



Shire of
Perenjori
Embrace Opportunity

Shire of Perenjori – Ordinary Council Meeting

AGENDA

Thursday 26 February 2026



NOTICE OF AN ORDINARY COUNCIL MEETING

Dear Council Member,

The next Ordinary Meeting of the Shire of Perenjori will be held on Thursday, 26 February 2026 in the Shire of Perenjori Council Chambers, Perenjori WA 6620, commencing at 3.00 pm.

A handwritten signature in black ink, appearing to read 'C. Strugnell', is positioned below the meeting details.

Clinton Strugnell

CHIEF EXECUTIVE OFFICER

Date: 20 February 2026

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Council Roles

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 legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire should be sought in writing and should make clear the purpose of the request."

Shire of Perenjori

Agenda for the Shire of Perenjori Ordinary Meeting of Council to be held on Thursday, 26 February 2026, at the Shire of Perenjori Council Chambers, Perenjori WA 6620, commencing at 3.00 pm.

1. Declaration of Opening/Acknowledgement of Traditional Custodians/Audio Recording:

The Shire President to declare the meeting open and welcome those in attendance.

In accordance with r.14I of the *Local Government (Administration) Regulations 1996*, this meeting will be recorded and made publicly available on the Shire's website, with publication of meeting minutes.

Acknowledgement of Traditional Custodians: -

As per the Shire of Perenjori Policy (N^o 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.

I respectfully acknowledge the past and present traditional owners of the land on which we are meeting, the Badimia people. It is a privilege to be standing on Badimia country.

2. Opening Prayer/Acknowledgement of Pioneers:

The Shire President to read the opening prayer.

Acknowledgement of Pioneers;

I acknowledge the pioneers who settled this country, developed the land and turned it into the productive country we know today.

3. Disclaimer Reading:

As printed.

4. Record of Attendance/Apologies/Leave of Absence:

4.1 ATTENDANCE:

Elected Members:

Staff:

Distinguished Visitors:

Members of the Public:

Leave of Absence:

Apologies:

5. Public Question Time:

5.1 RESPONSE TO QUESTIONS TAKEN ON NOTICE:

Insert Response

5.2 QUESTIONS WITHOUT NOTICE:

Insert Question

6. Applications for Leave of Absence:

6.1 APPLICATION/S FOR LEAVE OF ABSENCE:

OFFICER RECOMMENDATION

Council Resolution Number:

Moved: **Seconded:**

That _____ be granted leave of absence for the meeting of _____

Motion put and carried / lost

For:

Against:

7. Confirmation of Minutes of Previous Meetings:

7.1 SPECIAL COUNCIL MEETING HELD ON 18 DECEMBER 2025

OFFICER RECOMMENDATION

Council Resolution Number:

Moved: **Seconded:**

That the Minutes of the Special Meeting of Council held on 18 December 2025, be confirmed as true and correct subject to no / the following corrections.

Motion put and carried / lost

For:

Against:

7.2 ORDINARY COUNCIL MEETING HELD ON 18 DECEMBER 2025

OFFICER RECOMMENDATION

Council Resolution Number:

Moved: **Seconded:**

That the Minutes of the Ordinary Meeting of Council held on 18 December 2025, be confirmed as true and correct subject to no / the following corrections.

Motion put and carried / lost

For:

Against:

8. Announcements by Presiding Member Without Discussion:

9. Petitions/Deputations/Presentations:

10. Announcements of Matters for Which Meeting May Be Closed:

11. Declaration of Interest:

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

12. Finance:

12.1 MONTHLY FINANCIAL REPORT – 31 DECEMBER 2025

Applicant:	Shire of Perenjori
File:	ADM 0082
Report Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Ally Bryant – Finance Manager
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	12.1.1 - Monthly Statement of Financial Activity for 31 December 2025

Summary

This item recommends that Council receive the Financial Activity Statements for the periods ending 31 December 2025.

Background

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

Recent changes to the Regulations require a focus on reporting and variance analysis by nature and type rather than by program. The Shire's reports have historically been prepared by both nature and type and program with the variance analysis done by program. All reports for 2025-26 to date have been prepared by both nature and type and program, but with the variance analysis being done by nature and type in compliance with the revised Regulations.

Statutory Environment

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

Policy Implications

Nil

Consultation

Nil

Financial Implications

Shown in the attached data.

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community.
Strategic Objectives

4.6. The organisation, assets and finances of the Shire are managed responsibly

Officer Comment

The audited opening surplus for the 2024-25 financial year is \$3,010,531. As previously advised, this surplus is notionally deceiving as the State Government transferred 50% of its 2025-26 financial assistance grants (totalling \$1.570m) to the Shire in June 2025.

Operating revenue YTD is \$5,887,485 over budget by \$71,868.

Operating expenditure YTD is \$5,986,773 under budget by \$293,109.

Key variances between the YTD budget and actuals are explained in the attached report on pages 2-3.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That the Monthly Financial Report to 31 December 2025 as attached be received.

Motion put and carried / lost

For:

Against:

[Next Item](#)

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For The Period Ended 31 December 2025

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

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SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. Explanation of Variance
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	3,660,293	3,660,295	3,700,580	40,285	1.10%	▲ Discount lower than budgeted
Grants, subsidies and contributions	13	1,945,949	1,128,019	1,108,700	(19,319)	(1.71%)	▼ FAGS lower than budgeted Caravan Park over YTD Budget by 39k Planning fees up by 16k Standpipe Water up by 71k Private works under budget by 33K
Fees and charges		1,115,091	580,847	667,648	86,801	14.94%	▲ Interest better than expected budget
Interest revenue		97,650	49,447	56,834	7,387	14.94%	▲ Interest better than expected budget
Other revenue		568,140	326,854	310,121	(16,733)	(5.12%)	▼ Several account variances
Profit on asset disposals	6	70,155	70,155	43,602	(26,553)	(37.85%)	▼ Timing of disposals
		7,457,278	5,815,617	5,887,485	71,868	1.24%	
Expenditure from operating activities							
Employee costs		(3,667,695)	(1,944,625)	(1,811,719)	132,906	6.83%	▲ Timing
Materials and contracts		(2,680,006)	(1,331,399)	(1,114,327)	217,072	16.30%	▲ Timing
Utility charges		(418,373)	(209,091)	(168,606)	40,485	19.36%	▲ Timing
Depreciation		(4,775,680)	(2,387,712)	(2,388,465)	(753)	(0.03%)	
Finance costs		(183,462)	(91,729)	(91,232)	497	0.54%	
Insurance		(209,132)	(206,214)	(224,641)	(18,427)	(8.94%)	▼ Adjustment from LCIS for 24/25 year
Other expenditure		(200,603)	(109,112)	(78,680)	30,432	27.89%	▲ Timing
Loss on asset disposals	6	0	0	(109,103)	(109,103)	0.00%	▼ Old Depot Sheds caused unbudgeted loss
		(12,134,951)	(6,279,882)	(5,986,773)	293,109	4.67%	
Non-cash amounts excluded from operating activities	note 2(i)	4,705,525	2,317,557	2,453,966	136,409	5.89%	▲
Amount attributable to operating activities		27,852	1,853,292	2,354,678	501,386	27.05%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	2,523,973	163,660	316,096	152,436	93.14%	▲
Proceeds from disposal of assets	6	246,850	68,000	150,105	82,105	120.74%	▲
		2,770,823	231,660	466,201	234,541	101.24%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,712,560)	(1,557,560)	(874,662)	682,898	43.84%	▲
Payments for construction of infrastructure	5	(3,877,355)	(1,799,470)	(912,520)	886,950	49.29%	▲ Timing Refer to note 5
		(5,589,915)	(3,357,030)	(1,787,182)	1,569,848	46.76%	
Amount attributable to investing activities		(2,819,092)	(3,125,370)	(1,320,981)	1,804,389	57.73%	

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	Explanation of Variance
FINANCING ACTIVITIES								
Inflows from financing activities								
	4	862,034	0	0	0	0.00%		
		862,034	0	0	0	0.00%		
Outflows from financing activities								
	11	(130,693)	(64,467)	(64,467)	0	0.00%		
	4	(960,778)	0	(5,541)	(5,541)	0.00%		Interest Transferred
		(1,091,471)	(64,467)	(70,008)	(5,541)	(8.60%)		
Amount attributable to financing activities		(229,437)	(64,467)	(70,008)	(5,541)	(8.60%)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		3,020,677	3,020,677	3,010,531	(10,146)	(0.34%)	▼	
Amount attributable to operating activities		27,852	1,853,292	2,354,678	501,386	27.05%	▲	
Amount attributable to investing activities		(2,819,092)	(3,125,370)	(1,320,981)	1,804,389	57.73%	▲	
Amount attributable to financing activities		(229,437)	(64,467)	(70,008)	(5,541)	(8.60%)		
Surplus or deficit after imposition of general rates		0	1,684,132	3,974,223	2,290,091		▲	

KEY INFORMATION

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

* Refer to Note 3 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 COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %
OPERATING ACTIVITIES						
Income excluding grants, subsidies and contributions						
Governance	10	2,200	1,086	3,433	2,347	216.11%
General purpose funding - other		3,904,886	3,783,935	3,856,613	72,678	1.92%
Law, order and public safety	13	208,486	106,234	44,733	(61,501)	(57.89%)
Health		724	362	236	(126)	(34.81%)
Housing		347,813	173,895	159,720	(14,175)	(8.15%)
Community amenities		47,550	43,067	59,954	16,887	39.21%
Recreation and culture	6	73,200	36,588	41,476	4,888	13.36%
Transport		148,010	73,995	48,268	(25,727)	(34.77%)
Economic services		654,120	327,042	438,494	111,452	34.08%
Other property and services		193,995	141,142	124,995	(16,147)	(11.44%)
		5,581,484	4,687,592	4,778,784	91,192	1.95%
Grants, subsidies and contributions						
Governance		0	0	0	0	0.00%
General purpose funding - other		1,570,156	785,076	736,935	(48,141)	(6.13%)
Law, order and public safety		92,990	56,160	18,529	(37,631)	(67.01%)
Health		0	0	0	0	0.00%
Education and welfare		0	0	15,794	15,794	0.00%
Housing		0	0	87,870	87,870	0.00%
Community amenities		12,000	0	17,759	17,759	0.00%
Recreation and culture		249,166	0	83,528	83,528	0.00%
Transport		2,545,610	450,443	464,381	13,938	3.09%
Economic services		0	0	0	0	0.00%
Other property and services		0	0	0	0	0.00%
		4,469,922	1,291,679	1,424,796	133,117	10.31%
Expenditure from operating activities (including depreciation)						
Governance		(612,167)	(405,838)	(253,277)	152,561	37.59%
General purpose funding		(187,013)	(91,678)	(100,880)	(9,202)	(10.04%)
Law, order and public safety		(508,134)	(270,175)	(254,728)	15,447	5.72%
Health		(260,567)	(131,214)	(93,862)	37,352	28.47%
Education and welfare		(147,569)	(74,742)	(75,526)	(784)	(1.05%)
Housing		(607,786)	(314,652)	(292,481)	22,171	7.05%
Community amenities		(876,089)	(446,998)	(437,660)	9,338	2.09%
Recreation and culture		(1,883,187)	(974,756)	(908,056)	66,700	6.84%
Transport		(5,419,305)	(2,718,414)	(2,667,179)	51,235	1.88%
Economic services	6	(1,372,221)	(674,299)	(636,057)	38,242	5.67%
Other property and services		(260,913)	(177,116)	(267,071)	(89,955)	(50.79%)
		(12,134,951)	(6,279,882)	(5,986,777)	293,105	4.67%
Net Operating Result		(2,083,545)	(300,611)	216,803		

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 DECEMBER 2025

	Supplementary Information	31 December 2025	30 June 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,799,201	6,029,770
Trade and other receivables		434,010	344,756
Inventories	8	61,440	62,116
TOTAL CURRENT ASSETS		7,294,651	6,436,642
NON-CURRENT ASSETS			
Other financial assets		79,620	79,620
Inventories		104,000	104,000
Property, plant and equipment		27,157,532	26,968,562
Infrastructure		146,291,782	147,297,641
TOTAL NON-CURRENT ASSETS		173,632,934	174,449,823
TOTAL ASSETS		180,927,585	180,886,465
CURRENT LIABILITIES			
Trade and other payables	9	276,866	801,100
Other liabilities	12	569,939	156,929
Borrowings	11	66,226	130,693
Employee related provisions	12	282,237	282,237
TOTAL CURRENT LIABILITIES		1,195,268	1,370,959
NON-CURRENT LIABILITIES			
Borrowings	11	3,037,901	3,037,901
Employee related provisions		90,350	90,350
TOTAL NON-CURRENT LIABILITIES		3,128,251	3,128,251
TOTAL LIABILITIES		4,323,519	4,499,210
NET ASSETS		176,604,066	176,387,255
EQUITY			
Retained surplus		26,153,486	25,942,216
Reserve accounts	4	2,473,623	2,468,082
Revaluation surplus		147,976,957	147,976,957
TOTAL EQUITY		176,604,066	176,387,255

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

Judgements and 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 believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 December 2025

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Closing	Last Year Closing	Year to Date 31 December 2025
	Element Information	30 June 2026	30 June 2025	
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	3,107,833	6,029,770	6,799,201
Trade and other receivables		338,633	344,756	434,010
Inventories	8	62,116	62,116	61,440
		3,508,582	6,436,642	7,294,651
Less: current liabilities				
Trade and other payables	9	(518,222)	(801,100)	(276,866)
Other liabilities	12	(168,780)	(156,929)	(569,939)
Borrowings	11	130,693	(130,693)	(66,226)
Employee related provisions	12	(254,754)	(282,237)	(282,237)
		(811,063)	(1,370,959)	(1,195,268)
Net current assets		2,697,519	5,065,683	6,099,383
Less: Total adjustments to net current assets	note 2(c)	(2,697,519)	(2,055,152)	(2,125,160)
Closing funding surplus / (deficit)		0	3,010,531	3,974,223

(b) Non-cash amounts excluded from operating activities

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

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(70,155)	(70,155)	(43,602)
Add: Loss on asset disposals	6	0	0	109,103
Add: Depreciation		4,775,680	2,387,712	2,388,465
Total non-cash amounts excluded from operating activities		4,705,525	2,317,557	2,453,966

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Closing	Last Year Closing	Year to Date 31 December 2025
		30-Jun-26	30 June 2025	
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(2,566,826)	(2,468,082)	(2,473,623)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	(130,693)	130,693	66,226
- Current portion of employee benefit provisions	4	0	282,237	282,237
Total adjustments to net current assets	note 2(c)	(2,697,519)	(2,055,152)	(2,125,160)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
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SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.02 M	\$3.02 M	\$3.01 M	(\$0.01 M)
Closing	\$0.00 M	\$1.68 M	\$3.97 M	\$2.29 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$4.33 M	63.6%
Restricted Cash	\$2.47 M	36.4%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.11 M	
0 to 30 Days		8.0%
Over 30 Days		92.1%
Over 90 Days		26.8%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.23 M	93.8%
Trade Receivable	\$0.20 M	% Outstanding
Over 30 Days		77.2%
Over 90 Days		5.6%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.03 M	\$1.85 M	\$2.35 M	\$0.50 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.70 M	
YTD Budget	\$3.66 M	1.1%

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.11 M	
YTD Budget	\$1.13 M	(1.7%)

Refer to 13 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.67 M	
YTD Budget	\$0.58 M	14.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.82 M)	(\$3.13 M)	(\$1.32 M)	\$1.80 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.15 M	
Adopted Budget	\$0.25 M	(39.2%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.91 M	
Adopted Budget	\$3.88 M	(76.5%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.32 M	
Adopted Budget	\$2.52 M	(87.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.23 M)	(\$0.06 M)	(\$0.07 M)	(\$0.01 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.06 M)
Interest expense	(\$0.09 M)
Principal due	\$3.10 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$2.47 M
Interest earned	\$0.01 M

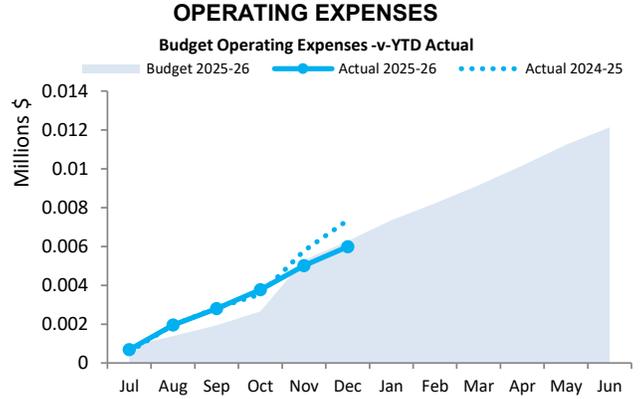
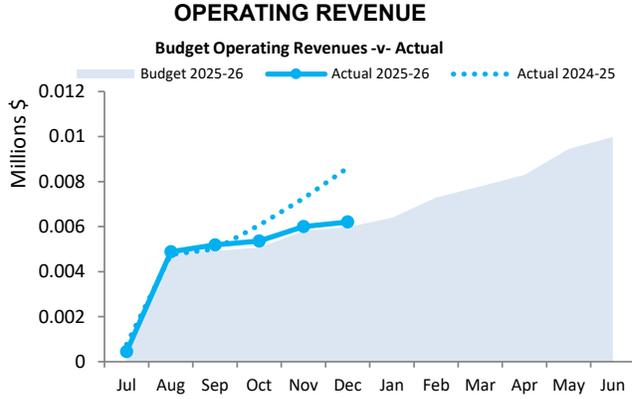
Refer to 4 - Cash Reserves

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

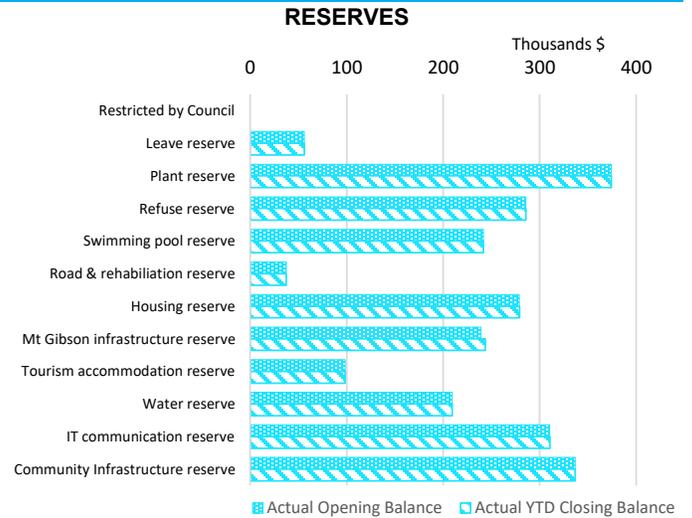
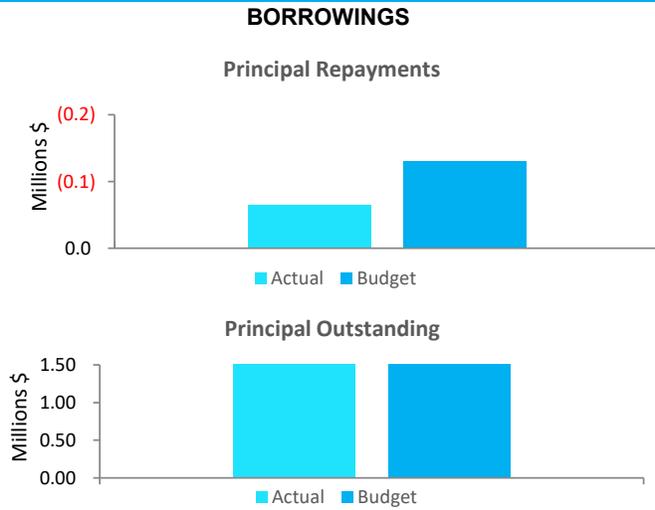
**SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



FINANCING ACTIVITIES



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

**SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Total as per the Financial Statements			Actual Bank Balance	Institution	Interest Rate	Maturity Date
		Unrestricted	Restricted	Cash				
		\$	\$	\$	\$			
Cash on hand								
NAB Municipal Account	Cash and cash equivalents	288,602		288,602	288,602	Bank	0.00%	On Hand
Till Float	Cash and cash equivalents	150		150	150	Bank	0.00%	On Hand
NAB Municipal Telenet Saver Account	Cash and cash equivalents	4,036,824		4,036,824	4,036,824	Bank	1.35%	On Hand
Reserve Funds - Restricted Cash		0	2,473,624	2,473,624				
- Reserve Bank Account 4721	Cash and cash equivalents	0			30,432	Bank	3.50%	On Call
- Mt Gibson Mining Reserve Account 6682	Cash and cash equivalents	0			243,752	Bank	3.50%	On Call
- Reserve Term Deposit 0289	Cash and cash equivalents	0			2,200,000	Bank	4.10%	02/01/2026
Total		4,325,577	2,473,624	6,799,201	6,799,760			
Comprising								
Cash and cash equivalents		4,325,577	2,473,624	6,799,201	6,799,760			
		4,325,577	2,473,624	6,799,201	6,799,760			

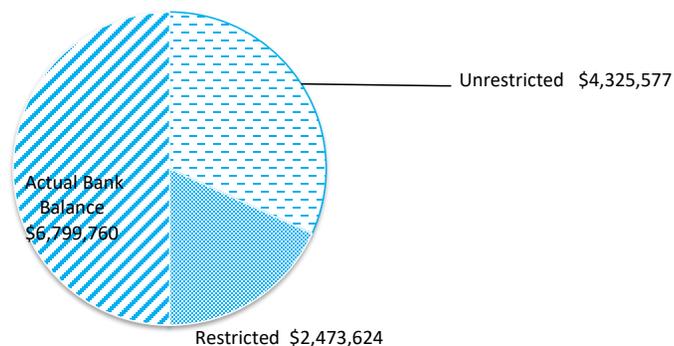
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

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



SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfer	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	s Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	56,117	1,007	0	0	57,124	56,117	26	0	0	56,143
Plant reserve	374,092	6,714	561,778	(130,000)	812,584	374,092	173	0	0	374,265
Refuse reserve	285,613	5,126	0	(50,000)	240,739	285,613	133	0	0	285,746
Swimming pool reserve	241,603	4,336	100,000	(323,334)	22,605	241,603	112	0	0	241,715
Road & rehabilitation reserve	37,437	672	0	0	38,109	37,437	17	0	0	37,454
Housing reserve	278,972	5,006	110,000	0	393,978	278,972	129	0	0	279,101
Mt Gibson infrastructure reserve	239,243	5,000	0	(175,275)	68,968	239,243	4,509	0	0	243,752
Tourism accommodation reserve	98,521	1,768	0	(40,000)	60,289	98,521	45	0	0	98,566
Water reserve	209,384	3,758	0	0	213,142	209,384	97	0	0	209,481
IT communication reserve	310,405	5,571	0	(113,425)	202,551	310,405	144	0	0	310,549
Community Infrastructure reserve	336,695	6,042	144,000	(30,000)	456,737	336,695	156	0	0	336,851
	2,468,082	45,000	915,778	(862,034)	2,566,826	2,468,082	5,541	0	0	2,473,623

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	20,000	20,000	0	(20,000)
Buildings	804,775	709,775	549,171	(160,604)
Furniture & equipment	53,425	53,425	53,425	0
Plant & equipment	834,360	774,360	272,066	(502,294)
Acquisition of property, plant and equipment	1,712,560	1,557,560	874,662	(682,898)
Roads	2,999,447	1,421,562	634,344	(787,218)
Footpaths	31,000	31,000	31,500	500
Other	846,908	346,908	246,677	(100,231)
Acquisition of infrastructure	3,877,355	1,799,470	912,520	(2,252,746)
Total capital acquisitions	5,589,915	3,357,030	1,787,182	(2,935,644)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,523,973	163,660	316,096	152,436
Other (disposals & C/Fwd)	246,850	68,000	150,105	82,105
Reserve accounts				
Plant reserve	130,000	0	0	0
Refuse reserve	50,000	0	0	0
Swimming pool reserve	323,334	0	0	0
Mt Gibson infrastructure reserve	175,275	0	0	0
Tourism accommodation reserve	40,000	0	0	0
IT communication reserve	113,425	0	0	0
Community Infrastructure reserve	30,000	0	0	0
Contribution - operations	1,957,058	3,125,370	1,320,981	(1,804,389)
Capital funding total	5,589,915	3,357,030	1,787,182	(1,569,848)

SIGNIFICANT ACCOUNTING POLICIES

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

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

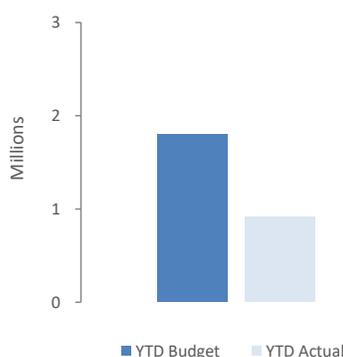
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions

