



Shire of
Perenjori
Embrace Opportunity

Shire of Perenjori – Ordinary Council Meeting

AGENDA

Thursday 28 September 2023



NOTICE OF AN ORDINARY COUNCIL MEETING

Dear Council Member,

The next Ordinary Meeting of the Shire of Perenjori will be held on Thursday 28 September 2023 in the Shire of Perenjori Council Chamber, Perenjori WA 6620, commencing at 3:00 pm.

A handwritten signature in black ink, appearing to read 'Paul Anderson', is positioned to the left of the typed name.

Paul Anderson

CHIEF EXECUTIVE OFFICER

Date: 22 September 2023

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

Shire of Perenjori

Agenda for the Shire of Perenjori Ordinary Meeting of Council to be held on Thursday 28 September 2023, at the Shire of Perenjori Council Chambers, Perenjori WA 6620, commencing at 3:00 pm.

1. Declaration of Opening/Announcement of Visitors:

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

Acknowledgement of Traditional Custodians: -

As per the Shire of Perenjori Policy (N° 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:

The Shire President to read the opening prayer.

Acknowledgment 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:

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

7. Confirmation of Minutes of Previous Meetings:

7.1 ORDINARY COUNCIL MEETING HELD ON 24 AUGUST 2023

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That the Minutes of the Ordinary Meeting of Council held on 24 August 2023, be confirmed as true and correct subject to no / the following corrections.

Motion put and carried / lost

8. Announcements by Presiding Member Without Discussion:
9. Petitions/Deputations/Presentations:
10. Announcements of Matters for Which Meeting May Be Closed:

Matters Behind Closed Doors

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

A matter that if disclosed, would reveal –

Information that has a commercial value to a person; or

Information about the business, professional, commercial or financial affairs of a person.

11. Declaration of Interest:

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

12. Finance:

12.1 MONTHLY FINANCIAL REPORT – JULY 2023

Applicant:	Shire of Perenjori
File:	ADM 0082
Date:	28 September 2023
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Ally Bryant – Finance Manager
Responsible Officer:	Paul Anderson - Chief Executive Officer
Attachments:	12.1 (a) - Monthly Statement of Financial Activity for July 2023

Summary

This item recommends that Council receives the Financial Activity Statements for the periods ending 31 July 2023.

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 2023-24 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

Area 5: Investing in Council's Leadership.

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

Officer Comment

The opening surplus for the year prior to the finalisation of the 2022-23 financial statements is \$3,635,326. This surplus is notionally deceiving as the State Government transferred 100% of its 2023-24 financial assistance grants (totalling \$2.810m) to the Shire in June 2023.

The 2023-24 general rates will be raised in September 2023 and the income recognised in September.

Operating revenue YTD is \$113,627, over budget by \$30,485. Key variances between the YTD budget and actuals are:

- Fees and Charges are up by \$11,444 mainly due to timing in budget estimates for the Caravan Park.
- Interest Revenue over YTD budget by \$9,896 due to Term Investment maturing.

Expenditure is \$602,888, better than budget by \$477,382. Variances are due to timing, and include:

- Depreciation being under budget by \$290,166 due to not being able to run depreciation until the Auditors have completed the audit on Asset Register and we are able to roll the Asset Register into the 23/24 year.
- Utilities under budget due to timing of accounts.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That the Monthly Financial Report to 31 July 2023 as attached be received.

Motion put and carried / lost

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For The Period Ended 31 July 2023

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 JULY 2023

	Supplemental Information	Draft 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	3,232,632	0	0	0	0.00%		
Grants, subsidies and contributions	13	422,886	6,250	10,184	3,934	62.94%	▲	DFES Operating Grant over budget
Fees and charges		731,910	61,035	72,479	11,444	18.75%	▲	Caravan Park over budget due to season timing
Interest revenue		120,500	2,083	11,979	9,896	475.08%	▲	Over budget due to timing of term investment interest
Other revenue		352,800	13,774	18,985	5,211	37.83%	▲	Housing reimbursements over YTD budget by \$3,400
Profit on asset disposals	6	169,302	0	0	0	0.00%		
		5,030,030	83,142	113,627	30,485	36.67%		
Expenditure from operating activities								
Employee costs		(3,418,008)	(339,915)	(273,612)	66,303	19.51%	▲	Under YTD Budget in multiple accounts
Materials and contracts		(2,710,039)	(225,303)	(172,057)	53,246	23.63%	▲	Under YTD Budget due to timing
Utility charges		(393,200)	(65,508)	3,770	69,278	105.76%	▲	Under Budget due to timing of accounts
Depreciation		(3,482,000)	(290,166)	0	290,166	100.00%	▲	Depreciation not ran until asset register is finalised for the 22/23 year
Finance costs		(46,051)	0	(104)	(104)	0.00%		
Insurance		(185,800)	(94,829)	(97,978)	(3,149)	(3.32%)		
Other expenditure		(244,994)	(64,549)	(62,907)	1,642	2.54%		
		(10,480,092)	(1,080,270)	(602,888)	477,382	44.19%		
Non-cash amounts excluded from operating activities	Note 2(l)	3,312,698	290,166	0	(290,166)	(100.00%)	▼	Depreciation not ran until asset register is finalised for the 22/23 year
Amount attributable to operating activities		(2,137,364)	(706,962)	(489,261)	217,701	30.79%		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	6,318,159	0	0	0	0.00%		
Proceeds from disposal of assets	6	282,000	0	0	0	0.00%		
		6,600,159	0	0	0	0.00%		
Outflows from investing activities								
Payments for property, plant and equipment	5	(3,143,090)	0	(54,708)	(54,708)	0.00%	▼	Only Carry forward projects being undertaken prior to budget adoption
Payments for construction of infrastructure	5	(5,961,732)	0	(86,222)	(86,222)	0.00%	▼	Only Carry forward projects being undertaken prior to budget adoption
		(9,104,822)	0	(140,930)	(140,930)	0.00%		
Amount attributable to investing activities		(2,504,663)	0	(140,930)	(140,930)	0.00%		

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023

	Supplemental Information	Draft 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								
Proceeds from new debentures	11	1,000,000	0	0	0	0.00%		
Transfer from reserves	4	501,600	0	0	0	0.00%		
		1,501,600	0	0	0	0.00%		
Outflows from financing activities								
Repayment of borrowings	11	(55,089)	(13,058)	(13,058)	0	0.00%		
Transfer to reserves	4	(395,254)	0	(52)	(52)	0.00%		
		(450,343)	(13,058)	(13,110)	(52)	(0.40%)		
Amount attributable to financing activities		1,051,257	(13,058)	(13,110)	(52)	(0.40%)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		3,590,770	3,590,770	3,635,326	44,556	1.24%	▲	Adjustments being undertaken to the 22/23 Finances
Amount attributable to operating activities		(2,137,364)	(706,962)	(489,261)	217,701	30.79%	▲	
Amount attributable to investing activities		(2,504,663)	0	(140,930)	(140,930)	0.00%	▼	
Amount attributable to financing activities		1,051,257	(13,058)	(13,110)	(52)	(0.40%)		
Surplus or deficit after imposition of general rates		0	2,870,750	2,992,025	121,275	4.22%	▲	

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 JULY 2023

	Ref Note	Draft 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	98,300	608	11,448	10,840	1782.89%
General purpose funding - other		3,263,632	2,125	608	(1,517)	(71.39%)
Law, order and public safety	13	136,100	184	100	(84)	(45.65%)
Health		3,900	275	204	(71)	(25.82%)
Education and welfare		0	0	0	0	0.00%
Housing		149,000	12,416	17,166	4,750	38.26%
Community amenities		39,860	3,322	253	(3,069)	(92.38%)
Recreation and culture	6	4,200	350	363	13	3.71%
Transport		225,952	428	338	(90)	(21.03%)
Economic services		511,200	42,600	58,188	15,588	36.59%
Other property and services		175,000	14,583	14,774	191	1.31%
		4,607,144	76,891	103,442	26,551	34.53%
Grants, subsidies and contributions						
Governance		0	0	0	0	0.00%
General purpose funding - other		1,382,226	0	0	0	0.00%
Law, order and public safety		87,754	6,250	10,184	3,934	62.94%
Health		0	0	0	0	0.00%
Education and welfare		0	0	0	0	0.00%
Housing		1,012,933	0	0	0	0.00%
Community amenities		500,000	0	0	0	0.00%
Recreation and culture		0	0	0	0	0.00%
Transport		3,758,132	0	0	0	0.00%
Economic services		0	0	0	0	0.00%
Other property and services		0	0	0	0	0.00%
		6,741,045	6,250	10,184	3,934	62.94%
Expenditure from operating activities (including depreciation)						
Governance		(390,235)	(95,703)	(27,280)	68,423	71.50%
General purpose funding		(225,556)	(19,898)	(20,670)	(772)	(3.88%)
Law, order and public safety		(550,451)	(46,874)	(31,310)	15,564	33.20%
Health		(212,147)	(17,803)	(6,119)	11,684	65.63%
Education and welfare		(122,140)	(10,343)	(4,047)	6,296	60.87%
Housing		(601,862)	(49,703)	(38,261)	11,442	23.02%
Community amenities		(688,004)	(55,610)	(37,327)	18,283	32.88%
Recreation and culture		(2,126,907)	(184,773)	(81,883)	102,890	55.68%
Transport		(4,077,546)	(342,935)	(144,395)	198,540	57.89%
Economic services	6	(1,201,198)	(112,647)	(58,518)	54,129	48.05%
Other property and services		(284,047)	(143,981)	(153,079)	(9,098)	(6.32%)
		(10,480,093)	(1,080,270)	(602,889)	477,381	44.19%
Net Operating Result		868,096	(997,129)	(489,263)		

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2023

	Supplementary Information	31 July 2023	30 June 2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	5,923,760	7,803,775
Trade and other receivables		1,055,389	1,112,150
Inventories	8	136,308	136,308
TOTAL CURRENT ASSETS		7,115,457	9,052,233
NON-CURRENT ASSETS			
Other financial assets		81,490	81,490
Inventories		104,000	104,000
Property, plant and equipment		21,810,736	21,756,029
Infrastructure		54,945,591	54,859,373
TOTAL NON-CURRENT ASSETS		76,941,817	76,800,892
TOTAL ASSETS		84,057,274	85,853,125
CURRENT LIABILITIES			
Trade and other payables	9	472,940	1,766,467
Other liabilities	12	166,762	166,762
Borrowings	11	30,733	43,791
Employee related provisions	12	267,966	267,966
TOTAL CURRENT LIABILITIES		938,401	2,244,986
NON-CURRENT LIABILITIES			
Borrowings	11	126,515	126,515
Employee related provisions		86,644	86,643
TOTAL NON-CURRENT LIABILITIES		213,159	213,158
TOTAL LIABILITIES		1,151,560	2,458,144
NET ASSETS		82,905,714	83,394,981
EQUITY			
Retained surplus		23,352,944	23,842,263
Reserve accounts	4	3,483,730	3,483,678
Revaluation surplus		56,069,040	56,069,040
TOTAL EQUITY		82,905,714	83,394,981

