da) Council records the following reasons for amending the Officer Recommended Resolution:

12.1.1 THE FINANCIAL ACTIVITY STATEMENTS FOR THE PERIOD ENDING 31 DECEMBER 2019.

OFFICER RECOMMENDATION

THAT Council: -

Receive the Financial Activity Statement Reports for the period ending 31 December 2019.

Moved:

Motion put and carried / lost

12.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 JANUARY 2020.

Applicant: Shire of Perenjori
File: ADM 0081
Disclosure of Interest: Nil
Author: Deb Barndon – Accountant
Responsible Officer: Mario Romeo - Acting Chief Executive Officer.
Attachments:

- Monthly Statement of Financial Activity for December 2019.
- Information Schedule for December 2019.

Executive Summary:

This item recommends that Council receive the Financial Activity Statements for the period ending 31 January 2020.

Background:

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare a Monthly Statement of Financial Activity.

Details:

Nil

Legal Compliance:

Nil

Policy Implications:

Nil

Budget Implications: Shown in the attached data

Strategic Community Plan:

Area 5: Investing in Councils Leadership.

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

Consultation:

Nil

Precedents:

Nil

Officer Comment:

Nil

CEO Comment:

Nil

Voting Requirements: Simple Majority

Change to Officer Recommendation

No Change. OR:

As per Local Government (Administration) Regulations 1996 11(da) Council records the following reasons for amending the Officer Recommended Resolution:

12.1.1 THE FINANCIAL ACTIVITY STATEMENTS FOR THE PERIOD ENDING 31 JANUARY 2020.

OFFICER RECOMMENDATION

THAT Council: -

Receive the Financial Activity Statement Reports for the period ending 31 January 2020.

Moved: Motion put and carried / lost

12.3 SCHEDULE OF PAID ACCOUNTS AS AT 31 DECEMBER 2019.

Applicant:	Shire of Perenjori
File:	ADM 0082
Disclosure of Interest:	Nil
Author:	Deb Barndon – Accountant
Responsible Officer:	Mario Romeo - Acting Chief Executive Officer.
Attachments:	Nil

Executive Summary:

Council is presented the list of payments made from the Municipal, Trust and Reserve Accounts under delegation since the last Ordinary Council Meeting.

Background:

Council delegates authority to the Chief Executive Officer annually:
To make payments from Trust, Reserve and Municipal Fund;
To purchase goods and services to a value of not more than \$200,000;

Legal Compliance:

Local Government Act 1995

S6.5. Accounts and records

Local Government (Financial Management) Regulations 1996

R11. Payments, procedures for making etc.

R12. Payments from municipal fund or trust fund, restrictions on making

(1) A payment may only be made from the municipal fund or the trust fund —

(a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or

(b) otherwise, if the payment is authorised in advance by a resolution of the council.

- (2) *The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.*
- S13. *Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*
- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*
- (a) the payee's name; and*
 - (b) the amount of the payment; and*
 - (c) the date of the payment; and*
 - (d) sufficient information to identify the transaction.*
- (2) *A list of accounts for approval to be paid is to be prepared each month showing —*
- (a) for each account which requires council authorisation in that month —*
 - (i) the payee's name; and*
 - (ii) the amount of the payment; and*
 - (iii) sufficient information to identify the transaction; and*
 - (b) the date of the meeting of the council to which the list is to be presented.*
- (3) *A list prepared under sub-regulation (1) or (2) is to be —*
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) recorded in the minutes of that meeting.*

Policy Implications:

Nil

Council Role:

Nil

Council Policy Compliance:

Payments are checked to ensure compliance with Council's Purchasing Policy Number 4007 – Procurement Policy.

Budget Implications:

All payments are made in accordance with the adopted annual budget.

Strategic Community Plan:

Strategy 1.3.2 of the Strategic Community Plan – Monitor and produce statutory budgetary and financial reporting requirements applicable to local government operations.

Consultation:

Nil

Risk Assessment:

Nil

Precedents:

Council endorses the Schedule of Paid Accounts at each Ordinary Council Meeting.

Officer Comment:

This is a schedule of 'paid accounts' - the accounts have been paid in accordance with Council's delegation.

Shire of Perenjori Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2019

Cheque /EFT

No	Date	Name	Invoice Description	Code	Amount
24	19/12/2019	SHIRE OF PERENJORI - CHQ	As per Petty Cash Recon - 18/12/2019	M	244.90
25	19/12/2019	SHIRE OF PERENJORI - TRUST	Payroll deductions	M	800.00
415	02/12/2019	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	M	10.00
415	02/12/2019	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	M	7.00
415	02/12/2019	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	M	18.00
415	02/12/2019	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	M	3.60
415	03/12/2019	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M	44.56
415	03/12/2019	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M	668.57
EFT12740	18/12/2019	LGIS	Insurance contribution - PEREN	M	130,000.00
EFT12741	20/12/2019	ADM	Completion of the RTR Program audit for the year ended 30 June, 2019, fee as approved by the Office of the Auditor General	M	759.00
EFT12742	20/12/2019	ANDRIJANA HADJIEVSKA - DROBOV	Fruit and vegetables for PECC Party	M	98.51
EFT12743	20/12/2019	AUSTRALIA POST	Postage for the month of November 2019	M	174.02
EFT12744	20/12/2019	AUSTRALIAN SERVICES UNION	Payroll deductions	M	25.90
EFT12745	20/12/2019	AVON WASTE	Waste collection for the month of November 2019	M	2,065.84
EFT12746	20/12/2019	BLUEHILL COURIERS	Freight from 06/11 - 27/11/2019	M	680.90
EFT12747	20/12/2019	BOC LIMITED	Container services from 29/10/2019 - 27/11/2019	M	77.58
EFT12748	20/12/2019	BREE AGLAND-GOLBY	Resources for PECC	M	74.40
EFT12749	20/12/2019	BUNNINGS WAREHOUSE	Various Christmas Lights	M	1,308.64
EFT12750	20/12/2019	CANINE CONTROL	Ranger services for 18/11/2019 files were checked and 2nd round fire break inspections were conducted	M	2,043.84
EFT12751	20/12/2019	CENTRAL WEST PEST CONTROL	Annual Pest Control on all housing & buildings	M	11,680.00
EFT12752	20/12/2019	CIVIC LEGAL	Legal Fees - Native Tile Widi Mob	M	371.25
EFT12753	20/12/2019	CLEANPAK SOLUTIONS	Various cleaning supplies	M	556.51
EFT12754	20/12/2019	CLYDE & CO	Legal Advice	M	2,535.50
EFT12755	20/12/2019	COMMUNICATION SYSTEMS GERALDTON	Digital phone handset for medical centre	M	489.50
EFT12756	20/12/2019	CURLAN HOLDINGS PTY LTD	Financial Contract Services - 02/12/2019 - 09/12/2019	M	2,667.50
EFT12757	20/12/2019	DEPARTMENT OF FIRE & EMERGENCY SERVICES PERTH	2019/20 ESL 2nd Qtr. in accordance with DFES of WA Act 1998	M	10,130.40
EFT12758	20/12/2019	DIANE RICKARD	Refund - 10 dumb bells for Aquatic Centre	M	140.00
EFT12759	20/12/2019	ECOWATER SERVICES PTY LTD	Quarterly service on C20 Bio max - PECC	M	794.70
EFT12760	20/12/2019	FRONTLINE FIRE & RESCUE	Replacement Straps, suit 1004Y Handlelok	M	77.44
EFT12761	20/12/2019	GERALDTON INDUSTRIAL SUPPLIES ATOM SUPPLY	Truck wash, super wash	M	660.00

Shire of Perenjori Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2019

Cheque /EFT

No	Date	Name	Invoice Description	Code	Amount
EFT12762	20/12/2019	GH COUNTRY COURIER	Freight charges for delivery from Bunnings	M	106.54
EFT12763	20/12/2019	GLENN SCHOFIELD PAINTING	Painting of 24 Livingstone, Mechanics Office, Doctor's rooms	M	17,655.00
EFT12764	20/12/2019	HERRINGS COASTAL PLUMBING & GAS	Replace hot water system	M	4,620.63
EFT12765	20/12/2019	HILLE THOMPSON & DELFOS	Setout levels for Oversby and Wubin Mullewa Road Intersection	M	1,258.40
EFT12766	20/12/2019	IT VISION	Annual licence fee pro - rata - 01/11/2019 and implementation	M	1,292.86
EFT12767	20/12/2019	JENNIFER BORGER	Spring vegetation monitoring of remnant quadrats and rehabilitation quadrats in reserve Lot 3635 and reporting to DWER	M	2,701.38
EFT12768	20/12/2019	JMH MECHANICAL SERVICES	PJ1569 - Investigate DPF Fault Codes	M	2,612.95
EFT12769	20/12/2019	JR & A HERSEY PTY LTD	Bushman's, safety glasses, fly nets, gloves	M	908.35
EFT12770	20/12/2019	KINGS CIVIL AND EARTHMOVING	Griffith Rd - semi water cart hire, 12 T excavator dry hire	M	15,075.50
EFT12771	20/12/2019	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	Acting MCDS - 21/10/2019 - 13/11/2019	M	3,346.20
EFT12772	20/12/2019	M & J ESSENTIAL SOLUTIONS PTY LTD FOR THE M & J ESSENTIAL SOLUTIONS TRUST	Consulting and Assisting the Commissioner and Acting Chief Executive Officer	M	218.75
EFT12773	20/12/2019	MAIN STREET HARDWARE COOROW	Hose Reel	M	399.00
EFT12774	20/12/2019	MARIO ROMEO	Refund on Fuel - 04PJ	M	91.98
EFT12775	20/12/2019	MARK TEALE	Refund on medical - ACTING CESM	M	214.50
EFT12776	20/12/2019	MARKET CREATIONS	Managed Service Agreement - November	M	7,637.55
EFT12777	20/12/2019	MARKETFORCE	Advertisement - Team Leader Parks and Gardens	M	1,332.98
EFT12778	20/12/2019	MCINTOSH & SONS	PJ1563 - blower, filter, fastener, evaporator, freight	M	3,070.35
EFT12779	20/12/2019	MIDWEST MOWERS & SMALL ENGINES	T418DS trencher	M	8,820.00
EFT12780	20/12/2019	MIDWEST TRANSPORTABLES	Rental return for the month of November 2019	M	3,961.91
EFT12781	20/12/2019	MIDWEST WINDSCREENS	Supply and fit new windscreen to Ford Ranger - CESM	M	395.00
EFT12782	20/12/2019	MITCHELL & BROWN	Dyson V 8 Animal Handstick	M	746.00
EFT12783	20/12/2019	MORAWA IGA	Purchases made from Morawa IGA for the month of November	M	113.56
EFT12784	20/12/2019	NAPA	Hand Cleaner, 5 m Tape Measure, 30 m Tape Measure	M	139.04
EFT12785	20/12/2019	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	Annual Air conditioner servicing on Shire buildings and properties	M	34,176.50
EFT12786	20/12/2019	OLIVIA HANSON	PECC refund	M	33.47
EFT12787	20/12/2019	PAUL OMODEI AND ASSOCIATES	November 2019 - travel and accommodation expenses for the Commissioner	M	14,063.96
EFT12788	20/12/2019	PERENJORI COMMUNITY RESOURCE CENTRE	Donation to CRC for Community Christmas Party 2019	M	605.85
EFT12789	20/12/2019	PERENJORI HOTEL	ACEO farewell	M	445.00
EFT12790	20/12/2019	PERENJORI PISTOL CLUB	Corella culling, and shotgun shells	M	264.00

Shire of Perenjori Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2019

Cheque /EFT				
No	Date	Name	Invoice Description	Code Amount
EFT12791	20/12/2019	PERENJORI ROADHOUSE	Purchases made from the Perenjori Roadhouse	M 252.90
EFT12792	20/12/2019	PUMPS AUSTRALIA	Pressure Cleaner Lance Fitting	M 39.60
EFT12793	20/12/2019	QK TECHNOLOGIES PTY LTD	QK journeys active children for the period from 01/11/2019 - 30/11/2019	M 24.00
EFT12794	20/12/2019	RJ & LJ KING	PJ4578 - Puncture Repair, grease	M 473.00
EFT12795	20/12/2019	SHIRE OF MINGENEW	Velpic online training platform - annual fee 01/7/2019-30/06/2020	M 513.33
EFT12796	20/12/2019	SHIRE OF MORAWA	Hire of tablecloths for senior citizen's dinner 14/11/2019	M 40.00
EFT12797	20/12/2019	TEAKLE AND LALOR	Alterations and additions to the Perenjori Sports Pavilion, Design and Drafting Fees, reimbursement of travel cost for site visits on 20/08/10 & 09/10/2019	M 2,838.00
EFT12798	20/12/2019	TEGAN HEARD	Refund for resources for PECC's Christmas Party	M 26.00
EFT12799	20/12/2019	THINK WATER GERALDTON	SD-DC data coil, red wire standard 2-way model	M 548.55
EFT12800	20/12/2019	TOLL IPEC PTY LTD	Freight from 07/10 - 29/11/19	M 417.29
EFT12801	20/12/2019	TOTALLY WORKWEAR	Staff uniform	M 52.92
EFT12802	20/12/2019	WALLIS COMPUTER SOLUTIONS	Set up and installation of Firewall as per quote #0723	M 3,517.36
EFT12803	20/12/2019	WINC AUSTRALIA PTY LIMITED	PECC - full set of Ink Cartridges	M 3,354.02
EFT12804	20/12/2019	YOUNG MOTORS	Purchase of new RGL Holden Trailblazer 2019 - CEO	M 15,500.35
EFT12805	20/12/2019	ZED ELECT	RCD testing	M 5,356.17
19776	11/12/2019	COVENTRY ENTERPRISES PTY LTD	Rates refund assessment A15012 LOT E59/01538 MINING 6620	M 179.50
19777	11/12/2019	FMG RESOURCES PTY LTD	Rates refund for assessment A14875 E59/01360 MINING TENEMENT PERENJORI WA 6620	M 24.78
19778	11/12/2019	MINJAR GOLD PTY LTD	Rates refund for assessment A793 E59/00935 MINING TENEMENT PERENJORI 6620	M 248.12
19779	11/12/2019	MONAX MINING LIMITED	Rates refund for assessment A15206 E59/02304 MINING TENEMENT PERENJORI WA 6620	M 682.23
19780	11/12/2019	PELM RESOURCES PTY LTD	Rates refund for assessment A15139 LOT E59/02106 MINING WA 6620	M 118.54
19782	11/12/2019	TELSTRA CORPORATION LIMITED	Telstra main account - November	M 3,850.68
19783	19/12/2019	SYNERGY	Street Lights - electricity usage from 25/10/2019 - 24/11/2019	M 2,421.77
DD12373.1	02/12/2019	WESTNET	Westnet - billing from 01/12/2019 - 01/01/2020	M 253.85
DD12378.1	09/12/2019	AUSTRALIAN TAXATION OFFICE	Bas for the month of November 2019	M 33,862.00
DD12380.1	10/12/2019	WA SUPER	Payroll deductions	M 6,966.16
DD12380.2	10/12/2019	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	M 1,367.41
DD12380.3	10/12/2019	AUSTRALIAN SUPER	Superannuation contributions	M 190.26
DD12380.4	10/12/2019	INTEGRA SUPER	Superannuation contributions	M 248.44
DD12380.5	10/12/2019	VIC SUPER	Superannuation contributions	M 361.59

Shire of Perenjori Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2019

Cheque /EFT				
No	Date	Name	Invoice Description	Code Amount
DD12380.6	10/12/2019	HOST PLUS SUPER	Superannuation contributions	M 260.37
DD12380.7	10/12/2019	AMP FLEXIBLE LIFETIME SUPER	Superannuation contributions	M 252.87
DD12380.8	10/12/2019	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M 392.66
DD12380.9	10/12/2019	BT SUPER FOR LIFE	Superannuation contributions	M 200.67
DD12392.1	12/12/2019	BANKWEST MASTERCARD	Purchases made from the Corporate Credit Card - 25/10/2019 - 22/11/2019	M 882.97
			25/10 - Spirit Graphics - Canvas banner – CDO	152.90
			28/10 - Access Health - Airex Corona exercise mat – CDO	246.40
			05/11 - Kmart - resources for PECC Christmas Party	314.52
			05/11 - Target - resources for PECC Christmas Party	227.00
			05/11 - Target - refund – PECC	-24.00
			12/11 - parking for IPJ - Perth Convention Centre - ACEO M Chester	16.15
			14/11 - Target - refund PECC	-50.00
DD12393.1	16/12/2019	BOQ FINANCE (AUST) LTD	Lease -Ricoh MPC6004exSP - 012-0673495-000	M 156.83
DD12394.1	16/12/2019	SG FLEET AUSTRALIA PTY LIMITED	Lease on Ford Ranger, Fuel, Regional Bull Module - 14/12/2019 - 13/01/2020	M 2,373.34
DD12395.1	16/12/2019	REFUEL AUSTRALIA	Refuel Australia for the month of November 2019	M 16,684.21
DD12405.1	24/12/2019	WA SUPER	Payroll deductions	M 6,723.23
DD12405.2	24/12/2019	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	M 1,410.95
DD12405.3	24/12/2019	AUSTRALIAN SUPER	Superannuation contributions	M 178.03
DD12405.4	24/12/2019	INTEGRA SUPER	Superannuation contributions	M 248.44
DD12405.5	24/12/2019	VIC SUPER	Superannuation contributions	M 392.23
DD12405.6	24/12/2019	HOST PLUS SUPER	Superannuation contributions	M 264.93
DD12405.7	24/12/2019	AMP FLEXIBLE LIFETIME SUPER	Superannuation contributions	M 252.15
DD12405.8	24/12/2019	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M 362.12
DD12405.9	24/12/2019	BT SUPER FOR LIFE	Superannuation contributions	M 200.67
DD12417.1	09/12/2019	WRIGHT EXPRESS FUEL	Card Management fee for the month of November 2019	M 12.36
TOTAL PAYMENTS FOR THE MONTH OF DECEMBER				410,493.12

Accounts Paid for the Month Ending 31 December 2019.

Municipal Account	
EFT	\$326,672.13
Direct Debits	\$73,615.77
Cheques	\$8,570.52
Corporate MasterCard	\$882.97
Bank Fees	\$751.73
Total	\$410,493.12
Trust Account – Mt Gibson Public Benefit Funds	
EFT	
Cheques	
Bank Fees	
Total	

bankwest

Bankwest Corporate MasterCard
Statement

Account Number

Period

21 Dec 19 - 23 Jan 20

Monthly Spend Limit

\$5,000

SUMMARY OF YOUR SPEND

Purchases

\$25.10

Cash Advances &

\$0.00

Balance Transfers

YOUR TRANSACTION SUMMARY

Date	Description			Debit	Credit
17 JAN 20	CITY OF PERTH PARKING-	PERTH	WA	\$6.26	
17 JAN 20	CITY OF PERTH PARKING-	PERTH	WA	\$4.24	
17 JAN 20	TOWN OF CAMBRIDGE	FLOREAT		\$4.35	
17 JAN 20	HOME TRINITY	PERTH		\$10.25	
Total				\$25.10	\$0.00

bankwest

Bankwest Corporate MasterCard
Statement

Account Number

Period

23 Nov 19 - 20 Dec 19

Monthly Spend Limit

\$15,000

SUMMARY OF YOUR SPEND

Purchases
Cash Advances &
Balance Transfers

\$493.85
\$0.00

SUBJECT TO CREDITORS ONLY

MR MARK LENNARD CHESTER
SHIRE OF PERENJURI
PO BOX 22
PERENJURI WA 6520

YOUR TRANSACTION SUMMARY

Date	Description		Debit	Credit
21 NOV 19	SCHOLASTIC AUSTRALIA	LISAROW NSW	\$73.00	
25 NOV 19	WOOLWORTHS ONLINE 8843	BELLA VISTA	\$229.45	
02 DEC 19	JADCO TIME P/L	KYNETON VIC	\$191.40	
Total			\$493.85	\$0.00

Totalling **\$410,493.12** from *Municipal* and *Trust Accounts* for the month ending **31 December 2019**.

