



Shire of  
**Perenjori**  
Embrace Opportunity

**MINUTES**  
of the  
**ORDINARY MEETING**  
**PERENJORI SHIRE COUNCIL**  
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 19 March 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: 24 February 2020

**Note:** If interested persons would like to make comment on any items in this agenda, please email [ea@perenjori.wa.gov.au](mailto: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.

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## **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

Minutes of the Shire of Perenjori Ordinary Meeting of Council 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**

Commissioner Hon. Paul Omodei declared the Ordinary Meeting open at 5.30 pm and welcomed those in attendance.

**Welcome to Country: -**

As per the Shire of Perenjori Policy (N<sup>o</sup> 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 Hon. Paul Omodei read the opening prayer.

### **3 DISCLAIMER READING**

As printed.

### **4 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**

**4.1 ATTENDANCE:**

<b>MEMBERS:</b>	Commissioner Hon. Paul Omodei
<b>STAFF:</b>	Mario Romeo – Acting Chief Executive Officer Wayne Scheggia – Executive Advisor Karen Malloch – Executive Assistant
<b>DISTINGUISHED VISITORS:</b>	Brian Baxter – Freeman of the Shire
<b>MEMBERS OF THE PUBLIC:</b>	Four (4)
<b>LEAVE OF ABSENCE:</b>	Nil
<b>APOLOGIES:</b>	Ken Markham - Manager Infrastructure Services (MIS)

<b>5 PUBLIC QUESTION TIME</b>
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**5.1 RESPONSE TO QUESTIONS TAKEN ON NOTICE:**

Nil

**5.2 QUESTIONS WITHOUT NOTICE:**

**Q. Kirk Pohl:**

Mr Pohl advised: *“As the commissioner is aware, there were 9 complaints lodged against myself to the ' local government standards panel' by the former shire president alleging I had breached the local government act on multiple occasions.*

*It has now transpired that 8 of the complaints were dismissed by the standards panel. After taking the final complaint to the ' state administrative tribunal ' at a considerable personal financial cost the 9th complaint was dismissed in October 2019.*

*Given the damage to my reputation and in the interests of ' natural justice', will you as commissioner act to publish the outcome of the standards panel deliberations and the state administrative tribunal outcome in the ' bush telegraph ', the shire bulletin and on the shire of Perenjori website?”*

**A. Commissioner Hon. P Omodei:**

The Commissioner stated that whilst he is aware of the issue, the Shire is not in a legal position to comment or publish any information that is not in the public domain.

The fact that you have raised the matter in “Questions Without Notice” means that it will appear in the Council Minutes and on the Council website.

He advised Mr Pohl may publish a personal statement on the issue and that he should carefully consider the matter and act accordingly.

**Q. Mrs Janice Spencer:**

Mrs Spencer inquired about the high costs associated with the running of the Perenjori pool. Is this because the solar panels are not working properly?

**A. Commissioner Hon. P Omodei:**

The Commissioner commented that public swimming pools are costly to run but the Perenjori swimming pool is an outstanding facility and provides a critical service to the town. The solar panels are efficient, but it may be worthwhile to source and research additional solar units that can lessen the operating costs further.

**ATTENDANCE:** 5:40 pm Kirk Pohl left the meeting.

## 6 APPLICATIONS FOR LEAVE OF ABSENCE

### 6.1 APPLICATION/S FOR LEAVE OF ABSENCE:

Nil

## 7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

### 7.1 ORDINARY MEETING HELD ON 19 DECEMBER 2019

#### **COUNCIL DECISION:**

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

**Moved: Commissioner P Omodei**

**Motion put and carried 1/0**

## 8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

- ~ The Commissioner acknowledged the community members in the gallery and thanked Freeman Mr Brian Baxter for his attendance at the meeting.
- ~ The Commissioner announced the appointment of Mr Wayne Scheggia for a period of up to six months as Executive Advisor. Mr Scheggia is a former Local Government Chief Executive Officer and former Deputy CEO of the Western Australian Local Government Association. His core role will be to assist with the return of a democratically elected Council.
- ~ The Commissioner and the Acting CEO explained that the external Auditors (AMD Chartered Accountants - AMD) appointed by the Auditor General, recently completed their Audit Report on the Shire finances, processes and procedures. Now that this report has been received the administrative processes can be finalised and the Shire of Perenjori Annual Report for 2019/2020 can be completed. The Annual Report will be presented to Council at the next Ordinary Council Meeting on 19 March 2020. After that date the Shire has 53 days in which to hold the Annual Electors' meeting. The date will be announced shortly.
- ~ The Commissioner and the Acting CEO reported that Tungsten Mining will make a presentation to the Council and the community prior to the Ordinary Council meeting on 19 March 2020. Leigh Wardell Johnson (Technical Development Manager) and Claire McGuire, Senior Environmental Advisor, will present some slides and answer any queries regarding the Mt Mulgine Project, future work opportunities and possible benefits to the local community. Everyone is welcome to attend.
- ~ The Shire of Perenjori hosted the Local Government Professionals (LGPro) Mid West Branch meeting held in Perenjori Pavilion on Thursday 20 February 2020. The meeting was attended by several neighbouring Shires and LGPro representatives. The Report on the Inquiry into the Shire of Perenjori was discussed and the findings, explained.  
Western Power gave a presentation to the meeting on proposed infrastructure changes to the power poles and cables including pricing for underground installation along Fowler Street.
- ~ The Commissioner explained to the meeting that he reports directly to the Minister for Local Government on a monthly basis, to keep him informed of the Shire's progress.
- ~ The Commissioner recently wrote to the Hon. David Littleproud MP, Minister for Agriculture, Drought and Emergency Management regarding the Federal Grant Funding – Drought

Communities Program Extension, to express his concern about the methodology and determination of eligibility for the allocation of funds.

- ~ The Commissioner stated that the Shire is waiting on a report from WALGA regarding the appointment of a Chief Executive Officer. The appointment will be announced at the Ordinary Council meeting on 19 March 2020.
- ~ The Commissioner advised that a three-year agreement has been signed between the Shire of Perenjori and Dr Adebola Adeiye of Morawa. The shire is very fortunate to have the services of Dr Adeiye two days per week at the Perenjori Medical Centre.
- ~ The Commissioner and the Acting CEO have had discussions with Rothsay Mining regarding employee accommodation.
- ~ The Commissioner and the Acting CEO reflected on the excellent but under-utilised resource – the Business Incubators – adjacent to the Shire administration building which were funded by the Royalties for Regions program. Suggestions for usage of the Incubators are welcome, whether it be for contractors, artistic purposes or any general small business.
- ~ The Commissioner welcomed the agriculture business “Independent Rural Supplies” to Perenjori. Independent Rural is a locally owned and run business supplying a full range of farming inputs to the Midwest. The business opened on 28 January 2020 and is located at 12 Fowler Street. The company recently hosted a “Sundowner” gathering that was a great success and allowed the local community to familiarise themselves with the products and services on offer.
- ~ The Commissioner and the Acting CEO commended the organisers of the Australia Day celebration held in Perenjori and extend their congratulations to the award winners for 2019. The winners for the Shire of Perenjori are:
 

Citizen of the Year –	Terina Campbell;
Senior Citizen of the Year –	Donalda Spencer;
Youth Citizen of the Year –	Courtney Salmeri;
Active Citizenship –	the Community Garden.
- ~ The Commissioner explained that the WA Electoral Commission has changed the date of the next Election for Council to the 6 June 2020.
- ~ The Commissioner announced plans to hold Councillor training sessions and “mock Council meetings” for any interested members of the community to participate in. The training sessions will allow community members to gain an insight into the processes and workings of local government, Shire finances and the Councillor role. Dates will be finalised soon, and anyone interested in attending may contact the Shire office for further information.

<b>9      PETITIONS/DEPUTATIONS/PRESENTATIONS</b>
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Nil

<b>10      ANNOUNCEMENTS OF MATTERS FOR WHICH MEETING MAY BE CLOSED</b>
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Nil

<b>11      DECLARATION OF INTEREST</b>
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“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.”

Nil



**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.**

**COUNCIL DECISION:**

**THAT Council: -**

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

**Moved: Commissioner P Omodei**

**Motion put and carried 1/0**

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**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.**

**COUNCIL DECISION:**

**THAT Council: -**

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

**Moved: Commissioner P Omodei**

**Motion put and carried 1/0**

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**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**

<b>No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Code</b>	<b>Amount</b>
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**

<b>No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Code</b>	<b>Amount</b>
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**

<b>No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Code</b>	<b>Amount</b>
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

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Accounts for Payment for Month Ended 31 December 2019

**Cheque /EFT**

<b>No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Code</b>	<b>Amount</b>
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 1PJ - 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
<b>TOTAL PAYMENTS FOR THE MONTH OF DECEMBER</b>					<b>410,493.12</b>



**Accounts Paid for the Month Ending 31 December 2019.**

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



**Bankwest Corporate MasterCard Statement**

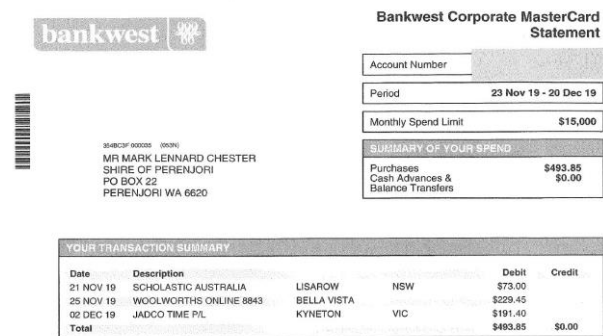
Account Number: [REDACTED]  
 Period: 21 Dec 19 - 23 Jan 20  
 Monthly Spend Limit: \$5,000

**SUMMARY OF YOUR SPEND**

Purchases	\$25.10
Cash Advances & Balance Transfers	\$0.00

**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	DOMA TRINITY PERTH	\$10.25	
<b>Total</b>		<b>\$25.10</b>	<b>\$0.00</b>



**Bankwest Corporate MasterCard Statement**

Account Number: [REDACTED]  
 Period: 23 Nov 19 - 20 Dec 19  
 Monthly Spend Limit: \$15,000

**SUMMARY OF YOUR SPEND**

Purchases	\$493.85
Cash Advances & Balance Transfers	\$0.00

**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	
<b>Total</b>		<b>\$493.85</b>	<b>\$0.00</b>

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.**

**COUNCIL DECISION:**

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

**Moved:** Commissioner P Omodei

**Motion put and carried 1/0**

## **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**

<b>No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Code</b>	<b>Amount</b>
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**

<b>No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Code</b>	<b>Amount</b>
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**

<b>No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Code</b>	<b>Amount</b>
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 refund		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

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name</b>	<b>Invoice Description</b>	<b>Code</b>	<b>Amount</b>
			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	SG FLEET AUSTRALIA PTY LIMITED	CESM - Ford Ranger Lease, Bull Module, Fuel 14/01/20 - 13/02/20	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
<b>TOTAL PAYMENTS FOR THE MONTH OF JANUARY</b>					<b>240,401.52</b>

**Accounts Paid for the Month Ending 31 January 2020.**

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

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.**

**COUNCIL DECISION:**

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

**Moved:** Commissioner P Omodei

**Motion put and carried 1/0**

<b>13 COMMUNITY DEVELOPMENT</b>
---------------------------------

Nil

<b>14 HEALTH, BUILDING AND PLANNING</b>
-----------------------------------------

Nil

<b>15 PLANT AND WORKS</b>
---------------------------

Nil



<b>16 GOVERNANCE</b>
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**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**