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2023

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 POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 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 N/A

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Element Information	Draft Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 July 2023
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	3,849,306	7,803,775	5,923,760
Trade and other receivables		1,098,631	1,112,150	1,055,389
Inventories	8	136,308	136,308	136,308
		5,084,245	9,052,233	7,115,457
Less: current liabilities				
Trade and other payables	9	(1,716,789)	(1,766,467)	(472,940)
Other liabilities	12	0	(166,762)	(166,762)
Borrowings	11	(988,702)	(43,791)	(30,733)
Employee related provisions	12	(267,966)	(267,966)	(267,966)
		(2,973,457)	(2,244,986)	(938,401)
Net current assets		2,110,788	6,807,247	6,177,056
Less: Total adjustments to net current assets	Note 2(i)	(2,110,788)	(3,171,921)	(3,185,031)
Closing funding surplus / (deficit)		0	3,635,326	2,992,025

(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	(169,302)	0
Add: Depreciation		3,482,000	290,166
Total non-cash amounts excluded from operating activities		3,312,698	290,166

(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 Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 July 2023
Adjustments to net current assets			
Less: Reserve accounts	4	(3,367,456)	(3,483,678)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings	11	988,702	43,791
- Current portion of employee benefit provisions	4	267,966	267,966
Total adjustments to net current assets	Note 2(i)	(2,110,788)	(3,171,921)

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
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SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.59 M	\$3.59 M	\$3.64 M	\$0.04 M
Closing	\$0.00 M	\$2.87 M	\$2.99 M	\$0.12 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$5.92 M	% of total
Unrestricted Cash	\$2.44 M	41.2%
Restricted Cash	\$3.48 M	58.8%

Refer to 3 - Cash and Financial Assets

Payables		\$0.47 M	% Outstanding
Trade Payables	\$0.33 M		
0 to 30 Days			96.8%
Over 30 Days			3.2%
Over 90 Days			0.0%

Refer to 9 - Payables

Receivables		
	\$1.01 M	% Collected
Rates Receivable	\$0.04 M	1.5%
Trade Receivable	\$1.01 M	% Outstanding
Over 30 Days		79.6%
Over 90 Days		78.2%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.14 M)	(\$0.71 M)	(\$0.49 M)	\$0.22 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.00 M	0.0%

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$0.01 M	% Variance
YTD Budget	\$0.01 M	62.9%

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.07 M	% Variance
YTD Budget	\$0.06 M	18.7%

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)
(\$2.50 M)	\$0.00 M	(\$0.14 M)	(\$0.14 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.28 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.09 M	% Spent
Adopted Budget	\$5.96 M	(98.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.00 M	% Received
Adopted Budget	\$6.32 M	(100.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.05 M	(\$0.01 M)	(\$0.01 M)	(\$0.00 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.01 M)
Interest expense	(\$0.01 M)
Principal due	\$0.16 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$3.48 M
Interest earned	\$0.00 M

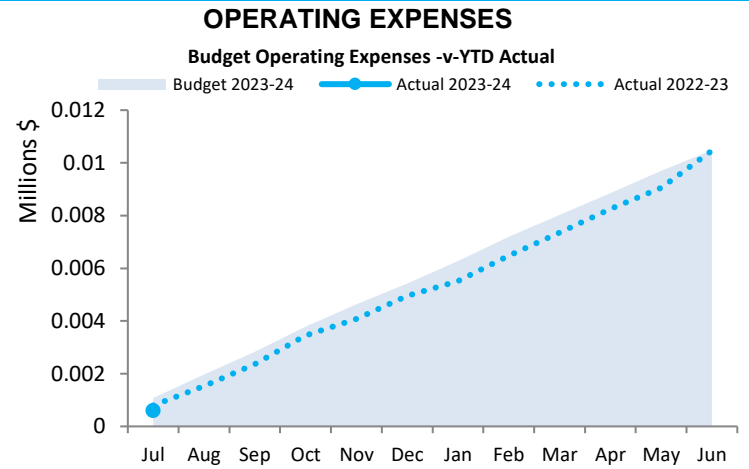
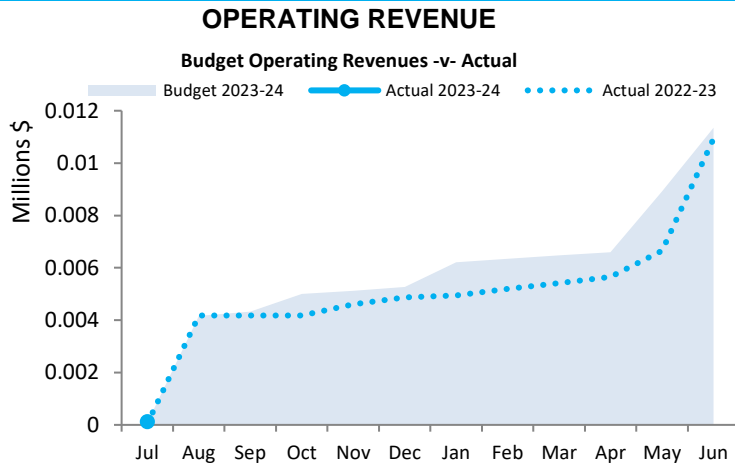
Refer to 4 - Cash Reserves

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

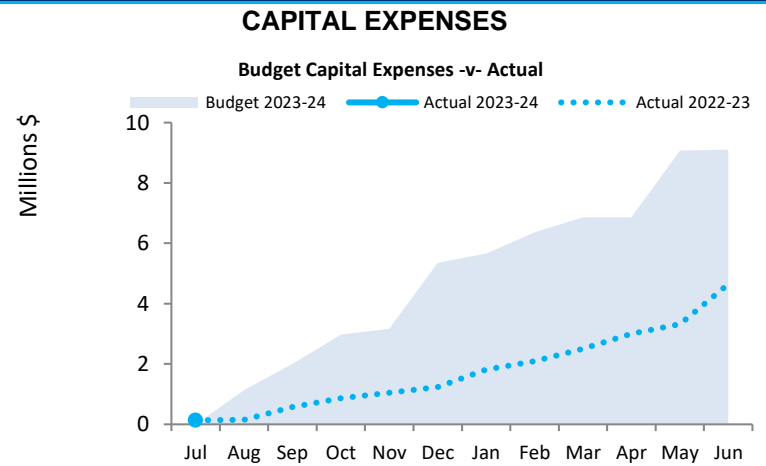
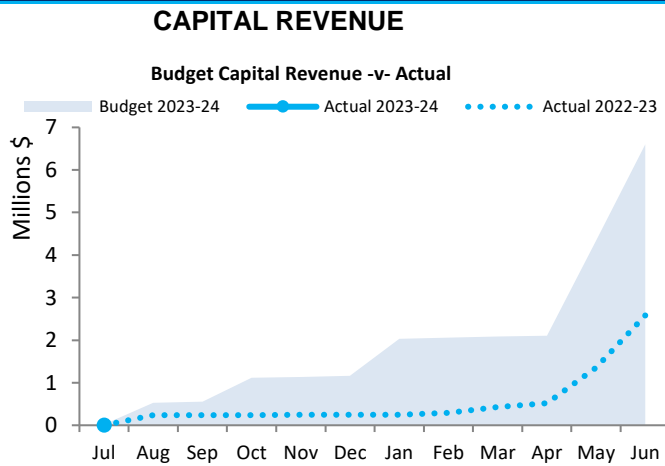
**SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023**

2 KEY INFORMATION - GRAPHICAL

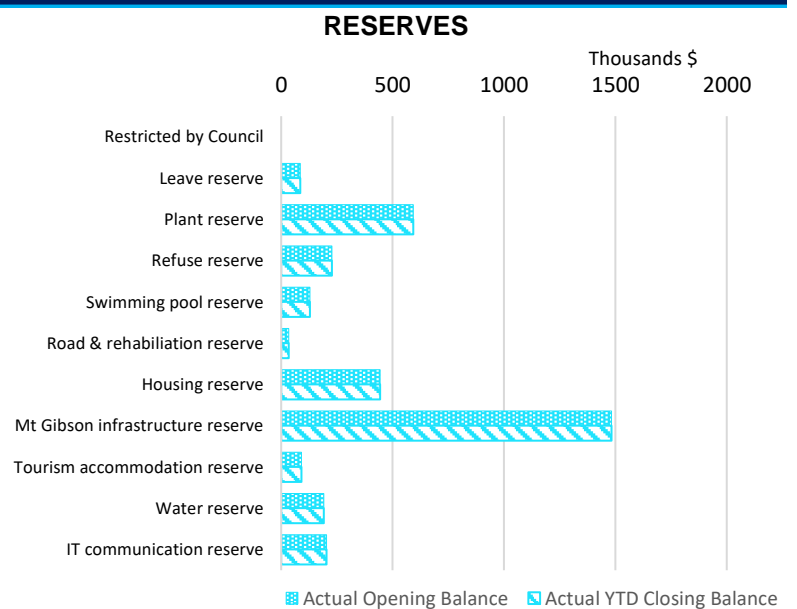
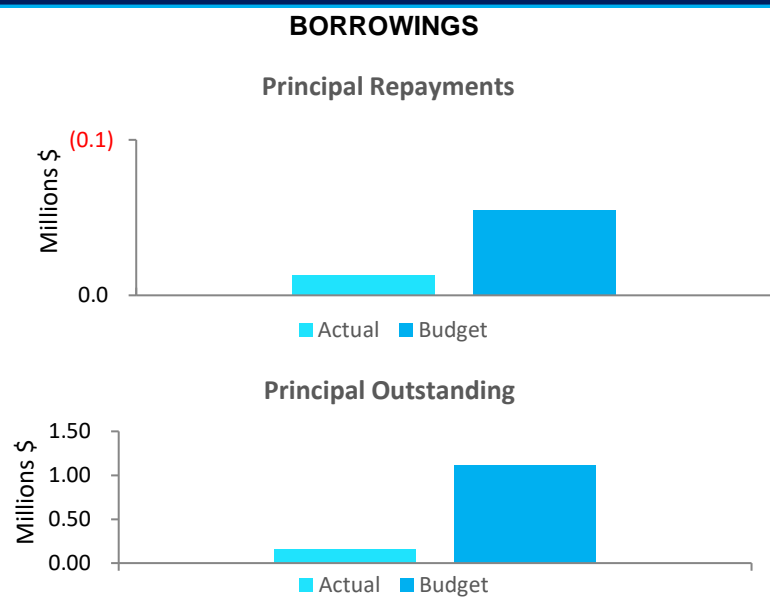
OPERATING ACTIVITIES