Voting Requirements: Simple Majority

Change to Officer Recommendation:

No Change/OR:

As per Local Government (Administration) Regulations 1996 11(da) Council records the following reasons for amending the Officer Recommended Resolution:

12.2.1 SCHEDULE OF PAID ACCOUNTS AS AT 31 DECEMBER 2019.

OFFICER RECOMMENDATION

THAT Council: - receives the December Schedule of Paid Accounts Report.

Moved:

Motion put and carried / lost

12.4 SCHEDULE OF PAID ACCOUNTS AS AT 31 JANUARY 2020.

Applicant:	Shire of Perenjori
File:	ADM 0082
Disclosure of Interest:	Nil
Author:	Deb Barndon – Accountant
Responsible Officer:	Mario Romeo - Acting Chief Executive Officer.
Attachments:	Nil

Executive Summary:

Council is presented the list of payments made from the Municipal, Trust and Reserve Accounts under delegation since the last Ordinary Council Meeting.

Background:

Council delegates authority to the Chief Executive Officer annually:
 To make payments from Trust, Reserve and Municipal Fund;
 To purchase goods and services to a value of not more than \$200,000;

Legal Compliance:

Local Government Act 1995

S6.5. Accounts and records

Local Government (Financial Management) Regulations 1996

R11. Payments, procedures for making etc.

R12. Payments from municipal fund or trust fund, restrictions on making

(1) A payment may only be made from the municipal fund or the trust fund —

(a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or

(b) otherwise, if the payment is authorised in advance by a resolution of the council.

(2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.

S13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

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

(a) the payee's name; and

(b) the amount of the payment; and

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

(2) A list of accounts for approval to be paid is to be prepared each month showing —

(a) for each account which requires council authorisation in that month —

(i) the payee's name; and

(ii) the amount of the payment; and

(iii) sufficient information to identify the transaction; and

(b) the date of the meeting of the council to which the list is to be presented.

(3) A list prepared under sub-regulation (1) or (2) is to be —

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

(b) recorded in the minutes of that meeting.

Policy Implications:

Nil

Council Role:

Nil

Council Policy Compliance:

Payments are checked to ensure compliance with Council's Purchasing Policy Number 4007 – Procurement Policy.

Budget Implications:

All payments are made in accordance with the adopted annual budget.

Strategic Community Plan:

Strategy 1.3.2 of the Strategic Community Plan – Monitor and produce statutory budgetary and financial reporting requirements applicable to local government operations.

Consultation:

Nil

Risk Assessment:

Nil

Precedents:

Council endorses the Schedule of Paid Accounts at each Ordinary Council Meeting.

Officer Comment:

This is a schedule of 'paid accounts' - the accounts have been paid in accordance with Council's delegation.

Shire of Perenjori Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2020

Cheque /EFT

No	Date	Name	Invoice Description	Code	Amount
26	29/01/2020	SHIRE OF PERENJORI - CHQ	As per Petty Cash Recon - 20/01/2020	M	284.45
416	02/01/2020	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	M	10.00
416	02/01/2020	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	M	7.00
416	02/01/2020	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	M	16.00
416	03/01/2020	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M	41.88
416	03/01/2020	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M	150.99
EFT12806	23/01/2020	AMPAC DEBT RECOVERY	Rates debt recovery for outstanding rates	M	110.0
EFT12807	23/01/2020	AQUATIC SERVICES WA PTY LTD	Work on chemical controller replacement unit	M	1,089.00
EFT12808	23/01/2020	ARROW BRONZE	Identity wall plaques for Blake and Dawes	M	371.08
EFT12809	23/01/2020	ASSA ABLOY ENTRANCE SYSTEMS	Repairs to automatic door - Medical Centre	M	6,983.5
EFT12810	23/01/2020	AUSTRALIA POST	Postage for the month of December 2019	M	192.48
EFT12811	23/01/2020	AUSTRALIAN SERVICES UNION	Payroll deductions	M	77.70
EFT12812	23/01/2020	AVON WASTE	Waste services for the month of December 2019	M	2,065.84
EFT12813	23/01/2020	BLUEHILL COURIERS	Freight for the 06/12/19	M	71.50
EFT12814	23/01/2020	BOC LIMITED	Container services from the period 28/11/19 - 28/12/19	M	80.15
EFT12815	23/01/2020	BUNNINGS WAREHOUSE	Reticulation fittings	M	414.99
EFT12816	23/01/2020	BURGESS RAWSON (WA) PTY LTD	Toilets at Loading St - 01/11/2019 - 31/12/19 - Rates, Water usage from 16/10/2019 - 19/12/2019	M	2,415.90
EFT12817	23/01/2020	CIVIC LEGAL	Native title - Wadi Mob WAD 6193 of 1998	M	118.80
EFT12818	23/01/2020	CJD EQUIPMENT	PJ1503 - Air Spring, Repair Kit, - PJ1524 - Filter	M	1,288.99
EFT12819	23/01/2020	CLEANPAK SOLUTIONS	Cleaning supplies	M	355.48
EFT12820	23/01/2020	CLYDE & CO	Legal advice	M	378.40
EFT12821	23/01/2020	DAVID GRAY & CO PTY LIMITED	20lt Carmel carrier, thermal fogging 20lt mosquito	M	5,020.36
EFT12822	23/01/2020	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	Building Services Levy from 01/09/2019 -31/12/2019	M	56.65
EFT12823	23/01/2020	GERALDTON MOWER & REPAIR SPECIALIST	GB 56-Z Blower	M	249.00
EFT12824	23/01/2020	GH COUNTRY COURIER	Freight - CJD 1 x ctn, 1 x drum	M	161.40
EFT12825	23/01/2020	GLASS CO CLEAR QUALITY	Fix broken windows to Shire buildings and properties	M	2,174.56
EFT12826	23/01/2020	HERRINGS COASTAL PLUMBING/GAS	AV Unit - water leak	M	329.49
EFT12827	23/01/2020	HILLE THOMPSON & DELFOS	Complete Topo survey & centreline. Setout Perenjori Rothsay Rd	M	5,773.90
EFT12828	23/01/2020	J. BLACKWOOD & SON PTY LIMITED	Sunscreen, liquid soap	M	105.43
EFT12829	23/01/2020	JMH MECHANICAL SERVICES	Bolts, nuts, washers, cable ties	M	205.43
EFT12830	23/01/2020	JOANNE PAGE	Refund on uniforms purchased	M	70.00
EFT12831	23/01/2020	KATS RURAL	Reticulation parts	M	67.10
EFT12832	23/01/2020	KINGS CIVIL AND EARTHMOVING	Griffith Rd, Perenjori Rothsay Road, Russell St - semi water cart hire, potable water for back lane repairs - Livingstone St	M	11,779.30

Shire of Perenjori Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2020

Cheque /EFT

No	Date	Name	Invoice Description	Code	Amount
EFT12833	23/01/2020	LANDGATE - VALUATIONS	Slip subscription services for the period 7/11/2019 - 06/11/2020	M	2,565.12
EFT12834	23/01/2020	LGIS RISK MANAGEMENT	Regional Risk Co-ordinator Program 2019-2020 1st instalment	M	4,165.70
EFT12835	23/01/2020	MAIN STREET HARDWARE COOROW	Jerry Can	M	35.98
EFT12836	23/01/2020	MARK TEALE	Meals when at Perenjori and Yalgoo	M	86.20
EFT12837	23/01/2020	MARKET CREATIONS	Managed Service Agreement - January 2020	M	7,214.93
EFT12838	23/01/2020	MOORE CATCHMENT COUNCIL INC	Annual contribution to Moore Catchment Council	M	1,100.00
EFT12839	23/01/2020	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	4 John -replace fan motor to evap aircon	M	3,802.65
EFT12840	23/01/2020	QK TECHNOLOGIES PTY LTD	Average active children October	M	6.16
EFT12841	23/01/2020	RJ & LJ KING	Maxxis tyres	M	1,938.20
EFT12842	23/01/2020	ROSSITER & CO	1/2 Ham & 1kg Bacon Christmas Function	M	97.70
EFT12843	23/01/2020	SHIRE OF CHAPMAN VALLEY	Planning services undertaken on behalf of the Shire of Perenjori for the months of October 2019 - December 2019	M	660.00
EFT12844	23/01/2020	STATE LIBRARY OF WA	Delivery of Better Beginnings Program 2019/2020	M	16.50
EFT12845	23/01/2020	STEVE HUNTER AIRCONDITIONING & REFRIGERATION	Airconditioning replace/maintenance of parts	M	365.00
EFT12846	23/01/2020	THINK WATER GERALDTON	Reticulation parts, clamps	M	1,174.55
EFT12847	23/01/2020	TOLL IPEC PTY LTD	Freight form 16/12/19 - 17/12/19	M	280.13
EFT12848	23/01/2020	TOTALLY WORKWEAR	Safety boots	M	287.21
EFT12849	23/01/2020	WALLIS COMPUTER SOLUTIONS	Managed solution from 01/11/2019 - 31/08/2020	M	1,529.00
EFT12850	23/01/2020	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	WALGA Recruitment Services for CEO as per EOI dated 04/09/19	M	6,591.75
EFT12851	23/01/2020	WESTRAC PTY LTD	279-5369 BCKT 1676mm wide	M	2,117.50
EFT12852	23/01/2020	WHEATBELT VET SERVICES	Euthanasia of cat's	M	140.00
EFT12853	23/01/2020	WINC AUSTRALIA PTY LIMITED	Fellowes strip cutter	M	2,424.95
EFT12854	30/01/2020	BLUEHILL COURIERS	Refrigerated Freight Charges	M	46.20
EFT12855	30/01/2020	CANINE CONTROL	Ranger services - 9th Jan Final firebreak inspections were carried out - 3 infringements were issued	M	1,021.92
EFT12856	30/01/2020	DEPARTMENT OF COMMUNITIES	Children of the Country: Silo Trail	M	9,900.00
EFT12857	30/01/2020	DEPENDABLE LAUNDRY SOLUTIONS	Maytag Commercial 8.5kg top loader washer, non-coin	M	2,084.50
EFT12858	30/01/2020	DIANE RICKARD	Refund for pool toys	M	258.96
EFT12859	30/01/2020	Galvins Plumbing Supplies - Geraldton	Office Storm water adaptors	M	47.59
EFT12860	30/01/2020	KATS RURAL	Water bottles for outside staff	M	105.00
EFT12861	30/01/2020	MIDWEST TRANSPORTABLES	Rental Return - Midwest Transportables - December 2019	M	1,913.34
EFT12862	30/01/2020	NOVUS GLASS SOUTH WEST	1PJ supply and fit windscreen with rain sensors and camera	M	531.30
EFT12863	30/01/2020	PERENJORI ROADHOUSE	Purchases made from the Perenjori Roadhouse - December 2019	M	83.68
EFT12864	30/01/2020	ROSSITER & CO	Australia Day Meat	M	270.00

Shire of Perenjori Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2020

Cheque /EFT

No	Date	Name	Invoice Description	Code	Amount
EFT12865	30/01/2020	TOLL IPEC PTY LTD	Freight - 22/01/20 - 24/01/20	M	25.36
EFT12866	30/01/2020	WINC AUSTRALIA PTY LIMITED	Ricoh Magenta toner cartridge	M	312.42
19784	09/01/2020	SYNERGY	Aquatic Centre - electricity usage from 28/11/2019 - 31/12/2019	M	18,054.86
19785	09/01/2020	TELSTRA CORPORATION LIMITED	Telstra main account for the month of December 2019	M	3,224.30
19786	09/01/2020	WATER CORPORATION	Sports Ground at Morawa South Rd - water usage from 16/10/2019 - 19/12/2019	M	20,937.47
19787	23/01/2020	BOND ADMINISTRATOR	Bond - 27 Timmings Street	M	1,380.00
19788	23/01/2020	CENTREX POTASH PTY LTD	Rates refund for assessment A15134 E70/04729 MINING TENEMENT PERENJORI WA 6620	M	1,009.84
19789	23/01/2020	REPCO AUTO PARTS	Drive belt	M	31.08
19790	23/01/2020	SYNERGY	Lot 53X Crossing - electricity usage from 19/12/2019 - 15/01/2020	M	2,910.45
19791	23/01/2020	TELSTRA CORPORATION LIMITED	Perenjori volunteer bush Fire - Business Line Complete	M	55.00
19792	31/01/2020	CITY OF GREATER GERALDTON	Building Certification Services July to December 2019	M	198.34
DD12410.1	07/01/2020	WA SUPER	Payroll deductions	M	6,982.19
DD12410.2	07/01/2020	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	M	1,415.43
DD12410.3	07/01/2020	AUSTRALIAN SUPER	Superannuation contributions	M	178.61
DD12410.4	07/01/2020	INTEGRA SUPER	Superannuation contributions	M	257.69
DD12410.5	07/01/2020	VIC SUPER	Superannuation contributions	M	272.98
DD12410.6	07/01/2020	HOST PLUS SUPER	Superannuation contributions	M	264.93
DD12410.7	07/01/2020	AMP FLEXIBLE LIFETIME SUPER	Superannuation contributions	M	261.54
DD12410.8	07/01/2020	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M	255.00
DD12410.9	07/01/2020	BT SUPER FOR LIFE	Superannuation contributions	M	200.67
DD12414.1	06/01/2020	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 102 Interest payment -	M	14,780.03
DD12415.1	02/01/2020	ALLEASING PTY LTD	LANIER PHOTOCOPIER LEASE	M	884.27
DD12415.2	02/01/2020	WESTNET	INTERNET & WEB HOSTING	M	285.85
DD12415.3	06/01/2020	WRIGHT EXPRESS FUEL	Card management fee for the month of December 2019	M	11.96
DD12415.4	09/01/2020	BANKWEST MASTERCARD	Purchases from Corporate Credit Card-23/11/2019-20/12/2019	M	3,004.97
			21/11/2019 Scholastic Australia – PECC Christmas Presents		73.00
			25/11/2019 Woolworths online – PECC Christmas Party		229.45
			03/12/2019 Canningvale Australia – J Hesford		799.60
			03/12/2019 WA Planning Commission – MIS		631.00
			05/12/2019 Big W – Shire Staff Party, presents for children – CDO		69.90
			06/12/2019 WA Planning Commission refun		631.00
			10/12/2019 Woolworths online – Shire Staff Christmas Party – CDO		386.37
			16/12/2019 Woolworths online – refund		24.40

Shire of Perenjori Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2020

Cheque /EFT No	Date	Name	Invoice Description	Code	Amount
			16/12/2019 Mount Autoequip Services – GS – 2 scanner – MIS		719.95
			18/12/2019 Latitude Fisheries – Shire Staff Christmas Party – CDO		204.00
			19/12/2019 Nespresso – Coffee pods – CDO		256.70
			02/12/2019 Jadco Time/Aqua Centre outdoor water gym/swim clock		191.40
			20/12/2019 Facility fee		99.00
DD12426.1	21/01/2020	WA SUPER	Payroll deductions	M	7,264.62
DD12426.2	21/01/2020	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	M	1,410.95
DD12426.3	21/01/2020	AUSTRALIAN SUPER	Superannuation contributions	M	179.47
DD12426.4	21/01/2020	INTEGRA SUPER	Superannuation contributions	M	243.67
DD12426.5	21/01/2020	VIC SUPER	Superannuation contributions	M	360.24
DD12426.6	21/01/2020	HOST PLUS SUPER	Superannuation contributions	M	260.37
DD12426.7	21/01/2020	AMP FLEXIBLE LIFETIME SUPER	Superannuation contributions	M	247.31
DD12426.8	21/01/2020	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M	369.39
DD12426.9	21/01/2020	BT SUPER FOR LIFE	Superannuation contributions	M	200.67
DD12430.1	21/01/2020	AUSTRALIAN TAXATION OFFICE	BAS for the month of December 2019	M	20,215.00
DD12431.1	14/01/2020	REFUEL AUSTRALIA	Fuel account for the month of December 2019	M	13,338.06
DD12432.1	15/01/2020 13/02/2020	SG FLEET AUSTRALIA PTY LIMITED	CESM - Ford Ranger Lease, Bull Module, Fuel 14/01/2020 -	M	2,642.94
DD12432.2	15/01/2020	BOQ FINANCE (AUST) LTD	Ricoh MPC6004exSP	M	156.83
DD12439.1	23/01/2020	WESTERN AUSTRALIAN TREASURY CORPORATION	Government Guarantee Fee for the period ending 31st December 2019	M	2,544.77
DD12443.1	21/01/2020	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 98 Fixed Component - John Street Subdivision	M	18,393.44
TOTAL PAYMENTS FOR THE MONTH OF JANUARY					240,401.52

Accounts Paid for the Month Ending 31 January 2020.

Municipal Account	
EFT	\$95,206.01
Direct Debits	\$93,878.88
Cheques	\$48,085.79
Corporate MasterCard	\$3004.97
Bank Fees	\$225.87
Total	\$240,401.52
Trust Account – Mt Gibson Public Benefit Funds	
EFT	
Cheques	
Bank Fees	
Total	

Totalling **\$240,401.52** from *Municipal and Trust Accounts* for the month ending **31 January 2020**.

Voting Requirements: Simple Majority

Change to Officer Recommendation:

No Change/OR:

As per Local Government (Administration) Regulations 1996 11(da) Council records the following reasons for amending the Officer Recommended Resolution:

12.2.1 SCHEDULE OF PAID ACCOUNTS AS AT 31 JANUARY 2020.

OFFICER RECOMMENDATION

THAT Council: - receives the January Schedule of Paid Accounts Report.

Moved:

Motion put and carried / lost

13 COMMUNITY DEVELOPMENT

14 HEALTH, BUILDING AND PLANNING

15 PLANT AND WORKS

16 GOVERNANCE

16.3 LOCAL PLANNING SCHEME REVIEW

Applicant:	Shire of Perenjori
File:	ADM 0826
Disclosure of Interest:	Nil
Author:	Simon Lancaster – DCEO Shire of Chapman Valley
Responsible Officer:	Mario Romeo - Acting CEO
Attachments:	14.1(a) - Local Planning Scheme Preparation Flowchart 14.1(b) - Resolution to Prepare or Adopt a Local Planning Scheme Notice

Executive Summary:

The current Shire of Perenjori Local Planning Scheme No. 2 was gazetted on 28 July 2011 and requires review to ensure the Shire's statutory planning document is consistent with the *Planning and Development (Local Planning Schemes) Regulations 2015* ('the Regulations'). This report recommends that Council resolve to formally commence the preparation of a new Scheme.