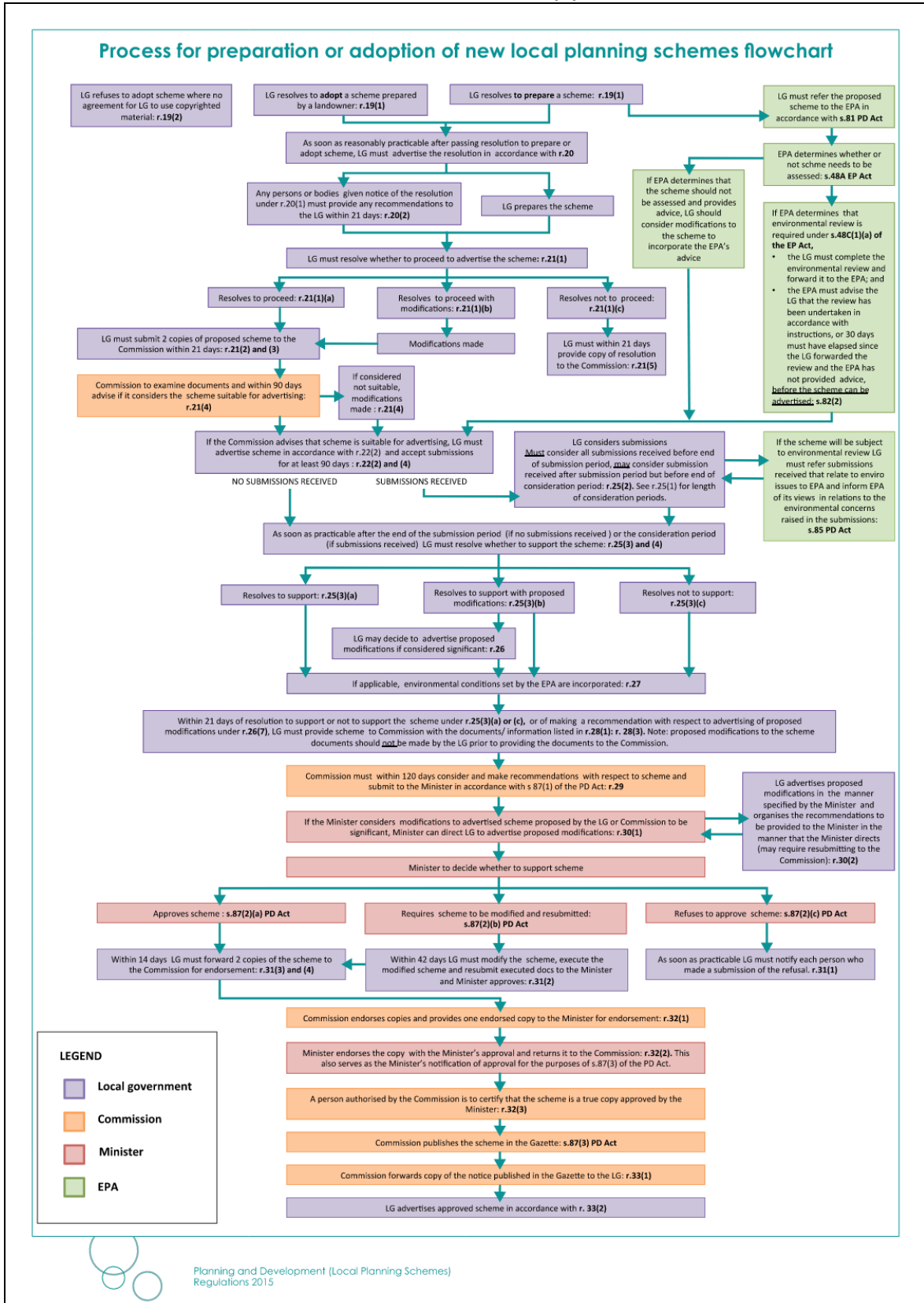
**COUNCIL DECISION:**

**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: Commissioner P. Omodei**

**Motion put and carried 1/0**

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**

Nil

**18 ORDERING THE COMMON SEAL**

Nil

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**

Nil

**20 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

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

Nil

**22 NEW BUSINESS OF AN URGENT NATURE ADMITTED BY COUNCIL**

Nil

**23 CLOSURE OF MEETING**

There being no further business the Commissioner closed the meeting at 5.48 pm.

**24. NEXT 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.

***I certify that this copy of the Minutes is a true and correct record of the meeting held on 20 February 2020.***

**Signed:** \_\_\_\_\_  
**Commissioner P Omodei**

**Date:** \_\_\_\_\_



**Perenjori**  
Embrace Opportunity

## Item 12.1

### **MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 DECEMBER 2019**

- **Monthly Statement of Financial Activity 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

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Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

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Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

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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

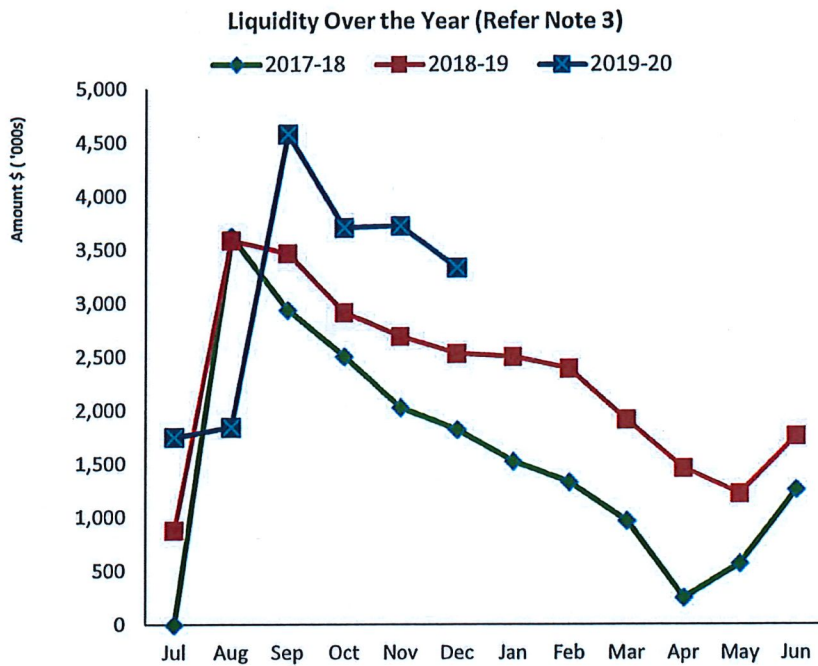
Prepared by: Debby Barndon

Reviewed by: Mario Romeo

Date prepared: 23/01/2020

# Shire of Perenjori

Monthly Summary Information  
For the Period Ended 31 December 2019

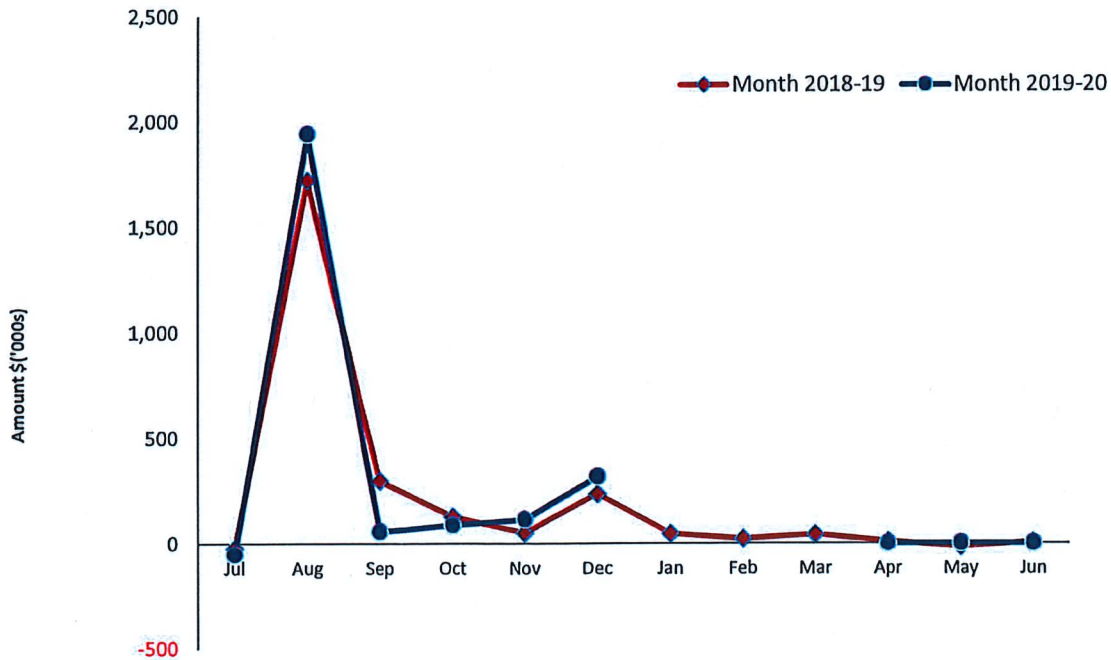


**Cash and Cash Equivalents as at period end**

Unrestricted	\$	3,017,617
Restricted	\$	2,349,919
	\$	<u>5,367,536</u>

Rates	\$	247,447
Other	\$	<u>71,718</u>
	\$	319,165

**Rates Received (Refer Note 6)**



**Comments**

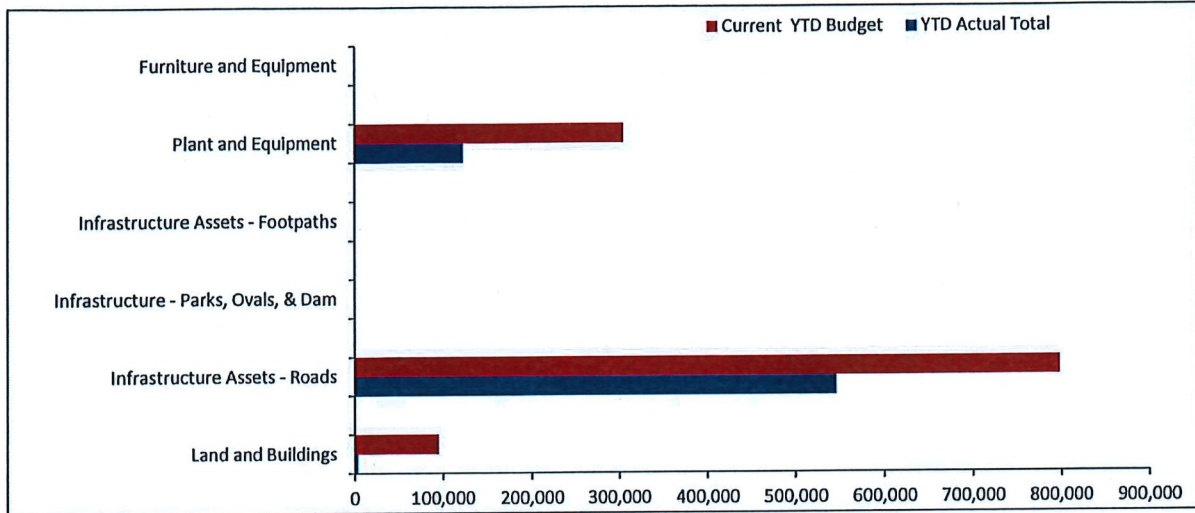
This information is to be read in conjunction with the accompanying Financial Statements and notes.