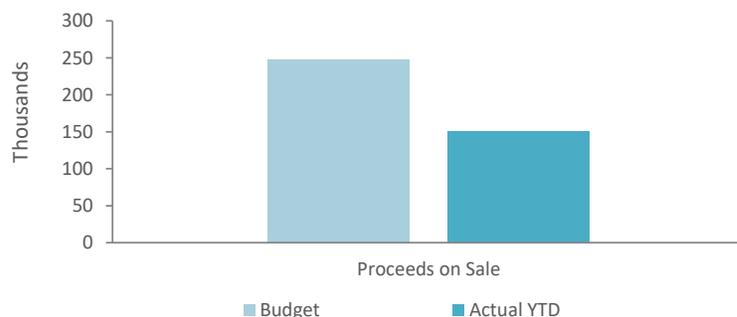


5 CAPITAL ACQUISITIONS - DETAILED

Job -					Original	YTD				
Account	Job/Account Description	Asset Class	Type	Program	Budget	Budget	YTD Actual	YTD Actual Variance	Comments	
BC30	Unit 2 and 3 137 Crossing St Flooring & Bathrooms	Buildings	Economic Services	Upgrade	40,000	40,000	6,107	33,893		
HC34	Units 11 A&B Livingstone Patios	Buildings	Housing	Upgrade	14,000	14,000	-	14,000		
HC35	4 John St Ensuite Renovation	Buildings	Housing	Upgrade	8,000	8,000	-	8,000		
BC36	Depot Lean To Shed and Dome Shelter	Buildings	Transport	New	33,000	33,000	6,326	26,674		
BC31	Post Office mail room extension	Buildings	Community Amenities	Upgrade	15,000	15,000	-	15,000		
BC32	Latham Community Centre Amenities upgrade	Buildings	Recreation and Culture	Upgrade	70,000	70,000	98,822	(28,822)	Completed	
I015	Water Bore and Tank DFES CWSP Funded	Infrastructure - Other	Law, Order & Public Saf	New	57,990	57,990	65,794	(7,804)		
BC33	Disabled Access Pavilion	Buildings	Recreation and Culture	Upgrade	8,000	8,000	-	8,000		
BC34	Sports Club House Renovations	Buildings	Recreation and Culture	Upgrade	60,000	60,000	6,754	53,246		
BC35	Gym Access Control System	Buildings	Recreation and Culture	Upgrade	9,000	9,000	390	8,610		
I014	Swimming Pool Liner and Bowl repairs	Infrastructure - Other	Recreation and Culture	Upgrade	500,000	-	-	-		
FE10	New EPR/Finance System Implementation	Furniture and Equipment	Governance	New	53,425	53,425	53,425	-		
I013	Oval Plumbing and Electrical	Infrastructure - Other	Recreation and Culture	Upgrade	35,000	35,000	45,757	(10,757)		
I010	Pump Track	Infrastructure - Other	Recreation and Culture	New	-	-	-	-		
Unfinished Projects from 24/25 Budget										
HC32	House 3x2 Lot 358 3 Hirshauer Rd	Buildings	Housing	New	300,000	300,000	286,536	13,464		
I009	Latham Bowls Green	Infrastructure - Other	Recreation and Culture	Upgrade	128,918	128,918	135,126	(6,208)	Completed	
I008	Latham Refuse Site	Infrastructure - Other	Community Amenities	Upgrade	50,000	50,000	-	50,000		
I012	Radio Broadcasting	Infrastructure - Other	Recreation and Culture	Upgrade	60,000	60,000	-	60,000		
I011	Niche Wall Latham Cemetery	Infrastructure - Other	Community Amenities	New	15,000	15,000	-	15,000		
BC29	Supermarket	Buildings	Community Amenities	New	175,275	80,275	44,144	36,131		
LA01	Purchase of Industrial Land	Land	Community Amenities	New	20,000	20,000	-	20,000		
BC01	Perenjori Pavilion Upgrade	Buildings	Recreation and Culture	Upgrade	72,500	72,500	27,049	45,451		
CP34	EV Charging Station	Plant & Equipment	Transport	New	8,500	8,500	8,001	499		
HC31	Unit 1&2, 42 Russell St, Perenjori	Buildings	Housing	New	-	-	73,043	(73,043)		
Road Program										
RRG166	Coorow Latham Rd SLK 5.1-16.31	Infrastructure - Roads	Transport	Renewal	450,000	225,000	3,478	221,523		
RRG049	Syson Rd SLK0.00-6.00	Infrastructure - Roads	Transport	Renewal	458,753	229,362	147,814	81,548		
RRG049A	Syson Rd SLK 2.84-4.00	Infrastructure - Roads	Transport	Renewal	427,000	213,498	-	213,498		
RRG018	Wanarra Rd SLK 2.82-5.55	Infrastructure - Roads	Transport	Renewal	410,500	205,248	-	205,248		
R2R051	Bunjil North East Rd SLK 4.55-9.5	Infrastructure - Roads	Transport	Renewal	275,903	137,940	93,800	44,140		
R2R040	Spencer Rd SLK 33.75-36.28 17.32-21.21	Infrastructure - Roads	Transport	Renewal	375,822	187,890	202,710	(14,820)		
R2R017	Rabbit Proof Fence Rd SLK 24.23-27.52	Infrastructure - Roads	Transport	Renewal	271,354	135,666	108,565	27,101		
R2R124	Timmings St Reseal	Infrastructure - Roads	Transport	Upgrade	14,500	7,248	-	7,248		
R2R085	Rayner Rd SLK .39-3.46	Infrastructure - Roads	Transport	Upgrade	57,809	28,896	64,913	(36,017)		
R2R163	England Cres SLK 0.03-0.17	Infrastructure - Roads	Transport	Upgrade	14,700	7,350	-	7,350		
MWF047	Boundary Road - Retention	Infrastructure - Roads	Transport	Upgrade	106,998	-	5,000	(5,000)		
MWF009	Hill Rd - Retention	Infrastructure - Roads	Transport	Upgrade	7,397	-	-	-		
MWF039	Morawa South Rd - Retention	Infrastructure - Roads	Transport	Upgrade	41,779	-	-	-		
FP01	Fowler St Footpath Repairs	Infrastructure - Roads	Transport	Upgrade	31,000	31,000	31,500	(500)	Completed	
R2R094	Syson/Oversby SLK 33.11-37.16	Infrastructure - Roads	Transport	Upgrade	86,932	43,464	8,064	35,400		
Plant replacement program										
04259	CEO Vehicle	Plant & Equipment	Administration	Renewal	65,000	65,000	61,354	3,646	Completed	
CP54	Generator Aged Units 24 Kva	Plant & Equipment	Housing	New	24,000	24,000	-	24,000		
CP43	Mechanics Truck	Plant & Equipment	Transport	New	130,000	130,000	-	130,000		
CP44	Triton ute single cab	Plant & Equipment	Transport	Renewal	35,860	35,860	36,399	(539)	Completed	
CP45	Triton ute single cab with tipping body	Plant & Equipment	Transport	Renewal	42,000	42,000	36,399	5,601	Completed	
CP46	Ride on Mower	Plant & Equipment	Transport	Renewal	22,000	22,000	-	22,000		
CP47	New Construction Truck	Plant & Equipment	Transport	Renewal	130,000	130,000	-	130,000		
CP48	Town mower tractor	Plant & Equipment	Transport	Renewal	100,000	100,000	-	100,000		
CP49	Tri Axle Float Refurbish	Plant & Equipment	Transport	Upgrade	50,000	50,000	-	50,000		
CP50	Tandem box Trailer	Plant & Equipment	Transport	New	5,000	5,000	-	5,000		
CP51	New Latham community Bus	Plant & Equipment	Transport	New	60,000	-	-	-		
CP52	22 Seater Bus	Plant & Equipment	Transport	New	147,000	147,000	129,913	17,087	Completed	
CP53	Generator Depot 20Kva	Plant & Equipment	Transport	New	15,000	15,000	-	15,000		
					5,589,915	3,357,030	1,787,182	1,569,848		

6 DISPOSAL OF ASSETS

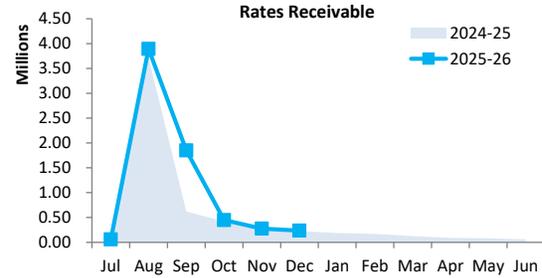
Asset Ref.	Asset description	Budget				YTD Actual				
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	
		\$	\$	\$	\$	\$	\$	\$	\$	
Buildings										
B1412	Old Depot Maintenance Shed		0	0	0	19,396	1,364	0	(18,033)	
B1413	Old Depot Truck Shelter		0	0	0	11,462	909	0	(10,552)	
B1414	Old Depot Main Shed		0	0	0	67,887	1,818	0	(66,069)	
Plant and equipment										
PE324	Ford Everset		45,000	0	0	49,906	42,364	0	(7,542)	
PE307	Toyota Corolla		23,000	0	0	19,729	18,388	0	(1,340)	
PE017	Triton Ute 2020		9,000	0	0	0	0	0	0	
PE026	Triton Ute 2020		9,000	0	0	0	0	0	0	
PE024	Mechanics Truck		45,000	0	0	0	0	0	0	
	John Deere Rideon Mower		800	0	0	0	0	0	0	
PE177	New Holland Tractor 2011		15,000	0	0	0	0	0	0	
PE219	Hino Construction Truck		35,000	0	0	0	0	0	0	
PE12	Latham Bus Coaster		15,000	0	0	0	0	0	0	
PE004	Perenjori Bus Rosa		20,000	0	0	0	0	0	0	
PE145	UD Truck		30,000	0	0	0	0	0	0	
	Box Trailer		50	0	0	0	0	0	0	
PE214	Howard Porter Water Tanker		0	0	0	8,003	51,606	43,602	0	
PE010	UD Truck		0	0	0	39,223	33,657	0	(5,566)	
		176,695	246,850	70,155	0	215,606	150,105	43,602	(109,102)	



7 RECEIVABLES

Rates receivable

	30 Jun 2025	31 Dec 2025
	\$	\$
Opening arrears previous years	60,386	60,386
Levied this year		3,700,580
Less - collections to date	(0)	(3,526,344)
Gross rates collectable	60,386	234,622
Net rates collectable	60,386	234,622
% Collected	0.0%	93.8%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,613)	48,080	125,707	17,135	11,079	199,388
Percentage	(1.3%)	24.1%	63.0%	8.6%	5.6%	
Balance per trial balance						
Sundry debtors						199,388
GST receivable						0
Total receivables general outstanding						199,388

Amounts shown above include GST (where applicable)

KEY INFORMATION

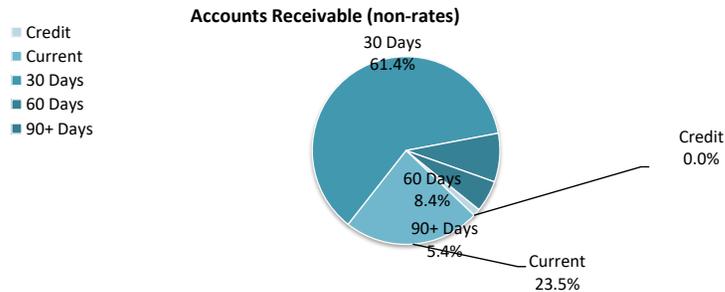
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



**SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 December 2025
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock inventories	62,116	0	(676)	61,440
Total other current assets	62,116	0	(676)	61,440

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

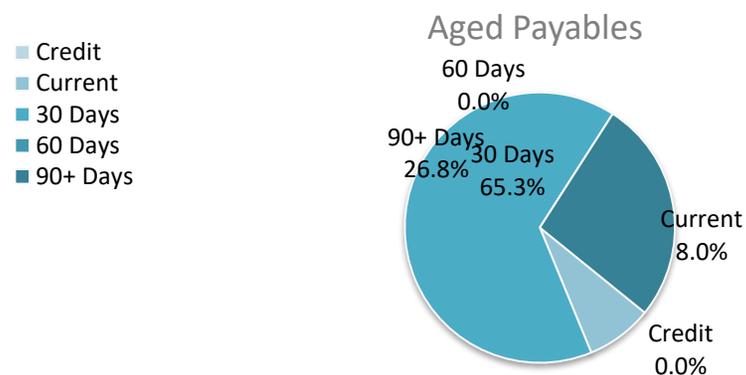
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	53	434	0	178	665
Percentage	0.0%	8.0%	65.3%	0.0%	26.8%	
Balance per trial balance						
Payables, current	0	108,774	0	0	0	108,774
ATO liabilities	0	39,573	0	0	0	39,573
Prepaid rates	0	52,741	0	0	0	52,741
Licencing	0	19,073	0	0	0	19,073
Accrued loan interest	0	56,705	0	0	0	56,705
Total payables general outstanding						276,866

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Total
				\$	\$	\$	\$	\$	\$
Gross rental value									
Townsite	0.079231	106	1,468,481	116,349	0	116,349	116,349	0	116,349
Mining	0.111540	1	2,835,000	316,216	(12,000)	304,216	316,216	0	316,216
Unimproved value									
Rural	0.010646	260	228,922,684	2,437,111	0	2,437,111	2,435,656	(95)	2,435,561
Mining	0.280090	41	3,122,478	874,575	0	874,575	874,575	(814)	873,761
Exploration	0.211055	32	287,387	60,654	(1,835)	58,819	61,100	(3,927)	57,173
Sub-Total		440	236,636,030	3,804,905	(13,835)	3,791,070	3,803,896	(4,836)	3,799,060
Minimum payment									
Gross rental value									
Townsite	442	33	36,039	14,586	0	14,586	14,586	0	14,586
Mining	442	1	20	442	0	442	442	0	442
Unimproved value									
Rural	442	12	139,940	5,304	0	5,304	7,072	0	7,072
Mining	442	5	2,899	2,210	0	2,210	2,210	0	2,210
Exploration	442	25	27,626	11,050	0	11,050	10,608	0	10,608
Sub-total		76	206,524	33,592	0	33,592	34,918	0	34,918
Discount						(191,912)			(160,668)
Amount from general rates						3,632,750			3,673,310
Ex-gratia rates						27,543	27,270		27,270
Total general rates						3,660,293			3,700,580

11 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
John Street Subdivision	98	98,059	0	0	(14,976)	(30,474)	83,083	67,585	(3,833)	(6,554)
Council Housing	99	970,535	0	0	(15,307)	(31,010)	955,228	939,525	(28,538)	(56,578)
Supermarket	104	1,500,000	0	0	(10,401)	(21,079)	1,489,599	1,478,921	(44,040)	(89,693)
Council House 3x2	105	600,000	0	0	(23,783)	(48,130)	576,217	551,870	(14,820)	(30,637)
Total		3,168,594	0	0	(64,467)	(130,693)	3,104,127	3,037,901	(91,232)	(183,462)
Current borrowings		130,693					66,226			
Non-current borrowings		3,037,901					3,037,901			
		3,168,594					3,104,127			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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 until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 December 2025 \$
Other current liabilities						
Other liabilities						
Contract liabilities		147,553	0	571,600	(158,590)	560,563
Capital grant/contributions liabilities		9,376	0	0	0	9,376
Total other liabilities		156,929	0	571,600	(158,590)	569,939
Employee Related Provisions						
Employee provisions		282,237	0	0	0	282,237
Total Provisions		282,237	0	0	0	282,237
Total other current liabilities		439,166	0	571,600	(158,590)	852,176

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Program	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
		Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
		1 July 2025		(As revenue)	31 Dec 2025	31 Dec 2025	Revenue	Budget	Revenue
		\$	\$	\$	\$	\$	\$	\$	
Grants and subsidies									
DFES Operating Grant	Law, Order & Public Safety	0	0	0	0	0	35,000	17,500	12,769
Direct Grant	Transport	0	0	0	0	0	325,443	325,443	325,443
Grants Commission Grant	General purpose funding	0	0	0	0	0	919,251	459,624	445,932
Untied Road Grant	General purpose funding	0	0	0	0	0	650,905	325,452	291,004
Doantion Bush Telegraph Committee	General purpose funding	9,376	0	0	9,376	9,376	0	0	0
Volunteers & Seniors Grants	Community Services	0	0	0	0	0	12,000	0	12,750
Main Roads Street Lighting Subsidy	Transport	0	0	0	0	0	3,350	0	0
Youth Grant	Education	0	0	0	0	0	0	0	15,794
Western Power Contribution	Community Services	0	0	0	0	0	0	0	5,009
		9,376	0	0	9,376	9,376	1,945,949	1,128,019	1,108,700

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Program	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue		
		Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
		\$	\$	\$	\$	\$	\$	
Capital grants and subsidies								
Department of Industry (Evacuation Centre Grant)	General Purpose Funding	0	0	0	0	0	0	0
Grant Income - DWER	Law, Order & Public Safety	0	0	0	0	57,990	38,660	5,760
Housing capital grant	Housing	0	0	0	0	0	0	87,870
Regional Road Group Funding	Transport	0	463,334	(123,477)	339,857	1,158,334	125,000	123,477
Roads To Recovery Funding	Transport	75,081	0	(8,064)	67,017	942,819	0	8,064
Mid West Secondary Grain Freight Network Grant	Transport	0	108,266	0	108,266	115,664	0	7,397
Lottery West Grant	Recreation and Culture	72,472	0	(27,049)	45,423	72,500	0	83,528
Department Sport and Rec	Recreation and Culture	0	0	0	0	176,666	0	0
		147,553	571,600	(158,590)	560,563	2,523,973	163,660	316,096

12.2 SCHEDULE OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2025

Applicant:	Shire of Perenjori
File:	ADM 0082
Report Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Gypsie Douglas – Finance Officer
Responsible Officer:	Ally Bryant – Finance Manager
Attachments:	12.2.1 – Accounts for Payment December 2025 12.2.2 – Corporate Credit Card Statement & Breakdown

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 \$250,000;

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 Policy Compliance

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

Financial Implications

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

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community.

4.6. The organisation, assets and finances of the Shire are managed responsibly.

Consultation

Clinton Strugnell – Chief Executive Officer

Ally Bryant – Finance Manager

Officer Comment

Accounts paid for the month ending 31 December 2025

Municipal Account	
EFT 19616 – 19703	\$413,740.44
Direct Debits	\$119,386.81
Cheques	\$0.00
Corporate MasterCard	\$6,800.55
Bank Fees	\$272.56
Total	\$540,200.36

Trust Account – Mt Gibson Public Benefit Funds	
EFT – Transfer to another account (Close Term Deposit)	\$0.00
Cheques	\$0.00
Bank Fees	\$0.00
Total	\$0.00

Totalling **\$540,200.36** from *Municipal* and *Trust Accounts* for the month ending **31 December 2025**.

OFFICER RECOMMENDATION

Council Resolution Number:	
Moved:	Seconded:
That the cheques and electronic payments as per the attached schedules of accounts for payment totaling \$540,200.36 (Five hundred and forty thousand, two hundred dollars and thirty-six cents) be accepted.	
Motion put and carried / lost	
For:	
Against:	

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2025**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
492	01/12/2025	FEE GST - BANK FEES WITH GST	NAB CONNECT	M		35.53
492	29/12/2025	FEE GST - BANK FEES WITH GST	NAB CONNECTST	M		25.29
492	31/12/2025	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M		133.02
492	31/12/2025	FEE GST - BANK FEES WITH GST	BPAY CHARGE	M		60.72
492	31/12/2025	BANK FEES - BANK FEES NO GST	ACCOUNT FEE	M		18.00
EFT19616	08/12/2025	TELSTRA CORPORATION LIMITED	Telephone charges to 15/11/25 - Fire Station	M		52.90
EFT19617	12/12/2025	ALL DECOR	Supply & install cork & vinyl underlay - Unit 2 North Rd	M		2,398.00
EFT19618	12/12/2025	ALONGSIDE BUILDING SOLUTIONS	Demolish & repair acoustic ceilings (50% deposit) - PECC	M		3,435.30
EFT19619	12/12/2025	APPLIED SATELLITE TECHNOLOGY AUSTRALIA PTY LTD	Monthly subscription & AST service fee - December 2025	M		92.00
EFT19620	12/12/2025	AUSTRALIA POST	Monthly Postage & Rates - November 2025	M		164.64
EFT19621	12/12/2025	AUSTRALIAN TAXATION OFFICE	BAS - November 2025	M		14,401.00
EFT19622	12/12/2025	AVON WASTE	Waste Removal - November 2025	M		3,045.60
EFT19623	12/12/2025	BATAVIA FURNITURE & BEDDING	Queen Bed - Unit 2 North Rd	M		1,329.00
EFT19624	12/12/2025	BLACKWOODS	Multitool waveplus molle sheath - Depot	M		253.40
EFT19625	12/12/2025	BOB WADDELL & ASSOCIATES PTY LTD	Rates services w/e 07/12/25	M		792.00
EFT19626	12/12/2025	BOC LIMITED	Monthly gas cylinder fee - November 25	M		56.44
EFT19627	12/12/2025	CANINE CONTROL	Ranger services - 28/11/25	M		935.40
EFT19628	12/12/2025	CEILING MANUFACTURERS OF AUSTRALIA	Manufacture & supply ceiling materials - Pavilion	M		20,417.60

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2025**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT19629	12/12/2025	CENTRAL REGIONAL TAFE	CIII in Civil Construction - M Fraser	M		489.24
EFT19630	12/12/2025	CNW PTY LTD	Screw box tackle with screws - Depot	M		93.50
EFT19631	12/12/2025	CRANECORP AUSTRALIA PTY LTD	Quarterly Tagging of lifting and rigging equipment - OHS	M		494.12
EFT19632	12/12/2025	DANIEL KEVIN BRADFORD	Deputy President Allowance - 01/10/25-31/12/25	M		1,404.38
EFT19633	12/12/2025	DAPHNE'S TIMELESS TREATS	Provide 2 Course Meal - Shire Christmas Party 05/12/25 & 4 x Large Platters – International Day of People with Disability	M		2,820.00
EFT19634	12/12/2025	DEPARTMENT OF FIRE & EMERGENCY SERVICES PERTH	ESLB 2nd Qtr Contribution	M		13,575.60
EFT19635	12/12/2025	DGL WAREHOUSING & DISTRIBUTION PTY LTD	Freight - F L Costello & Perth Commercial Kitchens	M		148.50
EFT19636	12/12/2025	F L COSTELLO & CO	Speed queen 8kg commercial washing machine - C/Park	M		2,783.00
EFT19637	12/12/2025	FLOW CONSULTING ENGINEERS	Engineer design of CBH Totem timeline display - Townscape	M		3,025.00
EFT19638	12/12/2025	GH COUNTRY COURIER	Freight - Geraldton Lock n Key & Pest A Kill	M		141.90
EFT19639	12/12/2025	IKONYX MEDICAL SERVICES PTY LTD	Medical Practice Support Retainer - December 25	M		2,291.66
EFT19640	12/12/2025	INDEPENDENT RURAL PTY LTD	Hardware & Garden Supplies – December 25	M		1,975.48
EFT19641	12/12/2025	INFINITY SKATE	Skateboard clinic - 08/11/25	M		1,250.00
EFT19642	12/12/2025	INTEGRATED ICT	iPad Replacements x 7 – Councillors & Monthly Subscriptions - November 25	M		23,048.33
EFT19643	12/12/2025	J'S HARDWARE & GIFTS	Hardware & Garden Supplies - November 25	M		899.05
EFT19644	12/12/2025	JAPANESE TRUCK & BUS SPARES	Shock absorber - PJ1574	M		434.35
EFT19645	12/12/2025	JUDE SUTHERLAND	President Allowance 01/10/25-31/12/25	M		11,235.00

Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2025

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT19646	12/12/2025	KINGS WA PTY LTD	Carting gravel on Spencer Rd & Grading various Rds- November 25 M			30,338.55
EFT19647	12/12/2025	LANDGATE - VALUATIONS	GRV Interim Valuation - G2025/2 & Certificate of Title copies	M		131.45
EFT19648	12/12/2025	LESLIE DEREK HEPWORTH	Deputy President Allowance 01/07/25-30/09/25	M		1,404.38
EFT19649	12/12/2025	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Annual State Conference for Ally Bryant (amended invoice - 2 x discounts were applied to original invoice by mistake) - 05-06/11/25	M		205.00
EFT19650	12/12/2025	MAGIQ SOFTWARE LTD	Migration of SynergySoft data to Magiq Software - Payment 1	M		58,767.50
EFT19651	12/12/2025	MANISAH MACRAE	Catering for Volunteers Appreciation Dinner - 31/10/25	M		500.00
EFT19652	12/12/2025	MCLEODS LAWYERS	Property Buy-Back Advice: Lot 160 & 161 England Crescent, Perenjori. Deed of Gift Agreement: Lot 16 Russell St: Stubbs-Mills. Supermarket Lease: Fowler St, Perenjori	M		3,268.80
EFT19653	12/12/2025	MICHAEL LUPARDO T/A ALLGLO PAINTING CONTRACTORS	Paint refurbished amenities - Latham Community Centre	M		5,000.00
EFT19654	12/12/2025	MIDWEST DIESEL PTY LTD	Repairs to air conditioner - PJ1530	M		301.29
EFT19655	12/12/2025	MOORA GLASS SERVICE	Supply & install window locks with keys to windows - Wellness Building	M		220.00
EFT19656	12/12/2025	NORTH MIDLANDS AG & TRADE	PVC Coupling plus freight - Trott Park	M		152.00
EFT19657	12/12/2025	OFFICE OF THE AUDITOR GENERAL	Audit Fee 2025	M		58,947.90
EFT19658	12/12/2025	ON HOLD ONLINE	Monthly on hold message - November 25	M		77.00
EFT19659	12/12/2025	PERENJORI MEDICAL CENTRE	Pre-employment Medical for Todd Dickinson - 04/12/25	M		313.50
EFT19660	12/12/2025	PERENJORI ROADHOUSE	Cleaning supplies - Admin, Gym, C/Park, Pavilion, Depot, Toilets. Mortein, milk, coffee, bin bags, tissues – Depot. Milk – Admin. Buns – Volunteers Dinner	M		473.43
EFT19661	12/12/2025	PEST - A - KILL WA	Supply prebaited mouse stations x 12 – Pool, Depot & Admin	M		238.80

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2025**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT19662	12/12/2025	REPCO AUTO PARTS	Globes - Depot	M		42.79
EFT19663	12/12/2025	RJ & LJ KING	Tyres - PJ6034, PJ1582. Strip & fit tyre - PJ1503	M		2,173.60
EFT19664	12/12/2025	SHIRE OF MORAWA	Doctors Vehicle & Reimbursements 50% of IT services/support for Q3 & Q4 - January to June 2025	M		9,461.33
EFT19665	12/12/2025	SINCH MESSAGEMEDIA	Monthly Messaging Service - November 25	M		158.40
EFT19666	12/12/2025	TEAM GLOBAL EXPRESS PTY LTD	Freight - Winc	M		33.08
EFT19667	12/12/2025	THREE SPRINGS MEDICAL CENTRE	Pre-employment Medical for Lisa Clarke - 04/12/25	M		484.00
EFT19668	12/12/2025	TOTALLY WORKWEAR	KG workcool shirt & logo x 2 - Uniform	M		103.90
EFT19669	12/12/2025	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Annual Subscription on behalf of Northern Country Zone	M		2,200.00
EFT19670	12/12/2025	WINC AUSTRALIA PTY LIMITED	Cleaning Supplies - C/Park, Village, Gym, Hall, Toilets. Stationery - Depot & Admin. Stationery & consumables – Admin & Depot0+	M		1,520.94
EFT19671	19/12/2025	AMPAC DEBT RECOVERY	C/Park Fees - Dwellingup Contracting Inv 1613	M		55.00
EFT19672	19/12/2025	AQUATIC SERVICES WA PTY LTD	Supply & install 2 x motor pump for leisure pool & main pool	M		28,375.75
EFT19673	19/12/2025	BRADFORD AIR	Install 2.5KW Haier Split System - 38A Russell St	M		1,895.00
EFT19674	19/12/2025	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF Levy - Project No 3595: 471 Dring Rd Bunjil	M		672.03
EFT19675	19/12/2025	CANINE CONTROL	Ranger services - 01/12/25	M		935.40
EFT19676	19/12/2025	DANIEL LESLIE HEATON	2025 Christmas Lights Competition - 2nd Prize	M		200.00