Background:

The Regulations introduced a standardised state-wide template for the layout of Local Planning Schemes and the Shire's current Scheme No. 2 requires updating to ensure it is consistent with legislation. The review of the Scheme will ensure it remains contemporary and is also more robust to challenge in the event that Council finds itself subject to appeal.

It is not intended that the Scheme Review would be one of major overhauling of the existing Scheme No. 2, rather a fine-tuning exercise with changes generally limited to the following:

- Updating the Scheme Text provisions to reference those as contained in the Regulations to ensure consistency and assist Council in statutory matters.
- Inserting into the Zoning Table and Schedules the updated and standardised land use definitions as contained in the Regulations and the current Regulations review.
- Standardise the zonings upon the Scheme Map and their corresponding objectives in the Scheme Text.
- Minor modifications to the Scheme Maps around the Perenjori townsite to reflect Council's planning directions as contained in the Perenjori Local Planning Strategy and also to correct some minor land use anomalies.
- Modifications to the Scheme Maps to correct minor anomalies where privately owned land has been identified for public purposes and where Crown Land has not been identified as Reserves and ensuring also that their Reserve zonings match the assigned (or Council sought) management purpose.

Policy Implications:

Nil

Legal Compliance:

Section 88 of the *Planning and Development Act 2005* ('the Act') requires Local Governments to review their planning scheme every 5-years. Schemes are prepared and adopted under Part 5 of the Act and in compliance with the Regulations.

Part 5 (Local Planning Schemes) of the Act and Part 4 (Preparation or adoption of Local Planning Scheme) of the Regulations provide the procedure by which a Local Planning Scheme is required to be reviewed. A flowchart illustrating the Scheme Review process has been provided as **Attachment 14.1(a) page 26**.

To formally begin the process of preparing a new Scheme it is necessary for Council to pass a resolution worded in accordance with the requirements of the Regulations and a copy of the relevant form has been provided as **Attachment 14.1(b) page 27**. The Western Australian Planning Commission will require a copy of Council's resolution and a supporting explanation outlining the intent and reasons.

In essence the initiation resolution as contained in the recommendation is a procedural one to simply commence the Scheme Review, that is a process that can generally be expected to take 2-years and will be returned to Council for its consideration on at least 2 further occasions. The first being a future meeting when Council will be presented with the draft Scheme (inclusive of Text and Maps) for its consideration. It is at this future meeting that Council considers the document and whether it wishes to then proceed to the next stages, which involve referring the draft Scheme No. 3 to the Environmental Protection Authority and Western Australian Planning Commission, seeking their necessary consents to go to the subsequent stage of public advertising of the Scheme, after which it is again returned to Council for its consideration of the received submissions.

Strategic Community Plan:

The Scheme Review will also provide opportunity to ensure that the outcomes identified within the Shire of Perenjori Strategic Community Plan (2017-2027) and the Shire of Perenjori Local Planning Strategy (2011) are incorporated into its statutory planning and zoning document.

Budget Implications:

Reflecting the intention that the Scheme Review process should be one of ensuring the Scheme is refined to meet the state-wide template, rather than requiring complete overhaul, the Shire has engaged the Department of Planning, Lands and Heritage to prepare the draft Scheme Maps for later consideration, and the text updating is being undertaken in-house with assistance from the Department of Planning, Lands and Heritage

Consultation:

The minimum consultation process required for the Scheme Review, and subsequent advertising, of a Local Planning Scheme is set by the Act and Regulations.

Following a resolution to prepare a new Local Planning Scheme (as contained in the recommendation), Council is required under Part 4 of the Regulations to provide notification of the resolution to stakeholders that may be affected by the scheme. This is required to include all relevant government agencies and service authorities, the surrounding local governments, and must invite within 21-days any recommendations in respect of the resolution and requests for issues for consideration in Scheme No. 3.

The draft Scheme No. 3, in the event that it is adopted by Council at a later meeting, would be subject to a wider consultation process that is set by the Regulations, at the conclusion of which Scheme No. 3 would be returned to Council for its consideration of the received submissions.

Risk Management:

Risk Statement	Level of Risk	Risk Mitigation Strategy
The <i>Planning and Development Act 2005</i> and <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> set the requirement for Local Planning Schemes under which Council has the responsibility to administer and make determination upon planning matters.	The Shire of Perenjori Local Planning Scheme No. 3 is due for review in accordance with the legislative requirements.	The risk level is considered low if Council's Local Planning Scheme is consistent with the legislative requirements.

Precedents:

Council previously undertook a Scheme Review through 2009-2011 that replaced Local Planning Scheme No. 1 with Local Planning Scheme No. 2.

Officer Comment:

The current Shire of Perenjori Local Planning Scheme No. 2 can be viewed at the following link to the Department of Planning, Lands & Heritage website:

<https://www.dplh.wa.gov.au/perenjori>

Voting Requirements: Simple Majority

Change to Officer Recommendation

No Change. OR:

As per Local Government (Administration) Regulations 1996 11(da) Council records the following reasons for amending the Officer Recommended Resolution:

16.3.1 LOCAL PLANNING SCHEME REVIEW

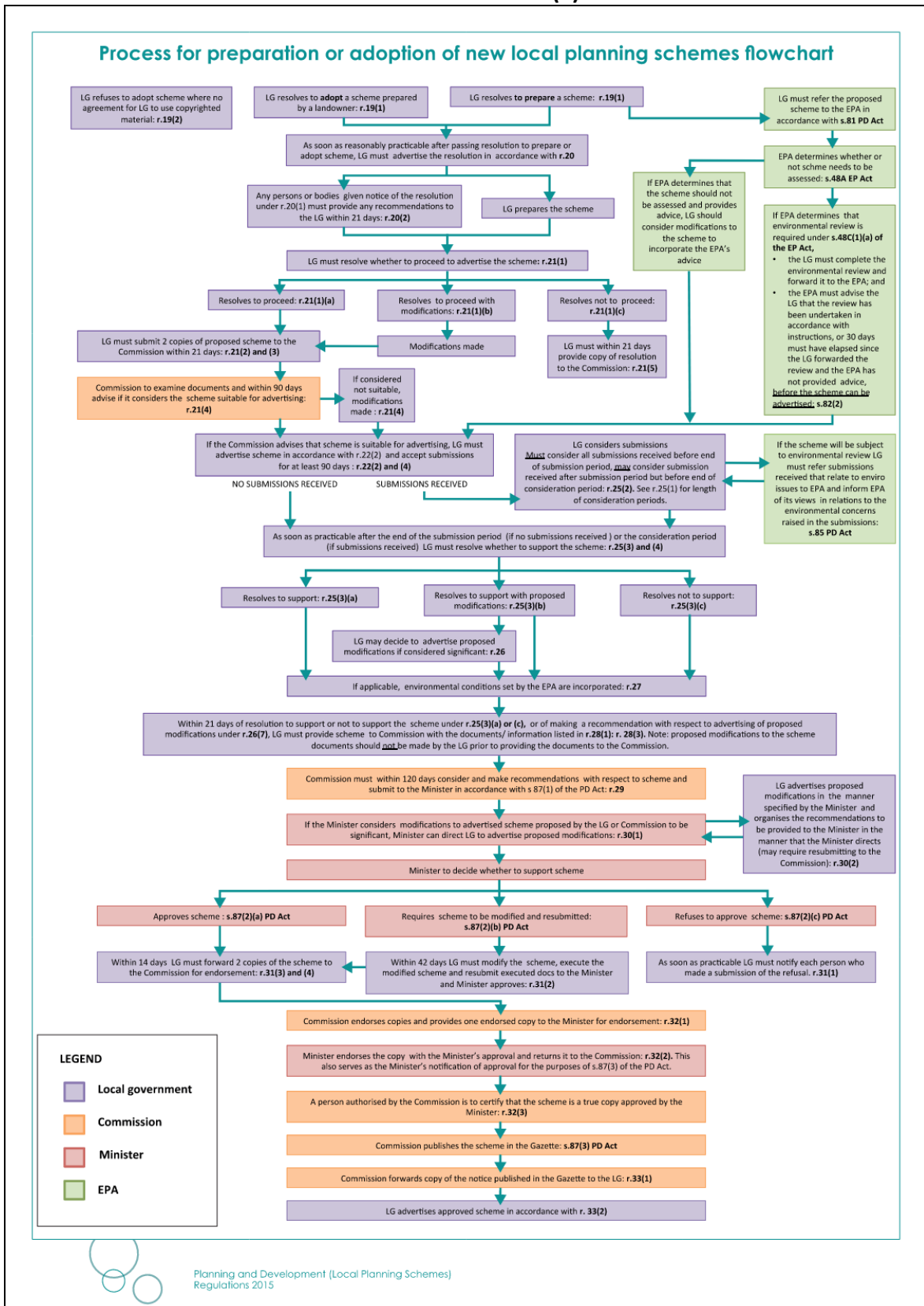
OFFICER RECOMMENDATION:

THAT: Council resolve to prepare Shire of Perenjori Local Planning Scheme No. 3 in accordance with Part 5 of the *Planning and Development Act 2005* and part 4 of the *Planning and Development (Local Planning Schemes) Regulations 2015* encompassing all land contained within the Shire boundaries. The proposed Local Planning Scheme No. 3 is to replace the Shire of Perenjori Local Planning Scheme No. 2.

Moved:

Motion put and carried / lost

ATTACHMENT 14.1(a)



ATTACHMENT 14.1(b)

Form 1A

Resolution of a local government to prepare or adopt a new Local Planning Scheme

Regulation 19(1)

Planning and Development Act 2005

RESOLUTION TO PREPARE OR ADOPT A LOCAL PLANNING SCHEME

For the entire district of the

Shire of Perenjori

Local Planning Scheme No.3

Resolved that the local government, pursuant to section 72 of the *Planning and Development Act 2005*, prepare or adopt* the above Local Planning Scheme with reference to the entire area within the City/Town/Shire of

Perenjori

and as shown on the plan presented to the Council of the local government at its meeting of 20 February 2020 to be referred to as the Scheme Area Map.

Dated this 20th day of February 20 20

(Chief Executive Officer)

* delete whichever does not apply

17

CONFIDENTIAL REPORTS

In accordance with Section 5.23(2) of the Local Government Act 1995, the meeting is closed to the members of the public for this item as the following sub-section applied:

- d) A matter affecting an employee or employees
- e) The personal affairs of any person;
- f) A matter that if disclosed, would reveal –
 - iv. A trade secret; or
 - v. Information that has a commercial value to a person; or
 - vi. Information about the business, professional, commercial or financial affairs of a person.

17.1 COUNCIL GO BEHIND CLOSED DOORS

OFFICER RECOMMENDATION

That Council go behind closed doors to consider a matter affecting an employee.

Moved

Motion put and carried / lost

17.2 COUNCIL RETURN FROM BEHIND CLOSED DOORS

OFFICER RECOMMENDATION

That Council return to standing orders and re-open the meeting to the public.

Moved

Motion put and carried / lost

The Presiding member to advise the public the outcome of the discussion behind closed doors; being...

18 ORDERING THE COMMON SEAL

Document	Organisation	Purpose	Date
Medical Services Agreement	Shire of Perenjori / Dr Adebola Adeiye	Provision of Medical Services	15 January 2020

19 REPORTS OF COMMITTEES AND MEMBERS

20 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

21 NOTICE OF MOTIONS (for consideration at the following meeting, if given during the meeting).

22 NEW BUSINESS OF AN URGENT NATURE ADMITTED BY COUNCIL

23 CLOSURE OF MEETING

The Presiding Officer advises that the date of the next Ordinary Meeting of Council will be Thursday 19 March 2020, commencing at 5:30 pm at the Shire of Perenjori Council Chambers – 56 Fowler Street, Perenjori WA 6620.



Item 12.1

MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 DECEMBER 2019

- **Monthly Statement of Financial Activity for December 2019.**
- **Information Schedule for December 2019.**

**Ordinary Meeting of the Shire Council
20 February 2020**

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

For the Period Ended 31 December 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Compilation Report

Monthly Summary Information

Statement of Financial Activity by Program

Statement of Financial Activity By Nature or Type

Statement of Capital Acquisitions and Capital Funding

Statement of Budget Amendments

Note 1 Significant Accounting Policies

Note 2 Explanation of Material Variances

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Details of Capital Acquisitions

Appendix A Detailed Schedules

Shire of Perenjori

Compilation Report

For the Period Ended 31 December 2019

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 7 and shows a surplus as at 31 December 2019 of \$3,289,696.

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

Preparation

Prepared by: Debby Barndon

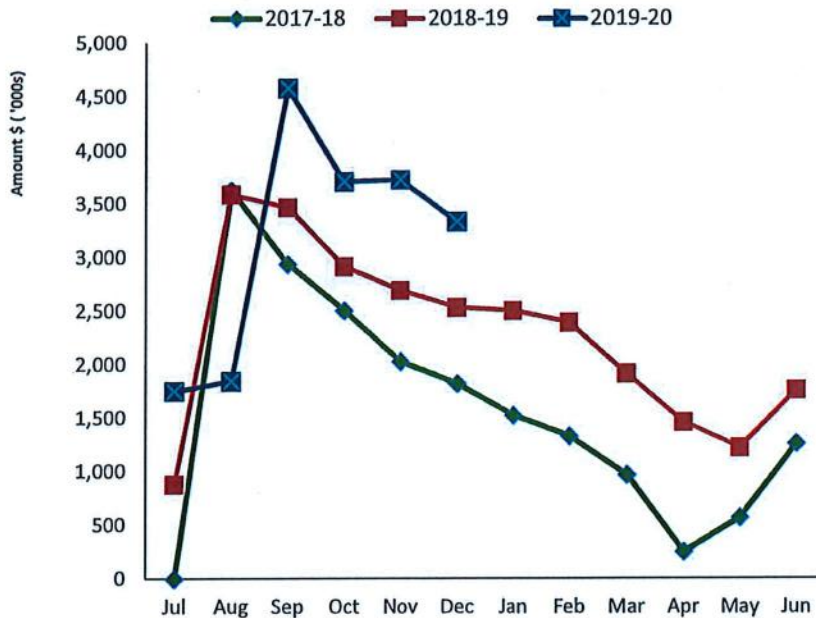
Reviewed by: Mario Romeo

Date prepared: 23/01/2020

Shire of Perenjori

Monthly Summary Information
For the Period Ended 31 December 2019

Liquidity Over the Year (Refer Note 3)

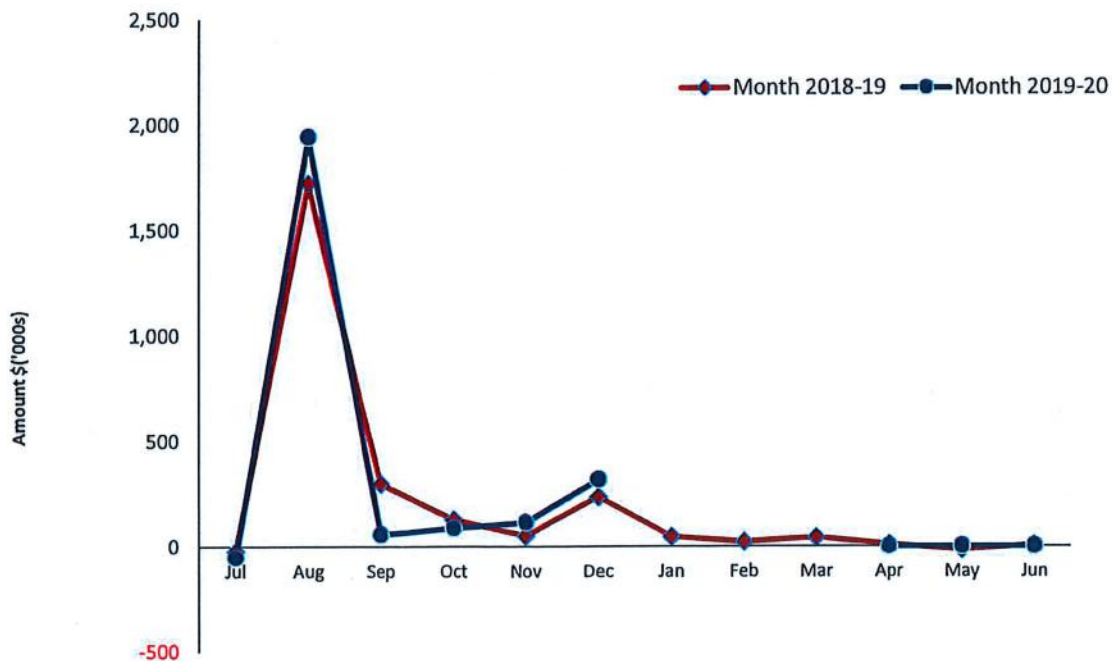


Cash and Cash Equivalents as at period end

Unrestricted	\$	3,017,617
Restricted	\$	2,349,919
	\$	5,367,536

Rates	\$	247,447
Other	\$	71,718
	\$	319,165

Rates Received (Refer Note 6)