# Shire of Perenjori

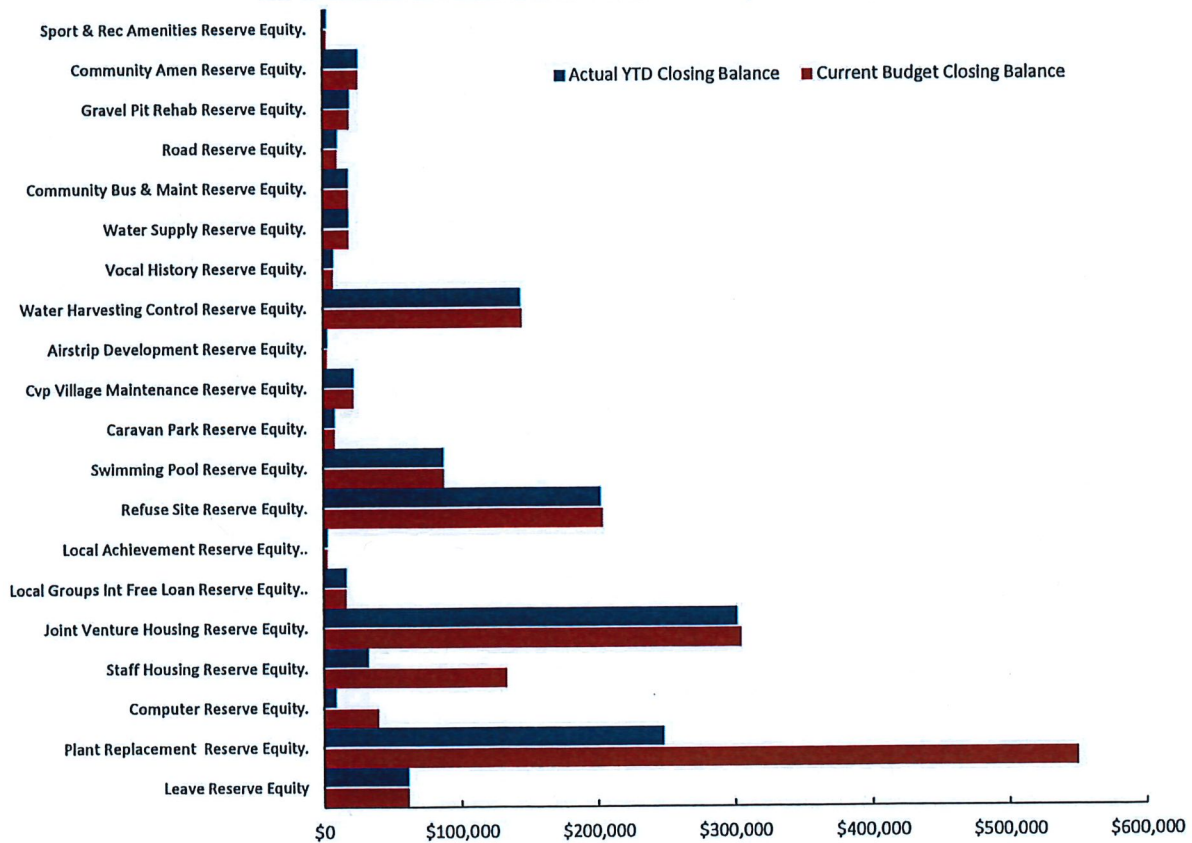
## Monthly Summary Information

For the Period Ended 31 December 2019

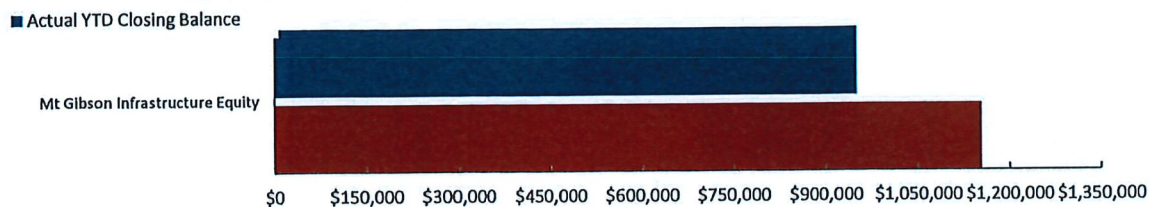
**Capital Expenditure Program YTD (Refer Note 13)**



**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)**

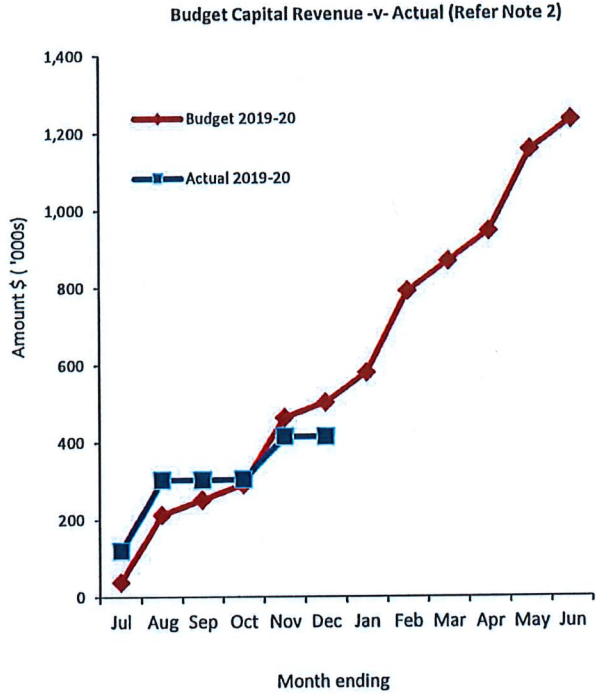
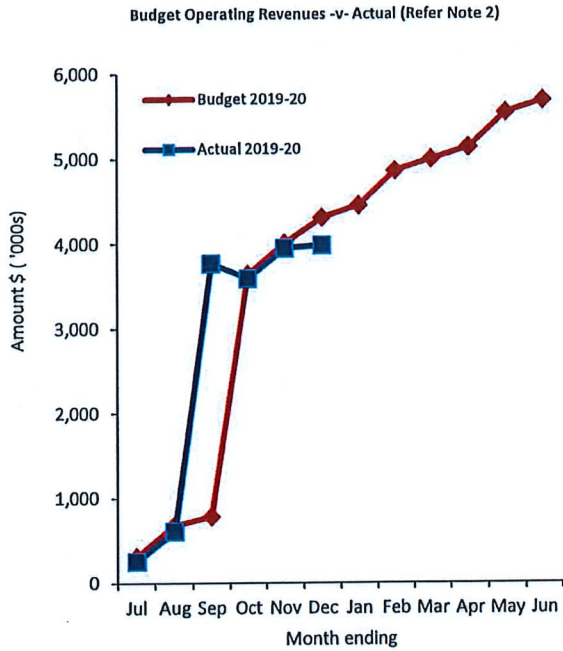


# Shire of Perenjori

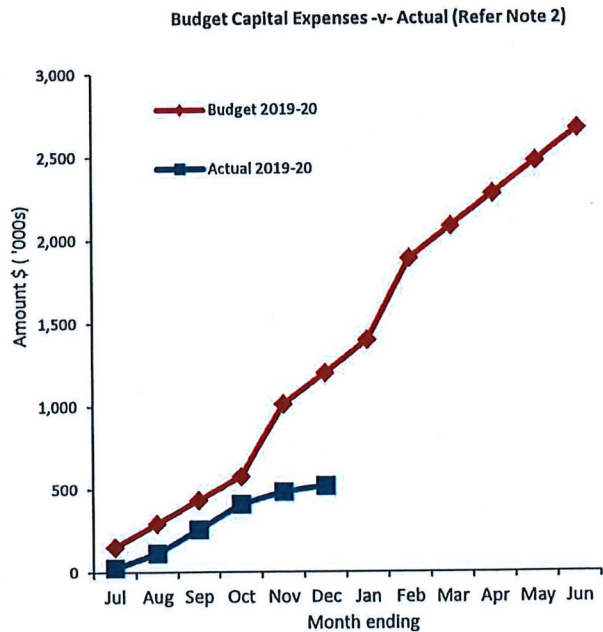
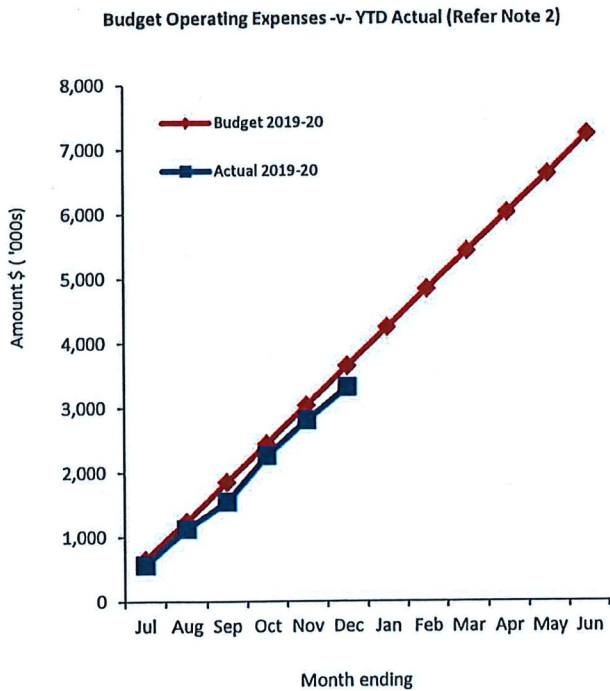
## Monthly Summary Information

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.
<b>Operating Revenues</b>	\$	\$	\$	\$	%	
Governance	41,013	20,502	58,433	37,931	185.01%	▲
General Purpose Funding - Rates	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%)	▼
<b>Total Operating Revenue</b>	<b>5,683,276</b>	<b>4,308,995</b>	<b>3,986,451</b>	<b>(322,544)</b>		
<b>Operating Expense</b>						
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%)	
<b>Total Operating Expenditure</b>	<b>(7,230,109)</b>	<b>(3,647,702)</b>	<b>(3,325,054)</b>	<b>322,648</b>		
<b>Funding Balance Adjustments</b>						
Add back Depreciation	2,609,882	1,304,946	1,247,341	(57,605)	(4.41%)	
Adjust (Profit)/Loss on Asset Disposal	(26,671)	0	0	0		
Adjust Provisions and Accruals	(8,126)	0	0	0		
<b>Net Cash from Operations</b>	<b>1,028,252</b>	<b>1,966,239</b>	<b>1,908,738</b>	<b>(57,501)</b>		
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	1,046,009	503,006	414,580	(88,426)	(17.58%)	▼
Proceeds from Disposal of Assets	187,500	0	56,364	56,364		▲
<b>Total Capital Revenues</b>	<b>1,233,509</b>	<b>503,006</b>	<b>470,944</b>	<b>(32,062)</b>		
<b>Capital Expenses</b>						
Land Held for Resale	0	0	0	0		
Land and Buildings	(160,000)	(94,998)	(3,104)	91,894	96.73%	▼
Infrastructure - Roads	(1,880,937)	(798,456)	(545,512)	252,944	31.68%	▼
Infrastructure - Parks, Ovals, & Dam	(48,165)	(48,165)	0	48,165	100.00%	
Infrastructure - Public Facilities	0	0	0	0		
Infrastructure - Footpaths	0	0	0	48,165	100.00%	▼
Infrastructure - Drainage	0	0	0	0		
Heritage Assets	0	0	0	0		
Plant and Equipment	(600,000)	(305,000)	(122,549)	182,451	59.82%	▼
Furniture and Equipment	(5,000)	0	0	0		
<b>Total Capital Expenditure</b>	<b>(2,694,102)</b>	<b>(1,246,619)</b>	<b>(671,164)</b>	<b>623,620</b>		
<b>Net Cash from Capital Activities</b>	<b>(1,460,593)</b>	<b>(743,613)</b>	<b>(200,220)</b>	<b>591,558</b>		
<b>Financing</b>						
Proceeds from New Debentures	0	0	0	0		
Transfer from Reserves	0	0	0	0		
Repayment of Debentures	(222,597)	(131,769)	(130,848)	921	0.70%	
Transfer to Reserves	(752,392)	(288,743)	(3,256)	285,487	98.87%	▼
<b>Net Cash from Financing Activities</b>	<b>(974,989)</b>	<b>(420,512)</b>	<b>(134,104)</b>	<b>286,408</b>		
<b>Net Operations, Capital and Financing</b>	<b>(1,407,330)</b>	<b>802,114</b>	<b>1,574,413</b>	<b>820,464</b>		
<b>Opening Funding Surplus(Deficit)</b>	<b>1,584,084</b>	<b>1,584,084</b>	<b>1,715,282</b>	<b>131,198</b>	<b>8.28%</b>	
<b>Closing Funding Surplus(Deficit)</b>	<b>176,754</b>	<b>2,386,198</b>	<b>3,289,696</b>	<b>951,663</b>		