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2025**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT19677	19/12/2025	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL Fees Payable - Nov 2025	M		483.60
EFT19678	19/12/2025	GH COUNTRY COURIER	Freight - Peal Consultant, I Q Tech & Geraldton lock N Key	M		132.00
EFT19679	19/12/2025	GREAT SOUTHERN FUEL	Oil & grease - PJ1530, PJ1524, Depot	M		3,899.92
EFT19680	19/12/2025	INDEPENDENT RURAL PTY LTD	Flat wall tank x 4 plus fittings - Barrett Rd. Hardware & Garden Supplies – December 25	M		63,364.55
EFT19681	19/12/2025	INDUSTRIAL AUTOMATION GROUP	Access swipe card x 25 plus freight - Standpipe	M		537.90
EFT19682	19/12/2025	IQTECH SOLUTIONS	Cyan & Black Toner - Depot	M		392.70
EFT19683	19/12/2025	KELLY PATRICIA HOLLAND	2025 Christmas Lights Competition - 1st Prize	M		300.00
EFT19684	19/12/2025	MANISAH MACRAE	Catering for Alvin Sputnik 11/07/25 & Stargazing Event 28/09/25	M		500.00
EFT19685	19/12/2025	MICHAEL LUPARDO T/A ALLGLO PAINTING CONTRACTORS	Paint new doors x 2 - Medical Centre	M		600.00
EFT19686	19/12/2025	MIDWEST DIESEL PTY LTD	Repairs to aircon - PJ1530. Repairs - PJ1502	M		589.38
EFT19687	19/12/2025	MOODY L & K PTY LTD T/A GERALDTON LOCK & KEY	Supply lockset for changerooms - Pool	M		165.00
EFT19688	19/12/2025	MOORA GLASS SERVICE	Reglaze bedroom window including travel - 23 Hesford St	M		418.00
EFT19689	19/12/2025	NATIONAL DRILLING EQUIPMENT	Hex tail - Depot	M		2,268.75
EFT19690	19/12/2025	PERENJORI MEDICAL CENTRE	Pre-placement Medical for Daan Mohammed Yusa - 20/11/25	M		313.50
EFT19691	19/12/2025	PERENJORI ROADHOUSE	Milk, Batteries, Coffee, Sugar – Depot. Gladwrap – Admin. Milk, No Vac, Domestos, Fluffy, Pine O Clean, Preen – C/Park, Pavilion, Depot	M		311.87
EFT19692	19/12/2025	PETER EGAN CARPENTRY	Install flashings to kitchen exhaust fan – Daycare. Install Starlink - CRC. Install keyed locks x 3 to storeroom doors – PJ Hall	M		2,328.50
EFT19693	19/12/2025	PJC SERVICES & CO PLUMBING & GAS	Install new shower bases & required plumbing includes tiling &	M		5,457.52

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2025**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT19694	19/12/2025	REECE PTY LTD	grouting - Unit 2 North Rd Hot & cold tap x 2 - Depot	M		21.43
EFT19695	19/12/2025	REPCO AUTO PARTS	Globe & filter service kit - PJ1549	M		169.56
EFT19696	19/12/2025	RJ & LJ KING	Battery - PJ1555	M		291.50
EFT19697	19/12/2025	ROBERT VICTOR GRONOW	Refund of Candidate Deposit - 2025	M		100.00
EFT19698	19/12/2025	SHERMAC AUSTRALIA PTY LTD	Joiner, steel tube plus freight - PJ1512	M		223.38
EFT19699	19/12/2025	STEWART & HEATON CLOTHING CO. PTY LTD	Cargo, Jacket x 9, Trouser x 6 - Fire Protective Uniforms	M		5,018.88
EFT19700	19/12/2025	SUZANNE NOELLE TATE	2025 Christmas Lights Competition - 3rd Prize	M		100.00
EFT19701	19/12/2025	TEAM GLOBAL EXPRESS PTY LTD	Freight - State Library & Winc	M		369.69
EFT19702	19/12/2025	WINC AUSTRALIA PTY LIMITED	Bankers Box - Admin	M		460.68
EFT19703	19/12/2025	ZED ELECT	Carry out temporary repairs for the fault that lost phase to original section of park - C/Park. Disconnect old motors & reconnect new motors for pumps – Pool	M		2,788.92
DD15674.1	02/12/2025	AWARE SUPER	Payroll deductions	M		9,121.76
DD15674.2	02/12/2025	UNISUPER	Superannuation contributions	M		313.55
DD15674.3	02/12/2025	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		503.27
DD15674.4	02/12/2025	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		1,192.20
DD15674.5	02/12/2025	AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS)	Superannuation contributions	M		794.09
DD15674.6	02/12/2025	EXPAND EXTRA SUPER	Superannuation contributions	M		571.07

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2025**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD15674.7	02/12/2025	AUSTRALIAN SUPER	Superannuation contributions	M		3,354.75
DD15674.8	02/12/2025	MERCER SUPER TRUST	Superannuation contributions	M		694.00
DD15674.9	02/12/2025	HOST PLUS SUPER	Superannuation contributions	M		422.53
DD15683.1	16/12/2025	AWARE SUPER	Payroll deductions	M		8,743.77
DD15683.2	16/12/2025	UNISUPER	Superannuation contributions	M		313.55
DD15683.3	16/12/2025	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		778.36
DD15683.4	16/12/2025	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		1,192.20
DD15683.5	16/12/2025	AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS)	Superannuation contributions	M		778.84
DD15683.6	16/12/2025	EXPAND EXTRA SUPER	Superannuation contributions	M		585.35
DD15683.7	16/12/2025	AUSTRALIAN SUPER	Superannuation contributions	M		3,792.81
DD15683.8	16/12/2025	MERCER SUPER TRUST	Superannuation contributions	M		688.01
DD15683.9	16/12/2025	HOST PLUS SUPER	Superannuation contributions	M		471.66
DD15686.1	30/12/2025	AWARE SUPER	Payroll deductions	M		8,066.57
DD15686.2	30/12/2025	UNISUPER	Superannuation contributions	M		331.96
DD15686.3	30/12/2025	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		552.35
DD15686.4	30/12/2025	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		1,192.20
DD15686.5	30/12/2025	AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS)	Superannuation contributions	M		855.07

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2025**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD15686.6	30/12/2025	EXPAND EXTRA SUPER	Superannuation contributions	M		599.61
DD15686.7	30/12/2025	AUSTRALIAN SUPER	Superannuation contributions	M		3,410.62
DD15686.8	30/12/2025	MERCER SUPER TRUST	Superannuation contributions	M		741.88
DD15686.9	30/12/2025	HOST PLUS SUPER	Superannuation contributions	M		480.42
DD15692.1	31/12/2025	WATER CORPORATION	Water usage 14/10/25-09/12/25 - Buildings & Gardens	M		13,282.23
DD15692.2	08/12/2025	TELSTRA CORPORATION LIMITED	Main Account to 15/11/25	M		2,570.91
DD15692.3	15/12/2025	REFUEL AUSTRALIA	Fuel Card Purchases for November 25	M		29,676.12
DD15692.4	01/12/2025	WESTNET	Monthly Internet Charge for Museum & Library - November 25	M		73.95
DD15692.5	30/12/2025	WATER CORPORATION	Water usage 14/10/25-09/12/25 - Housing	M		3,937.25
DD15692.6	02/12/2025	RMS (Aust) P/L	RMS Online Fees - November 25	M		66.00
DD15692.7	03/12/2025	RMS (Aust) P/L	RMS Cloud & Support - December 25	M		508.20
DD15692.8	01/12/2025	NODE ONE	N1 Business Fibre - December 25	M		1,100.00
DD15692.9	05/12/2025	Fleetcare Pty Ltd	CESM Ford Ranger - November 25	M		4,423.29
DD15693.1	17/12/2025	SYNERGY	Electricity usage 23/10/25-22/11/25 - 11A Livingstone St	M		60.13
DD15693.2	22/12/2025	SYNERGY	Electricity usage 03/10/25-03/11/25 - 3 Hirshauer Rd	M		80.04
DD15674.10	02/12/2025	AMP SUPER FUND	Superannuation contributions	M		344.01
DD15683.10	16/12/2025	AMP SUPER FUND	Superannuation contributions	M		350.34
DD15686.10	30/12/2025	AMP SUPER FUND	Superannuation contributions	M		357.47

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 December 2025**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD15692.10	23/12/2025	NAB CREDIT CARD	Credit Card purchases - 29/10/25 to 28/11/25	M		6,800.55
DD15692.11	02/12/2025	SYNERGY	Electricity usage 23/10/25-11/11/25 - 11B Livingstone St	M		40.23
DD15692.12	04/12/2025	SYNERGY	Electricity usage 23/08/25-22/10/25 - C/Park & House	M		3,622.63
DD15692.13	05/12/2025	SYNERGY	Electricity usage 17/10/2025-14/11/2025 - Pool	M		1,573.40
DD15692.14	10/12/2025	SYNERGY	Electricity usage 21/10/25-17/11/25 - Supermarket	M		6,778.16
			TOTAL			540,200.36



Statement for

NAB Low Rate Business Card

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &

AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)



053/2844

SHIRE OF PERENJORI

PO BOX 22

PERENJORI WA 6620

RECEIVED 08 JAN 2026

Statement Period 29 November 2025 to 30 December 2025

Company Account No: 4336 8799 1062 5536

Facility Limit: \$22,000

Your Account Summary

Balance from previous statement	\$6,800.55 DR
Payments and other credits	\$6,800.55 CR
Purchases, cash advances and other debits	\$5,517.23 DR
Interest and other charges	\$0.00
Closing Balance	\$5,517.23 DR

Monthly payment - due by **27 January 2026** \$137.93

Total minimum payment \$137.93

**YOUR DIRECT DEBIT PAYMENT OF \$5,517.23 WILL BE
 CHARGED TO ACCOUNT 000086643- 0000975069649 ON
 27/01/2026 AS PER OUR AGREEMENT.**

see reverse for transaction details

Transaction record for: Billing account

Date	Amount A\$	Details	Reference
23 Dec 2025	\$6,800.55 CR	DIRECT DEBIT PAYMENT	74336875356
Total for this Period:	\$6,800.55 CR		



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Low Rate Business Card account. Phone 13 10 12, between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



NAB Internet Banking: transfer funds from your NAB cheque or savings account to your NAB Low Rate Business Card account using NAB Internet Banking at nab.com.au



NAB ATM: Transfer funds from your linked NAB accounts to your NAB Credit Card account. You must have a Personal Identification Number (PIN)



Billor Code: 1008. Ref: Select the card number you are making the payment to. Contact your participating bank, credit union or building society to make this payment from your cheque or savings account. BPAY payments may be delayed until the next banking business day, due to processing cut-off times. Maximum BPAY payment amount is AU \$100,000 per payment.

Cardholder summary

If you have recently switched to a new product or had a Lost/Stolen replacement of your card, your cardholder summary may not reconcile with the account balance. The closing balance in "Your Account Summary" section of this statement reflects your correct balance and amount payable. Please login to your Internet Banking or NAB Connect account to review your most up to date transaction listing.

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4336-8757-3662-2061	MS NOLA LEANNE COMER	\$5,000	\$0.00	\$1,441.63	\$0.00	\$1,441.63
4336-8757-3662-3853	RICHARD LAWRENCE RYA	\$2,000	\$0.00	\$1,386.00	\$0.00	\$1,386.00
4336-8757-3670-8001	MR CLINTON PETER STR	\$15,000	\$0.00	\$2,689.60	\$0.00	\$2,689.60
4336-8799-1062-5536	BILLING ACCOUNT	\$0	\$6,800.55 CR	\$0.00	\$0.00	\$6,800.55 CR
			\$6,800.55 CR	\$5,517.23 DR	\$0.00	\$1,283.32 CR

Transaction type

Purchase

Annual percentage rate

13.250%

Daily percentage rate

0.03630%



Statement for
NAB Low Rate Business Card
 NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
 Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday
 Fax 1300 363 658
 Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

RECEIVED 09 JAN 2026

Cardholder Details

Cardholder Name: MS NOLA LEANNE COMERFORD
 Account No: 4336 8757 3662 2061
 Statement Period: 29 November 2025 to 30 December 2025
 Cardholder Limit: \$5,000

Transaction record for: MS NOLA LEANNE COMERFORD

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
1 Dec 2025	\$43.30	BUNNINGS GROUP LTD HAWTHORN EAST					74940525332
1 Dec 2025	\$316.00	BUNNINGS GROUP LTD HAWTHORN EAST					74940525331
3 Dec 2025	\$969.69	SLIMLINE WAREHOUSE D BROADMEADOWS					04258272696
4 Dec 2025	\$90.00	Garmin Eastern Creek					74071915336
8 Dec 2025	\$1.49	APPLE.COM/BILL SYDNEY					74798065338
9 Dec 2025	\$21.15	BUNNINGS 751000 BELMONT					74940525341
Total for this period	\$1,441.63		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: _____ Date: _____

0075132-364/4336879910625536 / E-2844 S-9042 I-18033



Statement for
NAB Low Rate Business Card
 NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
 Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday
 Fax 1300 363 658
 Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

RECEIVED 00 JAN 2026

Cardholder Details

Cardholder Name: RICHARD LAWRENCE RYAN
 Account No: 4336 8757 3662 3853
 Statement Period: 29 November 2025 to 30 December 2025
 Cardholder Limit: \$2,000

Transaction record for: RICHARD LAWRENCE RYAN

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
1 Dec 2025	\$168.30	SQ *SHEETMETAL CO Webberton					74064145332
8 Dec 2025	\$95.00	J'S HARDWARE & GIFTS Perenjori					74249235339
10 Dec 2025	\$117.58	SUPER CHEAP AUTO GERALDTON					74564455343
15 Dec 2025	\$8.99	YARRUMBA DELI MULLEWA					74564455348
16 Dec 2025	\$8.00	MURCHISON OASIS MURCHISON					74564725349
17 Dec 2025	\$424.35	THREE SPRINGS MOTEL THREE SPRINGS					02659832757
17 Dec 2025	\$349.28	AMPOL THREE SPRINGS THREE SPRINGS					24324405348
24 Dec 2025	\$214.50	FRONTLINE FIRE & RES OSBORNE PARK					74940525356
Total for this period	\$1,386.00		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: _____ Date: _____



Statement for

NAB Low Rate Business Card

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

RECEIVED 05 JAN 2026

Cardholder Details

Cardholder Name: MR CLINTON PETER STRUGNELL
 Account No: 4336 8757 3670 8001
 Statement Period: 29 November 2025 to 30 December 2025
 Cardholder Limit: \$15,000

Transaction record for: MR CLINTON PETER STRUGNELL

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
5 Dec 2025	\$1,340.90	FREIGHT LINES GROUP WELSHPOOL					74564725338
5 Dec 2025	\$603.41	FREIGHT LINES GROUP WELSHPOOL					74564725338
5 Dec 2025	\$149.29	SQ *PR POWER PTY LTD 1800595310					74064145338
15 Dec 2025	\$119.00	STARLINK INTERNET Sydney					74773885347
18 Dec 2025	\$60.00	POLICE LICENSING FIREA CANNINGTON					74940525350
22 Dec 2025	\$417.00	STARLINK INTERNET Sydney					74773885354
Total for this period	\$2,689.60		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: _____ Date: _____

0075132 364/4336879910625536 / E-2844 S-9044 I-18087

**Shire of Perenjori
CREDIT CARD SUMMARY ONLY
NATIONAL AUSTRALIA BANK**

Corporate Mastercard - 29 November 2025 to 30 December 2025- Nola Comerford - MCCS

DATE	DESCRIPTION	ACCOUNT DESCRIPTION	PERSON CONTACTING SELLER	AMOUNT
1/12/2025	Bunnings	Shower rails - Unit 3, North Rd	MCCS	\$ 43.30
1/12/2025	Bunnings	Floor mat - Village Kitchen	MCCS	\$ 316.00
3/12/2025	Slimline Warehouse	Notice board - Latham Community Centre	MCCS	\$ 969.69
4/12/2025	Garmin	Monthly GPS with SOS Capability for Graders - Lone Worker Safety	MCCS	\$ 90.00
8/12/2025	Apple	iCloud Storage - MCCS mobile	MCCS	\$ 1.49
9/12/2025	Bunnings	Shower caddy x 5 - Latham Community Centre	MCCS	\$ 21.15
MCCS Corporate Credit Card Purchases for 29 November 2025 to 30 December 2025				\$ 1,441.63

Corporate Mastercard - 29 November 2025 to 30 December 2025 - Richard Ryan - CESM

DATE	DESCRIPTION	ACCOUNT DESCRIPTION	PERSON CONTACTING SELLER	AMOUNT
1/12/2025	SQ Sheetmetal Co	Repairs to damaged white board - CESM Vehicle	CESM	\$ 168.30
8/12/2025	J's Hardware & Gifts	Step Ladder - Perenjori Fire Brigade	CESM	\$ 95.00
10/12/2025	Super Cheap Auto	Phone chargers & cables - Perenjori & Latham	CESM	\$ 117.58
15/12/2025	Yarrumba Deli	Breakfast - Charge to DFES	CESM	\$ 8.99
16/12/2025	Murchison Oasis	Lunch - Charge to DFES	CESM	\$ 8.00
17/12/2025	Three Springs Motel	Meals & Accommodation - Charge to DFES Incident 765248	CESM	\$ 424.35
17/12/2025	Ampol Three Springs	Fuel - Charge to DFES Incident 765248	CESM	\$ 349.28
24/12/2025	Frontline Fire & Rescue	Replacement gauge & parts for Fire Truck PJ1500	CESM	\$ 214.50
CESM Corporate Credit Card Purchases for 29 November 2025 to 30 December 2025				\$ 1,386.00

Corporate Mastercard - 29 November 2025 to 30 December 2025 - Clinton Strugnell - CEO

DATE	DESCRIPTION	ACCOUNT DESCRIPTION	PERSON CONTACTING SELLER	AMOUNT
5/12/2025	Freight Lines Group	Transportation of 2 x Utes from Geraldton Toyota	CEO	\$ 1,340.90
5/12/2025	Freight Lines Group	Transportation of EWP to Asset Solutions	CEO	\$ 603.41
5/12/2025	SQ PR Power Pty Ltd	Coolant sensor - CRC Genset	CEO	\$ 149.29
15/12/2025	Starlink Internet	Internet - Medical Centre	MCCS	\$ 119.00
18/12/2025	Police Licensing Firearms	Corporate Firearm Licence Renewal - Pest Control	CSO	\$ 60.00
22/12/2025	Starlink Internet	Internet - C/Park, 2 & 4 John St	FO	\$ 417.00
CESM Corporate Credit Card Purchases for 29 November 2025 to 30 December 2025				\$ 2,689.60

Total Payments of Corporate Credit Card	\$ 5,517.23
--	--------------------

Interest & Other Charges	\$ -
Grand Total	\$ 5,517.23

12.3 MONTHLY FINANCIAL REPORT – 31 JANUARY 2026

Applicant:	Shire of Perenjori
File:	ADM 0082
Report Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Ally Bryant – Finance Manager
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	12.3.1 - Monthly Statement of Financial Activity for 31 January 2026

Summary

This item recommends that Council receive the Financial Activity Statements for the periods ending 31 January 2026.

Background

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

Recent changes to the Regulations require a focus on reporting and variance analysis by nature and type rather than by program. The Shire's reports have historically been prepared by both nature and type and program with the variance analysis done by program. All reports for 2025-26 to date have been prepared by both nature and type and program, but with the variance analysis being done by nature and type in compliance with the revised Regulations.

Statutory Environment

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

Policy Implications

Nil

Consultation

Nil

Financial Implications

Shown in the attached data.

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community.
Strategic Objectives

4.6. The organisation, assets and finances of the Shire are managed responsibly

Officer Comment

The audited opening surplus for the 2024-25 financial year is \$3,010,531. As previously advised, this surplus is notionally deceiving as the State Government transferred 50% of its 2025-26 financial assistance grants (totalling \$1.570m) to the Shire in June 2025.

Operating revenue YTD is \$6,139,083 over budget by \$168,728.

Operating expenditure YTD is \$6,855,415 under budget by \$487,488.

Key variances between the YTD budget and actuals are explained in the attached report on pages 2-3.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That the Monthly Financial Report to 31 January 2026 as attached be received.

Motion put and carried / lost

For:

Against:

[Next Item](#)

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For The Period Ended 31 January 2026

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

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Statements required by regulation

Statement of Financial Activity and Explanation of Material Variances	2
Statement of Comprehensive Income by Reporting Program	4
Statement of Financial Position	5
Note 1 Basis of Preparation	6
Note 2 Statement of Financial Activity Information	7

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	Explanation of Variance
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	10	3,660,293	3,660,295	3,700,580	40,285	1.10%	▲	Discount lower than budgeted
Grants, subsidies and contributions	13	1,945,949	1,148,769	1,117,468	(31,301)	(2.72%)	▼	FAGS lower than budgeted Caravan Park over YTD Budget by 21k Planning fees up by 16k Standpipe Water up by 91k Private
Fees and charges		1,115,091	664,804	751,889	87,085	13.10%	▲	works under budget by 33K
Interest revenue		97,650	57,480	138,320	80,840	140.64%	▲	Interest better than expected budget
Other revenue		568,140	368,852	387,224	18,372	4.98%	▲	Several account variances
Profit on asset disposals	6	70,155	70,155	43,602	(26,553)	(37.85%)	▼	Timing of disposals
		7,457,278	5,970,355	6,139,083	168,728	2.83%		
Expenditure from operating activities								
Employee costs		(3,667,695)	(2,240,799)	(2,054,487)	186,312	8.31%	▲	Timing
Materials and contracts		(2,680,006)	(1,608,804)	(1,238,590)	370,214	23.01%	▲	Timing
Utility charges		(418,373)	(278,149)	(239,873)	38,276	13.76%	▲	Timing
Depreciation		(4,775,680)	(2,785,664)	(2,789,629)	(3,965)	(0.14%)		
Finance costs		(183,462)	(92,275)	(105,272)	(12,997)	(14.09%)	▼	Timing Guarantee Fees
Insurance		(209,132)	(206,694)	(224,641)	(17,947)	(8.68%)	▼	Adjustment from LCIS for 24/25 year
Other expenditure		(200,603)	(130,518)	(93,820)	36,698	28.12%	▲	Timing
Loss on asset disposals	6	0	0	(109,103)	(109,103)	0.00%	▼	Old Depot Sheds caused unbudgeted loss
		(12,134,951)	(7,342,903)	(6,855,415)	487,488	6.64%		
Non-cash amounts excluded from operating activities	note 2(i)	4,705,525	2,715,509	2,855,130	139,621	5.14%	▲	
Amount attributable to operating activities		27,852	1,342,961	2,138,798	795,837	59.26%		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	2,523,973	417,793	319,463	(98,330)	(23.54%)	▼	
Proceeds from disposal of assets	6	246,850	68,000	150,105	82,105	120.74%	▲	
		2,770,823	485,793	469,568	(16,225)	(3.34%)		
Outflows from investing activities								
Payments for property, plant and equipment	5	(1,712,560)	(1,617,560)	(949,563)	667,997	41.30%	▲	
Payments for construction of infrastructure	5	(3,877,355)	(2,036,397)	(953,749)	1,082,648	53.16%	▲	Timing Refer to note 5
		(5,589,915)	(3,653,957)	(1,903,312)	1,750,645	47.91%		
Amount attributable to investing activities		(2,819,092)	(3,168,164)	(1,433,743)	1,734,421	54.75%		

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

	Supplemental Information	Adopted Budget Estimates \$ (a)	YTD Budget Estimates \$ (b)	YTD Actual \$ (c)	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.	Explanation of Variance
FINANCING ACTIVITIES								
Inflows from financing activities								
	4	862,034	0	0	0	0.00%		
		862,034	0	0	0	0.00%		
Outflows from financing activities								
	11	(130,693)	(79,965)	(79,965)	0	0.00%		
	4	(960,778)	0	(51,834)	(51,834)	0.00%	▼	Interest Transferred
		(1,091,471)	(79,965)	(131,799)	(51,834)	(64.82%)		
Amount attributable to financing activities		(229,437)	(79,965)	(131,799)	(51,834)	(64.82%)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		3,020,677	3,020,677	3,010,531	(10,146)	(0.34%)	▼	
Amount attributable to operating activities		27,852	1,342,961	2,138,798	795,837	59.26%	▲	
Amount attributable to investing activities		(2,819,092)	(3,168,164)	(1,433,743)	1,734,421	54.75%	▲	
Amount attributable to financing activities		(229,437)	(79,965)	(131,799)	(51,834)	(64.82%)	▼	
Surplus or deficit after imposition of general rates		0	1,115,509	3,583,790	2,468,281		▲	

KEY INFORMATION

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

* Refer to Note 3 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 COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDED 31 JANUARY 2026

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %
OPERATING ACTIVITIES						
Income excluding grants, subsidies and contributions						
Governance	10	2,200	1,267	8,385	7,118	561.80%
General purpose funding - other		3,904,886	3,804,093	3,938,214	134,121	3.53%
Law, order and public safety	13	208,486	123,273	91,004	(32,269)	(26.18%)
Health		724	362	236	(126)	(34.81%)
Housing		347,813	204,507	187,177	(17,330)	(8.47%)
Community amenities		47,550	43,978	68,960	24,982	56.81%
Recreation and culture	6	73,200	42,686	41,527	(1,159)	(2.72%)
Transport		148,010	74,635	48,578	(26,057)	(34.91%)
Economic services		654,120	381,549	497,549	116,000	30.40%
Other property and services		193,995	144,942	139,123	(5,819)	(4.01%)
		5,581,484	4,821,579	5,021,615	200,036	4.15%
Grants, subsidies and contributions						
Governance		0	0	0	0	0.00%
General purpose funding - other		1,570,156	785,076	736,935	(48,141)	(6.13%)
Law, order and public safety		92,990	74,575	27,297	(47,278)	(63.40%)
Health		0	0	0	0	0.00%
Education and welfare		0	0	15,794	15,794	0.00%
Housing		0	0	87,870	87,870	0.00%
Community amenities		12,000	12,000	17,759	5,759	47.99%
Recreation and culture		249,166	0	86,895	86,895	0.00%
Transport		2,545,610	694,911	464,381	(230,530)	(33.17%)
Economic services		0	0	0	0	0.00%
Other property and services		0	0	0	0	0.00%
		4,469,922	1,566,562	1,436,931	(129,631)	(8.27%)
Expenditure from operating activities (including depreciation)						
Governance		(612,167)	(494,488)	(290,512)	203,976	41.25%
General purpose funding		(187,013)	(107,469)	(109,402)	(1,933)	(1.80%)
Law, order and public safety		(508,134)	(309,998)	(293,710)	16,288	5.25%
Health		(260,567)	(153,274)	(105,169)	48,105	31.38%
Education and welfare		(147,569)	(89,439)	(89,207)	232	0.26%
Housing		(607,786)	(361,060)	(323,237)	37,823	10.48%
Community amenities		(876,089)	(519,246)	(505,530)	13,716	2.64%
Recreation and culture		(1,883,187)	(1,139,435)	(1,017,252)	122,183	10.72%
Transport		(5,419,305)	(3,172,209)	(3,065,643)	106,566	3.36%
Economic services	6	(1,372,221)	(816,491)	(751,072)	65,419	8.01%
Other property and services		(260,913)	(179,794)	(304,683)	(124,889)	(69.46%)
		(12,134,951)	(7,342,903)	(6,855,417)	487,486	6.64%
Net Operating Result		(2,083,545)	(954,762)	(396,871)		