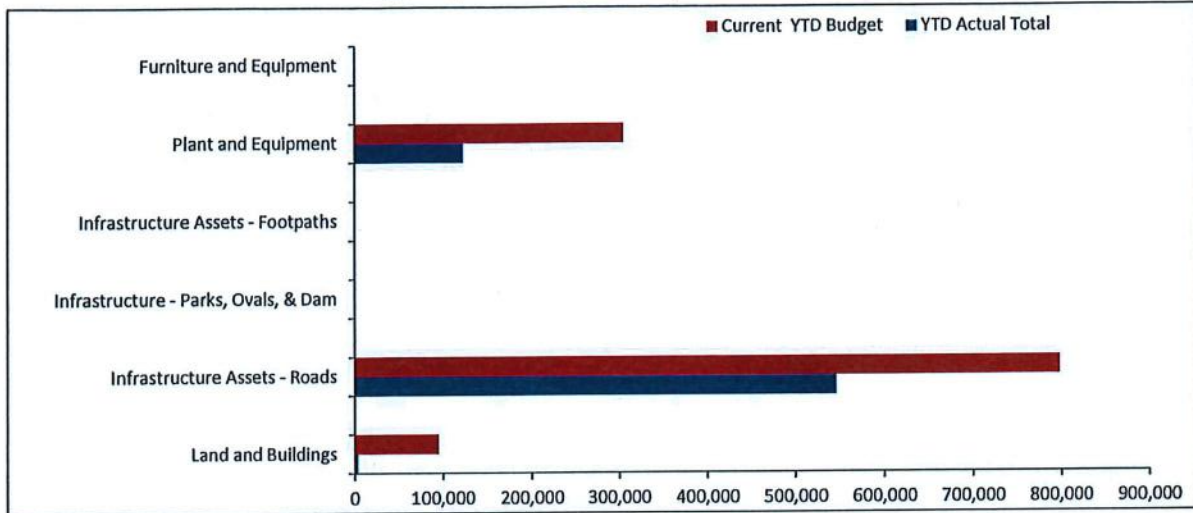


Comments

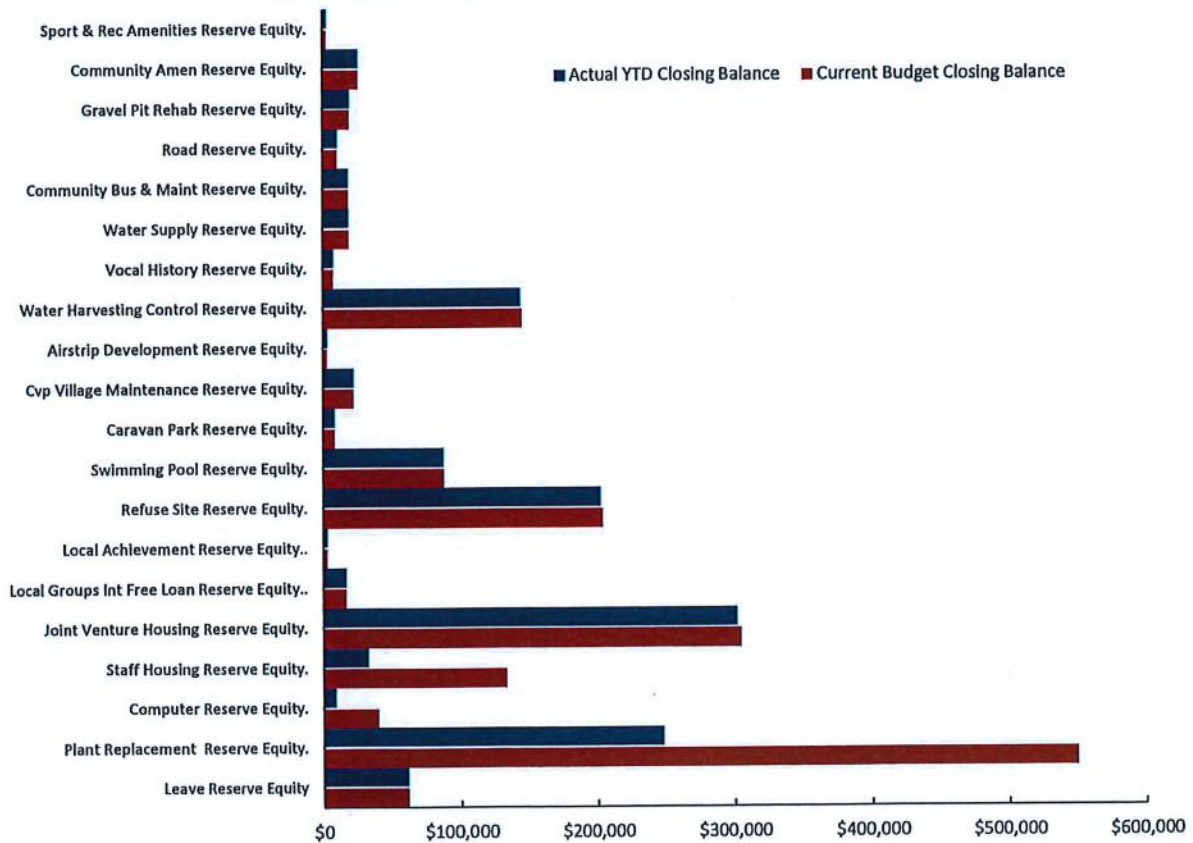
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Perenjori
Monthly Summary Information
For the Period Ended 31 December 2019

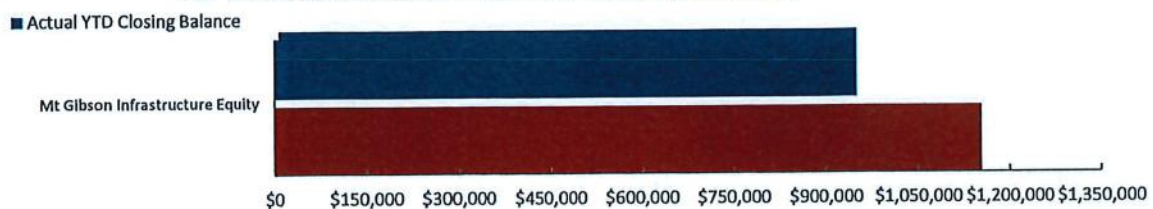
Capital Expenditure Program YTD (Refer Note 13)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)

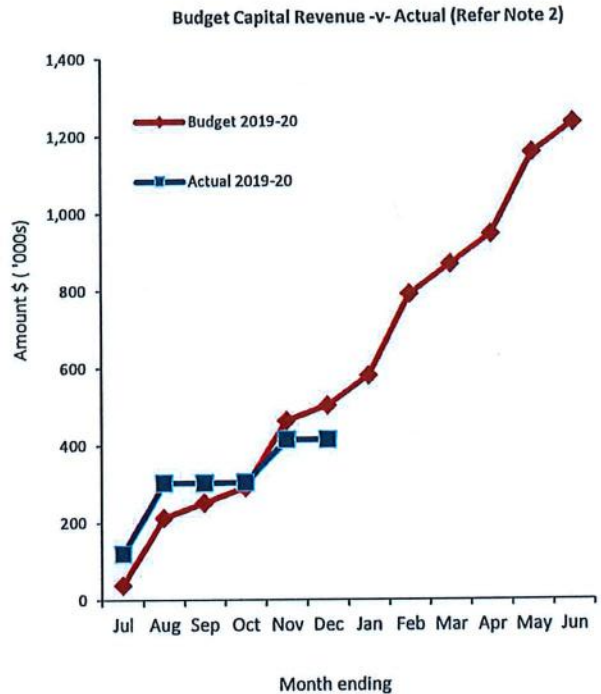
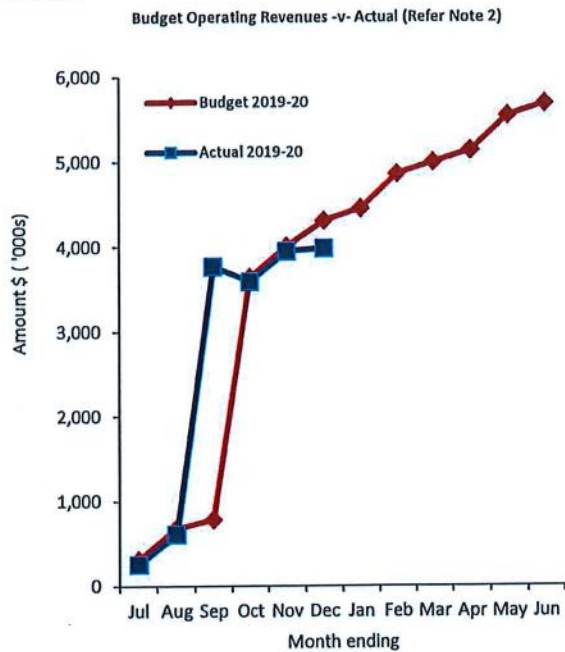


Shire of Perenjori

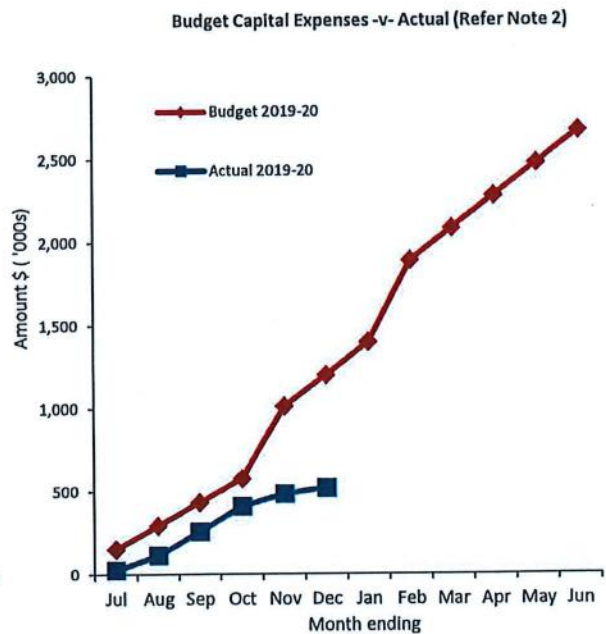
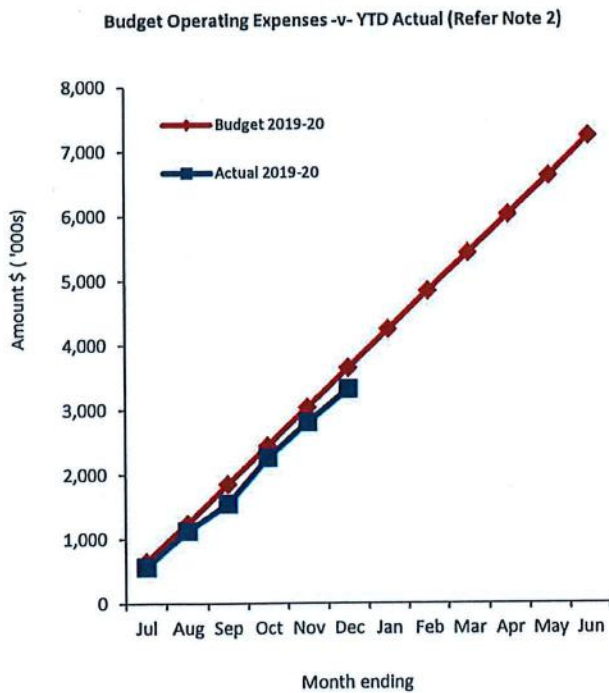
Monthly Summary Information

For the Period Ended 31 December 2019

Revenues



Expenditure



Comments

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

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

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b) - (a)	Var. % (b) - (a) / (a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		41,013	20,502	58,433	37,931	185.01%	▲
General Purpose Funding - Rates	9	2,772,324	2,756,853	2,704,624	(52,229)	(1.89%)	
General Purpose Funding - Other		1,072,094	536,038	545,597	9,559	1.78%	
Law, Order and Public Safety		200,620	102,356	79,493	(22,863)	(22.34%)	▼
Health		2,700	1,350	1,200	(150)	(11.11%)	
Education and Welfare		223,500	111,744	99,959	(11,785)	(10.55%)	▼
Housing		155,000	77,490	69,199	(8,291)	(10.70%)	
Community Amenities		60,280	30,126	38,921	8,795	29.19%	
Recreation and Culture		218,900	209,438	6,726	(202,713)	(96.79%)	▼
Transport		425,845	207,618	204,484	(3,134)	(1.51%)	
Economic Services		388,000	193,986	139,510	(54,476)	(28.08%)	▼
Other Property and Services		123,000	61,494	38,305	(23,189)	(37.71%)	▼
Total Operating Revenue		5,683,276	4,308,995	3,986,451	(322,544)		
Operating Expense							
Governance		(322,160)	(188,752)	(134,539)	54,213	28.72%	▼
General Purpose Funding		(135,159)	(67,572)	(82,344)	(14,772)	(21.86%)	▲
Law, Order and Public Safety		(312,121)	(156,048)	(156,146)	(98)	(0.06%)	
Health		(105,322)	(52,644)	(55,904)	(3,260)	(6.19%)	
Education and Welfare		(592,820)	(296,648)	(241,367)	55,281	18.64%	
Housing		(235,064)	(117,513)	(172,764)	(55,251)	(47.02%)	▲
Community Amenities		(530,684)	(265,305)	(198,443)	66,862	25.20%	▼
Recreation and Culture		(1,151,286)	(575,604)	(580,496)	(4,892)	(0.85%)	
Transport		(2,794,158)	(1,397,056)	(1,301,174)	95,882	6.86%	
Economic Services		(945,459)	(472,686)	(342,747)	129,939	27.49%	▼
Other Property and Services		(105,878)	(57,874)	(59,130)	(1,256)	(2.17%)	
Total Operating Expenditure		(7,230,109)	(3,647,702)	(3,325,054)	322,648		
Funding Balance Adjustments							
Add back Depreciation		2,609,882	1,304,946	1,247,341	(57,605)	(4.41%)	
Adjust (Profit)/Loss on Asset Disposal	8	(26,671)	0	0	0		
Adjust Provisions and Accruals		(8,126)	0	0	0		
Net Cash from Operations		1,028,252	1,966,239	1,908,738	(57,501)		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,046,009	503,006	414,580	(88,426)	(17.58%)	▼
Proceeds from Disposal of Assets	8	187,500	0	56,364	56,364		▲
Total Capital Revenues		1,233,509	503,006	470,944	(32,062)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(160,000)	(94,998)	(3,104)	91,894	96.73%	▼
Infrastructure - Roads	13	(1,880,937)	(798,456)	(545,512)	252,944	31.68%	▼
Infrastructure - Parks, Ovals, & Dam	13	(48,165)	(48,165)	0	48,165	100.00%	
Infrastructure - Public Facilities	13	0	0	0	0		
Infrastructure - Footpaths	13	0	0	0	48,165	100.00%	▼
Infrastructure - Drainage	13	0	0	0	0		
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(600,000)	(305,000)	(122,549)	182,451	59.82%	▼
Furniture and Equipment	13	(5,000)	0	0	0		
Total Capital Expenditure		(2,694,102)	(1,246,619)	(671,164)	623,620		
Net Cash from Capital Activities		(1,460,593)	(743,613)	(200,220)	591,558		
Financing							
Proceeds from New Debentures		0	0	0	0		
Transfer from Reserves	7	0	0	0	0		
Repayment of Debentures	10	(222,597)	(131,769)	(130,848)	921	0.70%	
Transfer to Reserves	7	(752,392)	(288,743)	(3,256)	285,487	98.87%	▼
Net Cash from Financing Activities		(974,989)	(420,512)	(134,104)	286,408		
Net Operations, Capital and Financing		(1,407,330)	802,114	1,574,413	820,464		
Opening Funding Surplus(Deficit)	3	1,584,084	1,584,084	1,715,282	131,198	8.28%	
Closing Funding Surplus(Deficit)	3	176,754	2,386,198	3,289,696	951,663		

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

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

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

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Rates	9	2,772,324	2,756,853	2,704,624	(52,229)	(1.89%)	
Operating Grants, Subsidies and Contributions	11	1,726,688	1,065,126	792,070	(273,057)	(25.64%)	↑↑↑↑
Fees and Charges		805,430	404,708	336,519	(68,189)	(16.85%)	▼
Service Charges		0	0	0	0		
Interest Earnings		39,113	19,548	14,745	(4,803)	(24.57%)	
Other Revenue		313,050	62,760	140,620	77,860	124.06%	▲
Total Operating Revenue		5,656,605	4,308,995	3,988,577	(320,418)		
Operating Expense							
Employee Costs		(3,849,210)	(1,924,410)	(1,219,825)	704,585	36.61%	▼
Materials and Contracts		(362,241)	(202,328)	(484,515)	(282,187)	(139.47%)	▲
Utility Charges		(55,600)	(27,792)	(94,859)	(67,067)	(241.32%)	▲
Depreciation on Non-Current Assets		(2,564,507)	(1,304,946)	(1,247,341)	57,605	4.41%	
Interest Expenses		(37,277)	(18,640)	(9,910)	8,730	46.84%	
Insurance Expenses		(60,586)	(30,276)	(129,273)	(98,997)	(326.98%)	▲
Other Expenditure		(300,688)	(139,310)	(141,457)	(2,147)	(1.54%)	
Loss on Disposal of Assets	8	0	0	0	0		
Total Operating Expenditure		(7,230,109)	(3,647,702)	(3,327,180)	320,522		
Funding Balance Adjustments							
Add back Depreciation		2,609,882	1,304,946	1,247,341	(57,605)	(4.41%)	
Adjust (Profit)/Loss on Asset Disposal	8		0	0	0		
Adjust Provisions and Accruals		(8,126)	0	0	0		
Net Cash from Operations		1,028,252	1,966,239	1,908,738	(57,501)		
Capital Revenues							
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Total Capital Revenues		1,233,509	503,006	470,944	(32,062)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(160,000)	(94,998)	(3,104)	91,894	96.73%	▼
Infrastructure - Roads	13	(1,880,937)	(798,456)	(545,512)	252,944	31.68%	▼
Infrastructure - Parks, Ovals, & Dam	13	(48,165)	(48,165)	0	48,165	100.00%	
Infrastructure - Public Facilities	13	0	0	0	0		
Infrastructure - Footpaths	13	0	0	0	48,165	100.00%	▼
Infrastructure - Drainage	13	0	0	0	0		
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(600,000)	(305,000)	(122,549)	182,451	59.82%	▼
Furniture and Equipment	13	(5,000)	0	0	0		
Total Capital Expenditure		(2,694,102)	(1,246,619)	(671,164)	623,620		
Net Cash from Capital Activities		(1,460,593)	(743,613)	(200,220)	591,558		
Financing							
Proceeds from New Debentures		0	0	0	0		
Transfer from Reserves	7	0	0	0	0		
Repayment of Debentures	10	(222,597)	(131,769)	(130,848)	921	0.70%	
Transfer to Reserves	7	(752,392)	(288,743)	(3,256)	285,487	98.87%	▼
Net Cash from Financing Activities		(974,989)	(420,512)	(134,104)	286,408		
Net Operations, Capital and Financing		(1,407,330)	802,114	1,574,413	820,464		
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Closing Funding Surplus(Deficit)	3	176,754	2,386,198	3,289,696	951,663		

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

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

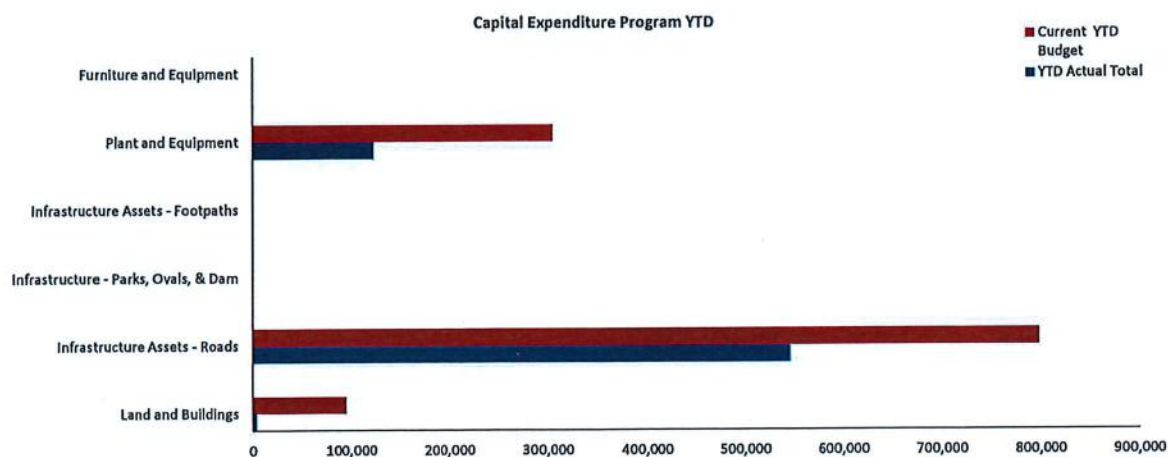
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 December 2019

		YTD 31 12 2019					
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	201	2,903	3,104	94,998	160,000	(91,894)
Infrastructure Assets - Roads	13	545,512	0	545,512	798,456	1,880,937	(252,944)
Infrastructure - Parks, Ovals, & Dam	13	0	0	0	0	48,165	0
Infrastructure Assets - Footpaths	13	0	0	0	0	0	0
Plant and Equipment	13	122,549	0	122,549	305,000	600,000	(182,451)
Furniture and Equipment	13	0	0	0	0	5,000	0
Capital Expenditure Totals		668,261	2,903	671,164	1,198,454	2,694,102	(527,290)

Funded By:

Capital Grants and Contributions	Note 11	413,580	503,006	1,046,009	89,426
Borrowings	Note 10	0	0	0	0
Other (Disposals & C/Fwd)	Note 8	56,364	0	187,500	56,364
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	0	0
Water Harvesting Control Reserve		0	0	0	0
Community Bus & Maintenance Reserve		0	0	0	0
Total Own Source Funding - Cash Backed Reserves	Note 7	0	0	0	0
Own Source Funding - Operations		201,220	695,448	1,460,593	(494,228)
Capital Funding Total		671,164	1,198,454	2,694,102	527,290

Comments and graphs



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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) 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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 December 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments.