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

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

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

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>							
Rates	9	\$ 2,772,324	\$ 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%	▲
<b>Total Operating Revenue</b>		<b>5,656,605</b>	<b>4,308,995</b>	<b>3,988,577</b>	<b>\$(320,418)</b>		
<b>Operating Expense</b>							
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		
<b>Total Operating Expenditure</b>		<b>(7,230,109)</b>	<b>(3,647,702)</b>	<b>(3,327,180)</b>	<b>320,522</b>		
<b>Funding Balance Adjustments</b>							
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		
<b>Net Cash from Operations</b>		<b>1,028,252</b>	<b>1,966,239</b>	<b>1,908,738</b>	<b>\$(57,501)</b>		
<b>Capital Revenues</b>							
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		▲
<b>Total Capital Revenues</b>		<b>1,233,509</b>	<b>503,006</b>	<b>470,944</b>	<b>\$(32,062)</b>		
<b>Capital Expenses</b>							
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		
<b>Total Capital Expenditure</b>		<b>(2,694,102)</b>	<b>(1,246,619)</b>	<b>(671,164)</b>	<b>623,620</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,460,593)</b>	<b>(743,613)</b>	<b>(200,220)</b>	<b>591,558</b>		
<b>Financing</b>							
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%	▼
<b>Net Cash from Financing Activities</b>		<b>(974,989)</b>	<b>(420,512)</b>	<b>(134,104)</b>	<b>286,408</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,407,330)</b>	<b>802,114</b>	<b>1,574,413</b>	<b>820,464</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,584,084</b>	<b>1,584,084</b>	<b>1,715,282</b>	<b>131,198</b>	<b>8.28%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>176,754</b>	<b>2,386,198</b>	<b>3,289,696</b>	<b>951,663</b>		

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

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

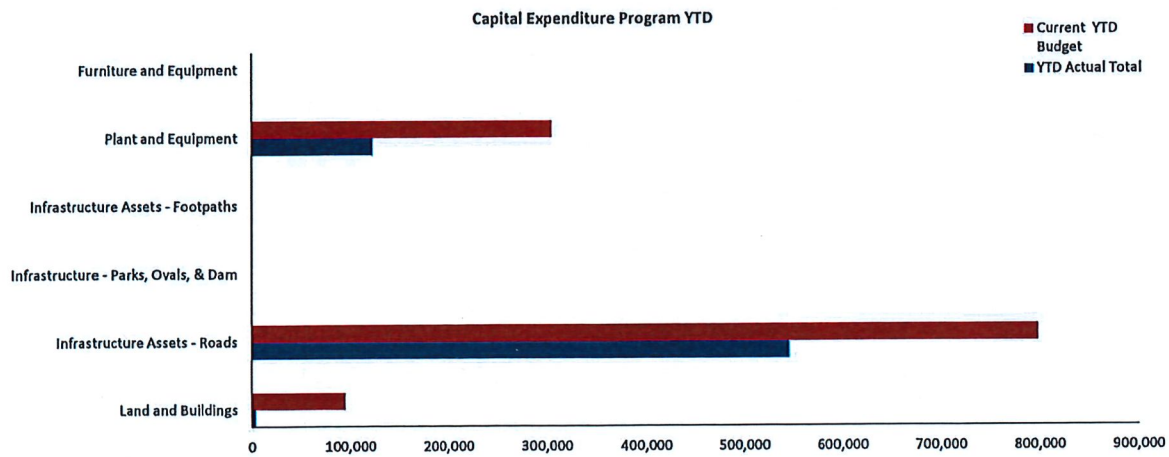
**SHIRE OF PERENJORI**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 December 2019

Capital Acquisitions	Note	YTD 31 12 2019					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
Land and Buildings	13	\$ 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
<b>Capital Expenditure Totals</b>		<b>668,261</b>	<b>2,903</b>	<b>671,164</b>	<b>1,198,454</b>	<b>2,694,102</b>	<b>(527,290)</b>

**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)
<b>Capital Funding Total</b>		<b>671,164</b>	<b>1,198,454</b>	<b>2,694,102</b>	<b>527,290</b>

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 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 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.

0  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2019**

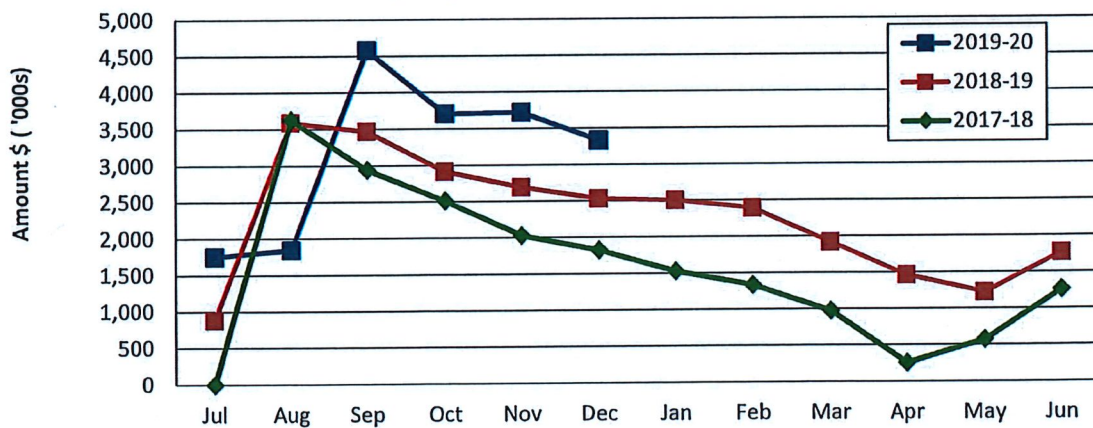
**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>					
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
<b>Operating Expense</b>					
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.
<b>Capital Expenses</b>					
Land and Buildings	91,894	97%	▼	Timing	Budget Timing
Infrastructure - Roads	252,944	32%	▼	Timing	Budget Timing
<b>Surplus/(Deficit)</b>					
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
		\$	\$	\$
<b>Current Assets</b>				
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
<b>Less: Current Liabilities</b>				
Payables		(189,930)	(550,013)	(222,650)
Provisions		(251,092)	(251,092)	(242,720)
		(441,022)	(801,104)	(465,370)
<b>Less: Adjustments</b>				
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)
<b>Net Current Funding Position</b>		<b>3,289,696</b>	<b>1,715,282</b>	<b>2,484,402</b>

**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**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal Bank Account	1.25%	56,228				56,228	Bankwest	At Call
Telenet Saver Account	2.40%	2,950,387	1,401,076			4,351,462	Bankwest	At Call
Mt Gibson Infrastructure Account	1.25%		948,843	229,638		948,843	Bankwest	At Call
Perenjori Benefit Trust Account						229,638	Bankwest	At Call
Community Dev Projects Account		10,702				10,702	Bankwest	
Petty Cash		300				300		
<b>Total</b>		<b>3,017,617</b>	<b>2,349,919</b>	<b>229,638</b>	<b>0</b>	<b>5,597,173</b>		

**Note 4A: CASH INVESTMENTS**

**Comments/Notes - Investments**

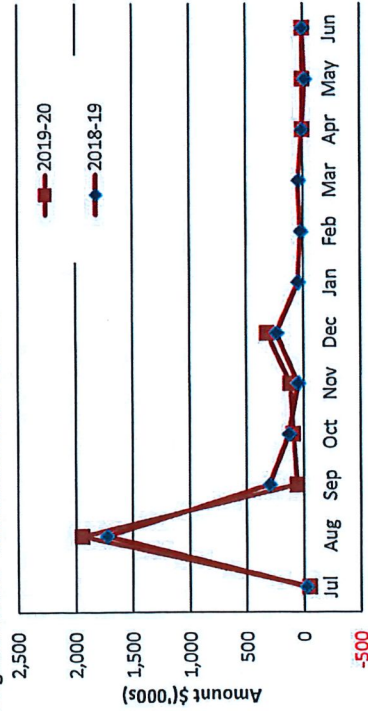
**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2019**

**Note 6: RECEIVABLES**

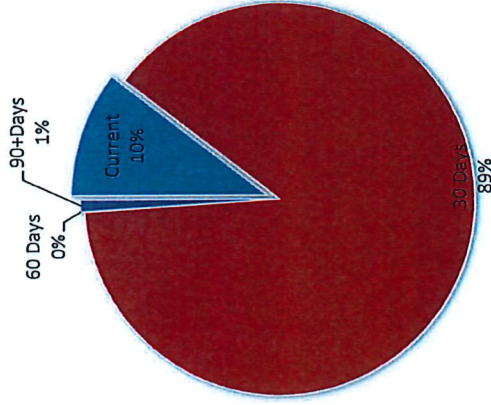
	YTD 31 Dec 2019	30 June 2020
Receivables - Rates Receivable	\$ 45,337	\$ 45,061
Opening Arrears Previous Years	2,670,650	2,694,205
Levied this year	(2,464,043)	(2,693,929)
Equals Current Outstanding	251,943	45,337
Net Rates Collectable	251,943	45,337
% Collected	90.72%	98.34%
<b>Non Current Assets:</b>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

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

**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**

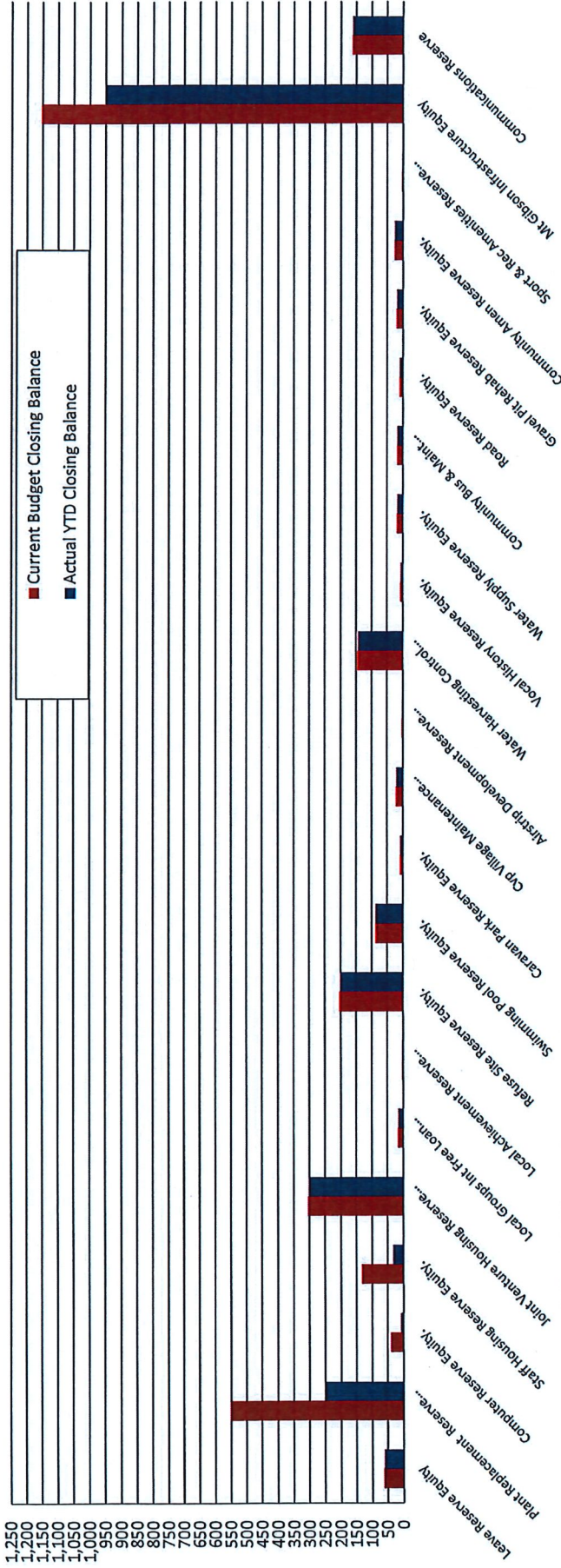
Debtors	Debtors Trial Balance					Total
	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	
80760	\$ 397.50	269			\$ -	\$ 397.50
80430					\$ 2,700.00	\$ 2,700.00
80100				\$ 223.09	\$ 174.67	\$ 397.76
80770					\$ 52.20	\$ 52.20
80599					\$ 423.62	\$ 423.62
80703					\$ 250.00	\$ 250.00
80758					\$ 24.59	\$ 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	Budget Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Transfers out Reference	Current Budget Closing Balance	Actual YTD Closing Balance
Name	\$	\$	\$	\$	\$	\$	\$		\$	\$
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 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