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2026

		Supplementary Information	31 January 2026	30 June 2025
			\$	\$
CURRENT ASSETS				
Cash and cash equivalents	3		6,516,855	6,029,770
Trade and other receivables			341,732	344,756
Inventories	8		61,549	62,116
TOTAL CURRENT ASSETS			6,920,136	6,436,642
NON-CURRENT ASSETS				
Other financial assets			79,620	79,620
Inventories			104,000	104,000
Property, plant and equipment			27,154,473	26,968,562
Infrastructure			146,009,806	147,297,641
TOTAL NON-CURRENT ASSETS			173,347,899	174,449,823
TOTAL ASSETS			180,268,035	180,886,465
CURRENT LIABILITIES				
Trade and other payables	9		249,858	801,100
Other liabilities	12		566,572	156,929
Borrowings	11		50,728	130,693
Employee related provisions	12		282,237	282,237
TOTAL CURRENT LIABILITIES			1,149,395	1,370,959
NON-CURRENT LIABILITIES				
Borrowings	11		3,037,901	3,037,901
Employee related provisions			90,350	90,350
TOTAL NON-CURRENT LIABILITIES			3,128,251	3,128,251
TOTAL LIABILITIES			4,277,646	4,499,210
NET ASSETS			175,990,389	176,387,255
EQUITY				
Retained surplus			25,493,516	25,942,216
Reserve accounts	4		2,519,916	2,468,082
Revaluation surplus			147,976,957	147,976,957
TOTAL EQUITY			175,990,389	176,387,255

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2026

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

Judgements and 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 believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 January 2026

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Closing	Last Year Closing	Year to Date
(a) Net current assets used in the Statement of Financial Activity	Information	30 June 2026	30 June 2025	31 January 2026
		\$	\$	\$
Current assets				
Cash and cash equivalents	3	3,107,833	6,029,770	6,516,855
Trade and other receivables		338,633	344,756	341,732
Inventories	8	62,116	62,116	61,549
		3,508,582	6,436,642	6,920,136
Less: current liabilities				
Trade and other payables	9	(518,222)	(801,100)	(249,858)
Other liabilities	12	(168,780)	(156,929)	(566,572)
Borrowings	11	130,693	(130,693)	(50,728)
Employee related provisions	12	(254,754)	(282,237)	(282,237)
		(811,063)	(1,370,959)	(1,149,395)
Net current assets		2,697,519	5,065,683	5,770,741
Less: Total adjustments to net current assets	note 2(i)	(2,697,519)	(2,055,152)	(2,186,951)
Closing funding surplus / (deficit)		0	3,010,531	3,583,790

(b) Non-cash amounts excluded from operating activities

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

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(70,155)	(70,155)	(43,602)
Add: Loss on asset disposals	6	0	0	109,103
Add: Depreciation		4,775,680	2,785,664	2,789,629
Total non-cash amounts excluded from operating activities		4,705,525	2,715,509	2,855,130

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Closing	Last Year Closing	Year to Date
		30-Jun-26	30 June 2025	31 January 2026
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(2,566,826)	(2,468,082)	(2,519,916)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	(130,693)	130,693	50,728
- Current portion of employee benefit provisions	4	0	282,237	282,237
Total adjustments to net current assets	note 2(i)	(2,697,519)	(2,055,152)	(2,186,951)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
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SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.02 M	\$3.02 M	\$3.01 M	(\$0.01 M)
Closing	\$0.00 M	\$1.12 M	\$3.58 M	\$2.47 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$4.00 M	61.3%
Restricted Cash	\$2.52 M	38.7%

Refer to 3 - Cash and Financial Assets

Payables		\$	% Outstanding
Trade Payables		\$0.11 M	
0 to 30 Days			0.0%
Over 30 Days			100.0%
Over 90 Days			100.0%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.17 M	95.5%
Trade Receivable	\$0.17 M	% Outstanding
Over 30 Days		51.5%
Over 90 Days		5.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.03 M	\$1.34 M	\$2.14 M	\$0.80 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
YTD Budget	\$3.70 M	1.1%
YTD Actual	\$3.66 M	

Refer to 10 - Rate Revenue

Grants and Contributions		
	YTD Actual	% Variance
YTD Budget	\$1.12 M	(2.7%)
YTD Actual	\$1.15 M	

Refer to 13 - Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
YTD Budget	\$0.75 M	13.1%
YTD Actual	\$0.66 M	

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.82 M)	(\$3.17 M)	(\$1.43 M)	\$1.73 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
Adopted Budget	\$0.15 M	(39.2%)
YTD Actual	\$0.25 M	

Refer to 6 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
Adopted Budget	\$0.95 M	(75.4%)
YTD Actual	\$3.88 M	

Refer to 5 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
Adopted Budget	\$0.32 M	(87.3%)
YTD Actual	\$2.52 M	

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.23 M)	(\$0.08 M)	(\$0.13 M)	(\$0.05 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.08 M)
Interest expense	(\$0.11 M)
Principal due	\$3.09 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$2.52 M
Interest earned	\$0.05 M

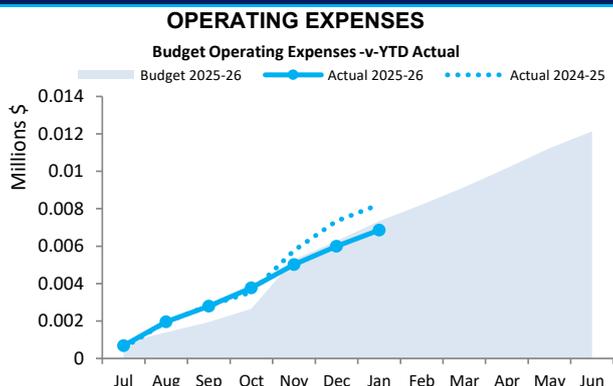
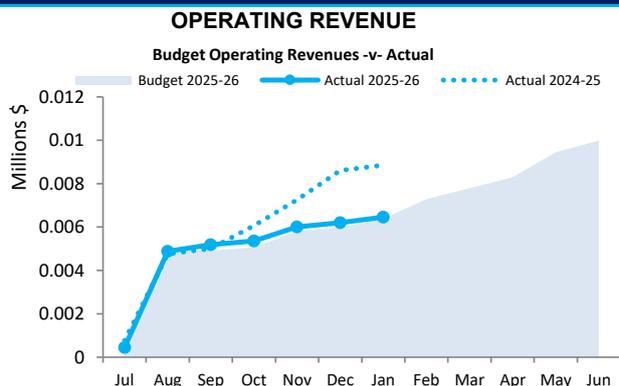
Refer to 4 - Cash Reserves

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

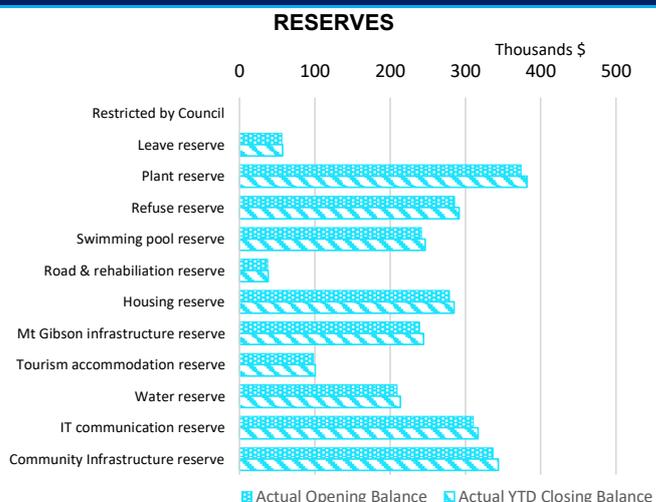
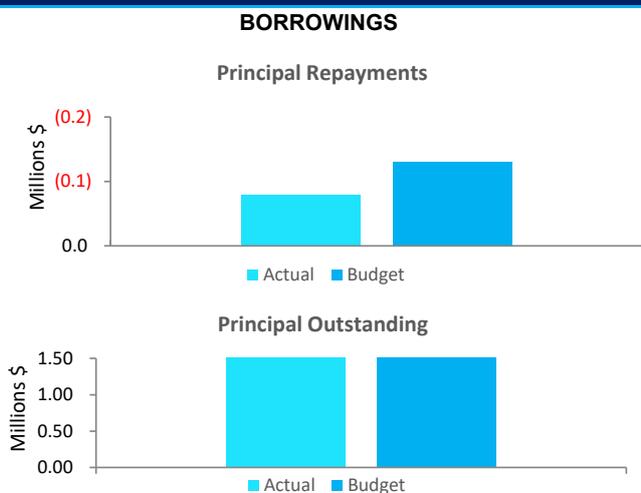
SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



FINANCING ACTIVITIES



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

SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

3 CASH AND FINANCIAL ASSETS

Description	Classification	Total as per the Financial Statements			Actual Bank Balance	Institution	Interest Rate	Maturity Date
		Unrestricted	Restricted	Cash				
		\$	\$	\$	\$			
Cash on hand								
NAB Municipal Account	Cash and cash equivalents	175,848		175,848	175,848	Bank	0.00%	On Hand
Till Float	Cash and cash equivalents	150		150	150	Bank	0.00%	On Hand
NAB Municipal Telenet Saver Account	Cash and cash equivalents	3,820,940		3,820,940	3,820,940	Bank	1.35%	On Hand
Reserve Funds - Restricted Cash		0	2,519,917	2,519,917				
- Reserve Bank Account 4721	Cash and cash equivalents	0			30,523	Bank	3.50%	On Call
- Mt Gibson Mining Reserve Account 6682	Cash and cash equivalents	0			244,483	Bank	3.50%	On Call
- Reserve Term Deposit 0289	Cash and cash equivalents	0			2,245,471	Bank	4.10%	02/01/2026
Total		3,996,938	2,519,917	6,516,855	6,517,415			
Comprising								
Cash and cash equivalents		3,996,938	2,519,917	6,516,855	6,517,415			
		3,996,938	2,519,917	6,516,855	6,517,415			

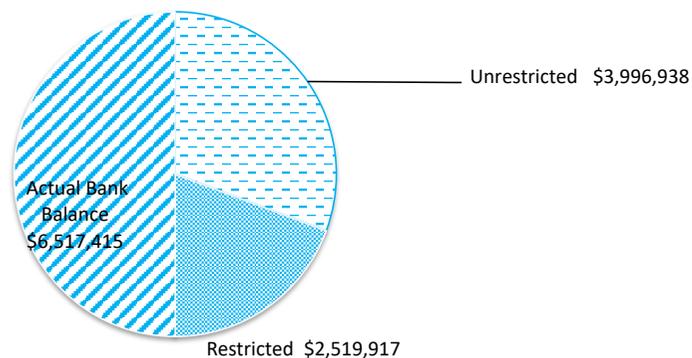
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

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



SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfer	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	s Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	56,117	1,007	0	0	57,124	56,117	1,174	0	0	57,291
Plant reserve	374,092	6,714	561,778	(130,000)	812,584	374,092	7,818	0	0	381,910
Refuse reserve	285,613	5,126	0	(50,000)	240,739	285,613	5,969	0	0	291,582
Swimming pool reserve	241,603	4,336	100,000	(323,334)	22,605	241,603	5,051	0	0	246,654
Road & rehabilitation reserve	37,437	672	0	0	38,109	37,437	783	0	0	38,220
Housing reserve	278,972	5,006	110,000	0	393,978	278,972	5,834	0	0	284,806
Mt Gibson infrastructure reserve	239,243	5,000	0	(175,275)	68,968	239,243	5,240	0	0	244,483
Tourism accommodation reserve	98,521	1,768	0	(40,000)	60,289	98,521	2,059	0	0	100,580
Water reserve	209,384	3,758	0	0	213,142	209,384	4,375	0	0	213,759
IT communication reserve	310,405	5,571	0	(113,425)	202,551	310,405	6,491	0	0	316,896
Community Infrastructure reserve	336,695	6,042	144,000	(30,000)	456,737	336,695	7,040	0	0	343,735
	2,468,082	45,000	915,778	(862,034)	2,566,826	2,468,082	51,834	0	0	2,519,916

5 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
Capital acquisitions				
	\$	\$	\$	\$
Land	20,000	20,000	0	(20,000)
Buildings	804,775	709,775	555,644	(154,131)
Furniture & equipment	53,425	53,425	53,425	0
Plant & equipment	834,360	834,360	340,494	(493,866)
Acquisition of property, plant and equipment	1,712,560	1,617,560	949,563	(667,997)
Roads	2,999,447	1,658,489	674,312	(984,177)
Footpaths	31,000	31,000	31,500	500
Other	846,908	346,908	247,937	(98,971)
Acquisition of infrastructure	3,877,355	2,036,397	953,749	(2,418,642)
Total capital acquisitions	5,589,915	3,653,957	1,903,312	(3,086,639)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,523,973	417,793	319,463	(98,330)
Other (disposals & C/Fwd)	246,850	68,000	150,105	82,105
Reserve accounts				
Plant reserve	130,000	0	0	0
Refuse reserve	50,000	0	0	0
Swimming pool reserve	323,334	0	0	0
Mt Gibson infrastructure reserve	175,275	0	0	0
Tourism accommodation reserve	40,000	0	0	0
IT communication reserve	113,425	0	0	0
Community Infrastructure reserve	30,000	0	0	0
Contribution - operations	1,957,058	3,168,164	1,433,743	(1,734,421)
Capital funding total	5,589,915	3,653,957	1,903,312	(1,750,645)

SIGNIFICANT ACCOUNTING POLICIES

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

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

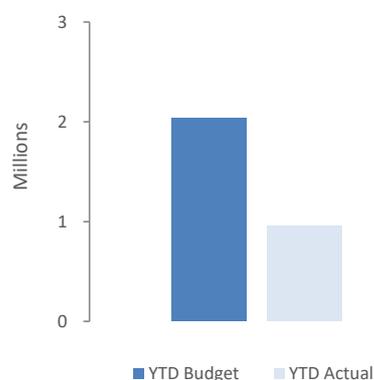
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions

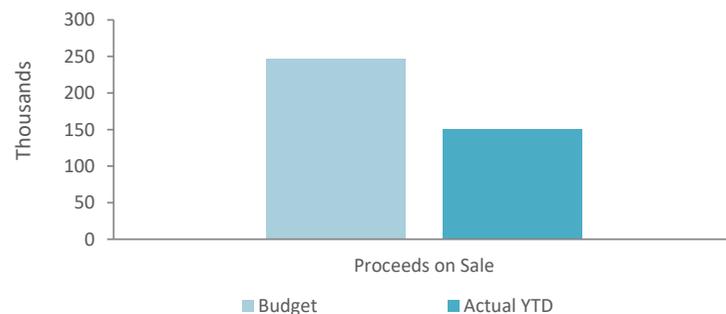


5 CAPITAL ACQUISITIONS - DETAILED

Job - Account	Job/Account Description	Asset Class	Type	Program	Original Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
BC30	Unit 2 and 3 137 Crossing St Flooring & Bathrooms	Buildings	Economic Services	Upgrade	40,000	40,000	6,107	33,893	
HC34	Units 11 A&B Livingstone Patios	Buildings	Housing	Upgrade	14,000	14,000	-	14,000	
HC35	4 John St Ensuite Renovation	Buildings	Housing	Upgrade	8,000	8,000	-	8,000	
BC36	Depot Lean To Shed and Dome Shelter	Buildings	Transport	New	33,000	33,000	6,326	26,674	
BC31	Post Office mail room extension	Buildings	Community Amenities	Upgrade	15,000	15,000	-	15,000	
BC32	Latham Community Centre Amenities upgrade	Buildings	Recreation and Culture	Upgrade	70,000	70,000	101,643	(31,643)	Completed
I015	Water Bore and Tank DFES CWSP Funded	Infrastructure - Other	Law, Order & Public Sa	New	57,990	57,990	67,054	(9,064)	
BC33	Disabled Access Pavilion	Buildings	Recreation and Culture	Upgrade	8,000	8,000	-	8,000	
BC34	Sports Club House Renovations	Buildings	Recreation and Culture	Upgrade	60,000	60,000	7,038	52,962	
BC35	Gym Access Control System	Buildings	Recreation and Culture	Upgrade	9,000	9,000	390	8,610	
I014	Swimming Pool Liner and Bowl repairs	Infrastructure - Other	Recreation and Culture	Upgrade	500,000	-	-	-	
FE10	New EPR/Finance System Implementation	Furniture and Equipment	Governance	New	53,425	53,425	53,425	-	
I013	Oval Plumbing and Electrical	Infrastructure - Other	Recreation and Culture	Upgrade	35,000	35,000	45,757	(10,757)	
Unfinished Projects from 24/25 Budget									
HC32	House 3x2 Lot 358 3 Hirshauer Rd	Buildings	Housing	New	300,000	300,000	286,536	13,464	
I009	Latham Bowls Green	Infrastructure - Other	Recreation and Culture	Upgrade	128,918	128,918	135,126	(6,208)	Completed
I008	Latham Refuse Site	Infrastructure - Other	Community Amenities	Upgrade	50,000	50,000	-	50,000	
I012	Radio Broadcasting	Infrastructure - Other	Recreation and Culture	Upgrade	60,000	60,000	-	60,000	
I011	Niche Wall Latham Cemetery	Infrastructure - Other	Community Amenities	New	15,000	15,000	-	15,000	
BC29	Supermarket	Buildings	Community Amenities	New	175,275	80,275	44,144	36,131	
LA01	Purchase of Industrial Land	Land	Community Amenities	New	20,000	20,000	-	20,000	
BC01	Perenjori Pavilion Upgrade	Buildings	Recreation and Culture	Upgrade	72,500	72,500	30,417	42,083	
CP34	EV Charging Station	Plant & Equipment	Transport	New	8,500	8,500	8,001	499	
HC31	Unit 1&2 ,42 Russell St, Perenjori	Buildings	Housing	New	-	-	73,043	(73,043)	
Road Program									
RRG166	Coorow Latham Rd SLK 5.1-16.31	Infrastructure - Roads	Transport	Renewal	450,000	262,500	3,478	259,023	
RRG049	Syson Rd SLK0.00-6.00	Infrastructure - Roads	Transport	Renewal	458,753	267,589	147,814	119,775	
RRG049A	Syson Rd SLK 2.84-4.00	Infrastructure - Roads	Transport	Renewal	427,000	249,081	-	249,081	
RRG018	Wanarra Rd SLK 2.82-5.55	Infrastructure - Roads	Transport	Renewal	410,500	239,456	-	239,456	
R2R051	Bunjil North East Rd SLK 4.55-9.5	Infrastructure - Roads	Transport	Renewal	275,903	160,930	126,353	34,577	
R2R040	Spencer Rd SLK 33.75-36.28 17.32-21.21	Infrastructure - Roads	Transport	Renewal	375,822	219,205	202,710	16,495	
R2R017	Rabbit Proof Fence Rd SLK 24.23-27.52	Infrastructure - Roads	Transport	Renewal	271,354	158,277	108,565	49,712	
R2R124	Timmings St Reseal	Infrastructure - Roads	Transport	Upgrade	14,500	8,456	-	8,456	
R2R085	Rayner Rd SLK .39-3.46	Infrastructure - Roads	Transport	Upgrade	57,809	33,712	64,913	(31,201)	
R2R163	England Cres SLK 0.03-0.17	Infrastructure - Roads	Transport	Upgrade	14,700	8,575	-	8,575	
MWF047	Boundary Road - Retention	Infrastructure - Roads	Transport	Upgrade	106,998	-	6,672	(6,672)	
MWF009	Hill Rd - Retention	Infrastructure - Roads	Transport	Upgrade	7,397	-	-	-	
MWF039	Morawa South Rd - Retention	Infrastructure - Roads	Transport	Upgrade	41,779	-	-	-	
FP01	Fowler St Footpath Repairs	Infrastructure - Roads	Transport	Upgrade	31,000	31,000	31,500	(500)	Completed
R2R094	Syson/Oversby SLK 33.11-37.16	Infrastructure - Roads	Transport	Upgrade	86,932	50,708	13,807	36,901	
Plant replacement program									
04259	CEO Vehicle	Plant & Equipment	Administration	Renewal	65,000	65,000	61,354	3,646	Completed
CP54	Generator Aged Units 24 Kva	Plant & Equipment	Housing	New	24,000	24,000	-	24,000	
CP43	Mechanics Truck	Plant & Equipment	Transport	New	130,000	130,000	-	130,000	
CP44	Triton ute single cab	Plant & Equipment	Transport	Renewal	35,860	35,860	36,399	(539)	Completed
CP45	Triton ute single cab with tipping body	Plant & Equipment	Transport	Renewal	42,000	42,000	36,399	5,601	Completed
CP46	Ride on Mower	Plant & Equipment	Transport	Renewal	22,000	22,000	-	22,000	
CP47	New Construction Truck	Plant & Equipment	Transport	Renewal	130,000	130,000	-	130,000	
CP48	Town mower tractor	Plant & Equipment	Transport	Renewal	100,000	100,000	-	100,000	
CP49	Tri Axle Float Refurbish	Plant & Equipment	Transport	Upgrade	50,000	50,000	68,428	(18,428)	
CP50	Tandem box Trailer	Plant & Equipment	Transport	New	5,000	5,000	-	5,000	
CP51	New Latham community Bus	Plant & Equipment	Transport	New	60,000	60,000	-	60,000	
CP52	22 Seater Bus	Plant & Equipment	Transport	New	147,000	147,000	129,913	17,087	Completed
CP53	Generator Depot 20Kva	Plant & Equipment	Transport	New	15,000	15,000	-	15,000	
					5,589,915	3,653,957	1,903,312	1,750,645	

6 DISPOSAL OF ASSETS

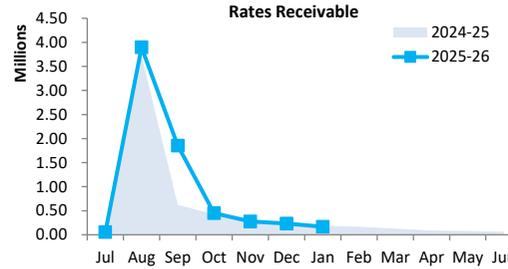
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Buildings									
B1412	Old Depot Maintenance Shed		0	0	0	19,396	1,364	0	(18,033)
B1413	Old Depot Truck Shelter		0	0	0	11,462	909	0	(10,552)
B1414	Old Depot Main Shed		0	0	0	67,887	1,818	0	(66,069)
Plant and equipment									
PE324	Ford Everset		45,000	0	0	49,906	42,364	0	(7,542)
PE307	Toyota Corolla		23,000	0	0	19,729	18,388	0	(1,340)
PE017	Triton Ute 2020		9,000	0	0	0	0	0	0
PE026	Triton Ute 2020		9,000	0	0	0	0	0	0
PE024	Mechanics Truck		45,000	0	0	0	0	0	0
	John Deere Rideon Mower		800	0	0	0	0	0	0
PE177	New Holland Tractor 2011		15,000	0	0	0	0	0	0
PE219	Hino Construction Truck		35,000	0	0	0	0	0	0
PE12	Latham Bus Coaster		15,000	0	0	0	0	0	0
PE004	Perenjori Bus Rosa		20,000	0	0	0	0	0	0
PE145	UD Truck		30,000	0	0	0	0	0	0
	Box Trailer		50	0	0	0	0	0	0
PE214	Howard Porter Water Tanker		0	0	0	8,003	51,606	43,602	0
PE010	UD Truck		0	0	0	39,223	33,657	0	(5,566)
		176,695	246,850	70,155	0	215,606	150,105	43,602	(109,102)



7 RECEIVABLES

Rates receivable

	30 June 2025	31 Jan 2026
Opening arrears previous years	\$ 60,386	\$ 60,386
Levied this year		3,700,580
Less - collections to date	(0)	(3,591,526)
Gross rates collectable	60,386	169,440
Net rates collectable	60,386	169,440
% Collected	0.0%	95.5%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,217)	84,832	41,620	38,483	8,573	172,292
Percentage	(0.7%)	49.2%	24.2%	22.3%	5.0%	
Balance per trial balance						
Sundry debtors						172,292
GST receivable						0
Total receivables general outstanding						172,292

Amounts shown above include GST (where applicable)

KEY INFORMATION

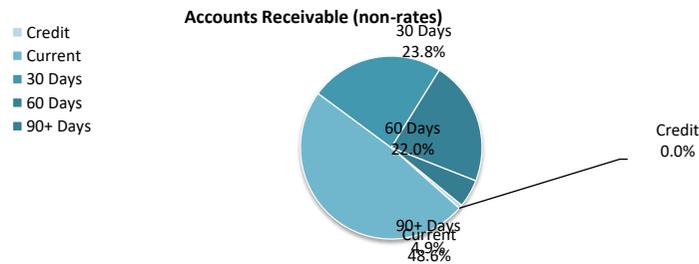
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



**SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 January 2026
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock inventories	62,116	0	(567)	61,549
Total other current assets	62,116	0	(567)	61,549

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

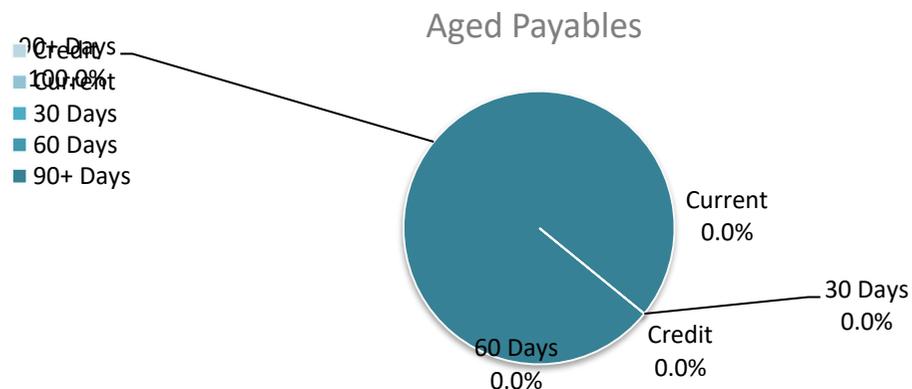
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	178	178
Percentage	0.0%	0.0%	0.0%	0.0%	100.0%	
Balance per trial balance						
Payables, current	0	106,448	0	0	0	106,448
ATO liabilities	0	11,848	0	0	0	11,848
Prepaid rates	0	53,852	0	0	0	53,852
Licencing	0	21,005	0	0	0	21,005
Accrued loan interest	0	56,705	0	0	0	56,705
Total payables general outstanding						249,858