Losses are disclosed under the expenditure classifications.

Fees and Charges

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

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies 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.

Employee Costs

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 December 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**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

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

Based upon feedback received from the community the vision of the Shire is:
"A wonderful place to live, work, invest and visit with the community working together to achieve shared objectives"

The Strategic Community Plan defines the key objectives of the Shire as:
*"Economic: A strong, resilient and balanced economy.
Environment: Our unique natural and built environment is protected and enhanced.
Social: Our community enjoys a high quality of life.
Civic Leadership: A collaborative and engaged community."*

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 2: EXPLANATION OF MATERIAL VARIANCES

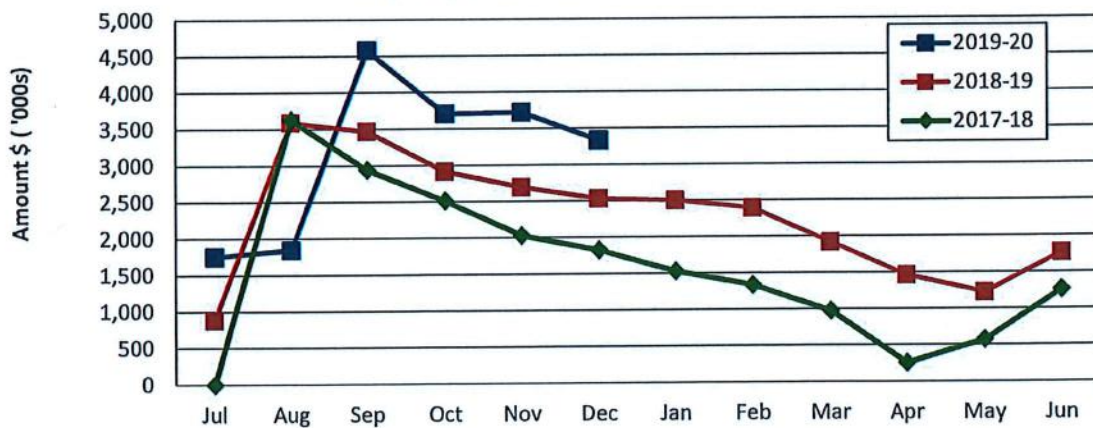
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Governance	37,931	185%	▲	Timing	FBT Refund from prior year & LGIS reimbursement on overpayment.
General Purpose Funding	(42,670)	0%		Timing	Below threshold.
Law Order & Public Safety	(22,863)	-22%	▼	Timing	CESM Grant income budgeted and not received to date
Health	(150)	-11%		Timing	Below threshold.
Education & Welfare	(11,785)	-11%	▼	Timing	Childcare Fees below budget YTD calculations
Housing	(8,291)	-11%		Timing	Below threshold.
Community Amenities	8,795	29%		Timing	Refuse Collection fees received higher than budget year to date.
Recreation and Culture	(202,713)	-97%	▼	Timing	Operating funding allocation budget timing not received YTD
Transport	(3,134)	-2%		Timing	Below threshold.
Economic Services	(54,476)	-28%	▼	Timing	Chalet & village fees, also water standpipe charges lower than budget YTD
Other Property and Services	(23,189)	-38%	▼	Timing	Mining & Private Works Income lower than budget YTD
Operating Expense					
Governance	54,213	28.72%	▼	Timing	Insurance payments and consultants fees budgeted year to date.
General Purpose Funding	(14,772)	(21.86%)	▲	Timing	Reversal on Interim rates & rates written off.
Law, Order and Public Safety	(98)	(0.06%)		Timing	Below threshold.
Health	(3,260)	(6.19%)		Timing	Below threshold.
Education and Welfare	55,281	18.64%	▼	Timing	PECC Salaries & wages below budget year to date.
Housing	(55,251)	(47.02%)	▲	Timing	Ongoing maintenance costs slightly higher than budget YTD
Community Amenities	66,862	25.20%	▼	Timing	Administration allocation & town planning fees below budget year to date.
Recreation and Culture	(4,892)	(0.85%)		Timing	Below threshold.
Transport	95,882	6.86%		Timing	Below threshold.
Economic Services	129,939	27.49%	▼	Timing	Townscape project expenses, caravan park cleaning, midwest transportable commission below budget year to date.
Other Property and Services	(1,256)	(2.17%)		Timing	Below threshold.
Capital Expenses					
Land and Buildings	91,894	97%	▼	Timing	Budget Timing
Infrastructure - Roads	252,944	32%	▼	Timing	Budget Timing
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	131,198	8%		Permanent	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 31 Dec 2019	30th June 2019	YTD 31 Dec 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	3,017,617	1,736,027	1,927,088
Cash Restricted	4	2,349,919	2,346,663	2,119,604
Receivables - Rates & Rubbish	6	247,447	52,585	378,295
Receivables -Other	6	71,718	199,273	199,273
Interest / ATO Receivable/Trust		0	0	37,529
Inventories		32,611	36,330	19,531
		5,719,313	4,370,878	4,681,320
Less: Current Liabilities				
Payables		(189,930)	(550,013)	(222,650)
Provisions		(251,092)	(251,092)	(242,720)
		(441,022)	(801,104)	(465,370)
Less: Adjustments				
Cash Reserves - Restricted	7	(2,349,919)	(2,346,663)	(2,119,604)
For Current Leave Provisions		251,092	251,092	242,720
For Current Borrowings		110,232	241,080	145,336
		(1,988,595)	(1,854,491)	(1,731,548)
Net Current Funding Position		3,289,696	1,715,282	2,484,402

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

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

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

Note 4: CASH AND INVESTMENTS

(a) Cash Deposits
Municipal Bank Account 5375008
Telenet Saver Account 0542587
Mt Gibson Infrastructure Account 0860049
Perenjori Benefit Trust Account 0849576
Community Dev Projects Account 856328
Petty Cash

Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
1.25%	56,228				56,228	Bankwest	At Call
2.40%	2,950,387	1,401,076			4,351,462	Bankwest	At Call
1.25%		948,843			948,843	Bankwest	At Call
			229,638		229,638	Bankwest	At Call
	10,702				10,702	Bankwest	
	300				300		
Total	3,017,617	2,349,919	229,638	0	5,597,173		

Note 4A: CASH INVESTMENTS

Comments/Notes - Investments

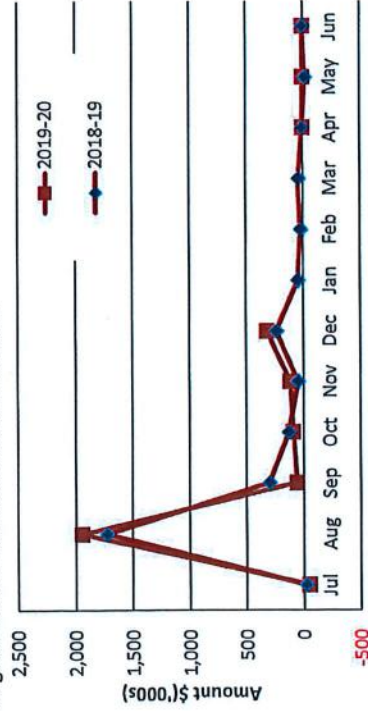
SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 6: RECEIVABLES

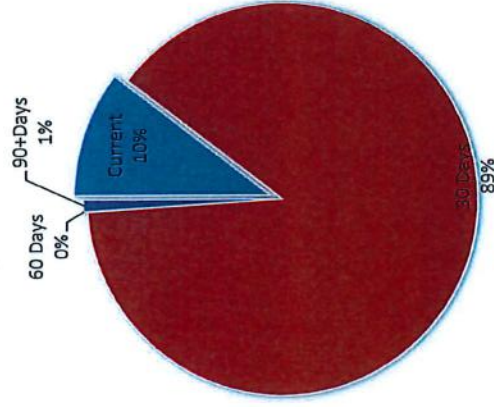
	YTD 31 Dec 2019	30 June 2020
Receivables - Rates Receivable		
Opening Arrears Previous Years Levied this year	\$ 45,337	\$ 45,061
Less Collections to date	2,670,650	2,694,205
Equals Current Outstanding	(2,464,043)	(2,693,929)
Net Rates Collectable	251,943	45,337
% Collected	251,943	45,337
	90.72%	98.34%
Non Current Assets:		
Rates Non-Current	0	0
Total Rates Outstanding	245,791	45,337

Receivables - General	Current	30 Days	60 Days	90+Days	Credits
Receivables - General	\$ 6,625	\$ 56,543	\$ 0	\$ 645	\$ 248
Total Receivables General Outstanding				64,060	

Draft Figures Note 6 - Rates Collected for 2019-20



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates
Total Rates Outstanding does not include Rubbish & ESL Levy

Comments/Notes - Receivables General

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

Note 6A - RECEIVABLES GENERAL

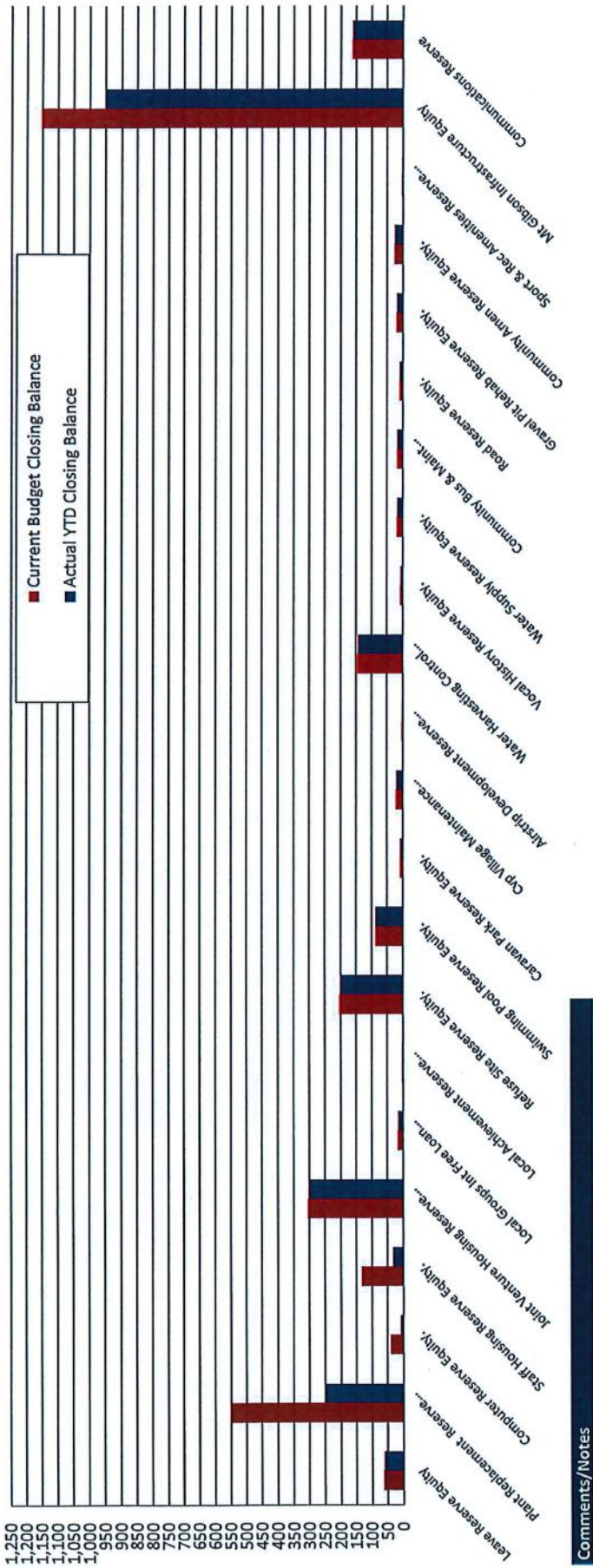
Debtors	Debtors Trial Balance					Total
	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	
80760	\$ 397.50	269			\$ -	\$ 397.50
80430					\$ 2,700.00	\$ 2,700.00
80100				\$ 223.09	\$ 174.67	\$ 397.76
80770					\$ 52.20	\$ 52.20
80599					\$ 423.62	\$ 423.62
80703					\$ 250.00	\$ 250.00
80758					\$ 24.59	\$ 24.59
80282				\$ 56,100.00	\$ 2,200.00	\$ 58,300.00
80775					\$ 132.78	\$ 132.78
80666					\$ 447.00	\$ 447.00
81496				\$ 220.00	\$ 220.00	\$ 440.00
80759	\$ 247.50	269				\$ 247.50
	\$ 645.00		\$ -	\$ 56,543.09	\$ 6,624.86	\$ 63,812.95

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

Note 7: Cash Backed Reserve

2019-20										
Name	Budget Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Trans fer out Refer ence	Current Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve Equity	\$ 61,021	\$ 671	\$ 89	\$ 0	\$ 89	\$ 0	\$ 0		\$ 61,692	\$ 61,110
Plant Replacement Reserve Equity.	247,346	2721	361	300000	361	0	0		550,067	247,706
Computer Reserve Equity.	8,797	1097	13	30000	13	0	0		39,894	8,810
Staff Housing Reserve Equity.	32,279	355	47	100000	47	0	0		132,634	32,326
Joint Venture Housing Reserve Equity.	301,125	3312	439	0	439	0	0		304,437	301,564
Local Groups Int Free Loan Reserve Equity..	16,680	183	24	0	24	0	0		16,863	16,704
Local Achievement Reserve Equity..	2,732	30	4	0	4	0	0		2,762	2,736
Refuse Site Reserve Equity.	201,536	2217	294	0	294	0	0		203,753	201,830
Swimming Pool Reserve Equity.	87,079	958	127	0	127	0	0		88,037	87,206
Caravan Park Reserve Equity.	8,433	93	12	0	12	0	0		8,526	8,445
Cvp Village Maintenance Reserve Equity.	22,138	244	32	0	32	0	0		22,382	22,170
Airstrip Development Reserve Equity.	3,076	34	4	0	4	0	0		3,110	3,081
Water Harvesting Control Reserve Equity.	143,222	1575	209	0	209	0	0		144,797	143,431
Vocal History Reserve Equity.	7,704	85	11	0	11	0	0		7,789	7,715
Water Supply Reserve Equity.	18,779	207	27	0	27	0	0		18,986	18,806
Community Bus & Maint Reserve Equity.	18,534	204	27	0	27	0	0		18,738	18,561
Road Reserve Equity.	10,635	117	16	0	16	0	0		10,752	10,651
Gravel Pit Rehab Reserve Equity.	19,386	213	28	0	28	0	0		19,599	19,415
Community Amen Reserve Equity.	25,628	282	37	0	37	0	0		25,910	25,665
Sport & Rec Amenities Reserve Equity.	2,795	31	4	0	4	0	0		2,826	2,799
Mt Gibson Infrastructure Reserve Equity	947,627	6000	1,217	200,000	1,217	0	0		1,153,627	948,843
Communications Reserve	160,112	1761	233	0	233	0	0		161,873	160,345
Employee Cost Reserve	0			100,000		0	0		100,000	0
	\$ 2,346,663	\$ 22,390	\$ 3,256	\$ 730,000	\$ 3,256	\$ -	\$ -	\$ -	\$ 3,099,053	\$ 2,349,919

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



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

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Current Budget YTD 31 12 2019		Comments
Cost	Accum Depr	Proceeds	Profit (Loss)	Net Book Value	Sale Proceeds	Variance
\$	\$	\$	\$	\$	\$	\$
43,835	17,335	27,273	(773)	41,753	27,000	
24,000	6,000	10,000	8,000	28,248	18,000	(8,000)
				33,114	16,000	
19,859	5,869	19,091	(5,101)	39,000	20,000	(909)
				50,000	18,000	
				20,500	9,000	
				27,000	10,500	
				18,500	9,000	
				88,182	60,000	
87,694	29,204	56,364	2,126	346,297	187,500	(8,909)

Comments - Capital Disposal/Replacements

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

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Current Budget Total Revenue \$
Differential General Rate											
UV Rural	1.9000	255	98,690,300	1,875,116		(3,605)	1,871,510	1,875,116	0	0	1,875,116
UV Mining	34.2500	37	1,941,351	665,010			665,010	665,010	9,000	3,000	677,010
GRV Townsites	8.2712	106	1,301,196	107,625			107,625	107,625	0	0	107,625
GRV Mining	8.2712	1	3,144,000	260,047	(21,030)		239,017	260,047	0	0	260,047
UV Exploration	25.2000	20	119,389	30,444			30,444	30,444			30,444
Sub-Totals		419	105,196,236	2,938,241	(21,030)	(3,605)	2,913,606	2,938,243	9,000	3,000	2,950,243
Minimum Payment											
UV Rural	349.00	10	75,700	3,490	0	0	3,490	3,490	0	0	3,490
UV Mining	349.00	5	1,699	1,745	0	0	1,745	1,745	0	0	1,745
GRV Townsites	349.00	36	28,536	12,564	0		12,564	12,564	0	0	12,564
GRV Mining	349.00	1	20	349	0		349	349	0	0	349
Exploration	349.00	17	12,506	5,933			5,933	5,933			5,933
Sub-Totals		69	118,461	24,081	0	0	24,081	24,081	0	0	24,081
Discounts							2,937,687				2,974,324
Interest							(249,652)				(215,000)
Concession							0				0
Amount from General Rates							2,688,035				2,759,324
Ex-Gratia Rates							16,589				13,000
Totals							2,704,624				2,772,324

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS
(a) Debiture Repayments

Particulars	Interest Rate %	Principal 1-Jul-19	Lending Date	Term	Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
					Actual Principal \$	Current Budget \$	Actual \$	Current Budget \$	Actual Interest \$	Current Budget \$	
Loan 96 CHA Housing	6.54%	76,012	2nd February 2004	20 Years	6,549	13,311	69,463	62,701	686	4,757	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	76,723	9th May 2012	10 Years	12,099	24,493	64,624	52,230	1,595	3,307	2nd May 2022
Loan 98 Subdivision John Street	6.97%	243,662	14th April 2008	20 Years	9,902	20,124	233,760	223,538	1,846	16,638	20th January 2028
Loan 99 Aquatic Centre	6.09%	40,862	15th September 2009	10 Years	40,938	40,862	-76	0	858	1,247	15th September 2019
Loan 100 Aquatic Centre	5.50%	122,788	10th April 2012	10 Years	19,294	39,051	103,495	83,737	1,530	5,450	10th April 2022
Loan 101 2x Duplex Housing	4.68%	87,471	9th April 2010	10 Years	13,749	27,819	73,722	59,652	2,405	3,772	9th May 2022
Loan 102 Volvo Grader	2.65%	100,772	6th January 2016	5 Years	28,318	57,013	72,454	0	990	2,107	6th January 2021
Totals		748,290			130,848	222,673	617,442	481,858	9,910	37,277	

All debiture repayments were financed by general purpose revenue.
Actual balances show accrual interest paid as at 30 June 2019 and reversed out on 1 July 2019.