Comments/Notes

**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		Variance	Comments
Cost	Accum Depr	Proceeds	Profit (Loss)	Net Book Value	Sale Proceeds		
\$	\$	\$	\$	\$	\$	\$	
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)	
19,859	5,869	19,091	(5,101)	33,114	16,000	(909)	
				39,000	20,000		
				50,000	18,000		
				20,500	9,000		
				27,000	10,500		
				18,500	9,000		
				88,182	60,000		
<b>87,694</b>	<b>29,204</b>	<b>56,364</b>	<b>2,126</b>	<b>346,297</b>	<b>187,500</b>	<b>(8,909)</b>	

**Comments - Capital Disposal/Replacements**

**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

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

**Note 9: RATING INFORMATION**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Current Budget Rate Revenue \$</b>	<b>Current Budget Interim Rate \$</b>	<b>Current Budget Back Rate \$</b>	<b>Current Budget Total Revenue \$</b>
<b>Differential General Rate</b>											
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
<b>Sub-Totals</b>		<b>419</b>	<b>105,196,236</b>	<b>2,938,241</b>	<b>(21,030)</b>	<b>(3,605)</b>	<b>2,913,606</b>	<b>2,938,243</b>	<b>9,000</b>	<b>3,000</b>	<b>2,950,243</b>
<b>Minimum Payment</b>											
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	0	12,564	12,564	0	0	12,564
GRV Mining	349.00	1	20	349	0	0	349	349	0	0	349
Exploration	349.00	17	12,506	5,933	0	0	5,933	5,933	0	0	5,933
<b>Sub-Totals</b>		<b>69</b>	<b>118,461</b>	<b>24,081</b>	<b>0</b>	<b>0</b>	<b>24,081</b>	<b>24,081</b>	<b>0</b>	<b>0</b>	<b>24,081</b>
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
<b>Totals</b>							<b>2,704,624</b>				<b>2,772,324</b>

**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 \$	Budget \$	Actual \$	Budget \$	Actual \$	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
<b>Totals</b>		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
<b>GENERAL PURPOSE FUNDING</b>		(Y/N)	\$	\$	\$	\$	\$	\$
03300 Grants Commission Grant	Dept Local Government	Y	608,217		608,217	0	307,722	300,496
03301 Untied Road Grant	Dept Local Government	Y	449,077		449,077	0	224,538	224,539
<b>GOVERNANCE</b>								
<b>LAW, ORDER, PUBLIC SAFETY</b>								
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
<b>EDUCATION</b>								
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
<b>HOUSING</b>								
<b>COMMUNITY AMENITIES</b>								
<b>RECREATION AND CULTURE</b>								
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
<b>TRANSPORT</b>								
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	Dept of Inf and Transport	Y	534,940	0	0	534,940	293,580	241,360
<b>ECONOMIC SERVICES</b>								
13901 Mwdc Regional Economic Scheme	Mt Gibson	Y	20,000	0	20,000	0	0	20,000
<b>OTHER PROPERTY &amp; SERVICES</b>								
<b>TOTALS</b>			<b>2,772,697</b>	<b>0</b>	<b>1,726,688</b>	<b>1,046,009</b>	<b>1,205,650</b>	<b>1,567,048</b>

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%

% of Completion	Level of Completion Indicator	Infrastructure Assets			YTD Actual	Variance (Under)/Over	Strategic Reference / Comment
		Capital Acquisitions by Program	Current Budget	Current YTD Budget			
0%	○	Governance					
		Capital - Admin Building	04258	35,000	35,000	0	Project not started to date
		Governance Total		35,000	35,000	0	(35,000)
2%	○	Law, Order And Public Safety					
		Perenjori Fire Brigade - Building	05250	15,000	0	323	323
		Law, Order And Public Safety Total		15,000	0	323	323
0%	○	Health					
		Capital - Medical Centre Building	07250	10,000	10,000	0	Project not started to date
		Health Total		10,000	10,000	0	(10,000)
0%	○	Community Amenities					
		Capital Expenditure - Other Infrastructure	0418	38,000	38,000	0	Project not started to date
		Community Amenities Total		38,000	38,000	0	(38,000)
0%	○	Recreation And Culture					
		Capital - Swimming Pool	11250	10,165	10,165	0	(10,165)
3%	○	Capital - Perenjori Pavillion Building	11450	100,000	49,998	2,580	(47,418) Timing
0%	○	Capital - Gym Equipment	11815	5,000	0	0	0
		Recreation And Culture Total		115,165	60,163	2,580	(57,583)
20%	○	Transport					
		Plant & Equipment Purchase	12283	590,000	295,000	116,367	(178,633) Timing of Tender & purchase
22%	○	Road Construction Expense Council	12001	457,603	192,246	101,557	(90,689) Timing
14%	○	Road Construction Expense Rtg	12003	669,892	262,728	99,438	(169,290) Timing
1%	○	Road Construction Expense Black Spot - Job	12005	218,502	96,504	1,144	(95,360) Timing
65%	○	Road Construction R2R	12006	534,940	246,978	349,372	102,394 Timing with budget YTD
62%	○	Capital - Road Equipment	12286	10,000	10,000	6,182	(3,818)
		Transport Total		2,480,937	1,103,456	668,060	(435,396)
		Capital Expenditure Total		2,894,102	1,236,619	671,164	(655,455)



**Perenjori**  
Embrace Opportunity

## Item 12.2

### **MONTHLY STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 JANUARY 2020**

- **Monthly Statement of Financial Activity 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**

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# 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