INVESTING 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 JULY 2023**

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								
Bankwest Municipal Account	Cash and cash equivalents	671,953		671,953	672,089	Bank	0.00%	On Call
Petty Cash & Till Float	Cash and cash equivalents	450		450	450	Bank	0.00%	On Hand
Bankwest Municipal Telenet Saver Account	Cash and cash equivalents	1,767,626		1,767,626	1,767,626	Bank	0.05%	On Hand
Reserve Funds - Restricted Cash		0	3,483,731	3,483,731				
- Operating Bank Account 816902	Cash and cash equivalents	0			119,564	Bank	0.00%	On Call
- Mt Gibson Mining Reserve Account 1665372	Cash and cash equivalents	0			17,314	Bank	0.05%	On Hand
- Mt Gibson Mining Telenet Saver 0860049	Cash and cash equivalents	0			110,000	Bank	0.05%	On Hand
- Mt Gibson Mining Term Deposit 0023019	Cash and cash equivalents	0			1,356,000	Bank	4.00%	17/10/2023
- Special Term Deposit 951395	Cash and cash equivalents	0			700,000	Bank	4.10%	23/11/2023
- Special Term Deposit 0023001	Cash and cash equivalents	0			1,181,000	Bank	4.00%	17/10/2023
Total		2,440,029	3,483,731	5,923,760	5,924,043			
Comprising								
Cash and cash equivalents		2,440,029	3,483,731	5,923,760	5,924,043			
		2,440,029	3,483,731	5,923,760	5,924,043			

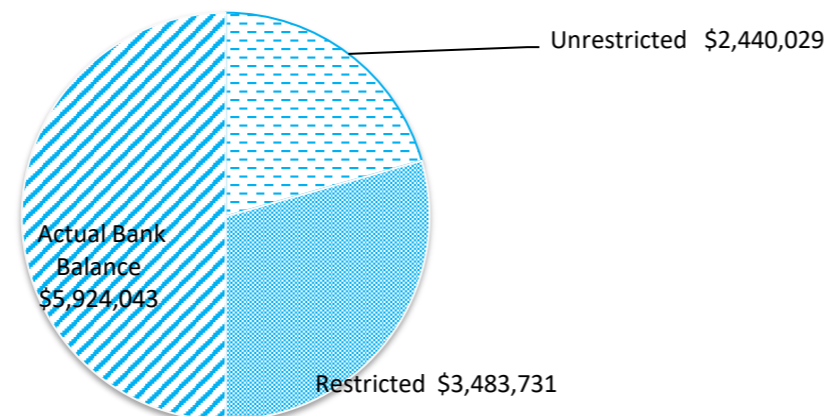
KEY INFORMATION

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 JULY 2023

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	85,545	2,360	0	0	87,905	85,545	1	0	0	85,546
Plant reserve	593,196	15,970	305,254	(400,000)	514,420	593,196	9	0	0	593,205
Refuse reserve	227,137	5,716	0	(15,000)	217,853	227,137	4	0	0	227,141
Swimming pool reserve	129,693	3,027	0	0	132,720	129,693	2	0	0	129,695
Road & rehabilitation reserve	34,018	939	0	0	34,957	34,018	0	0	0	34,018
Housing reserve	444,485	12,266	0	0	456,751	444,485	8	0	0	444,493
Mt Gibson infrastructure reserve	1,473,399	37,681	0	0	1,511,080	1,483,275	20	0	0	1,483,295
Tourism accommodation reserve	90,678	1,812	0	0	92,490	90,678	2	0	0	90,680
Water reserve	191,503	4,595	0	0	196,098	191,503	3	0	0	191,506
IT communication reserve	204,148	5,634	0	(86,600)	123,182	204,148	3	0	0	204,151
	3,473,802	90,000	305,254	(501,600)	3,367,456	3,483,678	52	0	0	3,483,730

5 CAPITAL ACQUISITIONS

	Draft		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Land	20,000	0	0	0
Buildings	2,156,834	0	51,208	51,208
Furniture & equipment	111,600	0	3,500	3,500
Plant & equipment	854,656	0	0	0
Acquisition of property, plant and equipment	3,143,090	0	54,708	54,708
Roads	4,467,360	0	35,103	35,103
Footpaths	108,835	0	0	0
Parks, ovals & dams	128,097	0	39,618	39,618
Other	1,257,440	0	11,500	11,500
Caravan park	0	0	0	0
Acquisition of infrastructure	5,961,732	0	86,222	195,638
Total capital acquisitions	9,104,822	0	140,930	250,346
Capital Acquisitions Funded By:				
Capital grants and contributions	6,318,159	0	0	0
Borrowings	1,000,000	0	0	0
Other (disposals & C/Fwd)	282,000	0	0	0
Reserve accounts				
Plant reserve	400,000		0	0
Refuse reserve	15,000		0	0
IT communication reserve	86,600		0	0
Contribution - operations	1,003,063	0	140,930	140,930
Capital funding total	9,104,822	0	140,930	140,930

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.

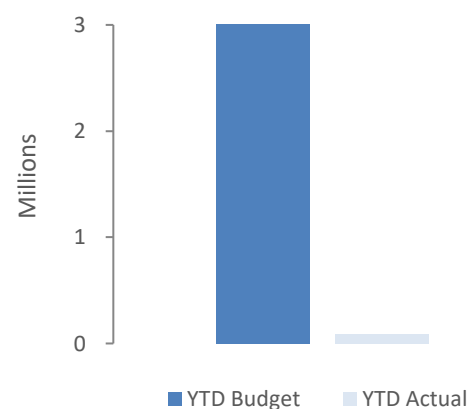
Initial recognition and measurement for assets held at cost

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 recognised 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

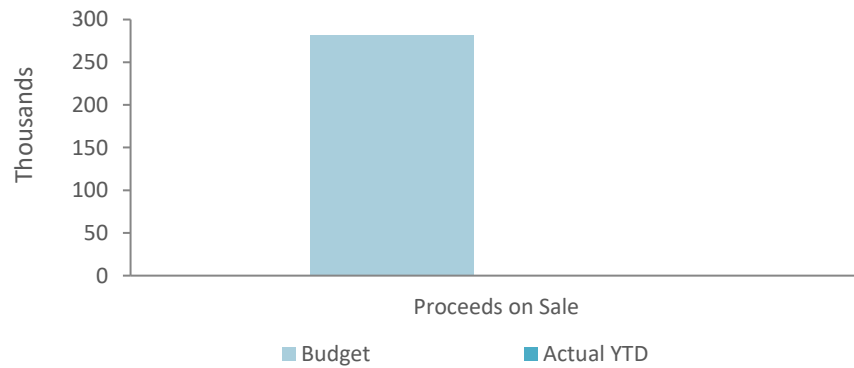


5 CAPITAL ACQUISITIONS - DETAILED

Job - Account	Job/Account Description	Asset Class	Type	Program	Original Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
FE03	Altus Payroll	Furniture & Equipment	Governance	New	70,000	70,000	-	-	-	
FE04	Library Software	Furniture & Equipment	Recreation and Culture	New	10,600	10,600	-	-	-	
FE05	Printer Depot Admin	Furniture & Equipment	Administration	New	6,000	6,000	-	-	-	
FE06	Archive Room Fit-Out	Furniture & Equipment	Administration	New	25,000	25,000	-	3,500	(3,500)	
BC27	Master Key System Review	Buildings	Administration	New	25,000	25,000	-	-	-	
HC28	New housing, Timmings & Hirst	Buildings	Housing	New	1,200,000	1,200,000	-	-	-	
HC31	Aged Units x 2 42 Russell St	Buildings	Housing	New	812,933	812,933	-	-	-	
BC28	Caravan Park Village Key System	Buildings	Economic Services	Upgrade	6,500	6,500	-	-	-	
IO05	Fencing of Perenjori Tip	Infrastructure - Other	Community Amenities	Upgrade	15,000	15,000	-	-	-	
IO02	Community Hub Project	Buildings	Economic Services	New	1,071,756	1,071,756	-	11,500	(11,500)	
BC09	Dump Point Surrounds	Infrastructure - Other	Recreation and Culture	New	5,000	5,000	-	-	-	
LA01	Purchase of Industrial Land	Land	Economic Services	New	20,000	20,000	-	-	-	
CP11	Caravan Park Furniture & Equipment	Furniture & Equipment	Economic Services	New	12,500	12,500	-	-	-	
Unfinished Projects from 22/23 Budget										
BC11	Perenjori Hall Roof Retention E	Buildings	Governance	Renewal	8,083	8,083	-	-	-	
IO01	Perenjori Oval Water	Infrastructure - Other	Recreation and Culture	New	92,703	92,703	-	39,418	(39,418)	
BC03	Refurbishment of Perenjori Oval	Buildings	Recreation and Culture	Renewal	51,208	51,208	-	51,208	(51,208)	
RC11	Fowler Street Landscaping	Infrastructure - Other	Recreation and Culture	Upgrade	108,835	108,835	-	-	-	
BC12	Construction of Shelter at Cemetery	Infrastructure - Other	Community Amenities	New	2,500	2,500	-	-	-	
BC15	Solar Lights at Latham Community	Infrastructure - Other	Recreation and Culture	New	12,566	12,566	-	-	-	
BC16	Solar Lights at Cemetery	Infrastructure - Other	Community Amenities	New	16,319	16,319	-	-	-	
BC17	Solar Lights North Rd (Townsite)	Infrastructure - Other	Recreation and Culture	New	15,565	15,565	-	-	-	
BC23	Perenjori Evacuation Centre Upgrade	Buildings	Recreation and Culture	Upgrade	4,225	4,225	-	-	-	
IO04	Perenjori Town Water Project	Infrastructure - Other	Law, Order & Public Safety	New	35,394	35,394	-	200	(200)	
IO03	Static Water Supply (DFES)	Infrastructure - Other	Law, Order & Public Safety	New	10,000	10,000	-	-	-	
Road Program										
RRG141	Warriedar Coppermine Rd SLK	Infrastructure - Roads	Transport	Renewal	150,000	150,000	-	-	-	
RRG049	Sydon Rd SLK 30.00-33.05	Infrastructure - Roads	Transport	Renewal	300,000	300,000	-	-	-	
CC90	Camamah Perenjori Rd SLK 0.00-5.20	Infrastructure - Roads	Transport	Renewal	129,871	129,871	-	-	-	
RG24	Warriedar Coppermine Rd SLK 3.00-5.2 Final Seal	Infrastructure - Roads	Transport	Renewal	85,924	85,924	-	-	-	
RRG141A	Warriedar Coppermine Rd SLK 6.5-7.30 / Subject to Council Discretion	Infrastructure - Roads	Transport	Renewal	950,000	950,000	-	-	-	
R2R052	Taylor Rd SLK 5.6-22.35	Infrastructure - Roads	Transport	Renewal	300,000	300,000	-	35,103	(35,103)	
CF25	Loading St 0.00-0.66 Stage 1	Infrastructure - Roads	Transport	Renewal	330,000	330,000	-	-	-	
12008	Midwest Secondary Grain Freight	Infrastructure - Roads	Transport	Upgrade	2,206,000	2,206,000	-	-	-	
CF27	Sealing of Cemetery Carpark /	Infrastructure - Roads	Community Amenities	Upgrade	160,684	160,684	-	-	-	
Plant replacement program										
04252	Toyota Prado CEO Vehicle	Plant & Equipment	Administration	Renewal	75,000	75,000	-	-	-	
04259	Small/Med Hybrid Finance Manager	Plant & Equipment	Administration	New	35,000	35,000	-	-	-	
CP24	New Backhoe Loader	Plant & Equipment	Transport	Renewal	260,585	260,585	-	-	-	
CP25	Prime Mover Hino Motors C/F PO 8959	Plant & Equipment	Transport	Renewal	221,830	221,830	-	-	-	
CP26	Mitsubishi Triton 4 door C/F PO 9034	Plant & Equipment	Transport	Renewal	44,933	44,933	-	-	-	
CP27	Mitsubishi Triton GLX MR6W20 C/F PO 9035	Plant & Equipment	Transport	Renewal	32,644	32,644	-	-	-	
CP28	Mitsubishi Triton GLX MR6W20 C/F PO 9036	Plant & Equipment	Transport	Renewal	32,644	32,644	-	-	-	
CP29	Mitsubishi Triton GLX MR6W20 C/F PO 9037	Plant & Equipment	Transport	Renewal	32,644	32,644	-	-	-	
CP30	Isuzu D-Max MY23 4x4	Plant & Equipment	Transport	Renewal	47,668	47,668	-	-	-	
CP31	Isuzu D-Max MY23 4x2	Plant & Equipment	Transport	Renewal	33,708	33,708	-	-	-	
CP33	Multi Tyre Roller Attachment	Plant & Equipment	Transport	New	38,000	38,000	-	-	-	
CP34	New Holland Tractor (Gardneners)	Plant & Equipment	Transport	Renewal	-	-	-	-	-	
CP35	Slasher Latham Golf club	Plant & Equipment	Transport	Renewal	-	-	-	-	-	
					9,104,822	9,104,822	-	140,930	(140,930)	