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

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2019-20 Current Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status Received	Not Received
GENERAL PURPOSE FUNDING		(Y/N)	\$	\$	\$	\$	\$	\$
03300 Grants Commission Grant	Dept Local Government	Y	608,217	0	608,217	0	307,722	300,496
03301 Untied Road Grant	Dept Local Government	Y	449,077	0	449,077	0	224,538	224,539
GOVERNANCE								
LAW, ORDER, PUBLIC SAFETY								
05100 Fesa Operating Grant	FESA	Y	22,600	0	22,600	0	6,236	16,364
05105 Grant Income - Dfes	FESA	Y	40,000	0	0	40,000	0	40,000
05801 Grant Income - Cesm	FESA	Y	121,220	0	121,220	0	0	121,220
EDUCATION								
08427 Grant Income		Y	100,000	0	100,000	0	50,000	50,000
08551 Youth Activities Grant		Y	1,000	0	1,000	0	0	1,000
08552 Volunteer Events Grant		Y	1,000	0	1,000	0	0	1,000
HOUSING								
COMMUNITY AMENITIES								
RECREATION AND CULTURE								
11306 Grant - Dept Of Sport & Rec	Dept of Sport & Rec	Y	0	0	0	0	0	0
11521 Mt Gibson Funding Allocation	Mt Gibson	Y	200,000	0	200,000	0	0	200,000
TRANSPORT								
12304 Black Spot Funding	Main Roads	Y	24,474	0	0	24,474	0	24,474
12300 Direct Grant	Main Roads	Y	203,574	0	203,574	0	203,574	0
12301 Regional Road Group Funding	Main Roads	Y	446,595	0	0	446,595	120,000	326,595
12303 Roads To Recovery Funding	Main Roads	Y	534,940	0	0	534,940	293,580	241,360
ECONOMIC SERVICES	Dept of Inf and Transport	Y						
13901 Mwdc Regional Economic Scheme	Mt Gibson	Y	20,000	0	20,000	0	0	20,000
OTHER PROPERTY & SERVICES								
TOTALS			2,772,697	0	1,726,688	1,046,009	1,205,650	1,567,048

Operat Operating	31	1,726,688	0	792,070
Non-O Non-operating	32	1,046,009	0	413,580
Balance		<u>2,772,697</u>		<u>1,205,650</u>
				<u>1,567,048</u>
				<u>2,772,697</u>

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

Note 12: 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:

Comments - Trust

Description	Opening Balance 1 Jul 19	Amount Received	Amount Paid	Closing Balance 31-Dec-19
Perenjori Public Benefit Bank Account	195,698			195,698
Income/Expenditure		50,229	(16,290)	33,939
Closing Bank Balance	0	50,229	(16,290)	229,638

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicators 0% 20% 40% 60% 80% 100%

20%80%100%												
% of Completion	Level of Completion Indicator	Infrastructure Assets			Current Budget		Current YTD Budget		YTD Actual	Variance (Under)/Over	Strategic Reference / Comment	
Capital Acquisitions by Program												
Governance												
0%	○			04258	35,000	35,000		35,000	0	(35,000)	Project not started to date	
						35,000		35,000	0	(35,000)		
Law, Order And Public Safety												
2%	○			05250	15,000	0		323	323			
						15,000	0	323	323			
Health												
0%	○			07250	10,000	10,000		0	0	(10,000)	Project not started to date	
						10,000		10,000	0	(10,000)		
Community Amenities												
0%	○			0418	38,000	38,000		38,000	0	(38,000)	Project not started to date	
						38,000		38,000	0	(38,000)		
Recreation And Culture												
0%	○			11250	10,165	10,165		0	0	(10,165)		
3%	○			11450	100,000	49,998		2,580	2,580	(47,418)	Timing	
0%	○			11815	5,000	0		0	0			
					115,165	60,163		2,580	2,580	(57,583)		
Transport												
20%	○			12283	590,000	295,000		116,367	116,367	(178,633)	Timing of Tender & purchase	
22%	○			12001	457,603	192,246		101,557	101,557	(90,689)	Timing	
14%	○			12003	669,892	262,728		93,438	93,438	(169,290)	Timing	
1%	○			12005	218,502	96,504		1,144	1,144	(95,360)	Timing	
65%	●			12006	534,940	246,978		349,372	349,372	102,394	Timing with budget YTD	
62%	●			12286	10,000	10,000		6,182	6,182	(3,818)		
					2,480,937	1,103,456		688,060	688,060	(435,396)		
					2,894,102	1,236,619		671,164	671,164	(655,455)		
Capital Expenditure Total												



Item 12.2

MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 JANUARY 2020

- **Monthly Statement of Financial Activity for January 2020.**
- **Information Schedule for January 2020..**

Ordinary Meeting of the Shire Council
20 February 2020

SHIRE OF PERENJORI
MONTHLY FINANCIAL REPORT
For the Period Ended 31 January 2020

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

TABLE OF CONTENTS

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

Shire of Perenjori
Compilation Report
For the Period Ended 31 January 2020

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 7 and shows a surplus as at 31 January 2020 of \$2,973,567.

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

Preparation

Prepared by: Debby Barndon

Reviewed by: Mario Romeo

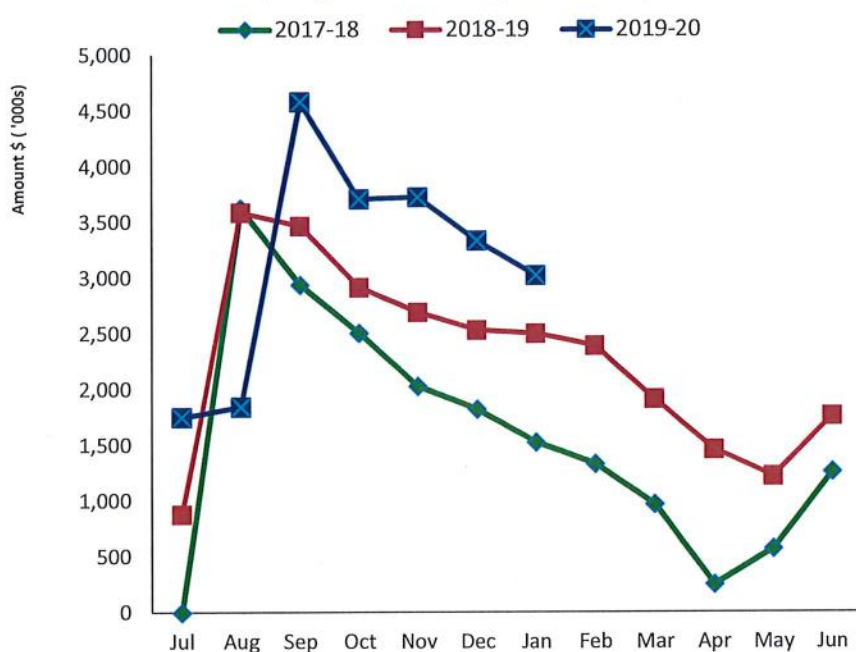
Date prepared: 6/02/2020

Shire of Perenjori

Monthly Summary Information

For the Period Ended 31 January 2020

Liquidity Over the Year (Refer Note 3)

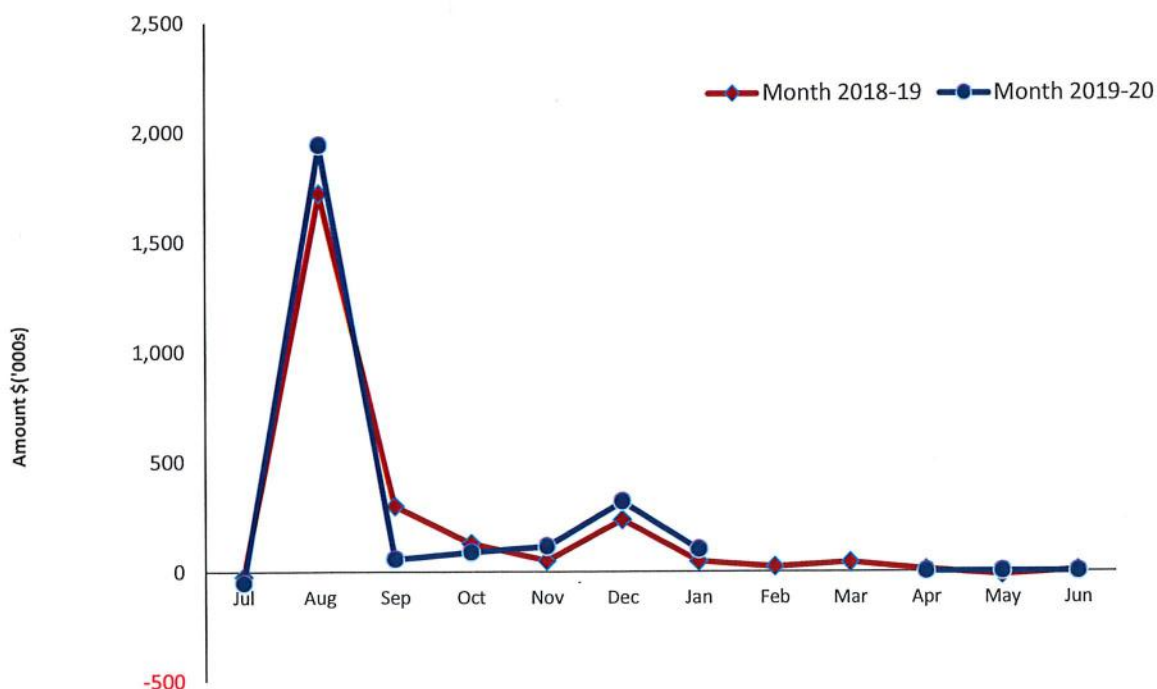


Cash and Cash Equivalents as at period end

Unrestricted	\$	2,739,671
Restricted	\$	2,349,999
	\$	5,089,671

Rates	\$	219,505
Other	\$	75,726
	\$	295,231

Rates Received (Refer Note 6)



Comments

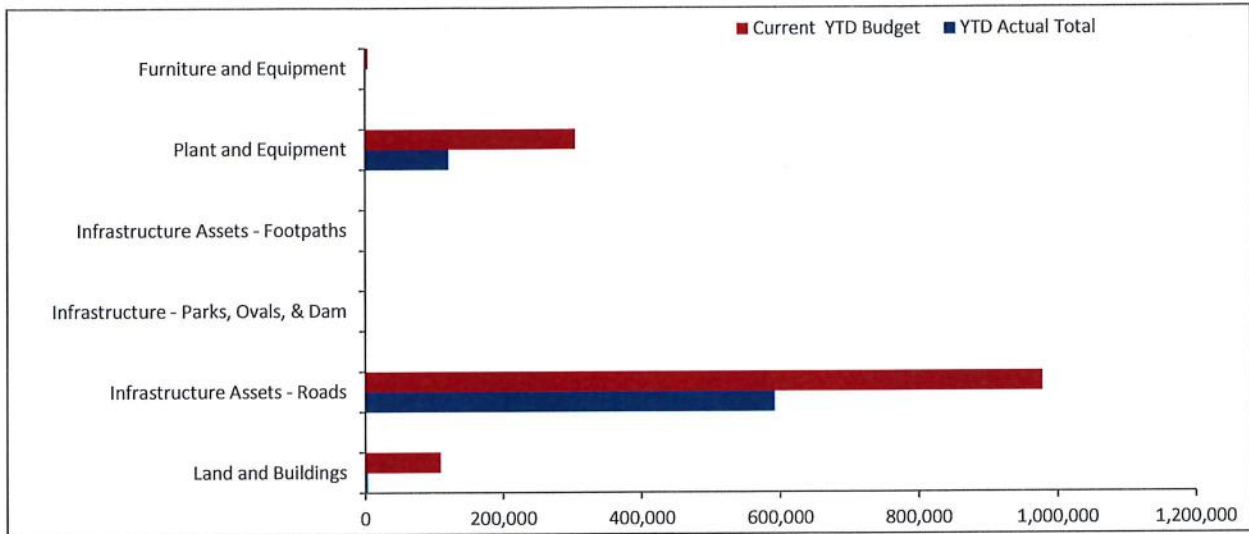
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Perenjori

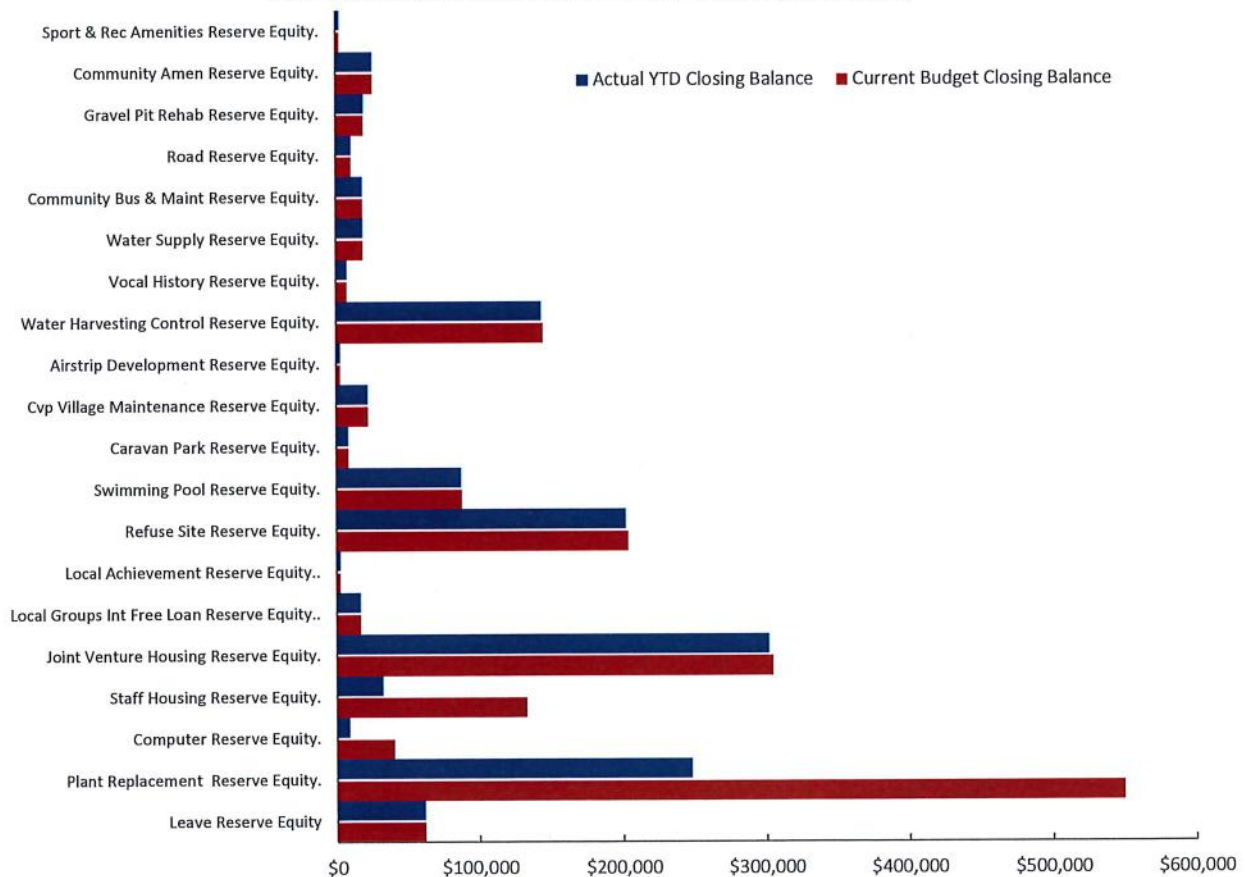
Monthly Summary Information

For the Period Ended 31 January 2020

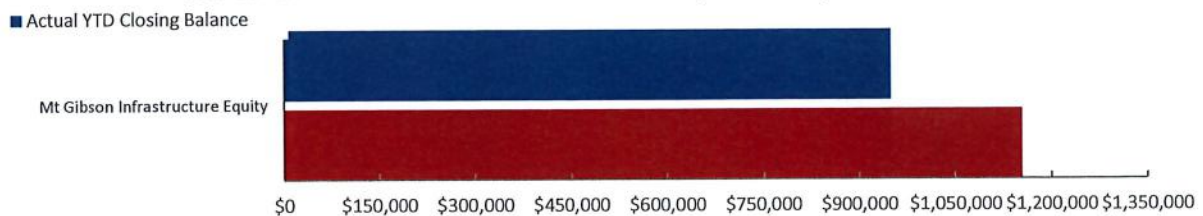
Capital Expenditure Program YTD (Refer Note 13)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)

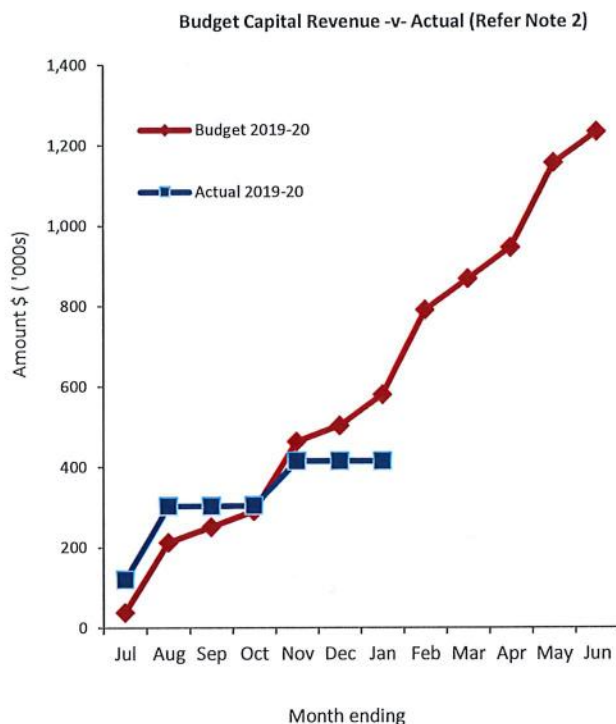
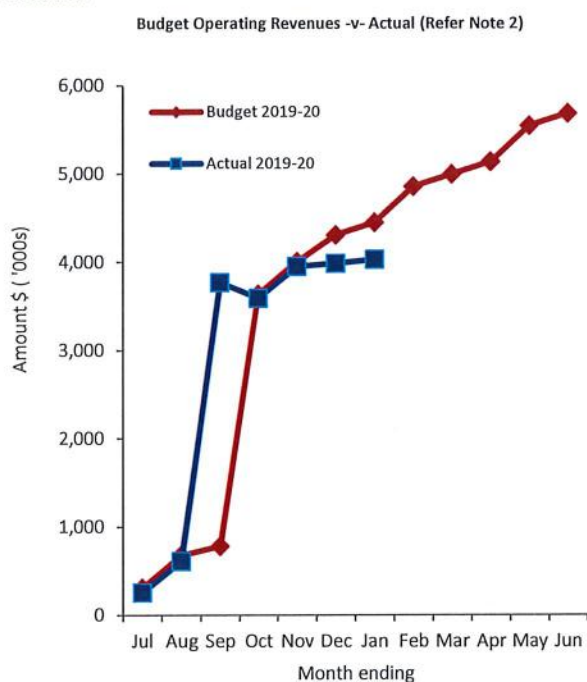