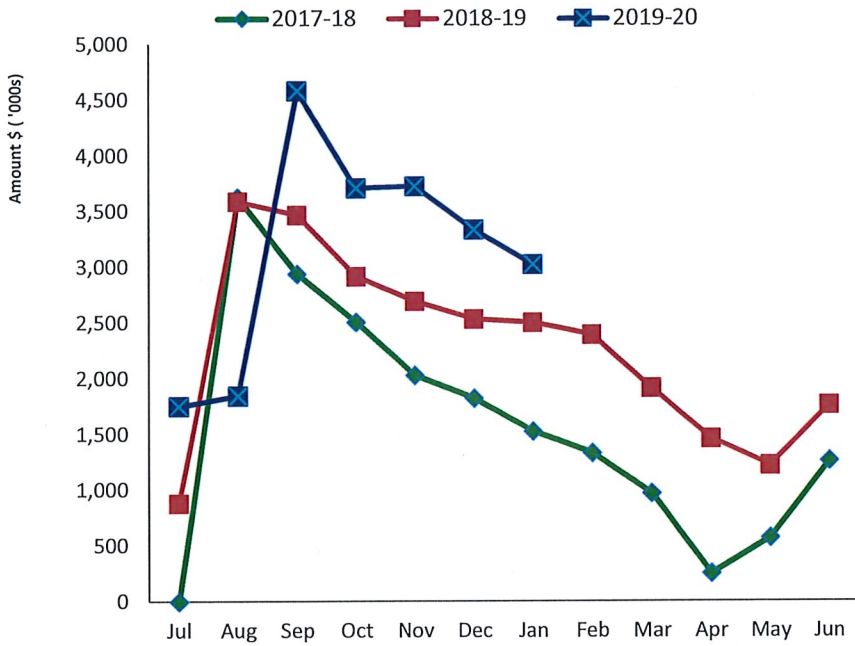
Reviewed by: Mario Romeo

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)**

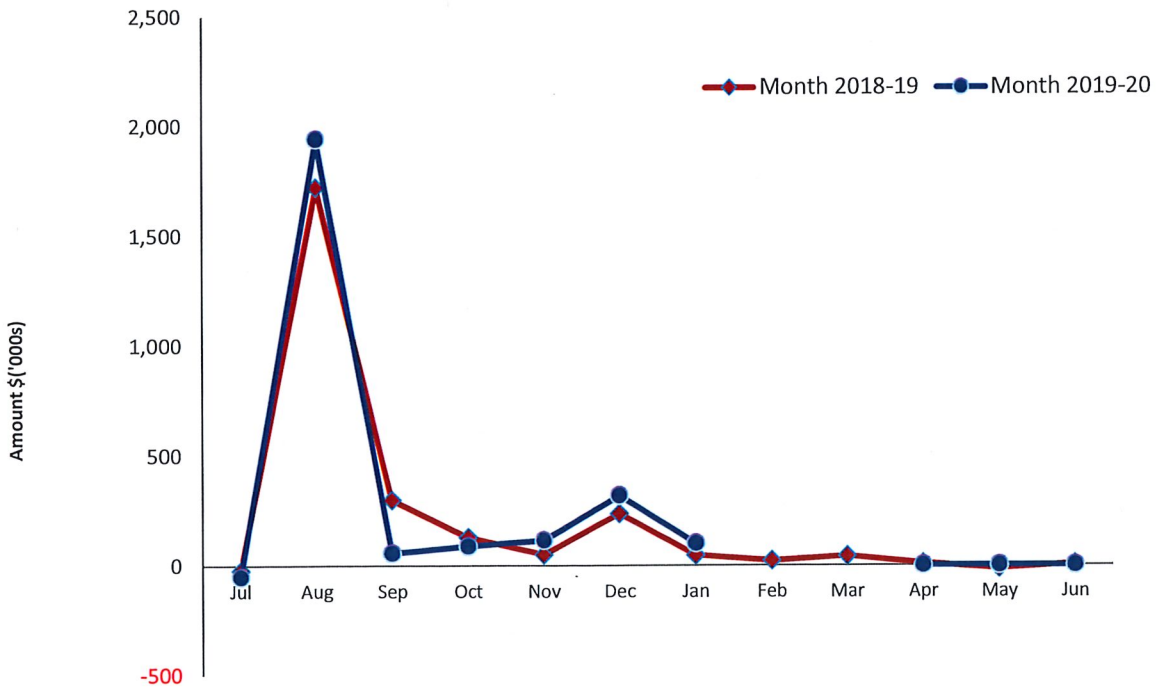


**Cash and Cash Equivalents  
as at period end**

Unrestricted	\$	2,739,671
Restricted	\$	2,349,999
	\$	<u>5,089,671</u>

Rates	\$	219,505
Other	\$	75,726
	\$	<u>295,231</u>

**Rates Received (Refer Note 6)**



**Comments**

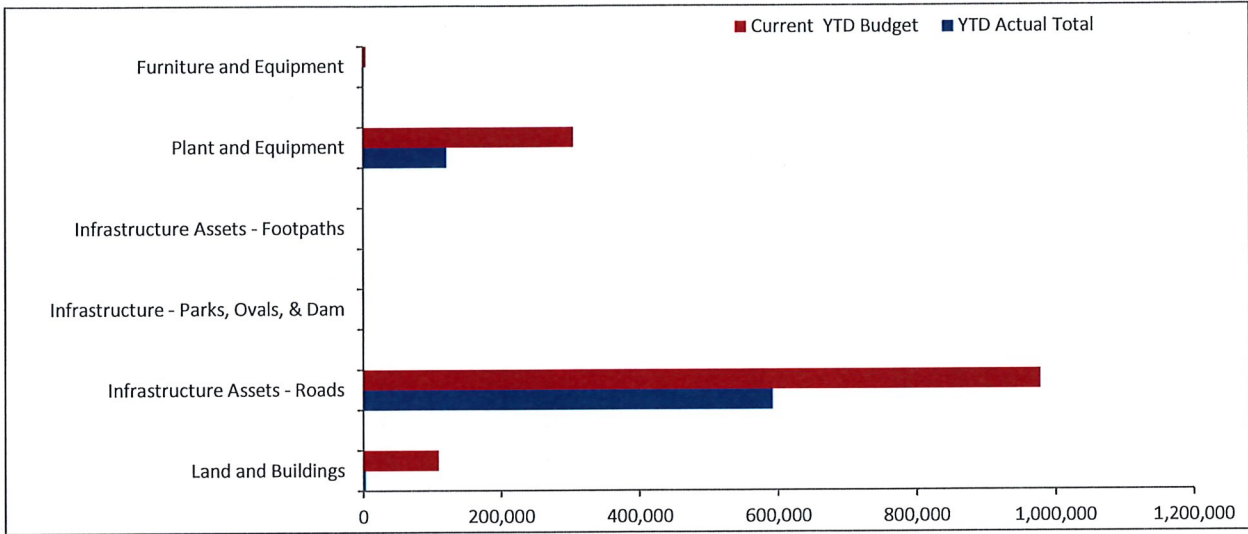
This information is to be read in conjunction with the accompanying Financial Statements and notes.

# Shire of Perenjori

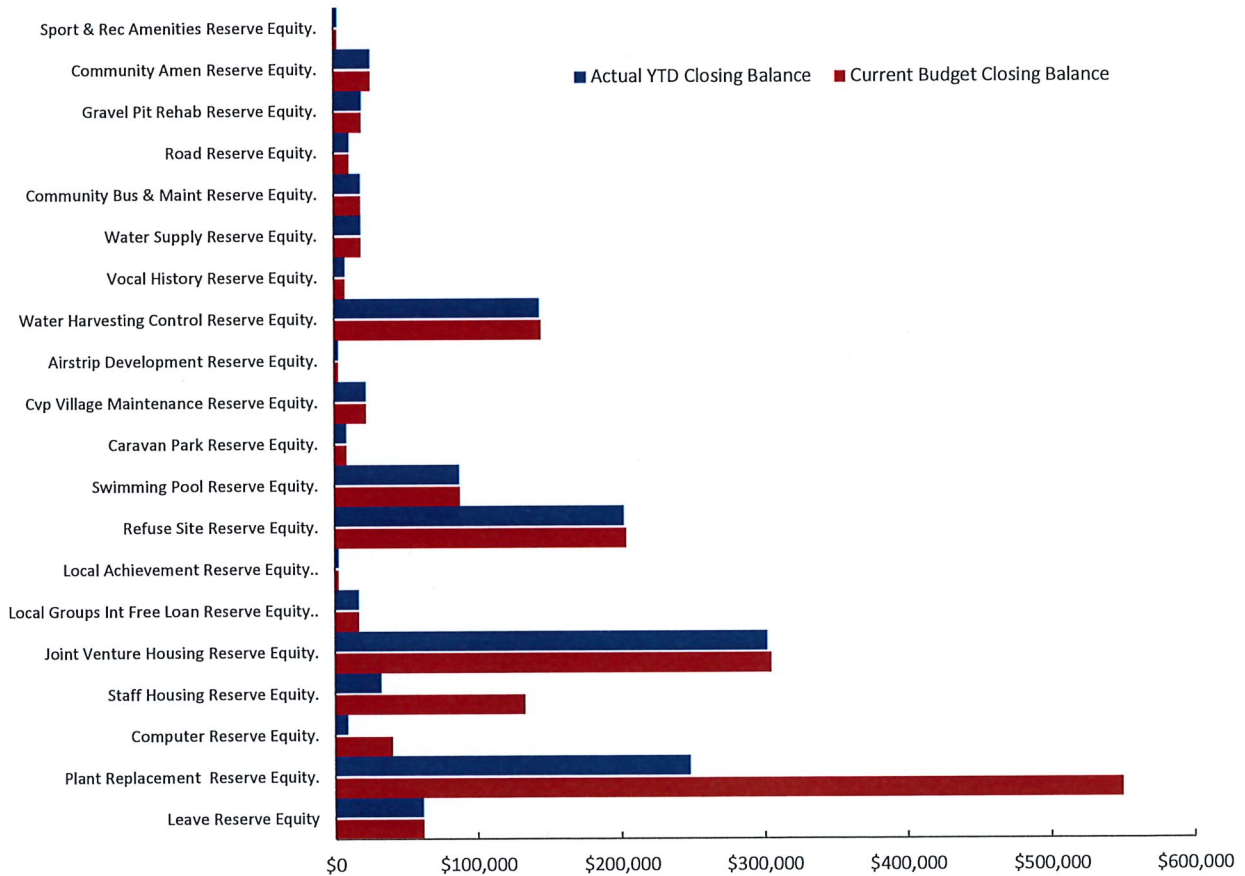
## Monthly Summary Information

For the Period Ended 31 January 2020

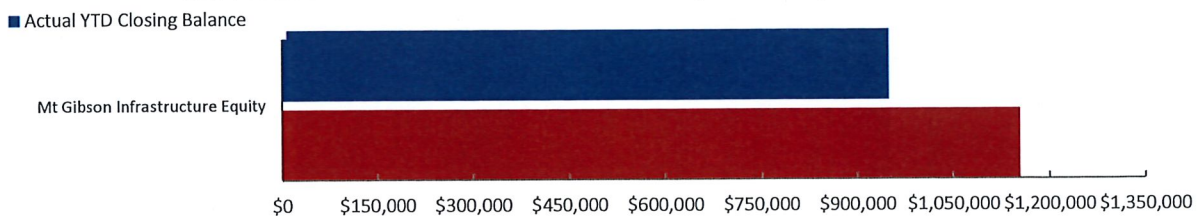
**Capital Expenditure Program YTD (Refer Note 13)**



**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)**

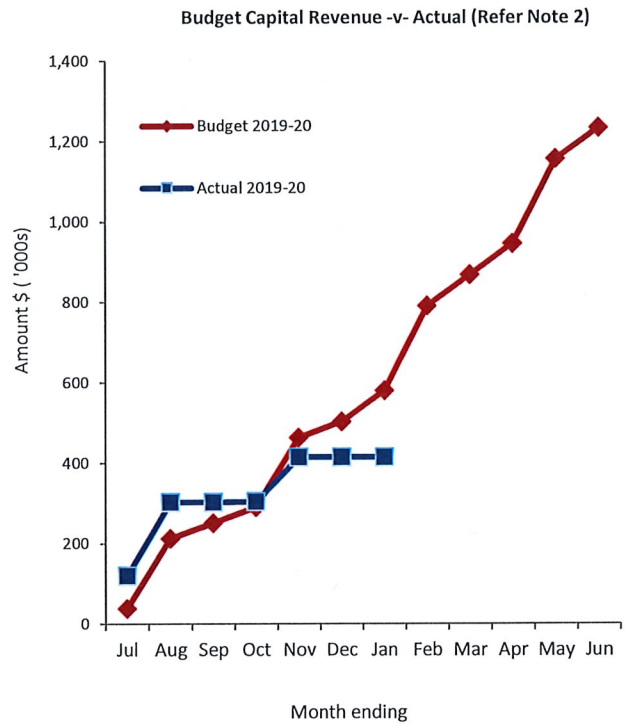
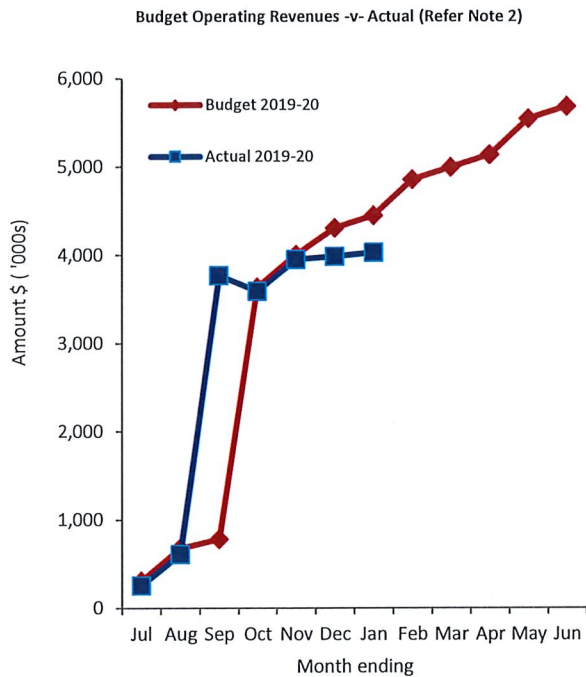


# Shire of Perenjori

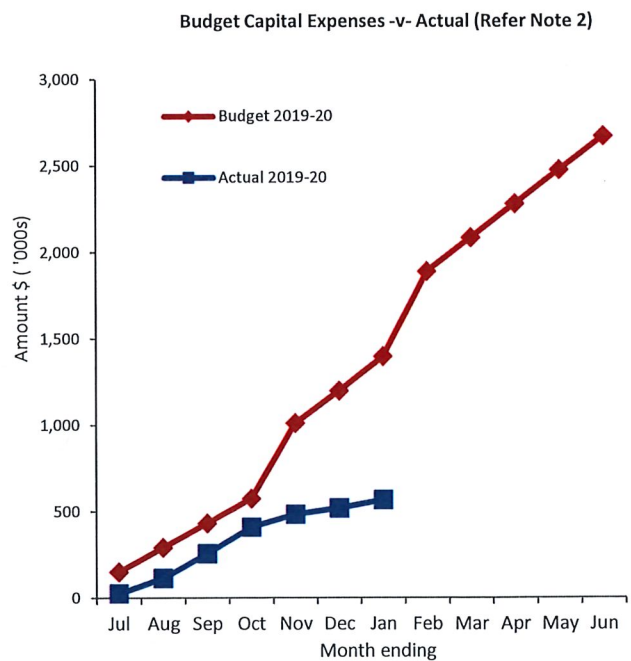
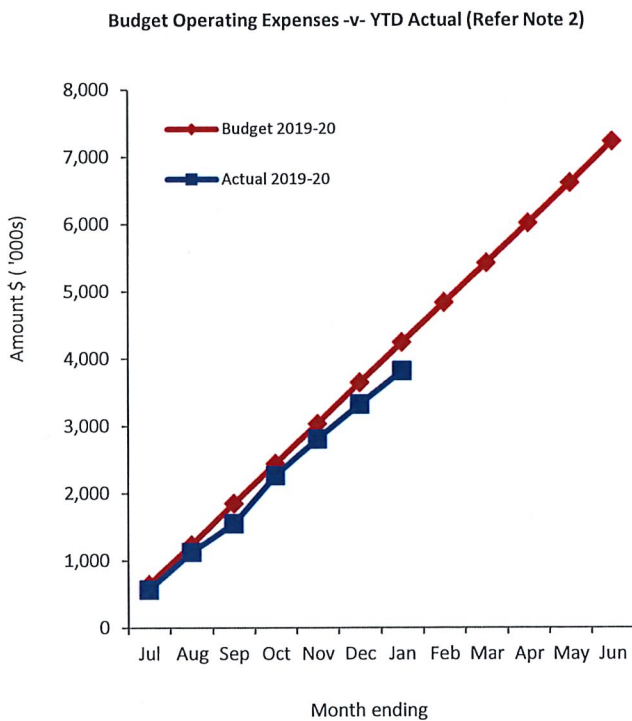
## Monthly Summary Information