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF PERENJORI
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Townsite	0.079231	106	1,468,481	116,349	0	116,349	116,349	0	116,349
Mining	0.111540	1	2,835,000	316,216	(12,000)	304,216	316,216	0	316,216
Unimproved value									
Rural	0.010646	260	228,922,684	2,437,111	0	2,437,111	2,435,656	(95)	2,435,561
Mining	0.280090	41	3,122,478	874,575	0	874,575	874,575	(814)	873,761
Exploration	0.211055	32	287,387	60,654	(1,835)	58,819	61,100	(3,927)	57,173
Sub-Total		440	236,636,030	3,804,905	(13,835)	3,791,070	3,803,896	(4,836)	3,799,060
Minimum payment									
Minimum Payment \$									
Gross rental value									
Townsite	442	33	36,039	14,586	0	14,586	14,586	0	14,586
Mining	442	1	20	442	0	442	442	0	442
Unimproved value									
Rural	442	12	139,940	5,304	0	5,304	7,072	0	7,072
Mining	442	5	2,899	2,210	0	2,210	2,210	0	2,210
Exploration	442	25	27,626	11,050	0	11,050	10,608	0	10,608
Sub-total		76	206,524	33,592	0	33,592	34,918	0	34,918
Discount						(191,912)			(160,668)
Amount from general rates						3,632,750			3,673,310
Ex-gratia rates						27,543	27,270		27,270
Total general rates						3,660,293			3,700,580

11 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
John Street Subdivision	98	98,059	0	0	(30,474)	(30,474)	67,585	67,585	(7,106)	(6,554)
Council Housing	99	970,535	0	0	(15,307)	(31,010)	955,228	939,525	(31,948)	(56,578)
Supermarket	104	1,500,000	0	0	(10,401)	(21,079)	1,489,599	1,478,921	(49,303)	(89,693)
Council House 3x2	105	600,000	0	0	(23,783)	(48,130)	576,217	551,870	(16,915)	(30,637)
Total		3,168,594	0	0	(79,965)	(130,693)	3,088,629	3,037,901	(105,272)	(183,462)
Current borrowings		130,693					50,728			
Non-current borrowings		3,037,901					3,037,901			
		3,168,594					3,088,629			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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 until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		147,553	0	571,600	(161,957)	557,196
Capital grant/contributions liabilities		9,376	0	0	0	9,376
Total other liabilities		156,929	0	571,600	(161,957)	566,572
Employee Related Provisions						
Employee provisions		282,237	0	0	0	282,237
Total Provisions		282,237	0	0	0	282,237
Total other current liabilities		439,166	0	571,600	(161,957)	848,809

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF PERENJORI
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Program	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
		Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue
		1 July 2025		(As revenue)	31 Jan 2026	31 Jan 2026			Actual
		\$	\$	\$	\$	\$	\$	\$	
Grants and subsidies									
DFES Operating Grant	Law, Order & Public Safety	0	0	0	0	0	35,000	26,250	21,537
Direct Grant	Transport	0	0	0	0	0	325,443	325,443	325,443
Grants Commission Grant	General purpose funding	0	0	0	0	0	919,251	459,624	445,932
Untied Road Grant	General purpose funding	0	0	0	0	0	650,905	325,452	291,004
Doantion Bush Telegraph Committee	General purpose funding	9,376	0	0	9,376	9,376	0	0	0
Volunteers & Seniors Grants	Community Services	0	0	0	0	0	12,000	12,000	12,750
Main Roads Street Lighting Subsidy	Transport	0	0	0	0	0	3,350	0	0
Youth Grant	Education	0	0	0	0	0	0	0	15,794
Western Power Contribution	Community Services	0	0	0	0	0	0	0	5,009
		9,376	0	0	9,376	9,376	1,945,949	1,148,769	1,117,468

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Program	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue		
		Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
		\$	\$	\$	\$	\$	\$	
Capital grants and subsidies								
Department of Industry (Evacuation Centre Grant)	General Purpose Funding	0	0	0	0	0	0	
Grant Income - DWER	Law, Order & Public Safety	0	0	0	57,990	48,325	5,760	
Housing capital grant	Housing	0	0	0	0	0	87,870	
Regional Road Group Funding	Transport	0	463,334	(123,477)	1,158,334	193,055	123,477	
Roads To Recovery Funding	Transport	75,081	0	(8,064)	942,819	157,136	8,064	
Mid West Secondary Grain Freight Network Grant	Transport	0	108,266	0	115,664	19,277	7,397	
Lottery West Grant	Recreation and Culture	72,472	0	(30,416)	72,500	0	86,895	
Department Sport and Rec	Recreation and Culture	0	0	0	176,666	0	0	
		147,553	571,600	(161,957)	2,523,973	417,793	319,463	

12.4 SCHEDULE OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2026

Applicant:	Shire of Perenjori
File:	ADM 0082
Report Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Gypsie Douglas – Finance Officer
Responsible Officer:	Ally Bryant – Finance Manager
Attachments:	12.4.1 – Accounts for Payment January 2026 12.4.2 – Corporate Credit Card Statement & Breakdown

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 \$250,000;

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 —

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2026**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
493	29/01/2026	FEE GST - BANK FEES WITH GST	NAB CONNECT FEE	M		31.79
493	30/01/2026	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	M		18.00
493	30/01/2026	FEE GST - BANK FEES WITH GST	BPAY FEE	M		52.80
493	30/01/2026	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M		148.64
493	30/01/2026	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	M		45.07
EFT19704	15/01/2026	TELSTRA CORPORATION LIMITED	Telephone charges to 15/12/25 - Fire Brigade	M		52.90
EFT19705	15/01/2026	ALL DECOR	Repair tear/hole in vinyl flooring - 3 Livingstone St	M		154.00
EFT19706	15/01/2026	ALONGSIDE BUILDING SOLUTIONS	Demolish & repair acoustic ceilings at Playgroup & Daycare - Final Payment	M		3,435.30
EFT19707	15/01/2026	ANDREW FRASER	Cr Meeting Attendance Fees - 3rd Qtr	M		1,996.87
EFT19708	15/01/2026	APPLIED SATELLITE TECHNOLOGY AUSTRALIA PTY LTD	Monthly subscription & AST service fee - Jan 26	M		92.00
EFT19709	15/01/2026	AUSTRALIA POST	Monthly Postage Expenses - Dec 25	M		38.52
EFT19710	15/01/2026	AUSTRALIAN TAXATION OFFICE	BAS - December 25	M		40,295.00
EFT19711	15/01/2026	AVON WASTE	Waste Removal - December 25	M		3,045.60
EFT19712	15/01/2026	BOB WADDELL & ASSOCIATES PTY LTD	Rate services w/e 21/12/25 & 11/01/26	M		1,716.00
EFT19713	15/01/2026	BOC LIMITED	Monthly cylinder fee - December 25	M		58.32
EFT19714	15/01/2026	BRADFORD AIR	Replace broken & stained evaporative cooler outlets - 23 Hesford St. Supply & install new Daikin barrel fan to A/C – U3 C/Park Village	M		2,217.82
EFT19715	15/01/2026	BRIAN OLIVER WILLIAM CAMPBELL	Cr Meeting Attendance Fees - 3rd Qtr	M		1,996.87

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2026**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT19716	15/01/2026	BUNNINGS WAREHOUSE	Sprinkler hose ends, hoses, high pressure cleaner - C/Park	M		429.68
EFT19717	15/01/2026	CANINE CONTROL	Ranger services - 15/12/25	M		935.40
EFT19718	15/01/2026	CNW PTY LTD	Junction box, screwed reducer PVC, sensor light, coupling, insulated in line splice, reducer, nylon cable - Airstrip	M		393.81
EFT19719	15/01/2026	CORSIGN WA	Galv post x 20, cap x 20 & Bracket, bolt, washer x 200 - Traffic Signs	M		1,628.00
EFT19720	15/01/2026	DAKOTA CURTIN	Cr Meeting Attendance Fees - 3rd Qtr	M		1,996.87
EFT19721	15/01/2026	DANIEL KEVIN BRADFORD	Cr Meeting Attendance Fees - 3rd Qtr	M		1,996.87
EFT19722	15/01/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	BSL Payable - Dec 2025	M		543.00
EFT19723	15/01/2026	DRING & CO	Cr Meeting Attendance Fees - 3rd Qtr	M		1,996.87
EFT19724	15/01/2026	GERALDTON TOYOTA	Canvas Seat Covers - IITP129 & IITP130	M		708.25
EFT19725	15/01/2026	GH COUNTRY COURIER	Freight - Geraldton Toyota, Geraldton Lock N Key, Pemco, Reece	M		174.90
EFT19726	15/01/2026	GRANTS EMPIRE	Development of Regional Housing Support Fund Application & Business Case - Joint Application for 10 Dwellings - Final Payment	M		3,630.00
EFT19727	15/01/2026	GREAT SOUTHERN FUEL	Hyspin 205L - Depot	M		1,086.77
EFT19728	15/01/2026	HITACHI	Lube filter - PJ1577	M		170.63
EFT19729	15/01/2026	IKONYX MEDICAL SERVICES PTY LTD	Medical Practice Support Retainer - January 2026	M		2,291.66
EFT19730	15/01/2026	INDEPENDENT RURAL PTY LTD	Hardware & Garden Supplies – Dec 25 & Jan 26	M		413.09
EFT19731	15/01/2026	INTEGRATED ICT	Monthly Subscriptions – December 25	M		10,165.18
EFT19732	15/01/2026	J'S HARDWARE & GIFTS	Hardware & Garden Supplies - December 25	M		2,148.30

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2026**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT19733	15/01/2026	JLT RISK SOLUTIONS PTY LTD	Regional Risk Specialist Program - 1st Instalment	M		5,692.50
EFT19734	15/01/2026	JOHN MORRIS T/A CATUA LAKE	Replaced Solar Pump - Camel Soak	M		2,750.00
EFT19735	15/01/2026	JUDE SUTHERLAND	Cr Meeting Attendance Fees - 3rd Qtr	M		2,735.00
EFT19736	15/01/2026	LANDGATE - VALUATIONS	Rural UV's - R2025/01 & R2025/02	M		141.54
EFT19737	15/01/2026	LESLIE DEREK HEPWORTH	Cr Meeting Attendance Fees - 3rd Qtr	M		1,996.87
EFT19738	15/01/2026	MICHAEL LUPARDO T/A ALLGLO PAINTING CONTRACTORS	Paint ceilings - Play Group & Daycare. Paint new door in children's toilets – Daycare	M		3,700.00
EFT19739	15/01/2026	MIDWEST DIESEL PTY LTD	Check Aircon - PJ1563 & Repair Aircon - PJ1530 plus travel	M		732.16
EFT19740	15/01/2026	MOORA GLASS SERVICE	Supply & fit steel door - Medical Centre	M		935.00
EFT19741	15/01/2026	ON HOLD ON LINE	Monthly On Hold Messages - December 25	M		77.00
EFT19742	15/01/2026	PEMCO DIESEL EARTHMOVING REPAIR SPECIALISTS	AC Hose, weld, A/C fitting plus labour - PJ1530	M		687.08
EFT19743	15/01/2026	PERENJORI COMMUNITY RESOURCE CENTRE	Cards, clipboard, express bag - Admin & Depot	M		54.95
EFT19744	15/01/2026	PERENJORI MEDICAL CENTRE	Pre-Placement Medical & DAS for Hannah Curtin - 18/12/25	M		313.50
EFT19745	15/01/2026	PJC SERVICES & CO PLUMBING & GAS	Remove HWS from duct, rerun water main, install floor waste, reinstall HWS - Latham Community Centre. Replace cistern in male changeroom – Pool. Repair water main - Cemetery	M		2,777.92
EFT19746	15/01/2026	REECE PTY LTD	Inlet valves, outlet valve seating rubbers, dura pan cone - Depot	M		62.79
EFT19747	15/01/2026	REPCO AUTO PARTS	Oil filter, fuel filter, water separator - PJ1574. Joiner & globes - Depot	M		164.16
EFT19748	15/01/2026	SINCH MESSAGEMEDIA	Monthly Messaging Service - December 25	M		1,461.50

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2026**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT19749	15/01/2026	T-QUIP	V belt alternator & A/C - PJ1555	M		114.15
EFT19750	15/01/2026	TEAM GLOBAL EXPRESS PTY LTD	Freight - State Library, T Quip & Corsign, Daimler Trucks, Metrocount	M		446.98
EFT19751	15/01/2026	WALLACE PLUMBING AND GAS PTY LTD	Clear blocked toilet - Fowler St	M		408.10
EFT19752	15/01/2026	WESTRAC PTY LTD	2000hr Service kit & cap- PJ1502	M		1,290.95
EFT19753	15/01/2026	WINC AUSTRALIA PTY LIMITED	Monthly meter charges - 17/11/25 to 15/12/25 (6010 & 6004)	M		694.94
EFT19754	29/01/2026	TELSTRA CORPORATION LIMITED	Phone Bill - PJ Fire Station	M		52.90
EFT19755	29/01/2026	BABA MARDA ROAD SERVICES	Generic TMP Development - Roads	M		1,100.00
EFT19756	29/01/2026	BOB WADDELL & ASSOCIATES PTY LTD	Rates Services - w/e 18/01/2026	M		176.00
EFT19757	29/01/2026	BURGESS RAWSON (WA) PTY LTD	(L3206) Water Usage 14/10/25 to 09/12/2025 & Water Rates 01/11/25-31/12/25. (L6808) Water Usage 14/10/25 to 09/12/2025	M		2,680.96
EFT19758	29/01/2026	CANINE CONTROL	Ranger Services - 08/01/2026 & 19/01/2026	M		1,870.80
EFT19759	29/01/2026	CITY OF GREATER GERALDTON	Provision of Building Surveying Services - October to December 25	M		859.31
EFT19760	29/01/2026	CNW PTY LTD	Outlets x2 - Pool	M		181.85
EFT19761	29/01/2026	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	Annual License Fee 2026 - Perenjori Landfill Site	M		1,042.80
EFT19762	29/01/2026	FRONTLINE FIRE & RESCUE	Respirators, retainer clip & Vapour cartridge filter - PJ Fire Vehicles	M		2,634.90
EFT19763	29/01/2026	G & A LOMBARDI PTY LTD	Tri Axle Float Refurbishment	M		75,270.90
EFT19764	29/01/2026	GH COUNTRY COURIER	Freight - CNW	M		42.24
EFT19765	29/01/2026	GRANTS EMPIRE	Development of Recycling Modernisation Fund for Cardboard Recycling Point - 1st Instalment	M		1,056.00

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2026**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT19766	29/01/2026	GREAT SOUTHERN FUEL	Transmax offroad 205L - PJ1502 & PJ1524. Adblue & grease - PJ1578, PJ1527, PJ1524, PJ1577	M		4,308.06
EFT19767	29/01/2026	GREENFIELD TECHNICAL SERVICES	Sealed Pavement Repairs Program 2025-26. Management of Shire's Procurement Process for reconstruction of specific segments of Coorow Latham Rd & Bunjil Carnamah Rd	M		11,661.58
EFT19768	29/01/2026	HERSEY'S SAFETY PTY LTD	Air-Con gas bottle 9kg - Depot	M		866.25
EFT19769	29/01/2026	IKONYX MEDICAL SERVICES PTY LTD	Best Practice Premier (Practice Software Feb 2027) & clinical waste bin disposal - Medical Centre	M		1,945.34
EFT19770	29/01/2026	INDEPENDENT RURAL PTY LTD	Hardware & Garden Supplies – Jan 26	M		746.68
EFT19771	29/01/2026	INSTANT RACKING	Tool Boxes x 2 - P1809 & P1810	M		1,760.00
EFT19772	29/01/2026	KINGS WA PTY LTD	Gravel carting on Bunjil North East Rd - December 25	M		10,998.90
EFT19773	29/01/2026	KOMATSU	Motor Assembly - PJ1530	M		356.98
EFT19774	29/01/2026	LANDGATE - VALUATIONS	UV Interim (Rural Areas) - R2025/3	M		48.48
EFT19775	29/01/2026	M&B SALES PTY LTD	Upgrade Roofing - PJ Pavillion	M		1,535.49
EFT19776	29/01/2026	MCDONALDS WHOLESALERS	Lamingtons, water & plates - Australia Day Event	M		215.40
EFT19777	29/01/2026	MCLEODS LAWYERS	Property Buy-Back Advice: Lot 160 & Lot 161 England Crescent, Perenjori	M		316.80
EFT19778	29/01/2026	METROCOUNT	Center line flaps, road nails & security strops - Road Maintenance	M		711.70
EFT19779	29/01/2026	MOODY L & K PTY LTD T/A GERALDTON LOCK & KEY	Locks, handle & fixed cam - 27 Timmings St. Entrance lever set - Pool	M		861.50
EFT19780	29/01/2026	NAPA	Battery, cables & tubing plus freight - PJ1549	M		1,062.88
EFT19781	29/01/2026	PEMCO DIESEL EARTHMOVING REPAIR SPECIALISTS	Investigate fault lights, PTO engage switch, update software & rectify failed windscreen calibration - PJ1527	M		1,265.00

Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2026

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT19782	29/01/2026	PEMJAY PTY LTD	Vegetation management - PJ Tip	M		2,816.00
EFT19783	29/01/2026	PERENJORI ROADHOUSE	Milk x 10 – Depot. Ice – Shire Christmas Party	M		89.80
EFT19784	29/01/2026	PETES TRAILER DELIVERIES	Freight – Batavia Furniture & Bunnings	M		150.00
EFT19785	29/01/2026	PJC SERVICES & CO PLUMBING & GAS	Supply & install new sewerage pump, clean out tree roots & mud up septic lids - Incubators	M		2,400.00
EFT19786	29/01/2026	REPCO AUTO PARTS	Studs, bolts, clips, terminals – Depot. Filters & shields – PJ1599	M		402.02
EFT19787	29/01/2026	RJ & LJ KING	Tyres x2 - PJ1570	M		638.00
EFT19788	29/01/2026	SHIRE OF CHAPMAN VALLEY	Planning services October to December 25	M		1,650.00
EFT19789	29/01/2026	TEAM GLOBAL EXPRESS PTY LTD	Freight - State Library, Hitachi & Howard Porter	M		127.09
EFT19790	29/01/2026	WINC AUSTRALIA PTY LIMITED	Stationery order - Admin & Depot. Meter charges for 6010 & 6004 15/12/25-19/01/26	M		1,931.01
EFT19791	29/01/2026	ZED ELECT	Erect rink light tower including grout pole & install drain, upgrade single light fitting to LED – PJ Sports Club. Pool cleaning appliance cord – Pool. Temporary repairs to lost phase to original section – C/Park. Cleaned cabling in ceiling, dropped switch down ready for fit off, prepped cabling for HWS reconnect, terminate equipment test, verify & return to service – Latham Community Centre	M		14,707.99
DD15699.1	13/01/2026	AWARE SUPER	Payroll deductions	M		8,531.16
DD15699.2	13/01/2026	UNISUPER	Superannuation contributions	M		313.55
DD15699.3	13/01/2026	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		502.86
DD15699.4	13/01/2026	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		1,192.20
DD15699.5	13/01/2026	AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS)	Superannuation contributions	M		794.09

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2026**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD15699.6	13/01/2026	EXPAND EXTRA SUPER	Superannuation contributions	M		585.35
DD15699.7	13/01/2026	AUSTRALIAN SUPER	Superannuation contributions	M		3,274.56
DD15699.8	13/01/2026	MERCER SUPER TRUST	Superannuation contributions	M		701.48
DD15699.9	13/01/2026	HOST PLUS SUPER	Superannuation contributions	M		447.34
DD15705.1	15/01/2026	SYNERGY	Electricity usage 24/10/25-22/12/25 - FM Tower & Oval	M		574.40
DD15705.2	14/01/2026	SYNERGY	Electricity usage 23/10/25-19/12/25 - Buildings, Gardens, Housing	M		8,376.22
DD15705.3	07/01/2026	TELSTRA CORPORATION LIMITED	Main Account to 15/12/25	M		2,626.79
DD15705.4	02/01/2026	WESTNET	Monthly Internet Charge for museum & library - December 25	M		73.95
DD15705.5	07/01/2026	RMS (Aust) P/L	RMS Cloud & Support - January 26	M		508.20
DD15705.6	05/01/2026	RMS (Aust) P/L	RMS Online Fees - December 25	M		66.00
DD15705.7	02/01/2026	NODE ONE	N1 Business Fibre - January 26	M		1,100.00
DD15705.8	07/01/2026	Fleetcare Pty Ltd	CESM Ford Ranger - December 25	M		3,523.86
DD15705.9	02/01/2026	WATER CORPORATION	Water usage 14/10/25-09/12/25 - Standpipe	M		48,743.36
DD15711.1	20/01/2026	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 98 Fixed Component - John Street Subdivision	M		18,393.44
DD15712.1	16/01/2026	SYNERGY	Electricity usage 24/10/25-22/12/25 - Airstrip & Latham Community Centre	M		290.65
DD15712.2	16/01/2026	BOND ADMINISTRATOR	Housing Bond for 11B Livingstone St - 2516/26 (Alan Brayne)	M		336.00
DD15712.3	22/01/2026	BOND ADMINISTRATOR	Housing Bond for 60 Crossing Rd 3033/26 (Gage Adams) & 11A Livingstone St 3031/26 (Marley Fraser)	M		1,716.00
DD15715.1	27/01/2026	AWARE SUPER	Payroll deductions	M		8,389.56

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2026**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD15715.2	27/01/2026	UNISUPER	Superannuation contributions	M		313.55
DD15715.3	27/01/2026	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		658.04
DD15715.4	27/01/2026	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		1,192.20
DD15715.5	27/01/2026	AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS)	Superannuation contributions	M		778.84
DD15715.6	27/01/2026	EXPAND EXTRA SUPER	Superannuation contributions	M		479.28
DD15715.7	27/01/2026	AUSTRALIAN SUPER	Superannuation contributions	M		3,363.80
DD15715.8	27/01/2026	MERCER SUPER TRUST	Superannuation contributions	M		700.68
DD15715.9	27/01/2026	HOST PLUS SUPER	Superannuation contributions	M		423.02
DD15723.1	14/01/2026	REFUEL AUSTRALIA	Fuel Card Purchases for December 25	M		28,191.91
DD15723.2	27/01/2026	NAB CREDIT CARD	Credit Card purchases 29/11/25-30/12/25	M		5,517.23
DD15723.3	23/01/2026	SYNERGY	Electricity usage 25/11/25-24/12/25 - Street Lighting	M		1,801.79
DD15724.1	23/01/2026	WESTERN AUSTRALIAN TREASURY CORPORATION	Government Guarantee Fee - Loan 98, 99, 104, 105	M		11,145.19
DD15699.10	13/01/2026	AMP SUPER FUND	Superannuation contributions	M		377.28
DD15705.10	05/01/2026	SYNERGY	Electricity usage 25/10/25-24/11/25 - Street Lights	M		1,868.49
DD15705.11	08/01/2026	SYNERGY	Electricity usage 15/11/2025-15/12/25 - Pool	M		1,497.60
DD15705.12	12/01/2026	SYNERGY	Electricity usage 18/11/25-15/12/25 - Supermarket	M		7,343.98
DD15715.10	27/01/2026	AMP SUPER FUND	Superannuation contributions	M		344.01

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31 January 2026**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
			TOTAL			440,941.39



Statement for

NAB Low Rate Business Card

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)



#53244

SHIRE OF PERENJORI

PO BOX 22

PERENJORI WA 6620

Statement Period	31 December 2025 to 28 January 2026
Company Account No:	4336 8799 1062 5536
Facility Limit:	\$22,000

Your Account Summary

Balance from previous statement	\$5,517.23 DR
Payments and other credits	\$5,517.23 CR
Purchases, cash advances and other debits	\$3,500.86 DR
Interest and other charges	\$1.82 DR
Closing Balance	\$3,502.68 DR

Monthly payment - due by 23 February 2026	\$87.57
Total minimum payment	\$87.57

YOUR DIRECT DEBIT PAYMENT OF \$3,502.68 WILL BE CHARGED TO ACCOUNT 000086643- 0000975069649 ON 23/02/2026 AS PER OUR AGREEMENT.



0076093 02844338879910625536 / E-53244 S-85173 I-170345

see reverse for transaction details

Transaction record for: Billing account

Date	Amount A\$	Details	Reference
27 Jan 2026	\$1.82	NAB INTNL TRAN FEE - (MC)	74336876027
27 Jan 2026	\$5,517.23 CR	DIRECT DEBIT PAYMENT	74336876023
Total for this Period:	\$5,515.41 CR		



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Low Rate Business Card account. Phone 13 10 12, between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



NAB Internet Banking: transfer funds from your NAB cheque or savings account to your NAB Low Rate Business Card account using NAB Internet Banking at nab.com.au



NAB ATM: Transfer funds from your linked NAB accounts to your NAB Credit Card account. You must have a Personal Identification Number (PIN)



Billers Code: 1008. Ref: Select the card number you are making the payment to. Contact your participating bank, credit union or building society to make this payment from your cheque or savings account. BPAY payments may be delayed until the next banking business day, due to processing cut-off times. Maximum BPAY payment amount is AU \$100,000 per payment.

Cardholder summary

If you have recently switched to a new product or had a Lost/Stolen replacement of your card, your cardholder summary may not reconcile with the account balance. The closing balance in "Your Account Summary" section of this statement reflects your correct balance and amount payable. Please login to your Internet Banking or NAB Connect account to review your most up to date transaction listing.