6 DISPOSAL OF ASSETS

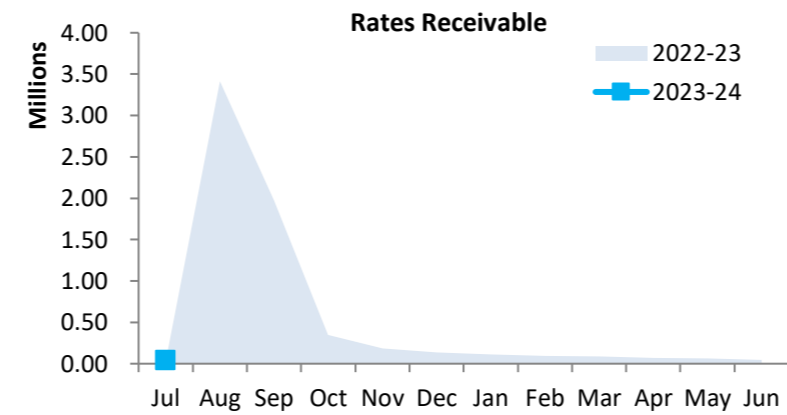
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	Toyota Prado CEO Vehilce	48,146	60,000	11,854	0	0	0	0	0
	New Backhoe Loader	29,812	40,000	10,188	0	0	0	0	0
	Prime Mover Hino Motors C/F PO 895	0	60,000	60,000	0	0	0	0	0
	Mitsubishi Triton 4 door C/F PO 9034	0	35,000	35,000	0	0	0	0	0
	Mitsubishi Triton GLX MR6W20 C/F P	18,758	20,000	1,242	0	0	0	0	0
	Mitsubishi Triton GLX MR6W20 C/F P	7,991	15,000	7,009	0	0	0	0	0
	Mitsubishi Triton GLX MR6W20 C/F P	7,991	15,000	7,009	0	0	0	0	0
	Isuzu D-Max MY23 4x4	0	15,000	15,000	0	0	0	0	0
	Isuzu D-Max MY23 4x2	0	17,000	17,000	0	0	0	0	0
	Slasher Latham Golf club	0	5,000	5,000	0	0	0	0	0
		112,698	282,000	169,302	0	0	0	0	0



7 RECEIVABLES

Rates receivable

	30 Jun 2023	31 Jul 2023
	\$	\$
Opening arrears previous years	45,134	45,134
Levied this year		0
Less - collections to date	0	(667)
Gross rates collectable	45,134	44,467
Net rates collectable	45,134	44,467
% Collected	0.0%	1.5%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,244)	180,097	11,126	1,155	684,384	875,518
Percentage	(0.1%)	20.6%	1.3%	0.1%	78.2%	
Balance per trial balance						
Sundry debtors						875,518
GST receivable						135,399
Total receivables general outstanding						1,010,922

Amounts shown above include GST (where applicable)

KEY INFORMATION

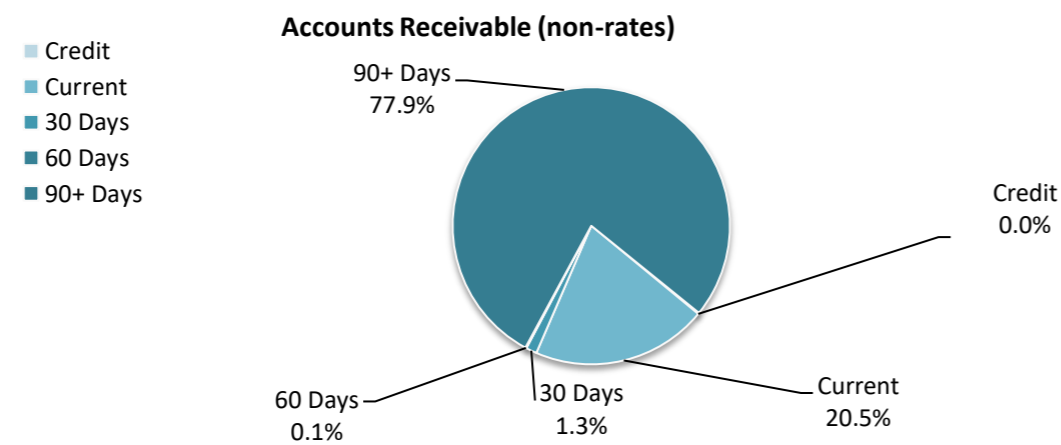
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 JULY 2023**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 July 2023
Other current assets	\$	\$	\$	\$
Inventory				
Stock inventories	136,308	0	0	136,308
Total other current assets	136,308	0	0	136,308

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.

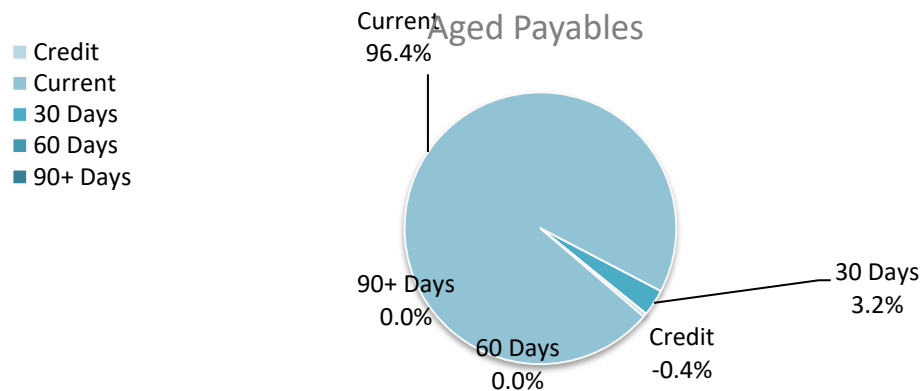
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(1,460)	313,488	10,312	0	0	322,340
Percentage	-0.5%	97.3%	3.2%	0.0%	0.0%	
Balance per trial balance						
Payables, current	0	333,753	0	0	0	333,753
ATO liabilities	0	44,802	0	0	0	44,802
Prepaid rates	0	98,592	0	0	0	98,592
Licencing	0	279	0	0	0	279
Total payables general outstanding						472,940

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	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Townsite	0.092127	106	1,159,333	106,806	0	106,806	0	0	0
Mining	0.092127	1	3,144,000	289,648	0	289,648	0	0	0
Unimproved value									
Rural	0.014395	258	155,050,000	2,231,945	0	2,231,945	0	0	0
Mining	0.307900	39	2,600,348	800,647	0	800,647	0	0	0
Exploration	0.209410	35	268,702	56,269	0	56,269	0	0	0
Sub-Total		439	162,222,383	3,485,315	0	3,485,315	0	0	0
Minimum payment									
Minimum Payment \$									
Gross rental value									
Townsite	389	32	27,601	12,448	0	12,448	0	0	0
Mining	389	2	20	389	0	389	0	0	0
Unimproved value									
Rural	0	11	102,300	4,279	0	4,279	0	0	0
Mining	0	7	2,801	2,723	0	2,723	0	0	0
Exploration	0	24	23,162	9,725	0	9,725	0	0	0
Sub-total		76	155,884	29,564	0	29,564	0	0	0
Discount						(307,137)			
Amount from general rates						3,207,742			0
Ex-gratia rates						24,890	0		
Total general rates						3,232,632			0