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.
<b>Operating Revenues</b>	\$	\$	\$	\$	%	
Governance	41,013	23,919	60,272	36,353	151.98%	▲
General Purpose Funding - Rates	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%)	▼
<b>Total Operating Revenue</b>	<b>5,683,276</b>	<b>4,449,904</b>	<b>4,029,879</b>	<b>(420,025)</b>		
<b>Operating Expense</b>						
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%	
<b>Total Operating Expenditure</b>	<b>(7,230,109)</b>	<b>(4,245,475)</b>	<b>(3,823,113)</b>	<b>422,362</b>		
<b>Funding Balance Adjustments</b>						
Add back Depreciation	2,609,882	1,522,437	1,454,336	(68,101)	(4.47%)	
Adjust (Profit)/Loss on Asset Disposal	(26,671)	(4,445)	2,126	6,571	(147.82%)	
Adjust Provisions and Accruals	(8,126)	0	0	0		
<b>Net Cash from Operations</b>	<b>1,028,252</b>	<b>1,722,421</b>	<b>1,663,229</b>	<b>(59,192)</b>		
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	1,046,009	548,929	414,580	(134,349)	(24.47%)	▼
Proceeds from Disposal of Assets	187,500	31,250	56,364	25,114	80.36%	▲
<b>Total Capital Revenues</b>	<b>1,233,509</b>	<b>580,179</b>	<b>470,944</b>	<b>(109,235)</b>		
<b>Capital Expenses</b>						
Land Held for Resale	0	0	0	0		
Land and Buildings	(160,000)	(109,998)	(3,104)	106,894	97.18%	▼
Infrastructure - Roads	(1,880,937)	(978,873)	(592,180)	386,693	39.50%	▼
Infrastructure - Parks, Ovals, & Dam	(48,165)	(48,165)	0	48,165	100.00%	
Plant and Equipment	(600,000)	(305,000)	(121,846)	183,154	60.05%	▼
Furniture and Equipment	(5,000)	(5,000)	0	5,000	100.00%	
<b>Total Capital Expenditure</b>	<b>(2,694,102)</b>	<b>(1,447,036)</b>	<b>(717,130)</b>	<b>778,071</b>		
<b>Net Cash from Capital Activities</b>	<b>(1,460,593)</b>	<b>(866,857)</b>	<b>(246,186)</b>	<b>668,836</b>		
<b>Financing</b>						
Repayment of Debentures	(222,597)	(156,084)	(155,422)	662	0.42%	
Transfer to Reserves	(752,392)	(366,017)	(3,337)	362,680	99.09%	▼
<b>Net Cash from Financing Activities</b>	<b>(974,989)</b>	<b>(522,101)</b>	<b>(158,759)</b>	<b>363,342</b>		
<b>Net Operations, Capital and Financing</b>	<b>(1,407,330)</b>	<b>333,463</b>	<b>1,258,284</b>	<b>972,986</b>		
<b>Opening Funding Surplus(Deficit)</b>	<b>1,584,084</b>	<b>1,584,084</b>	<b>1,715,282</b>	<b>131,198</b>	<b>8.28%</b>	
<b>Closing Funding Surplus(Deficit)</b>	<b>176,754</b>	<b>1,917,547</b>	<b>2,973,567</b>	<b>1,104,185</b>		

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

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



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

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>		\$	\$	\$	\$	%	
Rates	9	2,772,324	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%	▲
<b>Total Operating Revenue</b>		<b>5,656,605</b>	<b>4,449,904</b>	<b>4,032,005</b>	<b>(417,899)</b>		
<b>Operating Expense</b>							
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		
<b>Total Operating Expenditure</b>		<b>(7,230,109)</b>	<b>(4,245,475)</b>	<b>(3,823,113)</b>	<b>422,362</b>		
<b>Funding Balance Adjustments</b>							
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		
<b>Net Cash from Operations</b>		<b>1,028,252</b>	<b>1,722,421</b>	<b>1,663,229</b>	<b>(59,192)</b>		
<b>Capital Revenues</b>							
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%	▲
<b>Total Capital Revenues</b>		<b>1,233,509</b>	<b>580,179</b>	<b>470,944</b>	<b>(109,235)</b>		
<b>Capital Expenses</b>							
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%	
<b>Total Capital Expenditure</b>		<b>(2,694,102)</b>	<b>(1,447,036)</b>	<b>(717,130)</b>	<b>778,071</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,460,593)</b>	<b>(866,857)</b>	<b>(246,186)</b>	<b>668,836</b>		
<b>Financing</b>							
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%	▼
<b>Net Cash from Financing Activities</b>		<b>(974,989)</b>	<b>(522,101)</b>	<b>(158,759)</b>	<b>363,342</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,407,330)</b>	<b>333,463</b>	<b>1,258,285</b>	<b>972,987</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,584,084</b>	<b>1,584,084</b>	<b>1,715,282</b>	<b>131,198</b>	<b>8.28%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>176,754</b>	<b>1,917,547</b>	<b>2,973,567</b>	<b>1,104,185</b>		

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

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

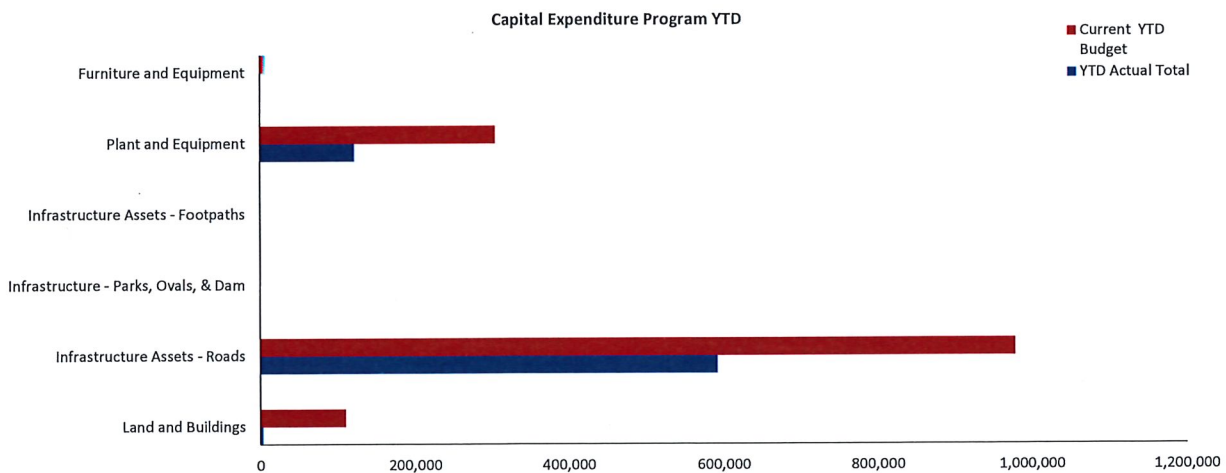
SHIRE OF PERENJORI  
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING  
For the Period Ended 31 January 2020

Capital Acquisitions	Note	YTD Actual		YTD Actual Total (c) = (a)+(b)	YTD 31 01 2020		Variance (d) - (c)
		YTD Actual New /Upgrade (a)	(Renewal Expenditure) (b)		Current YTD Budget (d)	Current Annual Budget	
		\$	\$	\$	\$		\$
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)
<b>Capital Expenditure Totals</b>		<b>714,226</b>	<b>2,903</b>	<b>717,130</b>	<b>1,398,871</b>	<b>2,694,102</b>	<b>(681,741)</b>

**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)
<b>Capital Funding Total</b>		<b>717,130</b>	<b>1,398,871</b>	<b>2,694,102</b>	<b>(681,741)</b>

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.

0  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2020**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

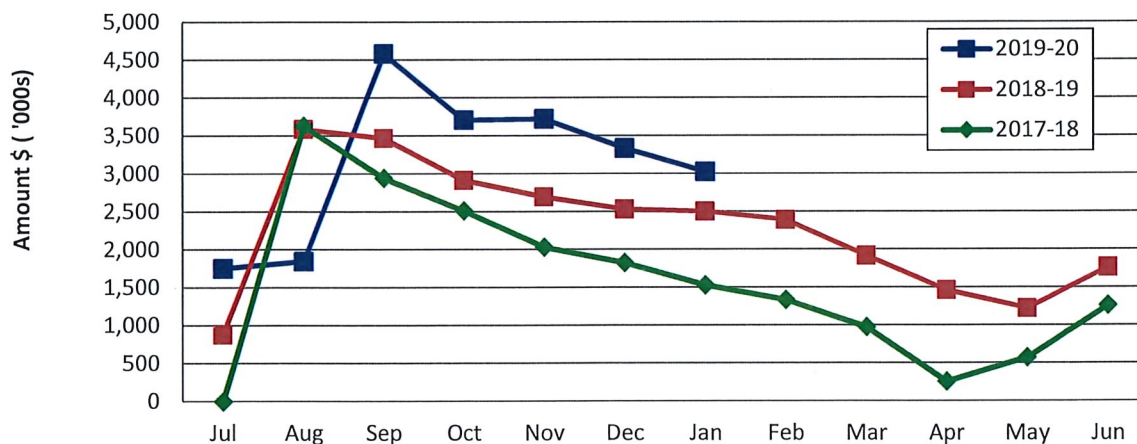
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Governance	36,353	152%	▲	Timing	FBT Refund from prior year & LGIS reimbursement on overpayment.
General Purpose Funding	(42,740)	0%	▼	Timing	Below threshold.
Law Order & Public Safety	(33,670)	-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
<b>Operating Expense</b>					
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.
<b>Capital Expenses</b>					
Land and Buildings	106,894	97%	▼	Timing	Budget Timing
Infrastructure - Roads	386,693	40%	▼	Timing	Budget Timing
<b>Surplus/(Deficit)</b>					
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)		
		YTD 31 Jan 2020	30th June 2019	YTD 31 Jan 2019
		\$	\$	\$
<b>Current Assets</b>				
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
<b>Less: Current Liabilities</b>				
Payables		(189,243)	(550,013)	(222,650)
Provisions		(251,092)	(251,092)	(242,720)
		(440,335)	(801,104)	(465,370)
<b>Less: Adjustments</b>				
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)
<b>Net Current Funding Position</b>		<b>2,973,567</b>	<b>1,715,282</b>	<b>2,484,402</b>

**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
	10,704		224,655		224,655	Bankwest	At Call
	300				10,704	Bankwest	At Call
					300		
<b>Total</b>	<b>2,739,671</b>	<b>2,350,178</b>	<b>224,655</b>	<b>0</b>	<b>5,314,505</b>		