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4336-8757-3662-2061	MS NOLA LEANNE COMER	\$5,000	\$0.00	\$1,263.21	\$0.00	\$1,263.21
4336-8757-3662-3853	RICHARD LAWRENCE RYA	\$2,000	\$0.00	\$407.69	\$0.00	\$407.69
4336-8757-3670-8001	MR CLINTON PETER STR	\$15,000	\$0.00	\$1,829.96	\$0.00	\$1,829.96
4336-8799-1062-5536	BILLING ACCOUNT	\$0	\$5,517.23 CR	\$0.00	\$1.82 DR	\$5,515.41 CR
			\$5,517.23 CR	\$3,500.86 DR	\$1.82 DR	\$2,014.55 CR

Transaction type

Purchase

Annual percentage rate

13.250%

Daily percentage rate

0.03630%



Statement for

NAB Low Rate Business Card

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MS NOLA LEANNE COMERFORD
 Account No: 4336 8757 3662 2061
 Statement Period: 31 December 2025 to 28 January 2026
 Cardholder Limit: \$5,000

Transaction record for: MS NOLA LEANNE COMERFORD

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
5 Jan 2026	\$90.00	Garmin Eastern Creek					74071916001
6 Jan 2026	\$1.49	APPLE.COM/BILL SYDNEY					74798066004
23 Jan 2026	\$90.00	STARLINK INTERNET Sydney					74773886022
27 Jan 2026	\$20.90	SHIRE OF PERENJORI PERENJORI					04252718362
27 Jan 2026	\$60.82	JAMF SOFTWARE, LLC JAMF.COM MN					24011346027
27 Jan 2026	\$60.82	FRGN AMT: 42.00 US dollar					
27 Jan 2026	\$1,000.00	ROSSITER AND COMPANY THREE SPRINGS					00312779923
Total for this period	\$1,263.21		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: _____ Date: _____

0078093 0284336878910625536 / E-990 S-1598 I-3195



Statement for

NAB Low Rate Business Card

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: RICHARD LAWRENCE RYAN
 Account No: 4336 8757 3662 3853
 Statement Period: 31 December 2025 to 28 January 2026
 Cardholder Limit: \$2,000

Transaction record for: RICHARD LAWRENCE RYAN

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
8 Jan 2026	\$16.00	SQ *DAPHNE'S TIMELESS TREP Perenjori					74064146007
15 Jan 2026	\$9.90	PERENJORI ROADHOUSE PERENJORI					74742726013
15 Jan 2026	\$20.39	THE PERENJORI HOTEL PERENJORI					74564726014
15 Jan 2026	\$14.00	SQ *DAPHNE'S TIMELESS TREP Perenjori					74064146014
16 Jan 2026	\$195.00	AMPOL THREE SPRINGS THREE SPRINGS					24324406014
19 Jan 2026	\$152.40	SQ *RED EMU MOTEL Perenjori					74064146016
Total for this period	\$407.69		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: _____

Date: _____

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Statement for

NAB Low Rate Business Card

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MR CLINTON PETER STRUGNELL
 Account No: 4336 8757 3670 8001
 Statement Period: 31 December 2025 to 28 January 2026
 Cardholder Limit: \$15,000

Transaction record for: MR CLINTON PETER STRUGNELL

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
7 Jan 2026	\$547.97	BREATHESAFE TRACS QLD CAROLE PARK					74201336006
7 Jan 2026	\$410.00	SP THE BEST BACKYARD ELSTERNWICK					74201336006
9 Jan 2026	\$58.20	SHIRE OF PERENJORI PERENJORI					03573534101
15 Jan 2026	\$47.79	HOWARD PORTER BIBRA LAKE					01566179926
15 Jan 2026	\$38.80	SHIRE OF PERENJORI PERENJORI					00054866858
15 Jan 2026	\$119.00	STARLINK INTERNET Sydney					74773886013
16 Jan 2026	\$38.80	SHIRE OF PERENJORI PERENJORI					01635346853
19 Jan 2026	\$152.40	SQ *RED EMU MOTEL Perenjori					74064146016
22 Jan 2026	\$417.00	STARLINK INTERNET Sydney					74773886020
Total for this period	\$1,829.96		Totals				

0078093 028/433667991 0625536 / E-990 S-1600 L3199

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: _____ Date: _____

**Shire of Perenjori
CREDIT CARD SUMMARY ONLY
NATIONAL AUSTRALIA BANK**

Corporate Mastercard - 31 December 2025 to 28 January 2026 - Nola Comerford - MCCS

DATE	DESCRIPTION	ACCOUNT DESCRIPTION	PERSON CONTACTING SELLER	AMOUNT
5/01/2026	Garmin	Monthly GPS with SOS Capability for Graders - Lone Worker Safety	MIS	\$ 90.00
6/01/2026	Apple	iCloud storage for MCCS mobile	MCCS	\$ 1.49
23/01/2026	Starlink	Internet for C/Park Village	CSO	\$ 90.00
27/01/2026	Shire of Perenjori	Department of Transport - 4 months Registration to be in line with Fleet - PJ1512	CSO	\$ 20.90
27/01/2026	JAMF	Apple Management Portal - Secure Management Control of Access to Apps for Councillor iPads	MCCS	\$ 60.82
27/01/2026	Rossiter & Company	Sausages, beef burgers, chops - Australia Day Event 2026	CDO	\$ 1,000.00
MCCS Corporate Credit Card Purchases for 31 December 2025 to 28 January 2026				\$ 1,263.21

Corporate Mastercard - 31 December 2025 to 28 January 2026 - Richard Ryan - CESM

DATE	DESCRIPTION	ACCOUNT DESCRIPTION	PERSON CONTACTING SELLER	AMOUNT
8/01/2026	Daphne's Timeless Treats	Lunch	CESM	\$ 16.00
15/01/2026	Perenjori Roadhouse	Lunch - Mitigation Inspection	CESM	\$ 9.90
15/01/2026	The Perenjori Hotel	Dinner - Mitigation Inspection	CESM	\$ 20.39
15/01/2026	Daphne's Timeless Treats	Breakfast - Mitigation Inspection	CESM	\$ 14.00
16/01/2026	Ampol	Fuel for high season appliance	CESM	\$ 195.00
19/01/2026	Red Emu Motel	Accommodation - Mitigation Inspection	CESM	\$ 152.40
CESM Corporate Credit Card Purchases for 31 December 2025 to 28 January 2026				\$ 407.69

Corporate Mastercard - 31 December 2025 to 28 January 2026 - Clinton Strugnell - CEO

DATE	DESCRIPTION	ACCOUNT DESCRIPTION	PERSON CONTACTING SELLER	AMOUNT
7/01/2026	Breathesafe	Hepa filter to sort Komatsu Grader - PJ1530	Mechanic	\$ 547.97
7/01/2026	The Best Backyard	Giant Games x 3 - Australia Day Event 2026	CDO	\$ 410.00
9/01/2026	Shire of Perenjori	Department of Transport - Change of Plates PJ1551, 04PJ, 03PJ	CSO	\$ 58.20
15/01/2026	Howard Porter	Anti rotation block (frog block) - used in conjunction with ball race turntable	Mechanic	\$ 47.79
15/01/2026	Shire of Perenjori	Department of Transport - Swap Plates 1ITP130 & PJ1568	CSO	\$ 38.80
15/01/2026	Starlink	Internet - Medical Centre	MCCS	\$ 119.00
16/01/2026	Shire of Perenjori	Department of Transport - Swap Plates PJ1515 & 1IUB960	CSO	\$ 38.80
19/01/2026	Red Emu Motel	Accommodation for Saltbush Nightshift Worker	CSO	\$ 152.40
22/01/2026	Starlink	Internet - C/Park & 2 & 4 John St	FO	\$ 417.00
CESM Corporate Credit Card Purchases for 31 December 2025 to 28 January 2026				\$ 1,829.96

Total Payments of Corporate Credit Card	\$ 3,500.86
--	--------------------

Interest & Other Charges	\$ 1.82
Grand Total	\$ 3,502.68

12.5 ANNUAL BUDGET REVIEW 2025-26

Applicant:	Shire of Perenjori
File:	ADM 0339
Report Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Ally Bryant – Finance Manager
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	12.5.1 – 2025-26 Annual Budget Review

Summary

Section 33A of the *Local Government (Financial Management) Regulations 1996* requires that a review of its annual budget is carried out between 1 January and 28 February of every year.

Background

The review has been carried out by senior staff responsible for budgets. Key areas where there have been changes in financial situation have been identified and changes to the budget recommended.

The Shire is required to provide a copy of the budget review to the Department of Local Government within 30 days after Council has made its determinations.

The more significant changes to income or expenditures are addressed in this report.

Statutory Environment

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires the Council to consider the review for the period from 1 July and ending no earlier than 31 December of that financial year. The regulation also requires the Council to consider the local government's financial position, consider the options presented and decide whether to adopt the review as presented, any part of the review or any recommendations made in the review, and consider the outcomes that are forecast in the budget.

Policy Implications

Nil

Consultation

Clinton Strugnell – Chief Executive Officer
Nola Comerford – Manager of Corporate and Community Services
Marty Noordhof – Manager of Infrastructure Services

Financial Implications

Shown in the attached report, with a change of \$39,132 budgeted closing net deficit.

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community.
4.6. The organisation, assets and finances of the Shire are managed responsibly.

Officer Comment

The 2025-26 Budget was approved by Council in July 2025.

As a budget review compares to the original budget adopted it is to be noted that the budget review also addresses all amendments adopted by Council since July 2025.

This budget review addresses the key changes in circumstances since the budget was approved. The key movements are:

- Decrease in Net operating of \$271,084. A review of operating accounts was conducted and accounts altered to reflect their true budget requirements.
- Capital Grant income increased by \$337,682. This increase was mainly made up of RRG funding \$193,333 and DWER funding of \$56,479.
- Capital projects increasing by \$301,809. This is made up by a reduction in Plant & Equipment of \$59,367, increase in RRG road expenditure \$290,000, increase in Other Infrastructure \$16,272, and an increase in Buildings \$54,904.

Capital Job	Original Budget	Amend Budget	Comment
Supermarket Capital	\$175,275	\$139,519	
Bunjil Carnamah Rd	\$0	\$290,000	
CEO Vehicle	\$65,000	\$61,354	
Water Bore and Tank Barret Rd	\$57,990	\$67,054	
Unit 1&2 42 Russell St	\$0	\$73,043	Adjustment to GST in claim
3 Hirshauer St	\$300,000	\$285,974	
Latham Community Bus	\$60,000	\$0	Removed until 26/27 Budget
Perenjori Community Bus	\$147,000	\$129,913	
Latham Bowling Green	\$128,918	\$135,126	
Oval Plumbing and Electrical	\$35,000	\$47,500	
Latham Community Centre	\$70,000	\$101,643	
Broadcasting Station	\$60,000	\$48,000	
Main St Footpath	\$31,000	\$31,500	
Triton Ute	\$35,860	\$36,399	
Triton Ute	\$42,000	\$36,399	
Tandem Box Trailer	\$5,000	\$13,000	
Triaxle Flot Refurbishment	\$50,000	\$68,428	
Total	\$1,263,043	\$1,564,812	
 Net Result	 \$301,809		

- Transfer from Reserves increased by \$22,189 due to a transfer from Leave Entitlement Reserve

Attached is the statutory budget review document which details the recommended budget adjustments. The net impact of the adjustment is \$39,132 Deficit.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council, in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, adopts the 2025-26 Budget Review, and submits a copy of the adopted 2025-26 Budget Review to the Department of Local Government within 14 days of Council adoption.

Motion put and carried/lost by Absolute Majority

For:

Against:

[Next Item](#)

SHIRE OF PERENJORI
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026

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

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SHIRE OF PERENJORI
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2026

		Budget v Actual			Estimated	Predicted	
		Adopted	Updated	Year to Date	Year at End	Variance	
Note		Budget	Budget	Actual	Amount	(b) - (a)	
		\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Revenue from operating activities							
	General rates	4.1	3,660,293	3,691,537	3,700,580	3,691,537	31,244 ▲
	Grants, subsidies and contributions	4.2	1,945,949	1,866,520	1,117,468	1,866,520	(79,429) ▼
	Fees and charges	4.3	1,115,091	1,092,821	751,889	1,092,821	(22,270) ▼
	Interest revenue	4.4	97,650	150,150	138,320	150,150	52,500 ▲
	Other revenue	4.5	568,140	600,015	387,224	600,015	31,875 ▲
	Profit on asset disposals		70,155	70,155	43,602	70,155	0
			7,457,278	7,471,198	6,139,083	7,471,198	13,920
Expenditure from operating activities							
	Employee costs	4.6	(3,667,695)	(3,699,181)	(2,054,487)	(3,699,181)	(31,486) ▼
	Materials and contracts	4.7	(2,680,006)	(2,793,206)	(1,238,586)	(2,793,206)	(113,200) ▼
	Utility charges	4.8	(418,373)	(421,673)	(239,873)	(421,673)	(3,300) ▼
	Depreciation	4.9	(4,775,680)	(4,776,260)	(2,789,629)	(4,776,260)	(580) ▼
	Finance costs		(183,462)	(183,462)	(105,272)	(183,462)	0
	Insurance	4.10	(209,132)	(224,640)	(224,641)	(224,640)	(15,508) ▼
	Other expenditure	4.11	(200,603)	(212,430)	(93,820)	(212,430)	(11,827) ▼
	Loss on asset disposals	4.12	0	(109,103)	(109,103)	(109,103)	(109,103) ▼
			(12,134,951)	(12,419,955)	(6,855,411)	(12,419,955)	(285,004)
	Non-cash amounts excluded from operating activities	4.13	4,705,525	4,815,208	2,855,130	4,815,208	109,683 ▲
	Amount attributable to operating activities		27,852	(133,549)	2,138,802	(133,549)	(161,401)
INVESTING ACTIVITIES							
Inflows from investing activities							
	Capital grants, subsidies and contributions	4.14	2,523,973	2,861,655	319,463	2,861,655	337,682 ▲
	Proceeds from disposal of assets	4.15	246,850	321,203	150,105	321,203	74,353 ▲
			2,770,823	3,182,858	469,568	3,182,858	412,035
Outflows from investing activities							
	Purchase of land and buildings	4.16	(824,775)	(879,679)	(555,644)	(879,679)	(54,904) ▼
	Purchase of plant and equipment	4.17	(834,360)	(774,993)	(340,494)	(715,626)	59,367 ▲
	Purchase of furniture and equipment		(53,425)	(53,425)	(53,425)	(53,425)	0
	Purchase and construction of infrastructure-roads	4.18	(2,999,447)	(3,289,447)	(674,312)	(3,289,447)	(290,000) ▼
	Purchase and construction of infrastructure-other	4.19	(877,908)	(894,180)	(279,437)	(910,452)	(16,272) ▼
			(5,589,915)	(5,891,724)	(1,903,312)	(5,848,629)	(301,809)
	Amount attributable to investing activities		(2,819,092)	(2,708,866)	(1,433,744)	(2,665,771)	110,226
FINANCING ACTIVITIES							
Cash inflows from financing activities							
	Transfers from reserve accounts	4.20	862,034	884,223	0	884,223	22,189 ▲
			862,034	884,223	0	884,223	22,189
Cash outflows from financing activities							
	Repayment of borrowings		(130,693)	(130,693)	(79,965)	(130,693)	0
	Transfers to reserve accounts		(960,778)	(960,778)	(51,834)	(960,778)	0
			(1,091,471)	(1,091,471)	(131,799)	(1,091,471)	0
	Amount attributable to financing activities		(229,437)	(207,248)	(131,799)	(207,248)	22,189
MOVEMENT IN SURPLUS OR DEFICIT							
	Surplus or deficit at the start of the financial year	4.21	3,020,677	3,010,531	3,010,531	3,010,531	(10,146) ▼
	Amount attributable to operating activities		27,852	(133,549)	2,138,802	(133,549)	(161,401)
	Amount attributable to investing activities		(2,819,092)	(2,708,866)	(1,433,744)	(2,708,866)	110,226
	Amount attributable to financing activities		(229,437)	(207,248)	(131,799)	(207,248)	22,189
	Surplus or deficit after imposition of general rates	3(a),4.22	0	(39,132)	3,583,790	(39,132)	(39,132) ▼

1. BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the Shire of Perenjori to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for the statement of financial activity, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Year to Date Actual balances

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

Rounding off figures

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

Critical accounting estimates and judgements

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 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the budget review.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year:

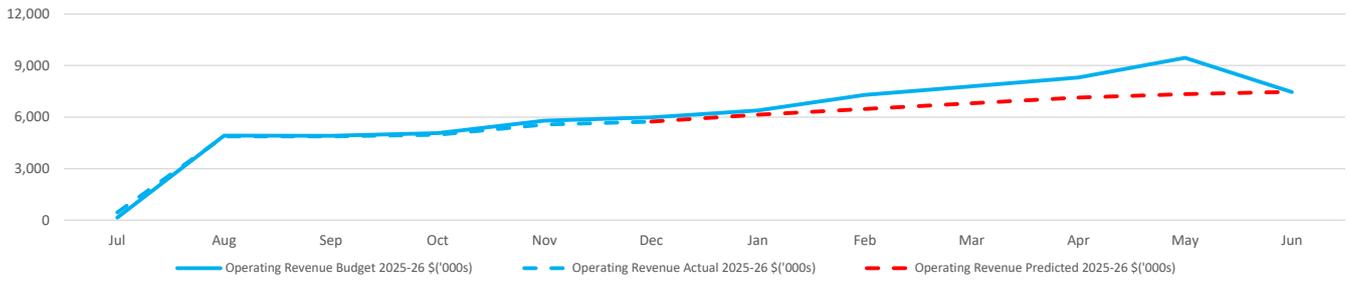
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

2. SUMMARY GRAPHS - BUDGET REVIEW

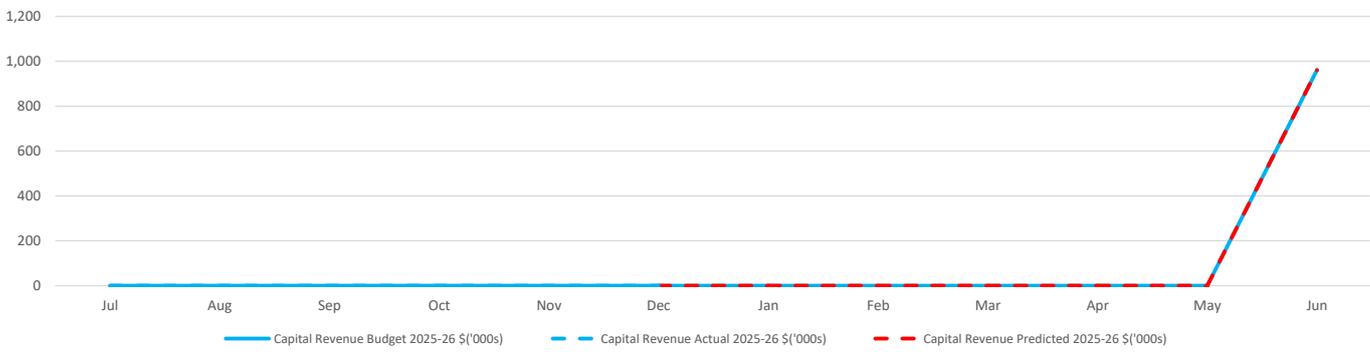
Operating Revenue



Operating Expenses



Capital Revenue



Capital Expenditure



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
Current assets					
Cash and cash equivalents	6,029,770	3,107,833	2,802,794	6,516,855	2,802,794
Trade and other receivables	344,756	338,633	338,633	341,732	338,633
Inventories	62,116	62,116	62,116	61,549	62,116
	6,436,642	3,508,582	3,203,543	6,920,136	3,203,543
Less: current liabilities					
Trade and other payables	(801,100)	(518,222)	(518,222)	(249,858)	(518,222)
Contract liabilities	(156,929)	(168,780)	(168,780)	(566,572)	(168,780)
Borrowings	(130,693)	130,693	(130,693)	(50,728)	(130,693)
Employee related provisions	(282,237)	(243,718)	(282,237)	(282,237)	(282,237)
Other provisions	0	(11,036)	(11,036)	0	(11,036)
	(1,370,959)	(811,063)	(1,110,968)	(1,149,395)	(1,110,968)
Net current assets	5,065,683	2,697,519	2,092,575	5,770,741	2,092,575
Less: Total adjustments to net current assets	(2,055,152)	(2,697,519)	(2,131,707)	(2,186,951)	(2,131,707)
Closing funding surplus / (deficit)	3,010,531	0	(39,132)	3,583,790	(39,132)

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Reserve accounts	(2,468,082)	(2,566,826)	(2,544,637)	(2,519,916)	(2,544,637)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	130,693	(130,693)	130,693	50,728	130,693
- Employee benefit provisions	282,237	0	282,237	282,237	282,237
Total adjustments to net current assets	(2,055,152)	(2,697,519)	(2,131,707)	(2,186,951)	(2,131,707)

(c) Non-cash amounts excluded from operating activities

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

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	(40,700)	(70,155)	(70,155)	(43,602)	(70,155)
Add: Loss on disposal of assets	43,936	0	109,103	109,103	109,103
Add: Loss on revaluation of fixed assets	3,551	0	0	0	0
Add: Depreciation on assets	5,115,512	4,775,680	4,776,260	2,789,629	4,776,260
Non-cash amounts excluded from operating activities	5,122,299	4,705,525	4,815,208	2,855,130	4,815,208

SHIRE OF PERENJORI
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2026

4 PREDICTED VARIANCES

	Variance
	\$
Revenue from operating activities	
4.1 General rates	31,244 ▲
Less discount applied for early payment of rates than was originally budgeted.	
4.2 Grants, subsidies and contributions	(79,429) ▼
\$96,286 less FAGS than budgeted, \$4,696 adjustment to DFES Grant, \$15,794 additional Youth activities grant, \$5,009 contribution from Western Power, \$750 contribution to stargazing.	
4.3 Fees and charges	(22,270) ▼
Main changes Caravan Park Village income reduced by \$28,000, Powered sites increase by \$20,000, Planning approvals increased by \$14,913, Standpipe water charges increase by \$20,000, and Private Works Mining Projects reduced by \$50,000	
4.4 Interest revenue	52,500 ▲
Increase in Instalment interest of \$2,500 and Telenet Saver Bank interest increase of \$50,000.	
4.5 Other revenue	31,875 ▲
Several reimbursement accounts contribute to increase of \$29,575, Caravan Park Sundry income increased by \$1,400, Community Bus Hire increased by \$900	
Expenditure from operating activities	
4.6 Employee costs	(31,486) ▼
CEO Salary increase account by \$17,000, \$1,900 increase in Conference and Training, \$12,186 increase in Long Service Leave expenses, \$400 increase in preplacement medicals	
4.7 Materials and contracts	(113,200) ▼
Increase in Swimming Pool expenses by \$60,000, Perenjori Sports Club increase by \$10,000, Railway station Building maintenance expense increased \$5,000, Decrease in Private Works Mining Projects by \$45,000 and small adjustments in variance other accounts.	
4.8 Utility charges	(3,300) ▼
Variance adjustments to several utilities accounts	
4.9 Depreciation	(580) ▼
Increase in Supermarket building depreciation of \$77,000 and decrease in Plant depreciation by \$76,420.	
4.10 Insurance	(15,508) ▼
Several insurance adjustments due to adjustments t the 24/25 insurance year.	
4.11 Other expenditure	(11,827) ▼
Increase in Banking expenses by \$1,557, Increase in Council Function Expenses by \$9,000 and Council Election expense of \$1,270.	
4.12 Loss on asset disposals	(109,103) ▼
Increase in Loss due to disposal of old Depot Sheds.	
4.13 Non-cash amounts excluded from operating activities	109,683 ▲
Combination of Loss and Depreciation variance.	
Inflows from investing activities	
4.14 Capital grants, subsidies and contributions	337,682 ▲
Increase in RRG Grant funding by \$193,333 for Bunjil Carnamah Rd, Grant income received for a past completed water project of \$56,479, Housing Grant income increase of \$87,870.	
4.15 Proceeds from disposal of assets	74,353 ▲
Increase in proceeds due to items budget to be disposed of in 24/25 being actually disposed of in September 25.	
Outflows from investing activities	
4.16 Purchase of land and buildings	(54,904) ▼
Decrease in budgeted Supermarket capital expense of \$35,756, Increase in expense for 42 Russell St units, Decrease of expense for 3 Hirshauer St of \$14,026, Increase to expense of Latham Community Centre of \$31,643.	
4.17 Purchase of plant and equipment	59,367 ▲

SHIRE OF PERENJORI
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2026

4 PREDICTED VARIANCES

		Variance
		\$
	Removal of Latham Bus \$60,000, Perenjori Bus less expense by \$17,087, increase in expense for Refurbishment of Triaxle Float and variance minor adjustments in small vehicle plant purchases.	
4.18	Purchase and construction of infrastructure-roads Regional Road Group addition road Bunjil Carnamah Rd \$290,000	(290,000) ▼
4.19	Purchase and construction of infrastructure-other Water Bore Project over budget by \$9,064, Latham Bowling Green over budget by \$6,208, Oval Plumbing and Electrical over budget by \$12,500 and Broadcasting Station expected under budget of \$12,500,	(16,272) ▼
	Cash inflows from financing activities	
4.20	Transfers from reserve accounts Additional transfer from Leave reserve to cover LLS expenses of \$22,189.	22,189 ▲
4.21	Surplus or deficit at the start of the financial year Budgeted opening balance was out by \$10,146 compared to Actual closing balance for 24/25 year.	(10,146) ▼
4.22	Surplus or deficit after imposition of general rates Expected Deficit at 30 June 2026	(39,132) ▼

13. Community Development and Services:

Nil

14. Infrastructure Services:

Nil

15. Governance:

15.1 ANNUAL ELECTORS MEETING – 12 FEBRUARY 2026

Applicant:	Shire of Perenjori
File:	ADM 0381
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Bianca Plug – Governance Officer
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	15.1.1 – Annual Electors Meeting Minutes held 12 February 2026

Summary

The Annual Electors Meeting was held on 12 February 2026 at the Perenjori Town Hall in accordance with the *Local Government Act 1995*.

Background

A local government is required to prepare an Annual Report each year which provides an overview of the operations, activities and major projects undertaken by the Shire for the period. It also includes major initiatives that are proposed to commence or continue in the next financial year.

Once an Annual Report has been accepted by Council, an Annual Electors Meeting (AEM) must be held within 56 days. As prescribed by *Regulation 15 of the Local Government (Administration) Regulations 1996*, the purpose of the AEM is to discuss the annual report for the previous financial year and any other general business. The AEM presents an opportunity for electors to ask questions of Council and propose motions (recommendations). Electors are asked to vote on proposed motions. Motions that are carried are considered by Councillors at the next appropriate Ordinary Meeting of Council.

Statutory Environment

Local Government Act 1995

5.33. Decisions made at electors' meetings

(1) All decisions made at an electors' meeting are to be considered at the next ordinary council meeting or, if that is not practicable —

(a) at the first ordinary council meeting after that meeting; or

(b) at a special meeting called for that purpose, whichever happens first.

(2) If at a meeting of the council a local government makes a decision in response to a decision made at an electors' meeting, the reasons for the decision are to be recorded in the minutes of the council meeting.

Policy Implications

Nil

Consultation

Clinton Strugnell – Chief Executive Officer

Elected Members

Financial Implications

Nil

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community.