11 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
CHA Housing	96	17,219	0	0	0	(17,219)	17,219	0	0	(836)
John Street Subdivision	98	153,087	0	0	(13,058)	(26,572)	140,029	126,515	(5,335)	(10,215)
New Loan Housing	100	0	0	1,000,000	0	(11,298)	0	988,702	0	(35,000)
Total		170,306	0	1,000,000	(13,058)	(55,089)	157,248	1,115,217	(5,335)	(46,051)
Current borrowings		55,089					30,733			
Non-current borrowings		115,217					126,515			
		170,306					157,248			

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 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		166,762	0	0	0	166,762
Total other liabilities		166,762	0	0	0	166,762
Employee Related Provisions						
Employee provisions		267,966	0	0	0	267,966
Total Provisions		267,966	0	0	0	267,966
Total other current liabilities		434,728	0	0	0	434,728

Amounts shown above include GST (where applicable)

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

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 JULY 2023

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Program	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
		Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2023	Current Liability 31 Jul 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
		\$	\$	\$	\$	\$	\$	\$	
Grants and subsidies									
DFES Operating Grant	Law, Order & Public Safety	0	0	0	0	0	25,000	6,250	10,184
Direct Grant	Transport	0	0	0	0	0	273,328	0	0
Grants Commission Grant	General purpose funding	0	0	0	0	0	71,635	0	0
Untied Road Grant	General purpose funding	0	0	0	0	0	52,923	0	0
		0	0	0	0	0	422,886	6,250	10,184

**SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2023**

15 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 31 Jul 2023
	\$	\$	\$	\$
Mount Gibson Public Benefit Fund	312,937	167	(4,486)	308,618
	312,937	167	(4,486)	308,618

12.2 MONTHLY FINANCIAL REPORT – AUGUST 2023

Applicant:	Shire of Perenjori
File:	ADM 0082
Date:	28 September 2023
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Ally Bryant – Finance Manager
Responsible Officer:	Paul Anderson - Chief Executive Officer
Attachments:	12.2 (a) - Monthly Statement of Financial Activity for August 2023

Summary

This item recommends that Council receives the Financial Activity Statements for the periods ending 31 August 2023.

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 2023-24 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

Area 5: Investing in Council's Leadership.

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

Officer Comment

The opening surplus for the year prior to the finalisation of the 2022-23 financial statements is \$3,635,326. As previously advised, this surplus is notionally deceiving as the State Government transferred 100% of its 2023-24 financial assistance grants (totalling \$2.810m) to the Shire in June 2023.

The 2023-24 general rates will be raised in September 2023 and the income recognised in September.

Operating revenue YTD is \$566,047, under budget by \$3,121,197. Key variances between the YTD budget and actuals are:

- Rates not being actually raised until September system budgeted for August.
 - Fees and Charges are up by \$66,711 mainly due to it timing in budget estimates for the Caravan Park.
- Expenditure is \$1,167,961, better than budget by \$809,391. Variances are both permanent and timing, and include:

- Depreciation being under budget by \$580,332 due to not being able to run depreciation until the Auditors have completed the audit on Asset Register and we are able to roll the Asset Register into the 23/24 year.
- Other accounts are under YTD budget due to the late adoption of the Annual Budget.

OFFICER RECOMMENDATION

<p>Council Resolution Number:</p> <p>Moved: Seconded:</p> <p>That the Monthly Financial Report to 31 August 2023 as attached be received.</p> <p>Motion put and carried / lost</p>
--

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For The Period Ended 31 August 2023

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 AUGUST 2023

	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	3,232,632	3,207,742	0	(3,207,742)	(100.00%)	▼	Rates not raised until September
Grants, subsidies and contributions	13	422,886	310,718	314,651	3,933	1.27%		
Fees and charges		731,910	122,070	188,781	66,711	54.65%	▲	Caravan Park over budget due to season timing
Interest revenue		120,500	19,166	24,025	4,859	25.35%	▲	Over budget due to timing of term investment interest
Other revenue		352,800	27,548	38,590	11,042	40.08%	▲	Housing Reimbursements and Workers Compensation reimbursements over YTD budget
Profit on asset disposals	6	169,302	0	0	0	0.00%		
		5,030,030	3,687,244	566,047	(3,121,197)	(84.65%)		
Expenditure from operating activities								
Employee costs		(3,418,008)	(688,998)	(626,807)	62,191	9.03%	▲	Under YTD Budget in multiple accounts
Materials and contracts		(2,710,039)	(451,548)	(355,806)	95,742	21.20%	▲	Under YTD Budget due to timing
Utility charges		(393,200)	(65,508)	(6,807)	58,701	89.61%	▲	Under YTD Budget timing more Utility charges to balance out in September
Depreciation		(3,482,000)	(580,332)	0	580,332	100.00%	▲	Depreciation not ran until asset register is finalised for the 22/23 year
Finance costs		(46,051)	(5,889)	(659)	5,230	88.81%	▲	Timing on interest Loan 98
Insurance		(185,800)	(94,829)	(103,169)	(8,340)	(8.79%)		
Other expenditure		(244,994)	(90,248)	(74,713)	15,535	17.21%	▲	Expenses below YTD Budget for Members sitting fees and election expenses
		(10,480,092)	(1,977,352)	(1,167,961)	809,391	40.93%		
Non-cash amounts excluded from operating activities	Note 2(l)	3,312,698	580,332	0	(580,332)	(100.00%)	▼	Depreciation not ran until asset register is finalised for the 22/23 year
Amount attributable to operating activities		(2,137,364)	2,290,224	(601,914)	(2,892,138)	(126.28%)		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	6,318,159	480,000	478,283	(1,717)	(0.36%)		
Proceeds from disposal of assets	6	282,000	0	0	0	0.00%		
		6,600,159	480,000	478,283	(1,717)	(0.36%)		
Outflows from investing activities								
Payments for property, plant and equipment	5	(3,143,090)	(887,224)	(837,413)	49,811	5.61%	▲	
Payments for construction of infrastructure	5	(5,961,732)	(252,703)	(277,388)	(24,685)	(9.77%)	▼	
		(9,104,822)	(1,139,927)	(1,114,801)	25,126	2.20%		
Amount attributable to investing activities		(2,504,663)	(659,927)	(636,518)	23,409	3.55%		

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

	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								
Proceeds from new debentures	11	1,000,000	0	0	0	0.00%		
Transfer from reserves	4	501,600	0	0	0	0.00%		
		1,501,600	0	0	0	0.00%		
Outflows from financing activities								
Repayment of borrowings	11	(55,089)	(21,529)	(21,529)	0	0.00%		
Transfer to reserves	4	(395,254)	0	(200)	(200)	0.00%		
		(450,343)	(21,529)	(21,729)	(200)	(0.93%)		
Amount attributable to financing activities		1,051,257	(21,529)	(21,729)	(200)	(0.93%)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		3,590,770	3,590,770	3,635,326	44,556	1.24%	▲	Adjustments being undertaken to the 22/23 Finances
Amount attributable to operating activities		(2,137,364)	2,290,224	(601,914)	(2,892,138)	(126.28%)	▼	
Amount attributable to investing activities		(2,504,663)	(659,927)	(636,518)	23,409	3.55%	▲	
Amount attributable to financing activities		1,051,257	(21,529)	(21,729)	(200)	(0.93%)	▼	
Surplus or deficit after imposition of general rates		0	5,199,538	2,375,169	(2,824,369)	(54.32%)	▼	

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 AUGUST 2023

	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	98,300	16,216	18,123	1,907	11.76%
General purpose funding - other		3,263,632	3,211,992	5,979	(3,206,013)	(99.81%)
Law, order and public safety	13	136,100	368	200	(168)	(45.65%)
Health		3,900	550	404	(146)	(26.55%)
Education and welfare		0	0	0	0	0.00%
Housing		149,000	24,832	35,461	10,629	42.80%
Community amenities		39,860	6,644	103	(6,541)	(98.45%)
Recreation and culture	6	4,200	700	1,464	764	109.14%
Transport		225,952	856	1,283	427	49.88%
Economic services		511,200	85,200	145,005	59,805	70.19%
Other property and services		175,000	29,166	43,373	14,207	48.71%
		4,607,144	3,376,524	251,395	(3,125,129)	(92.55%)
Grants, subsidies and contributions						
Governance		0	0	0	0	0.00%
General purpose funding - other		1,382,226	31,140	31,140	0	0.00%
Law, order and public safety		87,754	6,250	10,184	3,934	62.94%
Health		0	0	0	0	0.00%
Education and welfare		0	0	0	0	0.00%
Housing		1,012,933	300,000	298,283	(1,717)	(0.57%)
Community amenities		500,000	0	0	0	0.00%
Recreation and culture		0	0	0	0	0.00%
Transport		3,758,132	453,328	453,328	0	0.00%
Economic services		0	0	0	0	0.00%
Other property and services		0	0	0	0	0.00%
		6,741,045	790,718	792,935	2,217	0.28%
Expenditure from operating activities (including depreciation)						
Governance		(390,235)	(140,176)	(55,179)	84,997	60.64%
General purpose funding		(225,556)	(38,046)	(37,908)	138	0.36%
Law, order and public safety		(550,451)	(96,339)	(66,307)	30,032	31.17%
Health		(212,147)	(35,896)	(14,440)	21,456	59.77%
Education and welfare		(122,140)	(20,314)	(5,741)	14,573	71.74%
Housing		(601,862)	(96,123)	(75,620)	20,503	21.33%
Community amenities		(688,004)	(122,983)	(83,797)	39,186	31.86%
Recreation and culture		(2,126,907)	(369,279)	(218,786)	150,493	40.75%
Transport		(4,077,546)	(679,589)	(331,357)	348,232	51.24%
Economic services	6	(1,201,198)	(206,357)	(172,379)	33,978	16.47%
Other property and services		(284,047)	(172,250)	(106,446)	65,804	38.20%
		(10,480,093)	(1,977,352)	(1,167,960)	809,392	40.93%
Net Operating Result		868,096	2,189,890	(123,630)		