Shire of Perenjori

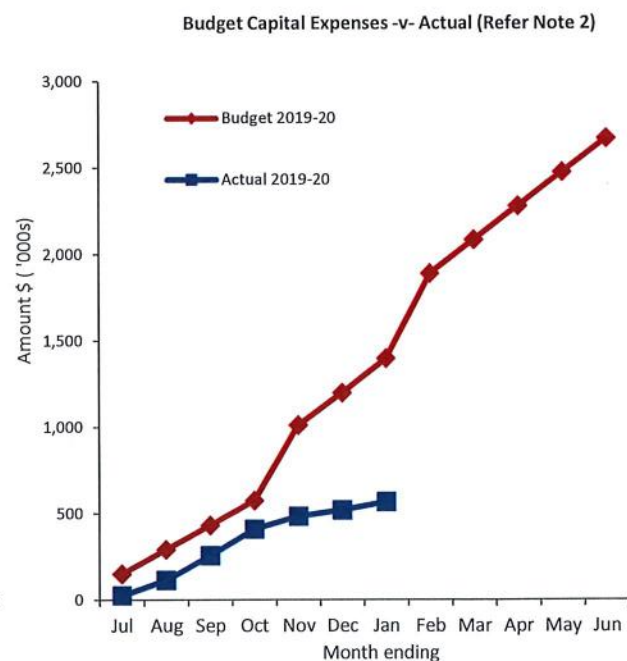
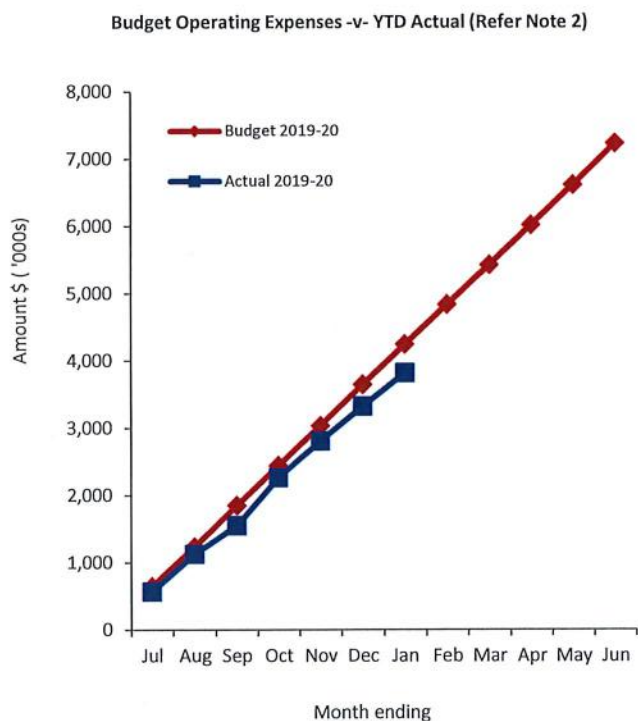
Monthly Summary Information

For the Period Ended 31 January 2020

Revenues



Expenditure



Comments

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 January 2020

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		41,013	23,919	60,272	36,353	151.98%	▲
General Purpose Funding - Rates	9	2,772,324	2,759,430	2,705,827	(53,603)	(1.94%)	
General Purpose Funding - Other		1,072,094	537,270	548,133	10,863	2.02%	
Law, Order and Public Safety		200,620	118,732	85,062	(33,670)	(28.36%)	▼
Health		2,700	1,575	1,400	(175)	(11.11%)	
Education and Welfare		223,500	130,368	100,109	(30,259)	(23.21%)	▼
Housing		155,000	90,405	81,327	(9,078)	(10.04%)	
Community Amenities		60,280	35,147	38,953	3,806	10.83%	
Recreation and Culture		218,900	211,011	7,240	(203,771)	(96.57%)	▼
Transport		425,845	243,987	205,217	(38,770)	(15.89%)	▼
Economic Services		388,000	226,317	158,036	(68,281)	(30.17%)	▼
Other Property and Services		123,000	71,743	38,305	(33,438)	(46.61%)	▼
Total Operating Revenue		5,683,276	4,449,904	4,029,879	(420,025)		
Operating Expense							
Governance		(322,160)	(206,044)	(139,357)	66,687	32.37%	▼
General Purpose Funding		(135,159)	(78,834)	(90,513)	(11,679)	(14.82%)	▲
Law, Order and Public Safety		(312,121)	(182,056)	(179,365)	2,691	1.48%	
Health		(105,322)	(61,418)	(71,751)	(10,333)	(16.82%)	▲
Education and Welfare		(592,820)	(346,006)	(275,900)	70,106	20.26%	▼
Housing		(235,064)	(136,112)	(202,007)	(65,895)	(48.41%)	▲
Community Amenities		(530,684)	(316,455)	(229,513)	86,942	27.47%	▼
Recreation and Culture		(1,151,286)	(670,980)	(660,507)	10,473	1.56%	
Transport		(2,794,158)	(1,630,250)	(1,491,837)	138,413	8.49%	
Economic Services		(945,459)	(551,467)	(426,029)	125,438	22.75%	▼
Other Property and Services		(105,878)	(65,853)	(56,334)	9,519	14.46%	
Total Operating Expenditure		(7,230,109)	(4,245,475)	(3,823,113)	422,362		
Funding Balance Adjustments							
Add back Depreciation		2,609,882	1,522,437	1,454,336	(68,101)	(4.47%)	
Adjust (Profit)/Loss on Asset Disposal	8	(26,671)	(4,445)	2,126	6,571	(147.82%)	
Adjust Provisions and Accruals		(8,126)	0	0	0		
Net Cash from Operations		1,028,252	1,722,421	1,663,229	(59,192)		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,046,009	548,929	414,580	(134,349)	(24.47%)	▼
Proceeds from Disposal of Assets	8	187,500	31,250	56,364	25,114	80.36%	▲
Total Capital Revenues		1,233,509	580,179	470,944	(109,235)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(160,000)	(109,998)	(3,104)	106,894	97.18%	▼
Infrastructure - Roads	13	(1,880,937)	(978,873)	(592,180)	386,693	39.50%	▼
Infrastructure - Parks, Ovals, & Dam	13	(48,165)	(48,165)	0	48,165	100.00%	
Plant and Equipment	13	(600,000)	(305,000)	(121,846)	183,154	60.05%	▼
Furniture and Equipment	13	(5,000)	(5,000)	0	5,000	100.00%	
Total Capital Expenditure		(2,694,102)	(1,447,036)	(717,130)	778,071		
Net Cash from Capital Activities		(1,460,593)	(866,857)	(246,186)	668,836		
Financing							
Repayment of Debentures	10	(222,597)	(156,084)	(155,422)	662	0.42%	
Transfer to Reserves	7	(752,392)	(366,017)	(3,337)	362,680	99.09%	▼
Net Cash from Financing Activities		(974,989)	(522,101)	(158,759)	363,342		
Net Operations, Capital and Financing		(1,407,330)	333,463	1,258,284	972,986		
Opening Funding Surplus(Deficit)	3	1,584,084	1,584,084	1,715,282	131,198	8.28%	
Closing Funding Surplus(Deficit)	3	176,754	1,917,547	2,973,567	1,104,185		

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

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 2020

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$	\$	\$	\$	%	
Rates	9	2,772,324	2,759,430	2,705,827	(53,603)	(1.94%)	
Operating Grants, Subsidies and Contributions	11	1,726,688	1,087,277	797,635	(289,643)	(26.64%)	↑↑↑↑
Fees and Charges		805,430	471,476	367,388	(104,088)	(22.08%)	▼
Service Charges		0	0	0	0		
Interest Earnings		39,113	22,806	17,361	(5,445)	(23.88%)	
Other Revenue		313,050	104,470	143,795	39,325	37.64%	▲
Total Operating Revenue		5,656,605	4,449,904	4,032,005	(417,899)		
Operating Expense							
Employee Costs		(3,849,210)	(2,245,145)	(1,337,645)	907,500	40.42%	▼
Materials and Contracts		(362,241)	(220,216)	(596,166)	(375,950)	(170.72%)	▲
Utility Charges		(55,600)	(32,424)	(137,233)	(104,809)	(323.24%)	▲
Depreciation on Non-Current Assets		(2,564,507)	(1,522,437)	(1,454,336)	68,101	4.47%	
Interest Expenses		(37,277)	(27,486)	(21,054)	6,432	23.40%	
Insurance Expenses		(60,586)	(35,322)	(129,273)	(93,951)	(265.98%)	▲
Other Expenditure		(300,688)	(162,445)	(147,407)	15,038	9.26%	
Loss on Disposal of Assets	8	0	0	0	0		
Total Operating Expenditure		(7,230,109)	(4,245,475)	(3,823,113)	422,362		
Funding Balance Adjustments							
Add back Depreciation		2,609,882	1,522,437	1,454,336	(68,101)	(4.47%)	
Adjust (Profit)/Loss on Asset Disposal	8		(4,445)		4,445	(100.00%)	
Adjust Provisions and Accruals		(8,126)	0	0	0		
Net Cash from Operations		1,028,252	1,722,421	1,663,229	(59,192)		
Capital Revenues							
Grants, Subsidies and Contributions	11	1,046,009	548,929	414,580	(134,349)	(24.47%)	▼
Proceeds from Disposal of Assets	8	187,500	31,250	56,364	25,114	80.36%	▲
Total Capital Revenues		1,233,509	580,179	470,944	(109,235)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(160,000)	(109,998)	(3,104)	106,894	97.18%	▼
Infrastructure - Roads	13	(1,880,937)	(978,873)	(592,180)	386,693	39.50%	▼
Infrastructure - Parks, Ovals, & Dam	13	(48,165)	(48,165)	0	48,165		
Plant and Equipment	13	(600,000)	(305,000)	(121,846)	183,154	60.05%	▼
Furniture and Equipment	13	(5,000)	(5,000)	0	5,000	100.00%	
Total Capital Expenditure		(2,694,102)	(1,447,036)	(717,130)	778,071		
Net Cash from Capital Activities		(1,460,593)	(866,857)	(246,186)	668,836		
Financing							
Repayment of Debentures	10	(222,597)	(156,084)	(155,422)	662	0.42%	
Transfer to Reserves	7	(752,392)	(366,017)	(3,337)	362,680	99.09%	▼
Net Cash from Financing Activities		(974,989)	(522,101)	(158,759)	363,342		
Net Operations, Capital and Financing		(1,407,330)	333,463	1,258,285	972,987		
Opening Funding Surplus(Deficit)	3	1,584,084	1,584,084	1,715,282	131,198	8.28%	
Closing Funding Surplus(Deficit)	3	176,754	1,917,547	2,973,567	1,104,185		

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

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

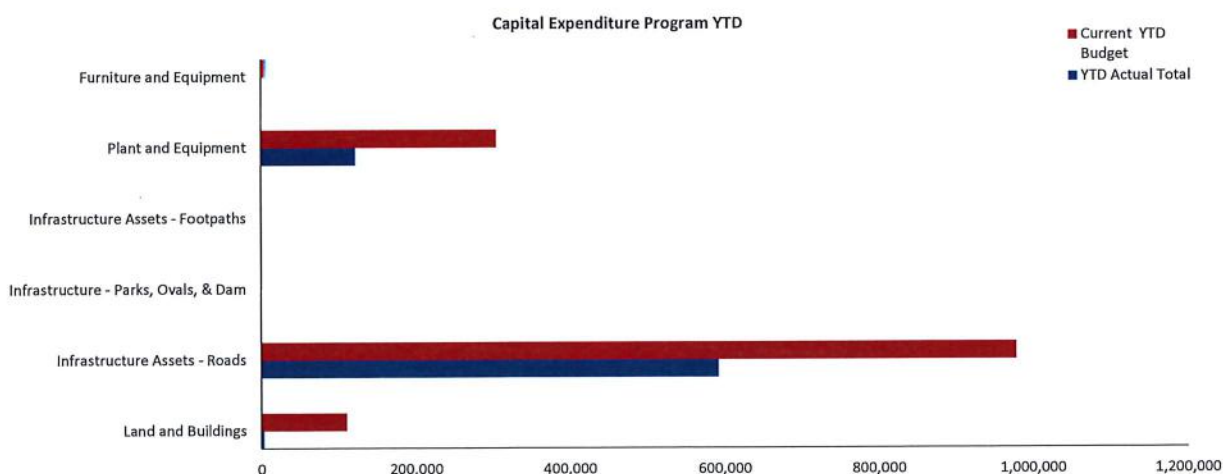
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 January 2020

Capital Acquisitions	Note	YTD 31 01 2020					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	201	2,903	3,104	109,998	160,000	(106,894)
Infrastructure Assets - Roads	13	592,180	0	592,180	978,873	1,880,937	(386,693)
Infrastructure - Parks, Ovals, & Dam	13	0	0	0	0	48,165	0
Infrastructure Assets - Footpaths	13	0	0	0	0	0	0
Plant and Equipment	13	121,846	0	121,846	305,000	600,000	(183,154)
Furniture and Equipment	13	0	0	0	5,000	5,000	(5,000)
Capital Expenditure Totals		714,226	2,903	717,130	1,398,871	2,694,102	(681,741)

Funded By:

Capital Grants and Contributions	Note 11	413,580	548,929	1,046,009	135,349
Borrowings	Note 10	0	0	0	0
Other (Disposals & C/Fwd)	Note 8	56,364	31,250	187,500	25,114
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	0	0
Water Harvesting Control Reserve		0	0	0	0
Community Bus & Maintenance Reserve		0	0	0	0
Total Own Source Funding - Cash Backed Reserves	Note 7	0	0	0	0
Own Source Funding - Operations		247,186	818,692	1,460,593	(571,506)
Capital Funding Total		717,130	1,398,871	2,694,102	681,741

Comments and graphs



SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

1. SIGNIFICANT ACCOUNTING POLICIES

(a) 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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 31 January 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 January 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**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

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

Based upon feedback received from the community the vision of the Shire is:
"A wonderful place to live, work, invest and visit with the community working together to achieve shared objectives"

The Strategic Community Plan defines the key objectives of the Shire as:
*"Economic: A strong, resilient and balanced economy.
Environment: Our unique natural and built environment is protected and enhanced.
Social: Our community enjoys a high quality of life.
Civic Leadership: A collaborative and engaged community."*

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 2: EXPLANATION OF MATERIAL VARIANCES

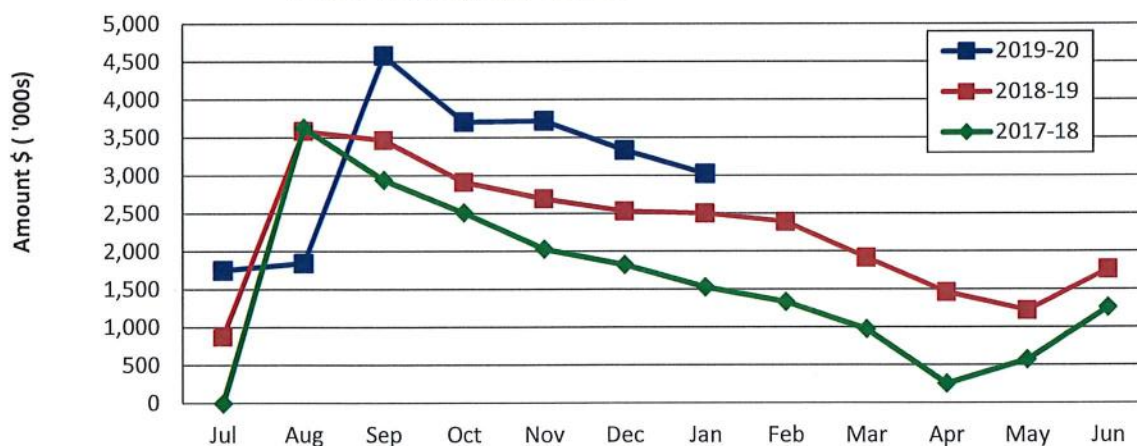
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Governance	36,353	152%	▲	Timing	FBT Refund from prior year & LGIS reimbursement on overpayment.
General Purpose Funding	(42,740)	0%		Timing	Below threshold.
Law Order & Public Safety	(33,670)	-28%	▼	Timing	CESM Grant income budgeted and not received to date
Health	(175)	-11%		Timing	Below threshold.
Education & Welfare	(30,259)	-23%	▼	Timing	Childcare Fees below budget YTD calculations
Housing	(9,078)	-10%		Timing	Below threshold.
Community Amenities	3,806	11%		Timing	Below threshold.
Recreation and Culture	(203,771)	-97%	▼	Timing	Operating funding allocation budget timing not received YTD
Transport	(38,770)	-16%	▼	Timing	Funding below budget YTD
Economic Services	(68,281)	-30%	▼	Timing	Chalet & village fees, also water standpipe charges lower than budget YTD
Other Property and Services	(33,438)	-47%	▼	Timing	Mining & Private Works Income lower than budget YTD
Operating Expense					
Governance	66,687	32.37%	▼	Timing	
General Purpose Funding	(11,679)	(14.82%)	▲	Timing	Reversal on Interim rates & rates written off.
Law, Order and Public Safety	2,691	1.48%		Timing	Below threshold.
Health	(10,333)	(16.82%)	▲	Timing	Medical Centre Building & Doctors Support Fees Budget Amendment required from capital for building to operating
Education and Welfare	70,106	20.26%	▼	Timing	PECC Salaries & wages below budget year to date.
Housing	(65,895)	(48.41%)	▲	Timing	Ongoing maintenance costs slightly higher than budget YTD
Community Amenities	86,942	27.47%	▼	Timing	Administration allocation & town planning fees below budget year to date.
Recreation and Culture	10,473	1.56%		Timing	Below threshold.
Transport	138,413	8.49%		Timing	Below threshold.
Economic Services	125,438	22.75%	▼	Timing	Townscape project expenses, caravan park cleaning, midwest transportable commission below budget year to date.
Other Property and Services	9,519	14.46%		Timing	Below threshold.
Capital Expenses					
Land and Buildings	106,894	97%	▼	Timing	Budget Timing
Infrastructure - Roads	386,693	40%	▼	Timing	Budget Timing
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	131,198	8%		Permanent	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 31 Jan 2020	30th June 2019	YTD 31 Jan 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,739,671	1,736,027	1,927,088
Cash Restricted	4	2,349,999	2,346,663	2,119,604
Receivables - Rates & Rubbish	6	219,505	52,585	378,295
Receivables -Other	6	75,726	199,273	199,273
Interest / ATO Receivable/Trust		9,639	0	37,529
Inventories		32,611	36,330	19,531
		5,427,152	4,370,878	4,681,320
Less: Current Liabilities				
Payables		(189,243)	(550,013)	(222,650)
Provisions		(251,092)	(251,092)	(242,720)
		(440,335)	(801,104)	(465,370)
Less: Adjustments				
Cash Reserves - Restricted	7	(2,349,999)	(2,346,663)	(2,119,604)
For Current Leave Provisions		251,092	251,092	242,720
For Current Borrowings		85,658	241,080	145,336
		(2,013,250)	(1,854,491)	(1,731,548)
Net Current Funding Position		2,973,567	1,715,282	2,484,402