4.2 The Shire listens to and works closely with the community and its decision-making is transparent and accountable.

Officer Comment

In accordance with the *Local Government Act 1995* the Council is required to consider the motions that are carried at the Annual Electors Meeting. At the AEM held on 12 February 2026, there was only one resolution, being the receipt of the Annual Report for the financial year ending 30 June 2025.

There were no motions from the meeting that were put forward for Council consideration.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council:

- 1. Note the Minutes of the Annual Electors Meeting held on 12 February 2026 and;**
- 2. Note that there are no decisions to be considered from the Minutes of the Annual Electors Meeting.**

Motion put and carried / lost

For:

Against:

[Next Item](#)



Shire of
Perenjori
Embrace Opportunity

Shire of Perenjori – Annual Electors Meeting

MINUTES

Thursday 12 February 2026



NOTICE OF MEETING ANNUAL ELECTORS MEETING

Pursuant to *Section 5.27 of the Local Government Act 1995 and the Local Government (Administration) Regulations 1996*, electors are invited to attend the Annual Meeting of Electors for the 2024/25 financial year.

The Annual Electors Meeting will be held at 5.00 pm on Thursday, 12 February 2026 at the Perenjori Town Hall.

The purpose of the meeting is to receive the Shire's:

- 2024/25 Annual Report;
- Financial Statements for the year ended 30 June 2025; and
- Auditors Report.

A copy of the Shire's 2024/25 Annual Report and agenda for the Annual Electors Meeting can be obtained by visiting the Shire's website www.perenjori.wa.gov.au

Questions regarding specific financial or other Shire related matters should be presented in writing to the undersigned at least seven days prior to the meeting to allow officers adequate time to investigate and provide an appropriate response.

A handwritten signature in black ink, appearing to read 'C. Strugnell', is positioned above the printed name of the Chief Executive Officer.

Clinton Strugnell
CHIEF EXECUTIVE OFFICER

5 January 2026

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1. Declaration of Opening:

The Shire President declared the meeting open and welcomed those in attendance at 5.00pm.

Acknowledgement of Traditional Custodians: -

As per the Shire of Perenjori Policy (N^o 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.

I respectfully acknowledge the past and present traditional owners of the land upon which we are meeting, the Badimia people. It is a privilege to be standing on Badimia country.

2. Opening Prayer

The Shire President read the opening prayer.

Acknowledgement of Pioneers: -

I acknowledge the pioneers who settled this country, developed the land and turned it into the productive country we know today.

3. Record of Attendance and Apologies:

Elected Members:	Cr Jude Sutherland (Shire President) Cr Andrew Fraser Cr Brian Campbell Cr Dakota Curtin Cr Leslie Hepworth
Staff:	Clinton Strugnell (Chief Executive Officer) Nola Comerford (Manager Corporate and Community Services) Marty Noordhof (Manager Infrastructure Services) Bianca Plug (Governance Officer)
Distinguished Visitors:	Nil
Electors:	Casey Desmond Dael Sparkman Elaine King Paddy King
Leave of Absence:	Nil
Apologies:	Cr Daniel Bradford (Deputy Shire President) Cr Roger Dring Ally Bryant (Finance Manager) Kerry Foote

4. Announcements by Presiding Member

The Shire President thanked Councillors and staff for their efforts throughout the 2024/25 financial year.

The Shire President noted that the 2024/25 Annual Report reflects a significant year for the Shire, including:

- Completion and successful operation of the Perenjori Supermarket project.
- Completion of the Midwest Secondary Freight Network (MWSFN) project, with thanks extended to the Manager Infrastructure Services, Marty Noordhof.
- Ongoing building maintenance and infrastructure improvements.
- Delivery of community events throughout the year.

5. Annual Report, Financial Statement and Auditor's Report

5.1 2024/25 ANNUAL REPORT, FINANCIAL STATEMENTS AND AUDITORS REPORT

Applicant:	Shire of Perenjori
File:	ADM 0381
Date:	12 February 2026
Disclosure of Interest:	Nil
Voting Requirements:	Simple Majority
Author:	Bianca Plug – Governance Officer Ally Bryant – Finance Manager
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	5.1.1 – Shire of Perenjori 2024/25 Annual Report

Summary

The Annual Report summarises the achievements of the Shire during the 2024/25 financial year and includes a report from the President and the Chief Executive Officer, the financial report and the Auditor's report for the period, and all matters prescribed by the *Local Government Act 1995* (the Act).

Copies of the Annual Report are available from the Shire's website www.perenjori.wa.gov.au, or Shire Administration Office and will be available in hard copy form at the meeting.

Resolution Number: 120226.1

Moved: Cr Fraser

Seconded: Cr Campbell

That the Electors of the Shire of Perenjori receive the Annual Report, as adopted by Council at the Ordinary Meeting held 18 December 2025, incorporating the Shire President's Report, the CEO report, the Annual Financial Report and the Auditor's Report for 2024/25.

Motion put and carried 13/0

6. General Business:

Cr Hepworth thanked Shire staff for their continued commitment and noted the Shire is fortunate to have a dedicated team.

6.1 RESPONSE TO QUESTIONS TAKEN ON NOTICE:

Nil

6.2 QUESTIONS WITHOUT NOTICE:

Question - Dael Sparkman

Dael Sparkman noted that maintenance was occurring at a Government Regional Officers' Housing (GROH) property and queried whether maintenance is being undertaken across all GROH houses or specifically in preparation for new tenants?

Response – Clinton Strugnell

The CEO advised that the Shire has contacted the Department of Education regarding GROH housing matters. It was noted that three GROH houses are currently vacant. At least two of the GROH properties are currently allocated to the Department of Education and remain tied to substantive positions. The Department of Education has advised that those staff will be required to confirm their positions during the year, which may result in the properties becoming available again. These properties may then return to the GROH housing pool for allocation to other government departments as required.

Question - Dael Sparkman

Dael Sparkman queried the status of visiting health services and whether any progress has been made in securing additional services for the community.

Response – Chief Executive Officer

The CEO advised that a meeting has been requested with WA Country Health to discuss the future of health services. It is anticipated that a community meeting will be held once further information is available.

Additional Information – Shire President

The Shire President advised that the Morawa pharmacist is expected to commence regular visiting services on Tuesday and Thursday mornings to coincide with the doctors visits, which will assist in alleviating the need for residents to travel to Morawa for prescriptions. The pharmacist is in the final stages of completing licensing requirements and anticipates services may commence by late March or early April.

7. Closure of Meeting:

There being no further business, the Shire President thanked those in attendance and declared the meeting closed at 5.12pm.

15.2 APPOINTMENT OF INDEPENDENT PRESIDING MEMBER – AUDIT, RISK AND IMPROVEMENT COMMITTEE

Applicant:	Shire of Perenjori
File:	ADM 0382
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Nola Comerford – Manager Corporate and Community Services
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	15.2.1 – ARIC Terms of Reference 15.2.2 – ARIC Presiding Member Expression of Interest Notice 15.2.3 – Expression of Interest – Mr Laurie Butler

Summary

The purpose of this report is for Council to consider the formal appointment of an Independent Presiding Member to the Audit, Risk and Improvement Committee (ARIC).

Background

In accordance with the Shire's Audit, Risk and Improvement Committee Terms of Reference, Council is required to appoint an Independent Presiding Member to ensure independence, leadership, and strong governance oversight within the Committee.

An expression of interest process was undertaken, which resulted in one (1) application, received from Mr Laurie Butler. Mr Butler has extensive experience in local government, and meets eligibility criteria set out in the Terms of Reference.

Members of ARIC are appointed for a period of two (2) years, in alignment with election cycles.

Statutory Environment

Local Government Act 1995

Section 5.10 of the Act prescribes a committee is to have as its member persons appointed by the Council.

Section 5.12 of the Act deals with the appointment of presiding members and deputies

(1) The local government must appoint* a member of a committee to be the presiding member of the committee. *

(2) The local government may appoint* a member of a committee to be the deputy presiding member of the committee.

*Absolute majority required.

The Local Government Amendment Act 2024 is to introduce new provisions into the Local Government Act 1995 (Act) regarding presiding members and deputy presiding members of Audit Risk and Improvement Committees. Section 7.1A(3) and (4) provide:

(3) The presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local government.

(4) Any deputy presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local government.

Policy Implications

Nil

Consultation

Clinton Strugnell – Chief Executive Officer
WALGA

Financial Implications

Sitting fees for the Independent Presiding Member have been set by Council at \$400 per meeting. Adequate funds have been identified in the current budget to support anticipated costs.

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community.

4.6. The organisation, assets and finances of the Shire are managed responsibly.

Officer Comment

In accordance with Council's direction, an expression of interest was publicly invited in December 2025 with applications closing 13 February 2026. One application was received through this process, from Laurie Butler.

Council is requested to consider the application received and the applicant's suitability for the role of Independent Presiding Member for the Audit, Risk and Improvement Committee.

Given that there were no applications for the role of Deputy to the Independent Presiding Member, it is recommended that the Shire continues to seek expressions of interest for this position.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council:

- 1. Appoints Mr Laurie Butler as the Independent Presiding Member of the Audit, Risk and Improvement Committee for a term expiring on 16 October 2027; and**
- 2. Authorises the Chief Executive Officer to finalise all necessary arrangements to enact this appointment.**
- 3. Requests the Chief Executive Officer to progress the appointment of a Deputy to the Independent Presiding Member of the Audit, Risk and Improvement Committee.**

Motion put and carried / lost by Absolute Majority

For:

Against:

[Next Item](#)



AUDIT, RISK AND IMPROVEMENT COMMITTEE

TERMS OF REFERENCE

INTRODUCTION

In accordance with section 7.1A of the *Local Government Act 1995* (the Act), the Shire of Perenjori ("the Shire") has established an Audit, Risk and Improvement Committee ("the Committee").

These Terms of Reference set out the Committee's objectives, authority, composition and tenure, roles and responsibilities, reporting and administrative arrangements.

FUNCTIONS AND RESPONSIBILITIES

The Committee has the responsibility to provide oversight and assurance to Council in relation to:

- 1) Review the annual Compliance Audit Return (CAR) and report to Council on the results of that review (*Audit Regulations 1996, r14 and r16*).
- 2) Review the Auditor's Report and Management Letter received from the Shire's external auditor and report to Council on any matters raised, including appropriate actions to be taken (*Local Government Act 1995, s7.12A*).
- 3) Monitor the implementation of audit recommendations to ensure appropriate responses are taken in a timely manner (*Local Government Act 1995, s7.12A(3)*).
- 4) Review the CEO's report on the appropriateness and effectiveness of systems and procedures in relation to risk management, internal control, and legislative compliance (biannually) (*Audit Regulations 1996, r17*).
- 5) Review the Financial Management Systems Review (FMSR) conducted in accordance with Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

AUTHORITY

The Committee is a formally appointed committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The Committee does not have management functions and cannot involve itself in management processes or procedures.

The Committee has the authority of Council to:

- Review the internal and external auditor's annual audit plans and the outcomes/results of all audits undertaken;
- Request the CEO to seek information or advice in relation to matters considered by the committee;
- Formally meet with internal and external auditors as necessary; and
- Make recommendations to the Council with regard to matters within its scope of responsibility.

All Committee members will be required to adhere to the Shire's confidentiality requirements. In particular, no confidential information received or generated by the Committee will be disclosed to persons not authorised to receive such information.

MEMBERSHIP

- 1) The Committee will be appointed by an absolute majority of Council.
- 2) The committee shall consist of:
 - a) One (1) Independent Presiding Member; and
 - b) All Elected Members of Council.
- 3) Members of the committee shall be appointed for up to a period of two (2) years, aligned with election cycles.

- 4) The appointment of external members shall be based on the following criteria:
 - a) A suitable experienced person who can demonstrate knowledge in financial management, risk management, governance and audit (internal and external).
 - b) Have an understanding of the duties and responsibilities of the position, ideally with respect to local government financial reporting and auditing requirements.
 - c) Have strong communication skills.
 - d) Have relevant skills and experience in providing independent audit advice.
 - e) Be a person with no operating responsibilities with the Shire nor provide paid services to the Shire either directly or indirectly.
- 5) Committee members may be terminated early by Council resolution if:
 - a) The committee, by majority decision, determines the member is not making a positive contribution to the committee.
 - b) The member is found to be in breach of conduct in accordance with the Local Government Act 1995, Council Members, Committee Members and Candidates.
 - c) The member conducts themselves in a manner which brings the Shire of Perenjori into disrepute.

SELECTION AND APPOINTMENT PROCESS

The appointment of the Independent Presiding Member and Deputy to the Presiding Member will be through one or a combination of the following processes:

- a) The CEO will invite expressions of interest for the positions through public advertisement.
- b) The CEO may also review and contact applicants listed on the WALGA Pool of Independent Presiding Members for Local Government Audit, Risk and Improvement Committees.

The CEO will assess and evaluate all potential candidates against the approved selection criteria and provide recommendations to Council.

The Council will determine the appointments by absolute majority, taking into consideration each applicant's qualifications, experience, and demonstrated suitability for the role.

MEETINGS

- a) The Committee shall meet on an as-and-when-required (ad hoc) basis at the discretion of the Presiding Member of the committee, the Shire President or the CEO.
- b) Members are expected to attend the committee in person, however, electronic attendance is permitted where a member is unable to present in person. The Presiding Member and CEO must be informed of electronic attendance by a member 24 hours prior to the meeting.
- c) The CEO and relevant staff will attend meetings to provide advice and guidance to the Committee, however they are not members of the committee.
- d) The CEO will invite staff, auditors and other relevant persons to attend meetings as observers and to provide pertinent information, as necessary.
- e) The Presiding Member will preside at all meetings and in their absence, the Deputy to the Presiding Member will assume the Presiding Member role for that meeting.
- f) Each member of the Committee will have one vote. The Presiding Member will have a casting vote and simple majority will prevail. A simple majority is achieved when more than half of the members present at the meeting vote in favour of a motion.
- g) As prescribed in section 5.19 of the Act, the quorum shall be at least 50% of the number of members of the committee, including one of the Presiding Member or Deputy to the Presiding Member, which equates to four (4) members.
- h) Meeting agendas will be prepared and will be provided at least three days prior to the meeting.
- i) Minutes will be taken at each meeting and presented to the next available Council meeting for adoption.



EXPRESSIONS OF INTEREST

INDEPENDENT PRESIDING MEMBER AND DEPUTY PRESIDING MEMBER AUDIT, RISK AND IMPROVEMENT COMMITTEE

The Shire of Perenjori invites expressions of interest to join the Shire's Audit, Risk and Improvement Committee (ARIC) as independent members in the positions of Presiding Member and Deputy Presiding Member. The term of appointment aligns with the next ordinary local government election cycle (October 2027) unless otherwise resolved by Council. Members may be reappointed. This committee supports the Shire in fulfilling its responsibilities for oversight in areas such as financial audit, risk management and continuous improvement, in compliance with the *Local Government Act 1995* and associated regulations. The Committee meets at least three (3) times a year.

As appointed Presiding Member and Deputy Presiding Member of the ARIC, sitting fees are payable in accordance with Section 5.100 of the Act. These are currently set at \$400 per meeting. The fees will be reviewed once the Salaries and Allowance Tribunal have released its Determination on the matter. For clarity, members are not paid for non-attendance. Reimbursement is available for expenses incurred for travel and training if applicable.

About the Successful Candidate

The Independent Members will preside over Committee meetings and will be required to have experience and knowledge in the following areas:

- Financial reporting;
- Audit and assurance;
- Principles of good organisational governance; and
- Risk management and internal control principles.

Additional desirable skills and experience include:

- Strong leadership qualities to guide effective committee discussions;
- Analytical skills to assess complex information;
- Knowledge of the local government sector; and
- Familiarity with meeting procedures.

To be classed as an Independent Member, applicants must meet these criteria:

- a) Must not be currently employed or providing paid services to the Shire of Perenjori;
- b) Must not be an Elected Member of the Shire of Perenjori or any other local government authority;
and
- c) Must not be related to any person in categories a) or b).

SUBMISSION DETAILS

Applications, including a current resume and statement of interest, are to be received by no later than **4.00pm, Friday 13 February 2026** and can be lodged via email to ceo@perenjori.wa.gov.au or addressed to Clinton Strugnell, Chief Executive Officer, Shire of Perenjori, 56 Fowler Street, PERENJORI WA 6620 and marked 'Private and Confidential'.

From: Laurie Butler [REDACTED]
Sent: Wednesday, 4 February 2026 1:47 PM
To: Clinton Strugnell <ceo@perenjori.wa.gov.au>
Subject: Re: Audit, Risk and Improvement Committee

Afternoon Clinton,

I'm putting my name forward as Independent Chair of the Audit, Risk & Improvement Committee for the Shire of PERENJORI.

I feel I have the suitable experience to adequately fill this position, my extensive knowledge in local government & also serving on state farming boards.

I served on the PERENJORI shire for 20+ years, 4 years as the Shire President, since then I have served 4 years on the CBH GAC as member for District 1, in recent times I Completed courses with AIM (Australian Institute of Management) & Directors course with the AICD (Australian Institute of Company Directors).

If you have any queries don't hesitate to contact me directly.

Kind Regards

Laurie Butler
[REDACTED]

15.3 WALGA - ELECTORAL REFORM DISCUSSION PAPER

Applicant:	Shire of Perenjori
File:	ADM 0059
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Clinton Strugnell – Chief Executive Officer
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	15.3.1 – WALGA Electoral Reform Discussion Paper

Summary

The purpose of this item is for Council to determine a position on each of the issues raised in the WALGA Electoral Reform Discussion Paper.

Background

At the WALGA 2025 Local Government Convention the Hon Hannah Beazley, Minister for Local Government, expressed support for compulsory voting in local government and introduction of a fixed four-year election cycle. Whilst the State Government has not initiated any reform to implement these changes WALGA has chosen to engage the sector to enable a clear response to these issues.

WALGA has released an Electoral Reform Discussion Paper and asked that each Local Government provide a position on the following queries:

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?
5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

Statutory Environment

Local Government Act 1995

Policy Implications

Nil

Consultation

Shire President – Cr Sutherland
WALGA

Financial Implications

The Shire of Perenjori elections are currently conducted as postal elections managed by the Western Australian Electoral Commission. The 2025 election cost was \$13,277 inc GST.

Strategic Community Plan

Nil

Officer Comment

1. Does your Local Government support half spill elections every two years or full spill elections every four years?

The Discussion Paper outlines several advantages and disadvantages associated with changing from a half spill every two years to a full spill every four years. The most significant of these as they relate to the Shire of Perenjori would be the risk of losing Councillor continuity and knowledge.

The Discussion Paper shows that in the five states that already have a four-year full spill of Councillors, approximately half the Council is replaced by new members at each election. Potentially this could represent a significant knowledge loss within the Council, particularly within the first twelve months of its term.

On balance it would appear that any cost savings from avoiding an election every second year are outweighed by the risk to Council continuity and knowledge retention.

2. What are the key considerations informing this view?

The potential risks to Council continuity and knowledge retention.

3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?

Nil

4. Any other comments?

Nil

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?

The primary argument in support of compulsory voting in local government elections is to increase the participation rate and therefore support the legitimacy of the governing body (Council). There are instances in Western Australia where Councils are elected by less than 25% of eligible voters which can raise the question as to whether that Council is representative of the broader community. The alternate to this argument is that forcing people to vote, who may not be prepared to properly inform themselves about issues and candidates, does not necessarily provide a better outcome for the community.

The Shire of Perenjori has historically had an election participation rate well above the average of other local governments in the State. The last three elections in the Shire have had a participation rate of 55.56%, 54.87% and 73.70 % whilst the State average for this period was approximately 31%.

6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?

Voluntary as per question 5.

7. What are the key considerations informing this view?

Refer question 5.

8. Any other comments?

Nil

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council make submission to the WALGA – Electoral Reform Discussion Paper on the following basis:

- 1. The Shire of Perenjori does not support a full spill election every four years as it is considered that the risk to Councillor continuity and knowledge retention outweighs any benefits relating to election costs and participation rates; and**
- 2. The Shire of Perenjori does not support compulsory voting in local government elections.**

Motion put and carried / lost

For:

Against:

[Next Item](#)

Electoral Reform Discussion Paper

1. Background

1.1. Purpose

The purpose of this discussion paper is to request Council-endorsed Local Government feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

These options have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation. While WALGA has relevant advocacy positions (discussed further below), the purpose of this discussion paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

1.2. WALGA existing advocacy positions

1.2.1. Elections

WALGA has established advocacy positions reflecting the sector's support of voluntary voting and elections of half the offices on Council every two years. These advocacy positions are provided in Appendix 1.

In late 2024 WALGA conducted a review of its Elections Advocacy Positions to ensure they reflected the sector's contemporary view.

Local Government responses at that time indicated strong (98%) support for half spills every two years, which was reflected in the adopted Advocacy Position [2.5.16 Elections](#).

While voluntary voting was supported by an overall majority of responses (74%), compulsory voting was supported by a majority (64%) of metropolitan respondents and a majority (61%) of Class 1 and 2 respondents.

State Council requested that the WALGA secretariat undertake further investigation of the implications of compulsory and voluntary participation in Local Government elections before reporting back to State Council.

In the interim, Advocacy Position [2.5.15 Participation in Local Government Elections](#) was retained, expressing support for voluntary voting with a note that further work was being undertaken.

This investigation was ongoing when the Minister for Local Government raised the prospect of further Local Government election reform.

A State by State comparison of electoral statistics is provided in Appendix 2.

1.2.2. Election costs

In 2024, WALGA conducted a review of five Local Government biennial election cycles up to and including the 2023 Local Government elections. The review demonstrated significant cost increases and concerns about the lack of transparency in costings provided by the Western Australian Electoral Commission (WAEC).

In September 2024, State Council adopted Advocacy Position [2.5.18 Local Government Elections Analysis 2015-2023](#), calling for an independent audit of the WAEC's cost allocation methods and the introduction of Service Level Agreements to ensure transparency of costing methodology.

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, the current lack of transparency in costing methodology makes it impossible to confidently forecast cost impacts.

This discussion paper seeks to identify the factors associated with each reform proposal that may affect election costs. This is further complicated by the interaction of possible reform options and external economic factors.

WALGA has requested that the Department of Local Government, Regulation and Industry Safety (LGIRS) and the Western Australian Electoral Commission, undertake modelling to identify the cost implications of any proposed reforms.

A comparison of available electoral costs data, State by State, is included as Table 4 in Appendix 2.

WALGA has contacted other Local Government associations to ask if they have experienced changes in costs associated with [compulsory four-year, all-in all-out](#), local government elections. As this has been the approach in most jurisdictions for some time, responses were largely unable to address changes in cost.

2. Election Frequency

Current situation

Western Australia holds biennial elections, with half of the offices on Council elected every two years for four-year terms. All other Australian jurisdictions hold full spill elections every four years (four-year terms).

Considerations

Considerations include:

- Voter participation and fatigue
- Continuity, knowledge retention and mentorship for new Council Members
- Stable whole-of-Council mandate and collective accountability
- Capacity for candidate recruitment
- Administrative requirements
- Extraordinary vacancies and backfilling
- Timing and transitional arrangements

Re-election rates

WALGA has analysed the composition of Councils following the last two Local Government elections in other Australian jurisdictions, all of which have full spill elections. A comparison of available data on re-election rates is included as Table 2 in Appendix 2.

This data suggests that on average, re-elected Council Members make up between 47% and 57% of Council following full spill elections.

By comparing over 700 consecutive ordinary election results, the review identified nine occasions when the membership of Council following an ordinary election was 100% different from the Council following the previous ordinary election. However, four of these local governments held mid-term extraordinary elections, meaning the changes in membership occurred over two or more elections within a four-year period.

Costs

In one respect, a change to a four-year cycle would reduce costs by reducing the number of elections. However, the cost of each election may increase. The WAEC uses the number of vacancies to inform quotations for the conduct of elections. Full spill elections would double the number of vacancies, with possible increased costs associated with printing and postage and increased staffing for the count.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of a change in election frequency may also vary between Local Governments.

Questions

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

3. Compulsory or Voluntary Voting

Current situation

Voting in Local Government elections is voluntary in Western Australia and South Australia. All other Australian jurisdictions have compulsory voting.

Considerations

Considerations include:

- Voter participation and democratic legitimacy
- Voter engagement, awareness and/or fatigue
- Administrative and enforcement requirements
- Application to owner and occupier rolls

Participation rates

A comparison of available participation data is included as Table 3 in Appendix 1.

Costs

The WAEC uses expected participation rates to inform quotations for the conduct of elections. It is likely that an increased participation rate would increase election costs through higher reply-paid charges and increased staffing for the count. However, in-person elections become more cost effective than postal elections at higher participation rates.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of compulsory voting may also be different for each Local Government depending on their current participation rates and methods for holding elections, and whether these would change significantly.

Tasmania implemented compulsory voting in Local Government elections in 2022. Local Government Association Tasmania (LGAT) advised that this resulted in reasonably significant cost increases. The Tasmanian Electoral Commission reported a \$9.32 per elector cost for the first compulsory Local Government elections in 2022, a 35% increase from \$6.92 in 2018. An analysis of the factors contributing to this increase is not available and it may be challenging to draw direct comparisons between Tasmania and WA.

It is likely that the cost impact of compulsory voting would be moderated if elections also transition to a 4 yearly cycle.

DRAFT

Questions

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

DRAFT

Appendix 1- WALGA Elections Advocacy Positions

2.5.15 Participation in Local Government Elections

Position Statement	<p>The Local Government sector supports voluntary participation in Local Government elections.</p> <p><i>Noting that State Council at its 6 December 2024 State Council meeting resolved that the WALGA Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.</i></p>
Background	<p>Voluntary participation in Local Government elections is a long-established position of the Local Government sector, and was confirmed as a result of sector feedback received during the Local Government reform process.</p>
State Council Resolution	<p>December 2024 - 090.5/2024</p> <p>February 2022 – 312.1/2022</p> <p>December 2020 – 142.6/2020</p> <p>March 2019 – 06.3/2019</p> <p>December 2017 – 121.6/2017</p> <p>October 2008 – 427.5/2008</p>
Supporting Documents	<p>Advocacy Positions for a New Local Government Act</p> <p>WALGA submission: Local Government Reform Proposal (February 2022)</p>

2.5.16 Elections

Position Statement	<p>The Local Government sector supports:</p> <ol style="list-style-type: none"> 1. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election. 2. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections. 3. First-Past-The-Post (FPTP) voting system for internal Council elections.
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4. Councils holding elections by means of in-person, postal and/or electronic voting.
5. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.

Background

The sector positions on Local Government elections have been long-established. This was confirmed as a result of sector feedback received during the Local Government reform process.

Following the 2023 Local Government Elections where legislative reforms to Local Government elections processes were first implemented, sector wide consultation was conducted on key elements of the elections advocacy positions to determine if they accurately reflected the sector's contemporary view.