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2023

	Supplementary Information	31 August 2023	30 June 2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,364,627	7,803,775
Trade and other receivables		754,895	1,112,150
Inventories	8	135,970	136,308
TOTAL CURRENT ASSETS		7,255,492	9,052,233
NON-CURRENT ASSETS			
Other financial assets		81,490	81,490
Inventories		104,000	104,000
Property, plant and equipment		22,593,442	21,756,029
Infrastructure		55,136,757	54,859,373
TOTAL NON-CURRENT ASSETS		77,915,689	76,800,892
TOTAL ASSETS		85,171,181	85,853,125
CURRENT LIABILITIES			
Trade and other payables	9	755,105	1,766,467
Other liabilities	12	641,340	166,762
Borrowings	11	22,262	43,791
Employee related provisions	12	267,966	267,966
TOTAL CURRENT LIABILITIES		1,686,673	2,244,986
NON-CURRENT LIABILITIES			
Borrowings	11	126,515	126,515
Employee related provisions		86,644	86,643
TOTAL NON-CURRENT LIABILITIES		213,159	213,158
TOTAL LIABILITIES		1,899,832	2,458,144
NET ASSETS		83,271,349	83,394,981
EQUITY			
Retained surplus		23,718,427	23,842,263
Reserve accounts	4	3,483,878	3,483,678
Revaluation surplus		56,069,040	56,069,040
TOTAL EQUITY		83,271,345	83,394,981

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2023

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 2023-24 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 N/A

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 August 2023
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	3,849,306	7,803,775	6,364,627
Trade and other receivables		1,098,631	1,112,150	754,895
Inventories	8	136,308	136,308	135,970
		5,084,245	9,052,233	7,255,492
Less: current liabilities				
Trade and other payables	9	(1,716,789)	(1,766,467)	(755,105)
Other liabilities	12	0	(166,762)	(641,340)
Borrowings	11	(988,702)	(43,791)	(22,262)
Employee related provisions	12	(267,966)	(267,966)	(267,966)
		(2,973,457)	(2,244,986)	(1,686,673)
Net current assets		2,110,788	6,807,247	5,568,819
Less: Total adjustments to net current assets	Note 2(i)	(2,110,788)	(3,171,921)	(3,193,650)
Closing funding surplus / (deficit)		0	3,635,326	2,375,169

(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	(169,302)	0	0
Add: Depreciation		3,482,000	580,332	0
Total non-cash amounts excluded from operating activities		3,312,698	580,332	0

(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 Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 August 2023
Adjustments to net current assets				
		\$	\$	\$
Less: Reserve accounts	4	(3,367,456)	(3,483,678)	(3,483,878)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	988,702	43,791	22,262
- Current portion of employee benefit provisions	4	267,966	267,966	267,966
Total adjustments to net current assets	Note 2(i)	(2,110,788)	(3,171,921)	(3,193,650)

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 AUGUST 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.59 M	\$3.59 M	\$3.64 M	\$0.04 M
Closing	\$0.00 M	\$5.20 M	\$2.38 M	(\$2.82 M)

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$	% of total
Total	\$6.36 M	
Unrestricted Cash	\$2.88 M	45.3%
Restricted Cash	\$3.48 M	54.7%

Refer to 3 - Cash and Financial Assets

Payables

	\$	% Outstanding
Total	\$0.76 M	
Trade Payables	\$0.59 M	
0 to 30 Days		98.0%
Over 30 Days		1.9%
Over 90 Days		(0.3%)

Refer to 9 - Payables

Receivables

	\$	% Collected
Total	\$0.71 M	
Rates Receivable	\$0.04 M	2.1%
Trade Receivable	\$0.71 M	
Over 30 Days		92.7%
Over 90 Days		91.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.14 M)	\$2.29 M	(\$0.60 M)	(\$2.89 M)

Refer to Statement of Financial Activity

Rates Revenue

	YTD Actual	YTD Budget	% Variance
	\$0.00 M	\$3.21 M	(100.0%)

Refer to 10 - Rate Revenue

Grants and Contributions

	YTD Actual	YTD Budget	% Variance
	\$0.31 M	\$0.31 M	1.3%

Refer to 13 - Grants and Contributions

Fees and Charges

	YTD Actual	YTD Budget	% Variance
	\$0.19 M	\$0.12 M	54.6%

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)
(\$2.50 M)	(\$0.66 M)	(\$0.64 M)	\$0.02 M

Refer to Statement of Financial Activity

Proceeds on sale

	YTD Actual	Adopted Budget	%
	\$0.00 M	\$0.28 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition

	YTD Actual	Adopted Budget	% Spent
	\$0.28 M	\$5.96 M	(95.3%)

Refer to 5 - Capital Acquisitions

Capital Grants

	YTD Actual	Adopted Budget	% Received
	\$0.48 M	\$6.32 M	(92.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.05 M	(\$0.02 M)	(\$0.02 M)	(\$0.00 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	(\$0.02 M)
Interest expense	(\$0.00 M)
Principal due	\$0.15 M

Refer to 11 - Borrowings

Reserves

Reserves balance	\$3.48 M
Interest earned	\$0.00 M

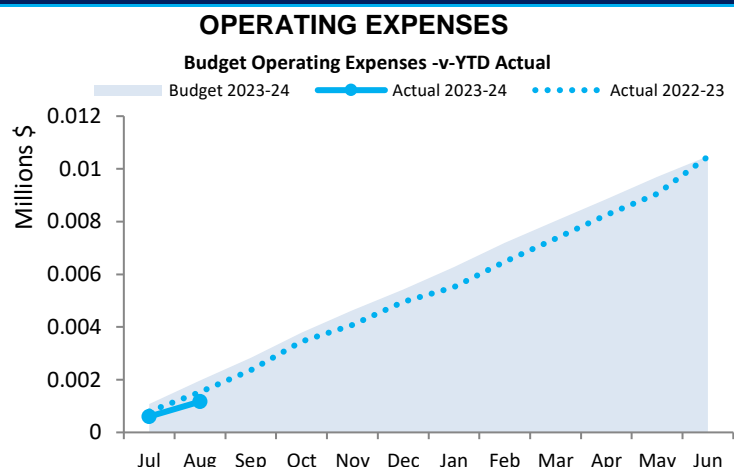
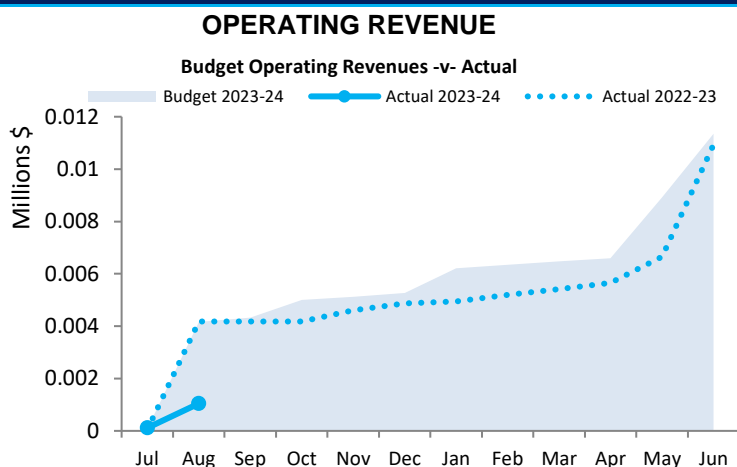
Refer to 4 - Cash Reserves

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

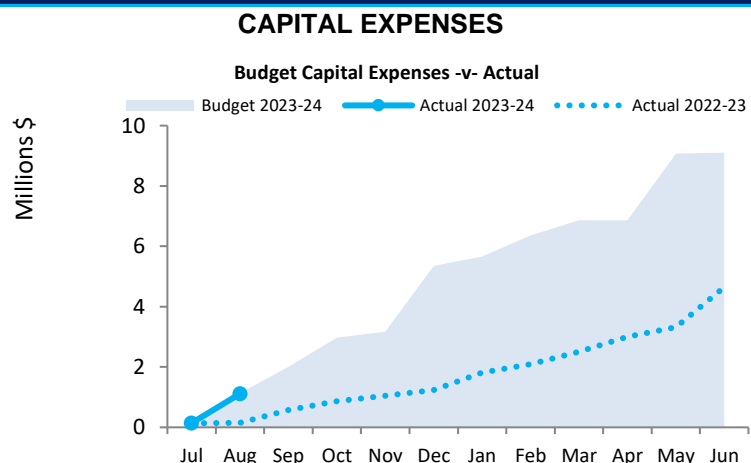
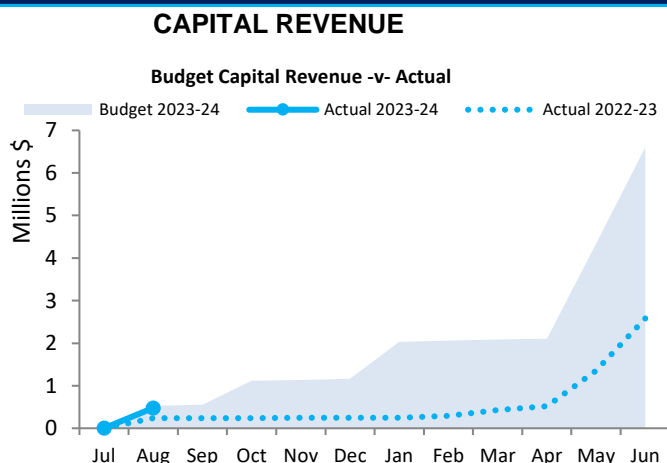
**SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023**

2 KEY INFORMATION - GRAPHICAL

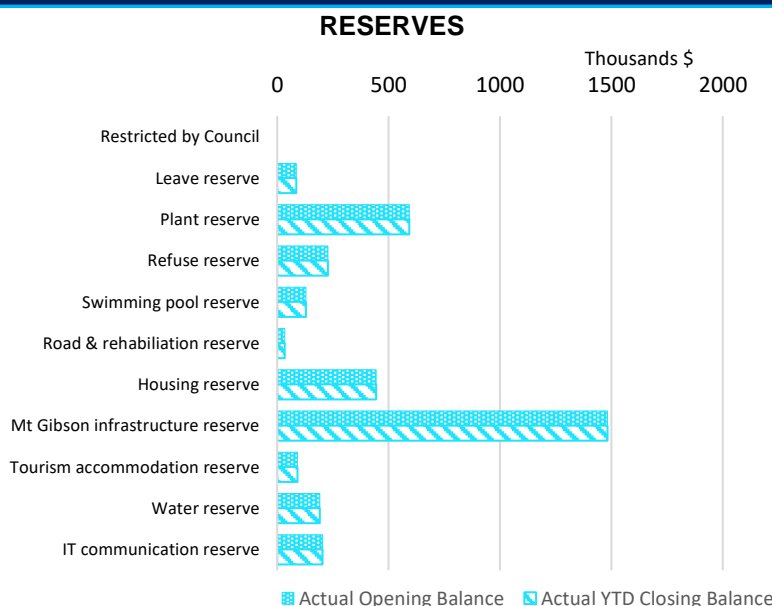
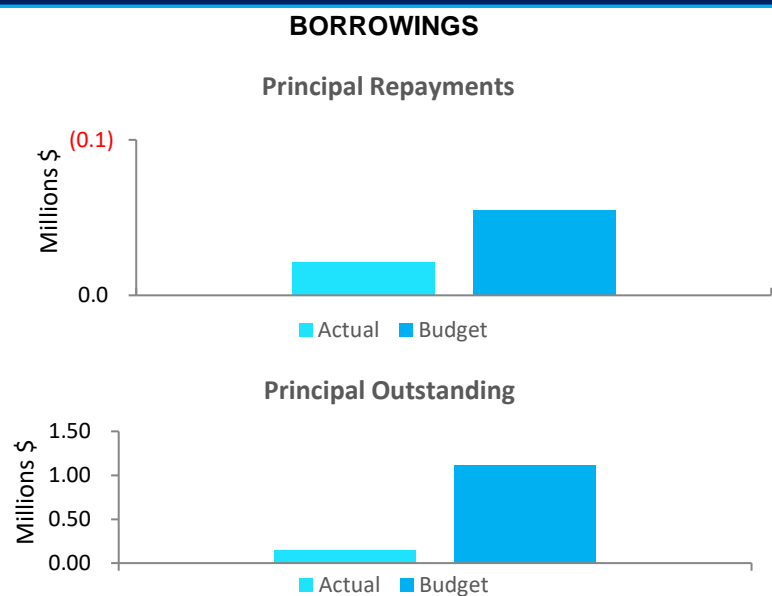
OPERATING ACTIVITIES