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 4: CASH AND INVESTMENTS

(a) **Cash Deposits**
Municipal Bank Account 5375008
Telenet Saver Account 0542587
Mt Gibson Infrastructure Account 0860049
Perenjori Benefit Trust Account 0849576
Community Dev Projects Account 856328
Petty Cash

Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
1.25%	77,481				77,481	Bankwest	At Call
2.40%	2,651,185	1,401,254			4,052,440	Bankwest	At Call
1.25%		948,924			948,924	Bankwest	At Call
			224,655		224,655	Bankwest	At Call
	10,704				10,704	Bankwest	
	300				300		
Total	2,739,671	2,350,178	224,655	0	5,314,505		

Note 4A: CASH INVESTMENTS

Comments/Notes - Investments

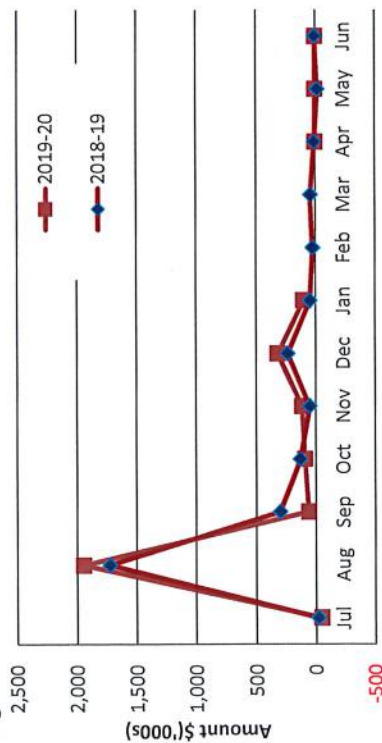
SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 6: RECEIVABLES

	YTD 31 Jan 2020	30 June 2020
Receivables - Rates Receivable		
Opening Arrears Previous Years	\$ 45,337	\$ 45,061
Levied this year	2,673,586	2,694,205
Less Collections to date	(2,497,179)	(2,693,929)
Equals Current Outstanding	221,744	45,337
Net Rates Collectable	221,744	45,337
% Collected	91.84%	98.34%
Non Current Assets:		
Rates Non-Current	0	0
Total Rates Outstanding	215,592	45,337

Receivables - General	Current	30 Days	60 Days	90+Days	Credits
Receivables - General	\$ 12,705	\$ 424	\$ 55,000	\$ 545	\$ 294
Total Receivables General Outstanding				68,968	

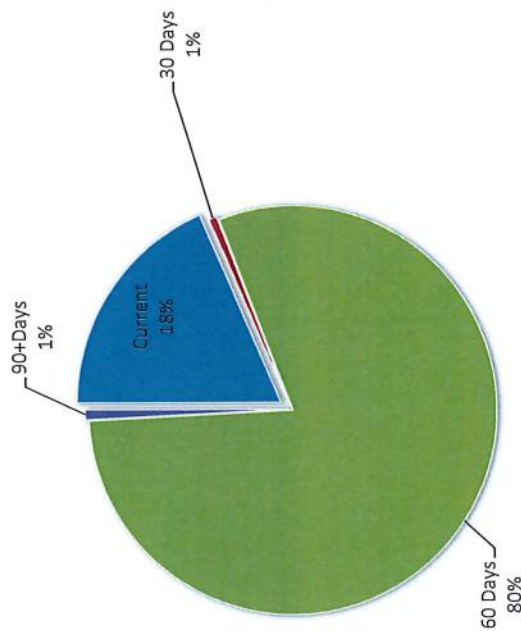
Draft Figures Note 6 - Rates Collected for 2019-20



Comments/Notes - Receivables Rates

Total Rates Outstanding does not include Rubbish & ESL Levy

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 6A - RECEIVABLES GENERAL

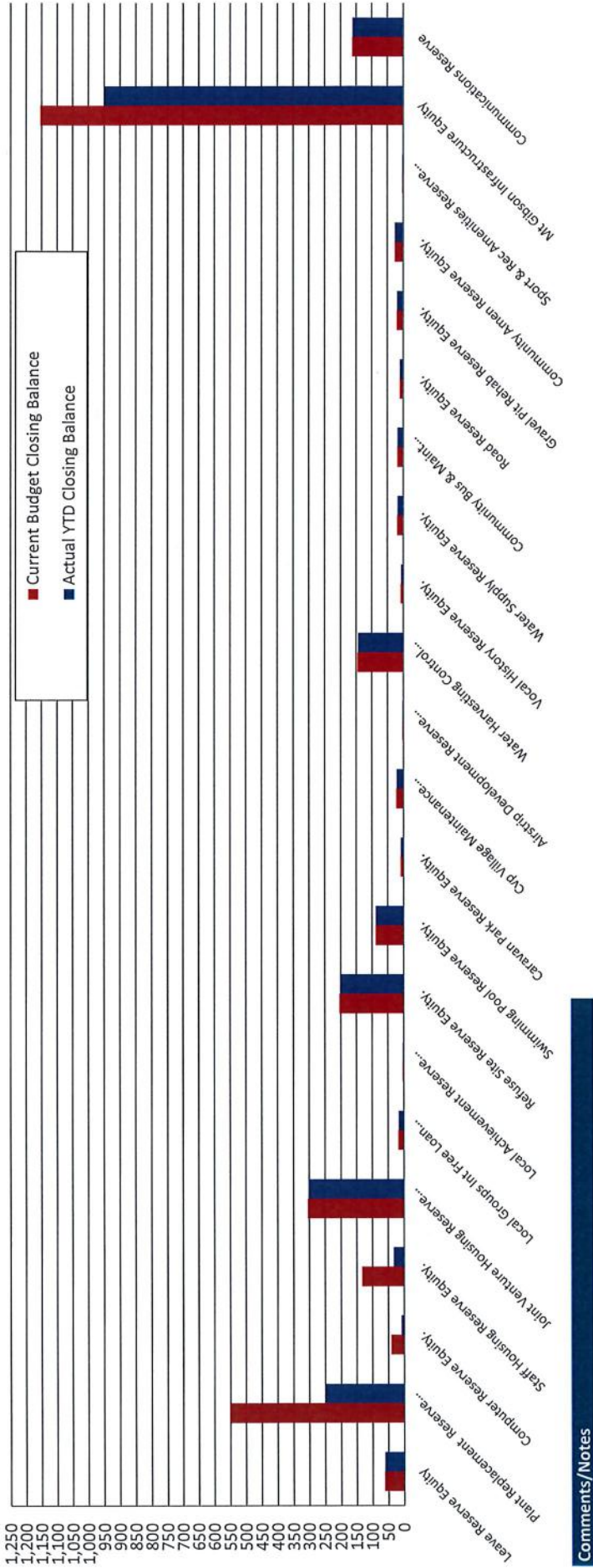
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80581					622.26	\$ 622.26
80662					265.93	\$ 265.93
80760	\$ 397.50	300			\$ -	\$ 397.50
80430					\$ 2,800.00	\$ 2,800.00
80690					\$ 283.68	\$ 283.68
80778					\$ 1,120.00	\$ 1,120.00
80599				\$ 423.62	\$ -	\$ 423.62
80703					\$ 296.73	\$ 296.73
80154					\$ 498.00	\$ 498.00
80282			\$ 55,000.00		\$ 2,828.37	\$ 57,828.37
80013					\$ 85.00	\$ 85.00
80779					\$ 3,300.00	\$ 3,300.00
80777					\$ 64.24	\$ 64.24
80666					\$ 293.99	\$ 293.99
80768					\$ 27.25	\$ 27.25
81496					\$ 220.00	\$ 220.00
80759	\$ 147.50	300				\$ 147.50
	\$ 545.00	\$ 600.00	\$ 55,000.00	\$ 423.62	\$ 12,705.45	\$ 68,674.07

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 7: Cash Backed Reserve

2019-20										
Name	Budget Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Trans fer out Refer ence	Current Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve Equity	61,021	671	97	0	97	0	0		61,692	61,118
Plant Replacement Reserve Equity.	247,346	2721	392	300000	392	0	0		550,067	247,738
Computer Reserve Equity.	8,797	1097	14	30000	14	0	0		39,894	8,811
Staff Housing Reserve Equity.	32,279	355	51	100000	51	0	0		132,634	32,330
Joint Venture Housing Reserve Equity.	301,125	3312	477	0	477	0	0		304,437	301,602
Local Groups Int Free Loan Reserve Equity..	16,680	183	26	0	26	0	0		16,863	16,706
Local Achievement Reserve Equity..	2,732	30	4	0	4	0	0		2,762	2,736
Refuse Site Reserve Equity.	201,536	2217	319	0	319	0	0		203,753	201,856
Swimming Pool Reserve Equity.	87,079	958	138	0	138	0	0		88,037	87,217
Caravan Park Reserve Equity.	8,433	93	13	0	13	0	0		8,526	8,446
Cvp Village Maintenance Reserve Equity.	22,138	244	35	0	35	0	0		22,382	22,173
Airstrip Development Reserve Equity.	3,076	34	5	0	5	0	0		3,110	3,081
Water Harvesting Control Reserve Equity.	143,222	1575	227	0	227	0	0		144,797	143,449
Vocal History Reserve Equity.	7,704	85	12	0	12	0	0		7,789	7,716
Water Supply Reserve Equity.	18,779	207	30	0	30	0	0		18,986	18,808
Community Bus & Maint Reserve Equity.	18,534	204	29	0	29	0	0		18,738	18,564
Road Reserve Equity.	10,635	117	17	0	17	0	0		10,752	10,652
Gravel Pit Rehab Reserve Equity.	19,386	213	31	0	31	0	0		19,599	19,417
Community Amen Reserve Equity.	25,628	282	41	0	41	0	0		25,910	25,668
Sport & Rec Amenities Reserve Equity.	2,795	31	4	0	4	0	0		2,826	2,799
Mt Gibson Infrastructure Equity	947,627	6000	1,297	200,000	1,297	0	0		1,153,627	948,924
Communications Reserve	160,112	1761	254	0	254	0	0		161,873	160,365
Employee Cost Reserve	0			100,000		0	0		100,000	0
	\$ 2,346,663	\$ 22,390	\$ 3,515	\$ 730,000	\$ 3,515	\$ -	\$ -	\$ -	\$ 3,099,053	\$ 2,350,178

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



SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Current Budget YTD 31 01 2020			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)	Net Book Value	Sale Proceeds	Variance	
\$	\$	\$	\$	\$	\$	\$	
43,835	17,335	27,273	(773)	41,753	27,000		
24,000	6,000	10,000	8,000	28,248	18,000	(8,000)	
				33,114	16,000		
19,859	5,869	19,091	(5,101)	39,000	20,000	(909)	
				50,000	18,000		
				20,500	9,000		
				27,000	10,500		
				18,500	9,000		
				88,182	60,000		
87,694	29,204	56,364	2,126	346,297	187,500	(8,909)	

Plant and Equipment
PE185 - Holden Trailblazer
PE006 - Holden Captiva
PE005 - Kia Sportage
PE06 - Mitsubishi Triton
PE164 - Mitsubishi Tip Truck
E08 - Mitsubishi Triton
PE07 - Mitsubishi Triton
PE09 - Mitsubishi Triton
P1677 - Loader

Comments - Capital Disposal/Replacements

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Current Budget Total Revenue \$
Differential General Rate											
UV Rural	1.9000	255	98,690,300	1,875,116		(3,605)	1,871,510	1,875,116	0	0	1,875,116
UV Mining	34.2500	37	1,941,351	665,010			665,010	665,010	9,000	3,000	677,010
GRV Townsites	8.2712	106	1,301,196	107,625			107,625	107,625	0	0	107,625
GRV Mining	8.2712	1	3,144,000	260,047	(19,827)		240,220	260,047	0	0	260,047
UV Exploration	25.2000	20	119,389	30,444			30,444	30,445			30,445
Sub-Totals		419	105,196,236	2,938,241	(19,827)	(3,605)	2,914,809	2,938,243	9,000	3,000	2,950,243
Minimum Payment	Minimum \$										
UV Rural	349.00	10	75,700	3,490	0	0	3,490	3,490	0	0	3,490
UV Mining	349.00	5	1,699	1,745	0	0	1,745	1,745	0	0	1,745
GRV Townsites	349.00	36	28,536	12,564	0		12,564	12,564	0	0	12,564
GRV Mining	349.00	1	20	349	0		349	349	0	0	349
Exploration	349.00	17	12,506	5,933			5,933	5,933			5,933
Sub-Totals		69	118,461	24,081	0	0	24,081	24,081	0	0	24,081
Discounts							2,938,890				2,974,324
Interest							(249,652)				(215,000)
Concession							0				0
Amount from General Rates							0				0
Ex-Gratia Rates							2,689,238				2,759,324
Totals							16,589				13,000
							2,705,827				2,772,324

Comments - Rating Information

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

10. INFORMATION ON BORROWINGS
(a) Debenture Repayments

Particulars	Interest Rate %	Principal 1-Jul-19	Lending Date	Term	Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
					Actual Principal \$	Current Budget \$	Actual \$	Current Budget \$	Actual Interest \$	Current Budget \$	
Loan 96 CHA Housing	6.54%	76,012	2nd February 2004	20 Years	6,549	13,311	69,463	62,701	935	4,757	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	76,723	9th May 2012	10 Years	12,099	24,493	64,624	52,230	1,880	3,307	2nd May 2022
Loan 98 Subdivision John Street	6.97%	243,662	14th April 2008	20 Years	20,176	20,124	223,486	223,538	10,794	16,638	20th January 2028
Loan 99 Aquatic Centre	6.09%	40,862	15th September 2009	10 Years	40,938	40,862	-76	0	985	1,247	15th September 2019
Loan 100 Aquatic Centre	5.50%	122,788	10th April 2012	10 Years	19,294	39,051	103,495	83,737	1,975	5,450	10th April 2022
Loan 101 2x Duplex Housing	4.68%	87,471	9th April 2010	10 Years	13,749	27,819	73,722	59,652	2,729	3,772	9th May 2022
Loan 102 Volvo Grader	2.65%	100,772	6th January 2016	5 Years	42,618	57,013	58,154	0	1,755	2,107	6th January 2021
Totals		748,290			155,422	222,673	592,868	481,858	21,054	37,277	

All debenture repayments were financed by general purpose revenue.
Actual balances show accrual interest paid as at 30 June 2019 and reversed out on 1 July 2019.

SHIRE OF PERENJORI

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details			Grant Provider	Approval	2019-20 Current Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
GL					\$	\$	\$	\$	Received	Not Received
GENERAL PURPOSE FUNDING				(Y/N)	\$	\$	\$	\$	\$	\$
03300	Grants Commission Grant	30	Dept Local Government	Y	608,217		608,217	0	307,722	300,496
03301	Untied Road Grant	30	Dept Local Government	Y	449,077		449,077	0	224,538	224,539
GOVERNANCE										
LAW, ORDER, PUBLIC SAFETY										
05100	Fesa Operating Grant	30	FESA	Y	22,600	0	22,600	0	11,801	10,799
05105	Grant Income - Dfes	32	FESA	Y	40,000	0	0	40,000	0	40,000
05801	Grant Income - Cesm	30	FESA	Y	121,220	0	121,220	0	0	121,220
EDUCATION										
08427	Grant Income	30		Y	100,000	0	100,000	0	50,000	50,000
08551	Youth Activities Grant	30		Y	1,000	0	1,000	0	0	1,000
08552	Volunteer Events Grant	30		Y	1,000	0	1,000	0	0	1,000
HOUSING										
COMMUNITY AMENITIES										
RECREATION AND CULTURE										
11306	Grant - Dept Of Sport & Rec	32	Dept of Sport & Rec	Y	0	0	0	0	0	0
11521	Mt Gibson Funding Allocation	31	Mt Gibson	Y	200,000	0	200,000	0	0	200,000
TRANSPORT										
12304	Black Spot Funding	32	Main Roads	Y	24,474	0	0	24,474	0	24,474
12300	Direct Grant	30	Main Roads	Y	203,574	0	203,574	0	203,574	0
12301	Regional Road Group Funding	32	Main Roads	Y	446,595	0	0	446,595	120,000	326,595
12303	Roads To Recovery Funding	32	Dept of Inf and Transport	Y	534,940	0	0	534,940	293,580	241,360
ECONOMIC SERVICES										
13901	Mwdc Regional Economic Scheme	30	Mt Gibson	Y	20,000	0	20,000	0	0	20,000
OTHER PROPERTY & SERVICES										
TOTALS					2,772,697	0	1,726,688	1,046,009	1,211,215	1,561,483
Operat Operating Non-O Non-operating Balance				31	1,726,688	0			797,635	
				32	1,046,009	0			413,580	
					2,772,697				1,211,215	1,561,483
									2,772,697	

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 12: 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:

Comments - Trust

Description	Opening Balance 1 Jul 19	Amount Received	Amount Paid	Closing Balance 31-Jan-20
Perenjori Public Benefit Bank Account	195,698			195,698
Income/Expenditure		50,247	(21,290)	28,957
Closing Bank Balance	0	50,247	(21,290)	224,655

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 13: CAPITAL ACQUISITIONS

% of Completion	Level of Completion Indicator	Infrastructure Assets	Level of Completion Indicators				Current Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	Strategic Reference / Comment
			0%	20%	40%	60%					
		Capital Acquisitions by Program									
		Governance									
0%	○	Capital - Admin Building	04258		35,000		35,000		0	(35,000)	Project not started to date
		Governance Total			35,000		35,000		0	(35,000)	
		Law, Order And Public Safety									
2%	○	Perenjori Fire Brigade - Building	05250		15,000		6,667		323	(6,344)	
		Law, Order And Public Safety Total			15,000		6,667		323	(6,344)	
		Health									
0%	○	Capital - Medical Centre Building	07250		10,000		10,000		0	(10,000)	Project not started to date
		Health Total			10,000		10,000		0	(10,000)	
		Community Amenities									
0%	○	Capital Expenditure - Other Infrastructure	0418		38,000		38,000		0	(38,000)	Project not started to date
		Community Amenities Total			38,000		38,000		0	(38,000)	
		Recreation And Culture									
0%	○	Capital - Swimming Pool	11250		10,165		10,165		0	(10,165)	
3%	○	Capital - Perenjori Pavillion Building	11450		100,000		58,331		2,580	(55,751)	Timing
0%	○	Capital - Gym Equipment	11815		5,000		5,000		0	(5,000)	
		Recreation And Culture Total			115,165		73,496		2,580	(70,916)	
		Transport									
20%	○	Plant & Equipment Purchase	12283		590,000		295,000		116,367	(178,633)	Timing of Tender & purchase
22%	○	Road Construction Expense Council	12001		457,603		236,470		101,557	(134,913)	Timing
20%	○	Road Construction Expense Rig	12003		669,892		330,591		136,732	(193,859)	Timing
1%	○	Road Construction Expense Black Spot - Job	12005		218,502		116,838		1,144	(115,694)	Timing
66%	○	Road Construction R2R	12006		534,940		294,974		352,747	57,773	Timing with budget YTD
62%	○	Capital - Road Equipment	12286		10,000		10,000		6,182	(3,818)	
		Transport Total			2,480,937		1,283,873		714,729	(569,144)	
		Capital Expenditure Total			2,694,102		1,457,036		717,833	(719,203)	