**Note 4A: CASH INVESTMENTS**

**Comments/Notes - Investments**

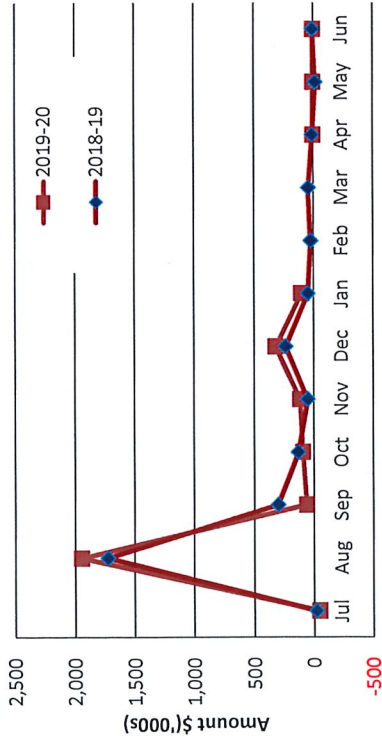
**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2020**

**Note 6: RECEIVABLES**

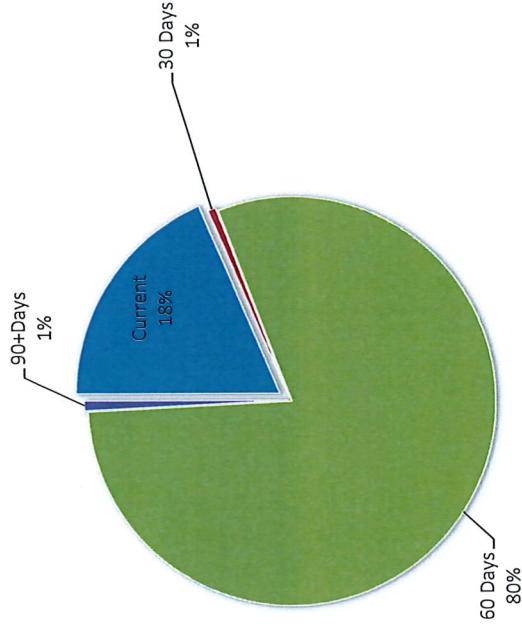
	YTD 31 Jan 2020	30 June 2020
Receivables - Rates Receivable	\$ 45,337	\$ 45,061
Opening Arrears Previous Years	2,673,586	2,694,205
Levied this year	(2,497,179)	(2,693,929)
Equals Current Outstanding	221,744	45,337
Net Rates Collectable	221,744	45,337
% Collected	91.84%	98.34%
<b>Non Current Assets:</b>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

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

**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 January 2020

**Note 6A - RECEIVABLES GENERAL**

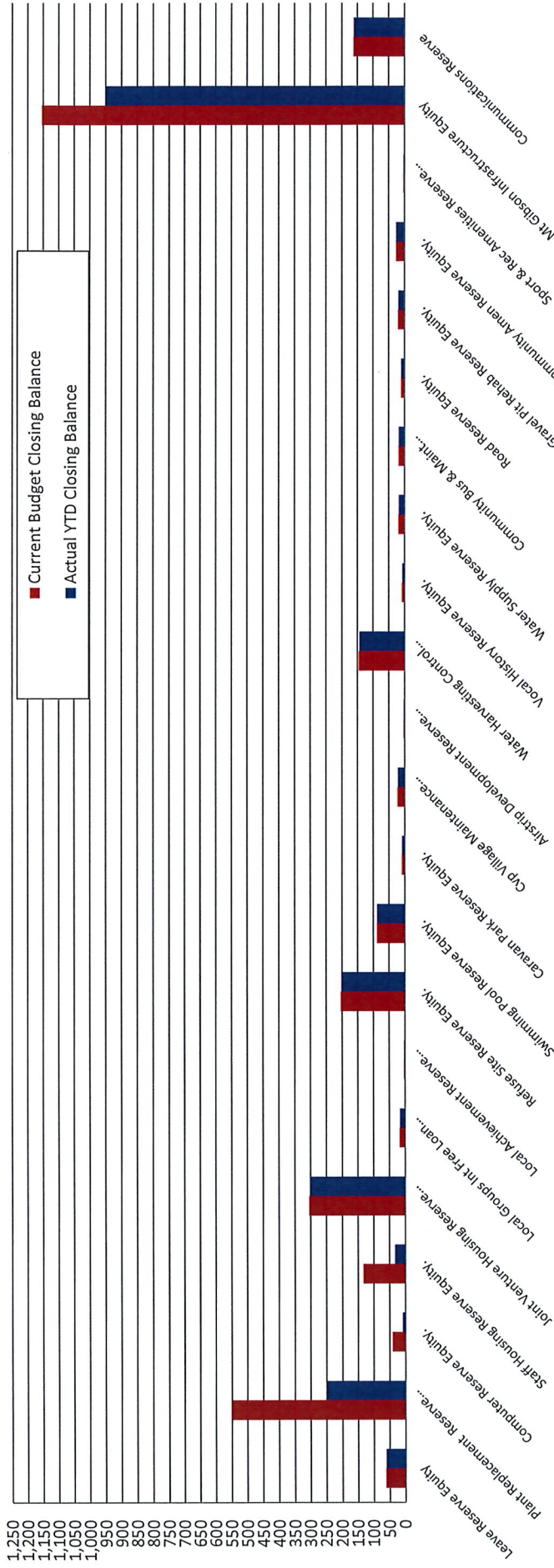
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80581					622.26	\$ 622.26
80662					265.93	\$ 265.93
80760	\$ 397.50	300			\$ -	\$ 397.50
80430					\$ 2,800.00	\$ 2,800.00
80690					\$ 283.68	\$ 283.68
80778					\$ 1,120.00	\$ 1,120.00
80599				\$ 423.62	\$ -	\$ 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
	<b>\$ 545.00</b>	<b>\$ 600.00</b>	<b>\$ 55,000.00</b>	<b>\$ 423.62</b>	<b>\$ 12,705.45</b>	<b>\$ 68,674.07</b>

**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 (-)	Transfers out Reference	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
	<b>\$ 2,346,663</b>	<b>\$ 22,390</b>	<b>\$ 3,515</b>	<b>\$ 730,000</b>	<b>\$ 3,515</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,099,053</b>	<b>\$ 2,350,178</b>

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



Comments/Notes

**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			Comments
		Cost	Accum Depr	Proceeds	Profit (Loss)	Net Book Value	Sale Proceeds	
\$	\$	\$	\$	\$	\$	\$	\$	
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)		
19,859	5,869	19,091	(5,101)	33,114	16,000	(909)		
				39,000	20,000			
				50,000	18,000			
				20,500	9,000			
				27,000	10,500			
				18,500	9,000			
				88,182	60,000			
<b>87,694</b>	<b>29,204</b>	<b>56,364</b>	<b>2,126</b>	<b>346,297</b>	<b>187,500</b>	<b>(8,909)</b>		

**Comments - Capital Disposal/Replacements**

**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

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

**Note 9: RATING INFORMATION**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Current Budget Rate Revenue \$</b>	<b>Current Budget Interim Rate \$</b>	<b>Current Budget Back Rate \$</b>	<b>Current Budget Total Revenue \$</b>
<b>Differential General Rate</b>											
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	0	0	30,445
<b>Sub-Totals</b>		419	105,196,236	2,938,241	(19,827)	(3,605)	2,914,809	2,938,243	9,000	3,000	2,950,243
<b>Minimum Payment</b>											
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	0	12,564	12,564	0	0	12,564
GRV Mining	349.00	1	20	349	0	0	349	349	0	0	349
Exploration	349.00	17	12,506	5,933	0	0	5,933	5,933	0	0	5,933
<b>Sub-Totals</b>		69	118,461	24,081	0	0	24,081	24,081	0	0	24,081
Discounts				2,938,890			2,938,890				2,974,324
Interest				(249,652)			(249,652)				(215,000)
Concession				0			0				0
<b>Amount from General Rates</b>				0			0				0
Ex-Gratia Rates				2,689,238			2,689,238				2,759,324
<b>Totals</b>				16,589			16,589				13,000
				2,705,827			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
<b>Totals</b>		<b>748,290</b>			<b>155,422</b>	<b>222,673</b>	<b>592,868</b>	<b>481,858</b>	<b>21,054</b>	<b>37,277</b>	

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

**Note 11: GRANTS AND CONTRIBUTIONS**

GL Program/Details	Grant Provider	Approval	2019-20 Current Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
<b>GENERAL PURPOSE FUNDING</b>			\$	\$	\$	\$	\$	\$
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
<b>GOVERNANCE</b>								
<b>LAW, ORDER, PUBLIC SAFETY</b>								
05100 Fesa Operating Grant	FESA	Y	22,600	0	22,600	0	11,801	10,799
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
<b>EDUCATION</b>								
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
<b>HOUSING</b>								
<b>COMMUNITY AMENITIES</b>								
<b>RECREATION AND CULTURE</b>								
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
<b>TRANSPORT</b>								
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	Dept of Inf and Transport	Y	534,940	0	0	534,940	293,580	241,360
<b>ECONOMIC SERVICES</b>								
13901 Mwdc Regional Economic Scheme	Mt Gibson	Y	20,000	0	20,000	0	0	20,000
<b>OTHER PROPERTY &amp; SERVICES</b>								
<b>TOTALS</b>			<b>2,772,697</b>	<b>0</b>	<b>1,726,688</b>	<b>1,046,009</b>	<b>1,211,215</b>	<b>1,561,483</b>

Operat Operating	31	1,726,688	0	797,635
Non-O Non-operating	32	1,046,009	0	413,580
Balance		<u>2,772,697</u>		<u>1,211,215</u>
				<u>1,561,483</u>
				<u>2,772,697</u>

**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**

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

○    ○    ○    ○    ○    ○

% of Completion	Level of Completion Indicator	Infrastructure Assets	Current Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	Strategic Reference / Comment
		<b>Capital Acquisitions by Program</b>					
		<b>Governance</b>					
0%	○	Capital - Admin Building	04258	35,000	0	(35,000)	Project not started to date
		<b>Governance Total</b>		35,000	0	(35,000)	
		<b>Law, Order And Public Safety</b>					
2%	○	Perenjori Fire Brigade - Building	05250	6,667	323	(6,344)	
		<b>Law, Order And Public Safety Total</b>		6,667	323	(6,344)	
		<b>Health</b>					
0%	○	Capital - Medical Centre Building	07250	10,000	0	(10,000)	Project not started to date
		<b>Health Total</b>		10,000	0	(10,000)	
		<b>Community Amenities</b>					
0%	○	Capital Expenditure - Other Infrastructure	0418	38,000	0	(38,000)	Project not started to date
		<b>Community Amenities Total</b>		38,000	0	(38,000)	
		<b>Recreation And Culture</b>					
0%	○	Capital - Swimming Pool	11250	10,165	0	(10,165)	
3%	○	Capital - Perenjori Pavillion Building	11450	58,331	2,580	(55,751)	Timing
0%	○	Capital - Gym Equipment	11815	5,000	0	(5,000)	
		<b>Recreation And Culture Total</b>		115,165	2,580	(70,916)	
		<b>Transport</b>					
20%	○	Plant & Equipment Purchase	12283	590,000	116,367	(178,633)	Timing of Tender & purchase
22%	○	Road Construction Expense Council	12001	457,603	101,557	(134,913)	Timing
20%	○	Road Construction Expense Rig	12003	669,892	136,732	(183,859)	Timing
1%	○	Road Construction Expense Black Spot - Job	12005	218,502	1,144	(115,694)	Timing
66%	○	Road Construction R2R	12006	534,940	294,974	57,773	Timing with budget YTD
62%	○	Capital - Road Equipment	12286	10,000	6,182	(3,818)	
		<b>Transport Total</b>		2,480,937	714,729	(569,144)	
		<b>Capital Expenditure Total</b>		2,694,102	717,833	(719,203)	