INVESTING 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 AUGUST 2023**

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								
Bankwest Municipal Account	Cash and cash equivalents	2,612,386		2,612,386	2,611,905	Bank	0.00%	On Call
Petty Cash & Till Float	Cash and cash equivalents	450		450	450	Bank	0.00%	On Hand
Bankwest Municipal Telenet Saver Account	Cash and cash equivalents	267,913		267,913	267,913	Bank	0.05%	On Hand
Reserve Funds - Restricted Cash		0	3,483,877	3,483,877				
- Operating Bank Account 816902	Cash and cash equivalents	0			119,701	Bank	0.00%	On Call
- Mt Gibson Mining Reserve Account 1665372	Cash and cash equivalents	0			17,334	Bank	0.05%	On Hand
- Mt Gibson Mining Telenet Saver 0860049	Cash and cash equivalents	0			110,000	Bank	0.05%	On Hand
- Mt Gibson Mining Term Deposit 0023019	Cash and cash equivalents	0			1,356,000	Bank	4.00%	17/10/2023
- Special Term Deposit 951395	Cash and cash equivalents	0			700,000	Bank	4.10%	23/11/2023
- Special Term Deposit 0023001	Cash and cash equivalents	0			1,181,000	Bank	4.00%	17/10/2023
Total		2,880,750	3,483,877	6,364,627	6,364,302			
Comprising								
Cash and cash equivalents		2,880,750	3,483,877	6,364,627	6,364,302			
		2,880,750	3,483,877	6,364,627	6,364,302			

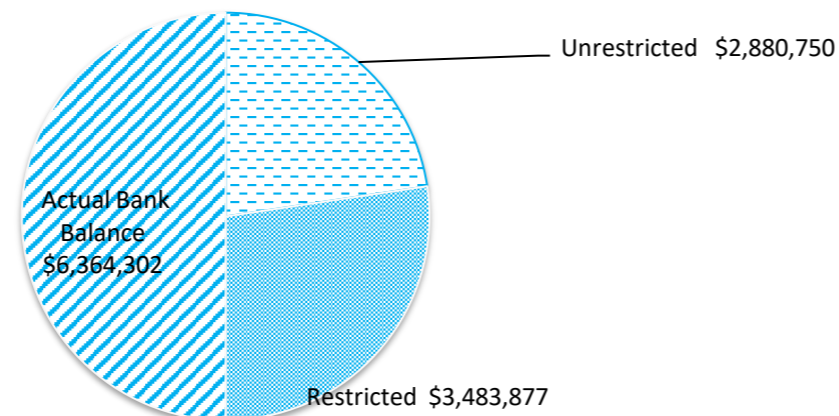
KEY INFORMATION

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 AUGUST 2023

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	85,545	2,360	0	0	87,905	85,545	7	0	0	85,552
Plant reserve	593,196	15,970	305,254	(400,000)	514,420	593,196	49	0	0	593,245
Refuse reserve	227,137	5,716	0	(15,000)	217,853	227,137	18	0	0	227,155
Swimming pool reserve	129,693	3,027	0	0	132,720	129,693	9	0	0	129,702
Road & rehabilitation reserve	34,018	939	0	0	34,957	34,018	3	0	0	34,021
Housing reserve	444,485	12,266	0	0	456,751	444,485	38	0	0	444,523
Mt Gibson infrastructure reserve	1,473,399	37,681	0	0	1,511,080	1,483,275	39	0	0	1,483,314
Tourism accommodation reserve	90,678	1,812	0	0	92,490	90,678	6	0	0	90,684
Water reserve	191,503	4,595	0	0	196,098	191,503	14	0	0	191,517
IT communication reserve	204,148	5,634	0	(86,600)	123,182	204,148	17	0	0	204,165
	3,473,802	90,000	305,254	(501,600)	3,367,456	3,483,678	200	0	0	3,483,878

5 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Capital acquisitions				
Land	20,000	0	0	0
Buildings	2,156,834	275,433	491,096	215,663
Furniture & equipment	111,600	10,000	3,500	(6,500)
Plant & equipment	854,656	601,791	342,817	(258,974)
Acquisition of property, plant and equipment	3,143,090	887,224	837,413	(49,811)
Roads	4,467,360	150,000	223,661	73,661
Footpaths	108,835	0	0	0
Parks, ovals & dams	128,097	92,703	42,227	(50,476)
Other	1,257,440	10,000	11,500	1,500
Caravan park	0	0	0	0
Acquisition of infrastructure	5,961,732	252,703	277,388	(74,936)
Total capital acquisitions	9,104,822	1,139,927	1,114,801	(124,747)
Capital Acquisitions Funded By:				
Capital grants and contributions	6,318,159	480,000	478,283	(1,717)
Borrowings	1,000,000	0	0	0
Other (disposals & C/Fwd)	282,000	0	0	0
Reserve accounts				
Plant reserve	400,000		0	0
Refuse reserve	15,000		0	0
IT communication reserve	86,600		0	0
Contribution - operations	1,003,063	659,927	636,518	(23,409)
Capital funding total	9,104,822	1,139,927	1,114,801	(25,126)

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.

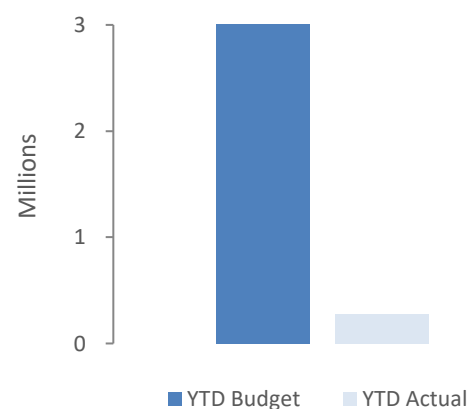
Initial recognition and measurement for assets held at cost