State Council Resolution

- December 2024 - 091.5/2024
- February 2022 – 312.1/2022
- December 2020 – 142.6/2020
- March 2019 – 06.3/2019
- December 2017 – 121.6/2017
- October 2008 – 427.5/2008

2.5.18 Local Government Elections Analysis 2015-2023

Position Statement

That WALGA advocate to the State Government:

1. For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.
2. For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:
 - a. transparency of costing methodology,
 - b. direct engagement with Local Governments pre and post elections, and
 - c. the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.

3. For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.
4. For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.

Background

A comprehensive review and analysis of five election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process in Western Australia was carried out by WALGA.

With a focus on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), the analysis has found evidence of the rising cost and reduced service level of conducting Local Government elections in Western Australia.

Elected Member feedback, costs vs service comparisons and engagement by the sector with WALGA's governance services over the 2023 Local Government election period, are the basis for the position outlined above.

State Council Resolution

September 2024 - 065.4/2024

Appendix 2 - Election Statistics

The data in the following tables is derived from publicly available reports issued by the respective State Electoral Commissions for the elections they conducted. The different content and format of reporting in each jurisdiction can make direct comparisons challenging.

Table 1: Comparative overview

Jurisdiction	Compulsory/optional voting	Frequency	Postal/In Person
Western Australia	Optional	Half spill every 2 years	Postal or in person
South Australia	Optional	Full spill every 4 years.	Postal.
Northern Territory	Compulsory	Full spill every 4 years	Postal or in person.
Queensland	Compulsory	Full spill every 4 years.	Postal or in person.
New South Wales	Compulsory	Full spill every 4 years.	In person.
Victoria	Compulsory	Full spill every 4 years.	Postal
Tasmania	Compulsory	Full spill every 4 years.	Postal

Table 2: Average percentage of returning Council Members (at individual Council level)

States with full spills only. Calculated using publicly reported ordinary election results including elections conducted by private providers.

State	Most recent election year Average % of Council Members who were Council Members the previous term	Previous election year Average % of Council Members who were Council Members the previous term
Queensland	2024 47%	2021 49%
New South Wales	2024 54%	2021 49%
Victoria	2024 46%	2020 47%
South Australia	2022 57%	2018 48%
Tasmania	2022 53%	2018 54%

Table 3: Percentage of all elected candidates who were returning Council Members (at State level)

States with full spills only. Official state level percentage reported by electoral commissions for elections they conducted.

State	Most recent election year % of returning Council Members	Previous election year % of returning Council Members
Queensland	2024 43.2%	2021 46.0%
New South Wales	2021 56.8%	2016/17 (amalgamations) 60.6%
Victoria	2024 43.0%	2020 51.9%
South Australia	2022 50.0%	2018 55.3%
Tasmania	2022 46.0%	2018 48.0%

Table 4: Election participation rates

State	Election Year	Election Year	Election Year
WA	2023 31.2%	2021 30.2%	2019 29.1%
NSW	2024 84.54%	2021 (2020 postponed) 83.56%	2016/2017 (amalgamations) 2017: 79.58% 2016: 79.27%
NT	2025 <i>Official report not yet available.</i>	2021 61.3%	2017 58.5%
QLD	2024 82.31%	2020 (COVID impacted) 77.71%	2016 83.04%
SA	2022 32.9%	2018 31.6%	2014 31.99%
TAS	2022 (First election with compulsory voting) 84.79%	2018 58.72%	2014 54.58%
VIC	2024 81.46%	2020 81.47%	2016 72.15%

Table 5: Election costs
Election costs invoiced to Local Governments.

State	Election Year	Election Year	Election Year
WA	2023 <i>postal elections only</i> \$5.17 per elector 1,763,392 electors (115 districts)	2021 <i>postal elections only</i> \$4.06 per elector 1,727,712 electors (92 districts)	2019 <i>postal elections only</i> \$3.70 per elector 1,619,431 electors (86 districts)
NSW	2024 \$55.67million 5,242,086 electors (125 councils)	2021 \$46million (<i>budgeted</i>) 4,838,137 electors (122 councils)	2016/2017 2017 \$19.17 million 2.73 million electors (45 councils) 2016 \$14.11 million 1.97million electors (76 councils)
NT	2025 NA	2021 \$1,864,193 142,546 electors	2017 \$1,593,775 133,927 electors
SA	2022 \$8.93million (ex GST) \$6.93 per elector (ex GST)	2018 \$6.57million (ex GST) \$5.41 per elector (ex GST)	2014 \$4.36million (ex GST) \$3.77 per elector (ex GST)
TAS	2022 <i>voting became compulsory</i> \$9.32 per elector 410,975 electors	2018 \$6.92 per elector 356,810 electors	2014 <i>first all-in all-out</i> \$5.59 per elector 375,355 electors

Note: Data in this table is taken from reports published by the relevant Electoral Commissions. Due to differences in the ways electoral costs are apportioned, a per elector cost is only provided if it was reported. Data for QLD and VIC is not clearly discernible in Election Reports, and therefore not presented in this table.

15.4 WALGA NORTHERN COUNTRY ZONE – WATER CORPORATION

Applicant:	Shire of Perenjori
File:	ADM 0250
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Clinton Strugnell – Chief Executive Officer
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	Nil

Summary

The purpose of this item is to seek Council endorsement to submit an agenda item to the WALGA Northern Country Zone in relation to the failure and non-repair of Water Corporation infrastructure.

Background

In the past six months the Shire of Perenjori has experienced the failure of Water Corporation infrastructure. The mains pipe servicing Latham has failed on multiple occasions between Perenjori and Latham resulting in the pipe being decommissioned and water being carted by truck to the Water Corporation's Bunjil tank.

The Water Corporation pipe running adjacent to Morawa South Road has failed on multiple occasions resulting in substantial water loss and significant damage to adjacent road infrastructure.

In both these instances the Water Corporation have advised that capital funds are not available to upgrade or renew their infrastructure.

In discussions with other local governments in the Midwest there is anecdotal evidence that Water Corporation is preferring temporary solutions to infrastructure failings as opposed to upgrade or renewal.

Statutory Environment

Nil

Policy Implications

Nil

Consultation

Shire President – Cr Sutherland

Financial Implications

The financial implications of the failed Water Corporation infrastructure in the Shire of Perenjori have been significant. The initial road damage to Morawa South Road was repaired by the Shire at a cost of approximately \$300,000 and the road damage from subsequent pipe failures that have not been repaired are expected to be in excess of this figure. The Shire is in the process of initiating action to recover these costs from the Water Corporation.

Strategic Community Plan

4.3. The Shire advocates and partners effectively on behalf of the community.

Officer Comment

Ongoing discussions with Water Corporation representatives regarding Latham water supply and the pipe at Morawa South Road indicate the infrastructure failings are due to the age of the pipes. In the absence of a scheduled renewal for the infrastructure and the availability of suitable funds it is unclear how the Water Corporation proposes to provide reliable and cost-effective water delivery to the community.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council submit the following motion to the next meeting of the WALGA Northern Country Zone:

- 1. That the Northern Country Zone invites representatives from the Water Corporation to the next Zone meeting requesting a briefing on:
 - An overview of the current condition of Water Corporation infrastructure in the Midwest.
 - An overview of any capital investment / upgrades scheduled in the Midwest.**

Motion put and carried / lost

For:

Against:

[Next Item](#)

15.5 STATUS REPORT OF COUNCIL DECISIONS – FEBRUARY 2026

Applicant:	Shire of Perenjori
File:	Nil
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Bianca Plug – Governance Officer
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	15.5.1 Status Report

Summary

For Council to note the Status Report of Council Decisions for the month of February 2026.

Background

The Status Report functions as an internal administrative tool used by Executive Staff to monitor the implementation and progress of Council’s resolutions following each meeting.

To strengthen transparency and communication between Council, staff, and the community, the Status Report will be reinstated as a standing agenda item. Presenting the report formally to Council aligns with good governance principles and allows elected members to monitor the status of all outstanding actions.

Statutory Environment

Nil

Policy Implications

Nil

Consultation

- Clinton Strugnell – Chief Executive Officer
- Nola Comerford – Manager Corporate and Community Services
- Ally Bryant – Finance Officer
- Maarten Noordhof – Manager Infrastructure Services

Financial Implications

Nil

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community

4.1. The community is well-informed and engaged

4.2. The Shire listens to and works closely with the community and its decision-making is transparent and accountable

Officer Comment

The attached Status Report includes all outstanding Council resolutions for 2025/26 to date. Moving forward, completed items will remain on the report for one additional month before being removed.

OFFICER RECOMMENDATION

Council Resolution Number:	
Moved:	Seconded:
That Council note the Status Report of Council Decisions for the month of February 2026.	
Motion put and carried / lost	
For:	
Against:	

MEETING DATE	MEETING TYPE	RESOLUTION NO.	ITEM TITLE	ACTION PLAN	RESPONSIBLE OFFICER	SUB ASSIGNEE	STATUS	COMMENT
20/02/2025	OCM	200225.26	Lease Renewal (Lease L6808) - License to Occupy Rail Corridor, Britt Street, Latham	Submit a renewal request to the Public Transport Authority to renew Lease (L6808) with Arc Infrastructure for a term of 10 years.	CEO	Governance	In Progress	Lease renewal request sent to the PTA 26/02/2025 Second attempt to contact PTA 11/06/2025 Third attempt to contact PTA 15/10/2025 Fourth attempt to contact PTA 17/12/2025 Response received from PTA on 13/01/2026 - request is still being finalised due to a substantial number of renewals.
20/03/2025	ACM	-	Minutes from the 20 March 2025 Audit Committee Meeting	Shire President to sign minutes and confirmed copy to be uploaded to the Shire website and placed in the safe for binding.	CEO	Governance	Completed	Confirmed at December Audit Committee Meeting.
19/06/2025	OCM	190625.14	Proposed Amendment to No 1 to the Shire of Perenjori Local Planning Scheme No 3	Update Liz Bushby, Planning Consultant of Councils decision and arrange the Shire President and CEO to sign the amendment No 1 document and affix the Common Seal.	CEO	Governance	In Progress	Document emailed 20/06/2025 Emailed to request update 17/10/2025
25/09/2025	OCM	250925.9	Disposal of Council Residential Properties	Proceed with sale of property to current tenants at 50 Russell St, 59 Russell St and 19 Hesford St.	CEO	MCCS	In Progress	Agenda item to be considered at the February 2026 Ordinary Council Meeting.
25/09/2025	OCM	250925.14	Lot 160 England Crescent, Perenjori	Contact McLeods Lawyers to proceed with a buy-back offer to ASIC for Lot 160 England Crescent of \$10,000	CEO	MCCS	In Progress	Offer approved, waiting to be signed. The Trustee and McLeods Lawyers are looking into the Investments Trust entity to see if the Taylor Trust (which is on the contract of sale) actually existed at the time of settlement.
25/09/2025	OCM	250925.23	Disposal of Old Depot Sheds	Old Depot Sheds to be removed	CEO	Governance	In Progress	Letters and invoices sent 8/10/2025 Removal of some sheds has commenced.
25/09/2025	OCM	250925.26	CEO Performance Criteria	Organise a performance review to be undertaken by Gary Hunt in February 2026	CEO	Governance	In Progress	Agenda item to be considered at the February 2026 Ordinary Council Meeting.
23/10/2025	OCM	231025.2	Development Assessment Panels - Local Government Member	Administration to arrange relevant nomination forms to be completed and submitted to the Development Assessment Panel's Secretariat	CEO	EA	In Progress	In progress.
23/10/2025	OCM	231025.10	10 Year Budget - Sporting Club Infrastructure	1. Establish a 10 Year Sporting Club Infrastructure Budget. 2. Invite the following clubs to make submission to the draft budget: - Latham Sports Club - Perenjori Sports Club - Perenjori Bowls Club - Perenjori Golf Club - Perenjori Pistol Club - Perenjori Netball Club - Perenjori Hockey Club - Perenjori / Carnamah Football Club 3. Consider the issue of "club contribution" when the draft budget becomes available.	CEO	MCCS	In Progress	All submissions completed. Draft budget to be presented to the March 2026 Ordinary Council Meeting for consideration.
23/10/2025	OCM	231025.11	Townscape Committee Meeting Update	Endorses Project 3 – Aboriginal Interpretive Space's concept design which was tabled at the Perenjori Townscape Committee meeting held on 9 October 2025. Approves the reallocation of the Townscape budget 2025/26 to the following projects: \$540,000 towards Project 3 – Aboriginal Interpretive Space and; Project 5 – CBH Timeline. Endorses progression to seek additional funding for Projects 3 & 5 through Gunduwa Regional Conservation Association and CBH Grassroots Funding Program.	MCCS	CDO	In Progress	Progression with Project 3 – Gunduwa funding application is in draft form. The Community Garden Program CGP 25/26 from the Department of Communities is also in draft form. Closing date for the CGP is the 28th of November. These two will be sent to the committee for review prior to submission. Progression with Project 5 – Have received four quotations to supply the brackets for the sleepers from local manufacturing companies in Geraldton. CBH Grassroots funding will open in April 2026. Meeting with Robin and Executive team on site Tuesday 25th of November to develop an estimated cost of the project.
23/10/2025	OCM	231025.18	Advertisement of 2025.26 Capital Road Works Request for Tenders	The following Requests for Tender be advertised: - RFT 01-2025: Pavement Repairs and Surfacing Works - RFT 02-2025: Rural Roads Reconstruction Works A further report be presented to Council upon completion of the evaluation process, seeking approval to award the contracts.	MIS	Governance	Completed	RFT01-2025 & RFT02-2025 were both Advertised in the West Aus on 25/10/2025. Reports were presented to Council at the Ordinary Council Meeting held 27 November 2025.
27/11/2025	OCM	271125.9	Audit, Risk & Improvement Committee	The Chief Executive Officer to seek expressions of interest through public advertising for the Independent Presiding Member and Deputy Presiding Member of the Shire of Perenjori Audit, Risk and Improvement Committee.	CEO	MCCS	Completed	Advertisig period completed. Agenda item to be considered at the February 2026 Ordinary Council Meeting.
27/11/2025	OCM	271125.12	Pharmacy Services - Perenjori	1. A review of rent and charges to be undertaken at the completion of 24 months 2. Remove the Wellness Centre , Fowler Street Perenjori from its Schedule of Fees & Charges 3. Unbudgeted expenditure of \$3507.88 ex gst for the installation of a monitored alarm system to the Wellness Centre.	CEO	FM & EA	In Progress	Lease has been prepared and sent to Ms Ncube.
27/11/2025	OCM	271125.18	Future of Latham Hall	1. Relinquish the management order on Reserve 24146 either by its cancellation with the Department of Planning, Lands and Heritage or the freehold purchase of the land and subsequent sale to a community group or private purchaser. 2. Initiate an expression of interest process, offering the Latham Hall for freehold purchase to community groups and private purchasers on an "as is" basis. 3. Require the outcome of the expression of interest process to be reported at the February 26th, 2026 Ordinary Council Meeting.	CEO	MCCS	In Progress	Advert and Expression of Interest form has been advertised. Report to be considered at the March 2026 Ordinary Council Meeting.
27/11/2025	OCM	271125.21	Application to Regional Housing Support Fund	A joint application to be executed with the Shires of Carnamah, Mingenev and Three Springs to the Regional Housing Support Fund.	CEO	CEO	In Progress	Application submitted, waiting on decision.
27/11/2025	OCM	271125.26	Community Citizen of the Year Awards	Council has accepted the nominees. The decision of Council will be embargoed until 26 January 2026. Minutes to be updated after the Australia Day ceremony.	CDO	EA	Completed	

27/11/2025	OCM	271125.32	RFT01-2025/26 - Pavement Repairs and Surfacing Works	<p>1. Award RFT01-2025/26 – Pavement Repairs and Surfacing Works to Catwest Pty Ltd for the estimated total cost of \$584,767.11 (ex GST), including the PMB spray seal option for Coorow Latham Rd / Britt St intersection.</p> <p>2. Authorise the CEO to execute the contract and manage negotiations and variations in line with procurement requirements.</p>	CEO/MIS	Governance	Completed	Contract awarded and Tender Register completed.
27/11/2025	OCM	271125.35	RFT02-2025/26 - Rural Roads Reconstruction 2025/26	<p>1. Reject both tenders received for RFT02-2025/26 – Rural Roads Reconstruction 2025/26.</p> <p>2. Approve procurement under tender exempt conditions in accordance with Regulation 11(2) of the Local Government (Functions and General) Regulations 1996 and WA Procurement Rules.</p> <p>3. Authorise the CEO to negotiate and award contracts to suitable contractors ensuring value for money and compliance with procurement requirements.</p> <p>4. Record exemption in the Tender Register.</p>	CEO/MIS	MIS	In Progress	Agenda item to be considered at the February 2026 Ordinary Council Meeting.
-	OCM	-	Minutes from 27 November 2025 Ordinary Council Meeting	Shire President to sign minutes and confirmed copy to be uploaded to the Shire website and placed in the safe for binding.	CEO	EA	Completed	
-	OCM	-	Minutes from 18 December 2025 Special Meeting of Council	Shire President to sign minutes and confirmed copy to be uploaded to the Shire website and placed in the safe for binding.	CEO	EA	In Progress	To be signed and confirmed at the February 2026 Ordinary Council Meeting.
-	OCM	-	Minutes from 18 December 2025 Audit, Risk & Improvement Committee Meeting	Shire President to sign minutes and confirmed copy to be uploaded to the Shire website and placed in the safe for binding.	CEO	EA	Pending	To be signed and confirmed at the next Audit, Risk & Improvement Committee Meeting.
18/12/2025	OCM	181225.9	Amendment to Fees & Charges - North Road Units	Chief Executive Officer to give local public notice of a new Fee and Charge for the 2025/26 financial year.	CEO	EA	Completed	
18/12/2025	OCM	181225.13	Advertisement of RFQ01-2025.26 - Kerbside General Waste Collection Services	Invitation of quotations for RFQ03-2025.26 Kerbside General Waste Collection Services in accordance with the Local Government (Functions and General) Regulations 1996 to be advertised and a further report to be presented to Council upon completion of the evaluation process, seeking approval to award the contract.	CEO	Governance	In Progress	Advertising period completed. Agenda item to be considered at the February 2026 Ordinary Council Meeting.
18/12/2025	OCM	181225.17	Acceptance and Adoption of Annual Report - 2024/25	Annual Electors Meeting to be held on Thursday, 12 February 2026, commencing at 5.00pm at the Perenjori Pavilion and authorise the statutory advertising.	CEO	Governance	Completed	Advertised. Annual Electors Meeting Minutes to be considered at the February 2026 Ordinary Council Meeting.
18/12/2025	OCM	181225.17	Terra Mining Road User & Contribution Agreement	New Agreement to be executed and Terra Mining is required to commission an engineer's report to the Council's satisfaction on the roads suitability, capability and improvements to be undertaken, with any improvements and modifications being undertaken at Terra Mining's cost.	CEO	Governance	In Progress	Awaiting agreement from Mcleods Lawyers.
18/12/2025	OCM	181225.27	Sale of Shire Houses	<p>1. Instruct the Chief Executive Officer to make counteroffers in relation to the sale of Shire houses - 19 Hesford Street, 59 Russell Street & 50 Russell Street</p> <p>2. Advertise in accordance with the Local Government Act 1995 s3.58(3) should any counteroffer be accepted.</p> <p>3. In the event counteroffers are declined, the property be withdrawn from sale and the tenants, be thanked for their interest.</p>	CEO	MCCS	In Progress	Agenda item to be considered at the February 2026 Ordinary Council Meeting.
-	OCM	-	Minutes from 18 December 2025 Ordinary Council Meeting	Shire President to sign minutes and confirmed copy to be uploaded to the Shire website and placed in the safe for binding.	CEO	EA	In Progress	To be signed and confirmed at the February 2026 Ordinary Council Meeting.

16. Confidential Reports:

16.1 COUNCIL DECISION TO GO BEHIND CLOSED DOORS

PROCEDURAL MOTION

Council Resolution:

Moved:

Seconded:

That Council, in accordance with section 5.23(2) of the *Local Government Act 1995*, accept that the meeting be closed to members of the public at ____pm to consider confidential items:

- 16.2 RFQ01-2025.26 Kerbside General Waste Collection Services
- 16.3 RFT03-2025.26 Rural Roads Reconstruction 2025-26
- 16.4 RFT04-2025.26 Invitation to Join Panel of Pre-Qualified Contractors
- 16.5 Disposal of Properties 50 and 59 Russell St / 19 Hesford St
- 16.6 Medical Services Agreement Between Shire of Perenjori / Ikonix Medical Services
- 16.7 Strategic Community Plan / Corporate Business Plan Proposals
- 16.8 Write-Off of Outstanding Debt
- 16.9 Chief Executive Officer Performance Appraisal
- 16.10 Determination of Chief Executive Officer Probation / Regional Allowance

As the matters contain confidential information relating to sections 5.23(2)(a), (c) and (e) of the *Local Government Act 1995*.

Motion put and carried / lost

For:

Against:

16.2 **CONFIDENTIAL ITEM** – RFQ01-2025.26 KERBSIDE GENERAL WASTE COLLECTION SERVICES

Applicant:	Shire of Perenjori
File:	RFQ01-25/26
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Clinton Strugnell – Chief Executive Officer
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	16.2.1 – RFQ01-2025.26 Quote 1 16.2.2 – RFQ01-2025.26 Quote 2

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council accepts the officer recommendation as contained in the confidential report.

Motion put and carried / lost

For:

Against:

16.3 CONFIDENTIAL ITEM – RFT03-2025.26 RURAL ROADS RECONSTRUCTION 2025-26

Applicant:	Shire of Perenjori
File:	RFT03-25/26
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Marty Noordhof – Manager Infrastructure Services
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	<u>16.3.1 – RFT03-2025.26 Tender Evaluation Report</u>

OFFICER RECOMMENDATION

Council Resolution Number:

Moved: Seconded:

That Council accepts the officer recommendation as contained in the confidential report.

Motion put and carried / lost by Absolute Majority

For:

Against:

16.4 CONFIDENTIAL ITEM – RFT04-2025.26 INVITATION TO JOIN PANEL OF PRE-QUALIFIED CONTRACTORS

Applicant:	Shire of Perenjori
File:	RFT04-25/26
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Marty Noordhof – Manager Infrastructure Services
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	<u>16.4.1 – RFT04-2025.26 Comparison Summary</u>

OFFICER RECOMMENDATION

Council Resolution Number:

Moved: Seconded:

That Council accepts the officer recommendation as contained in the confidential report.

Motion put and carried / lost

For:

Against:

16.5 CONFIDENTIAL ITEM – DISPOSAL OF PROPERTIES 50 AND 59 RUSSELL ST / 19 HESFORD ST

Applicant:	Shire of Perenjori
File:	A754, A721, A735
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Clinton Strugnell – Chief Executive Officer
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	16.5.1 – Email Offer to Purchase 19 Hesford Street 16.5.2 - Email Offer to Purchase 50 Russell Street 16.5.3 - Email Offer to Purchase 59 Russell Street

OFFICER RECOMMENDATION

Council Resolution Number:
Moved: Seconded:
That Council accepts the officer recommendation as contained in the confidential report.
Motion put and carried / lost by Absolute Majority
For:
Against:

16.6 CONFIDENTIAL ITEM – MEDICAL SERVICES AGREEMENT BETWEEN SHIRE OF PERENJORI / IKONYX MEDICAL SERVICES

Applicant:	Ikonyx Medical Services
File:	ADM 0868
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Clinton Strugnell – Chief Executive Officer
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	16.6.1 – Agreement – Shire of Perenjori / Ikonyx Medical Services

OFFICER RECOMMENDATION

Council Resolution Number:
Moved: Seconded:
That Council accepts the officer recommendation as contained in the confidential report.
Motion put and carried / lost by Absolute Majority
For:
Against:

16.7 CONFIDENTIAL ITEM – STRATEGIC COMMUNITY PLAN / CORPORATE BUSINESS PLAN PROPOSALS

Applicant:	Shire of Perenjori
File:	ADM 0790
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Nola Comerford – Manager Corporate and Community Services
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	16.7.1 – 150 Square Proposal 16.7.2 - Localise Proposal

OFFICER RECOMMENDATION

Council Resolution Number:
Moved: Seconded:
That Council accepts the officer recommendation as contained in the confidential report.
Motion put and carried / lost by Absolute Majority
For:
Against:

16.8 CONFIDENTIAL ITEM – WRITE-OFF OF OUTSTANDING DEBT

Applicant:	Shire of Perenjori
File:	ADM 0182
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Nola Comerford – Manager Corporate and Community Services
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	Nil

OFFICER RECOMMENDATION

Council Resolution Number:
Moved: Seconded:
That Council accepts the officer recommendation as contained in the confidential report.
Motion put and carried / lost by Absolute Majority
For:
Against:

16.9 CONFIDENTIAL ITEM – CHIEF EXECUTIVE OFFICER PERFORMANCE APPRAISAL

Applicant:	Shire of Perenjori
File:	PER500
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Cr Jude Sutherland – Shire President
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	16.9.1 - Performance Appraisal Summary 16.9.2 - Model Standards Chief Executive Officer Recruitment Performance and Termination

OFFICER RECOMMENDATION

Council Resolution Number:
Moved: Seconded:
That Council accepts the officer recommendation as contained in the confidential report.
Motion put and carried / lost by Absolute Majority
For:
Against:

16.10 CONFIDENTIAL ITEM – DETERMINATION OF CHIEF EXECUTIVE OFFICER PROBATION / REGIONAL ALLOWANCE

Applicant:	Shire of Perenjori
File:	PER500
Date:	26 February 2026
Disclosure of Interest:	
Voting Requirements:	Absolute Majority
Author:	Cr Jude Sutherland – Shire President
Responsible Officer:	Clinton Strugnell – Chief Executive Officer
Attachments:	16.10.1 - Salaries and Allowances Tribunal Extract

OFFICER RECOMMENDATION

Council Resolution Number:
Moved: Seconded:
That Council accepts the officer recommendation as contained in the confidential report.
Motion put and carried / lost by Absolute Majority
For:
Against:

16.11 COUNCIL DECISION TO RETURN FROM BEHIND CLOSED DOORS

PROCEDURAL MOTION

Council Resolution:

Moved:

Seconded:

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

Motion put and carried / lost

For:

Against:

17. Ordering the Common Seal:

18. Reports of Committees and Members:

19. Motions of Which Previous Notice Has Been Given:

20. Notice of Motions:

21. New Business of an Urgent Nature Admitted by Council:

22. Closure of Meeting:

The Shire President to declare the meeting closed.

23. Next Meeting:

The Shire President to advise that the next Ordinary Meeting of Council will be held on Thursday, 26 March 2026 at the Latham Community Centre, Latham WA 6616, commencing at 3.00pm.