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

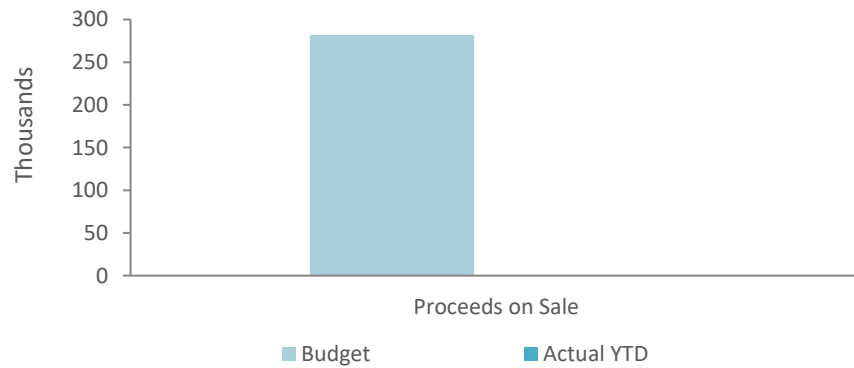


5 CAPITAL ACQUISITIONS - DETAILED

Job - Account	Job/Account Description	Asset Class	Type	Program	Original Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
FE03	Altus Payroll	Furniture & Equipment	Governance	New	70,000	70,000	10,000	-	10,000	
FE04	Library Software	Furniture & Equipment	Recreation and Culture	New	10,600	10,600	-	-	-	
FE05	Printer Depot Admin	Furniture & Equipment	Administration	New	6,000	6,000	-	-	-	
FE06	Archive Room Fit-Out	Furniture & Equipment	Administration	New	25,000	25,000	-	3,500	(3,500)	
BC27	Master Key System Review	Buildings	Administration	New	25,000	25,000	-	-	-	
HC28	New housing, Timmings & Hirst	Buildings	Housing	New	1,200,000	1,200,000	-	-	-	
HC31	Aged Units x 2 42 Russell St	Buildings	Housing	New	812,933	812,933	220,000	439,401	(219,401)	
BC28	Caravan Park Village Key System	Buildings	Economic Services	Upgrade	6,500	6,500	-	-	-	
IO05	Fencing of Perenjori Tip	Infrastructure - Other	Community Amenities	Upgrade	15,000	15,000	-	-	-	
IO02	Community Hub Project	Buildings	Economic Services	New	1,071,756	1,071,756	-	11,500	(11,500)	
BC09	Dump Point Surrounds	Infrastructure - Other	Recreation and Culture	New	5,000	5,000	-	-	-	
LA01	Purchase of Industrial Land	Land	Economic Services	New	20,000	20,000	-	-	-	
CP11	Caravan Park Furniture & Equip	Furniture & Equipment	Economic Services	New	12,500	12,500	-	486	(486)	
Unfinished Projects from 22/23 Budget										
BC11	Perenjori Hall Roof Retention E	Buildings	Governance	Renewal	8,083	8,083	-	-	-	
IO01	Perenjori Oval Water	Infrastructure - Other	Recreation and Culture	New	92,703	92,703	92,703	39,418	53,285	
BC03	Refurbishment of Perenjori Oval	Buildings	Recreation and Culture	Renewal	51,208	51,208	51,208	51,208	(0)	
RC11	Fowler Street Landscaping	Infrastructure - Other	Recreation and Culture	Upgrade	108,835	108,835	-	-	-	
BC12	Construction of Shelter at Cem	Infrastructure - Other	Community Amenities	New	2,500	2,500	-	-	-	
BC15	Solar Lights at Latham Commu	Infrastructure - Other	Recreation and Culture	New	12,566	12,566	-	-	-	
BC16	Solar Lights at Cemetery	Infrastructure - Other	Community Amenities	New	16,319	16,319	-	-	-	
BC17	Solar Lights North Rd (Townsite)	Infrastructure - Other	Recreation and Culture	New	15,565	15,565	-	-	-	
BC23	Perenjori Evacuation Centre Up	Buildings	Recreation and Culture	Upgrade	4,225	4,225	4,225	-	4,225	
IO04	Perenjori Town Water Project	Infrastructure - Other	Law, Order & Public Safety	New	35,394	35,394	-	2,809	(2,809)	
IO03	Static Water Supply (DFES)	Infrastructure - Other	Law, Order & Public Safety	New	10,000	10,000	10,000	-	10,000	
Road Program										
RRG141	Warriedar Coppermine Rd SLK	Infrastructure - Roads	Transport	Renewal	150,000	150,000	-	-	-	
RRG049	Syson Rd SLK 30.00-33.05	Infrastructure - Roads	Transport	Renewal	300,000	300,000	-	-	-	
CC90	Camamah Perenjori Rd SLK 0.00-5.20	Infrastructure - Roads	Transport	Renewal	129,871	129,871	-	-	-	
RG24	Warriedar Coppermine Rd SLK 3.00-5.2 Final Seal	Infrastructure - Roads	Transport	Renewal	85,924	85,924	-	-	-	
RRG141A	Warriedar Coppermine Rd SLK 6.5-7.30 / Subject to Council Discretion	Infrastructure - Roads	Transport	Renewal	950,000	950,000	-	-	-	
R2R052	Taylor Rd SLK 5.6-22.35	Infrastructure - Roads	Transport	Renewal	300,000	300,000	150,000	223,661	(73,661)	
CF25	Loading St 0.00-0.66 Stage 1	Infrastructure - Roads	Transport	Renewal	330,000	330,000	-	-	-	
12008	Midwest Secondary Grain Freig	Infrastructure - Roads	Transport	Upgrade	2,206,000	2,206,000	-	-	-	
CF27	Sealing of Cemetery Carpark /	Infrastructure - Roads	Community Amenities	Upgrade	160,684	160,684	-	-	-	
Plant replacement program										
04252	Toyota Prado CEO Vehilce	Plant & Equipment	Administration	Renewal	75,000	75,000	-	-	-	
04259	Small/Med Hybrid Finance Man	Plant & Equipment	Administration	New	35,000	35,000	-	-	-	
CP24	New Backhoe Loader	Plant & Equipment	Transport	Renewal	260,585	260,585	260,585	260,585	-	
CP25	Prime Mover Hino Motors C/F PO 8959	Plant & Equipment	Transport	Renewal	221,830	221,830	221,830	-	221,830	
CP26	Mitsubishi Triton 4 door C/F PO 9034	Plant & Equipment	Transport	Renewal	44,933	44,933	-	-	-	
CP27	Mitsubishi Triton GLX MR6W20 C/F PO 9035	Plant & Equipment	Transport	Renewal	32,644	32,644	-	-	-	
CP28	Mitsubishi Triton GLX MR6W20 C/F PO 9036	Plant & Equipment	Transport	Renewal	32,644	32,644	-	-	-	
CP29	Mitsubishi Triton GLX MR6W20 C/F PO 9037	Plant & Equipment	Transport	Renewal	32,644	32,644	-	-	-	
CP30	Isuzu D-Max MY23 4x4	Plant & Equipment	Transport	Renewal	47,668	47,668	47,668	48,096	(428)	
CP31	Isuzu D-Max MY23 4x2	Plant & Equipment	Transport	Renewal	33,708	33,708	33,708	34,136	(428)	
CP33	Multi Tyre Roller Attachment	Plant & Equipment	Transport	New	38,000	38,000	38,000	-	38,000	
CP34	New Holland Tractor (Gardneners)	Plant & Equipment	Transport	Renewal	-	-	-	-	-	
CP35	Slasher Latham Golf club	Plant & Equipment	Transport	Renewal	-	-	-	-	-	
					9,104,822	9,104,822	1,139,927	1,114,802	25,125	

6 DISPOSAL OF ASSETS

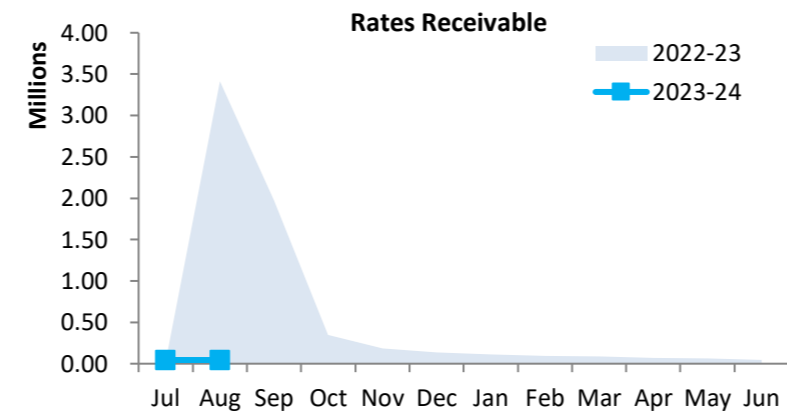
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	Toyota Prado CEO Vehilce	48,146	60,000	11,854	0	0	0	0	0
	New Backhoe Loader	29,812	40,000	10,188	0	0	0	0	0
	Prime Mover Hino Motors C/F PO 895	0	60,000	60,000	0	0	0	0	0
	Mitsubishi Triton 4 door C/F PO 9034	0	35,000	35,000	0	0	0	0	0
	Mitsubishi Triton GLX MR6W20 C/F P	18,758	20,000	1,242	0	0	0	0	0
	Mitsubishi Triton GLX MR6W20 C/F P	7,991	15,000	7,009	0	0	0	0	0
	Mitsubishi Triton GLX MR6W20 C/F P	7,991	15,000	7,009	0	0	0	0	0
	Isuzu D-Max MY23 4x4	0	15,000	15,000	0	0	0	0	0
	Isuzu D-Max MY23 4x2	0	17,000	17,000	0	0	0	0	0
	Slasher Latham Golf club	0	5,000	5,000	0	0	0	0	0
		112,698	282,000	169,302	0	0	0	0	0



7 RECEIVABLES

Rates receivable

	30 Jun 2023	31 Aug 2023
	\$	\$
Opening arrears previous years	45,134	45,134
Levied this year		0
Less - collections to date	0	(944)
Gross rates collectable	45,134	44,190
Net rates collectable	45,134	44,190
% Collected	0.0%	2.1%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,020)	54,858	11,493	407	666,297	732,034
Percentage	(0.1%)	7.5%	1.6%	0.1%	91.0%	
Balance per trial balance						
Sundry debtors						732,034
GST receivable						(21,334)
Total receivables general outstanding						710,705

Amounts shown above include GST (where applicable)

KEY INFORMATION

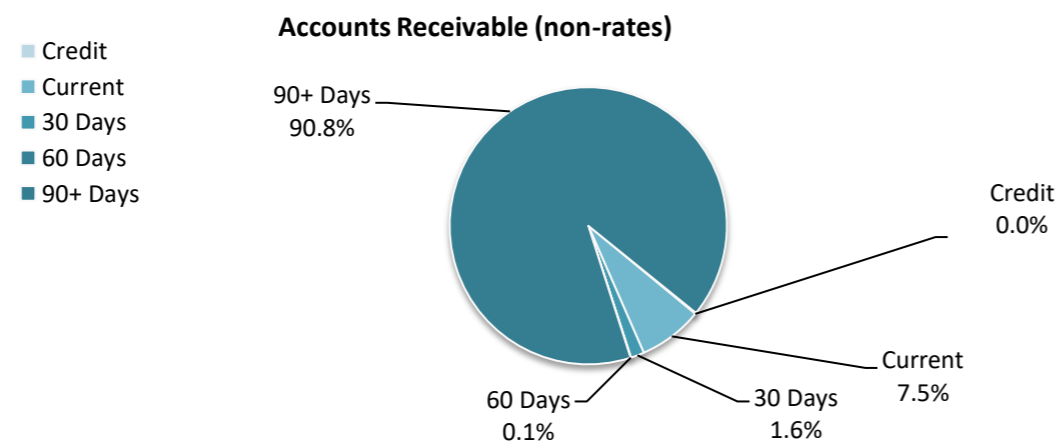
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 AUGUST 2023**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 August 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Stock inventories	136,308	0	(338)	135,970
Total other current assets	136,308	0	(338)	135,970

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.

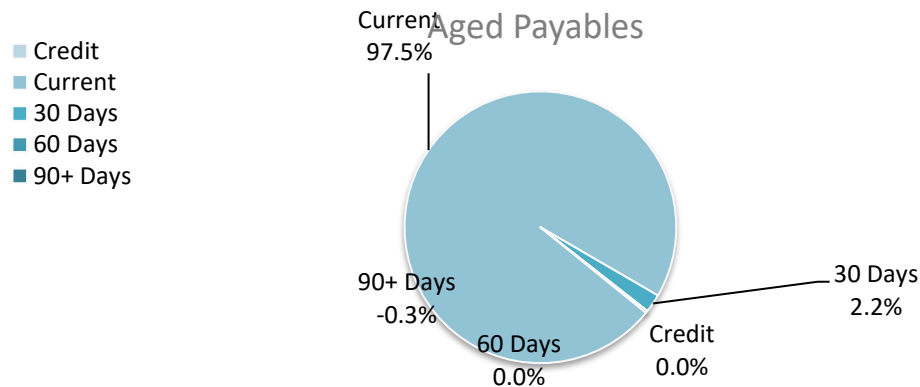
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	559,688	12,625	0	(1,460)	570,853
Percentage	0.0%	98.0%	2.2%	0.0%	-0.3%	
Balance per trial balance						
Payables, current	0	585,692	0	0	0	585,692
ATO liabilities	0	81,437	0	0	0	81,437
Prepaid rates	0	100,627	0	0	0	100,627
Licencing	0	(8,165)	0	0	0	(8,165)
Total payables general outstanding						755,105

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 AUGUST 2023

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	0.092127	106	1,159,333	106,806	0	106,806	0	0	0
Mining	0.092127	1	3,144,000	289,648	0	289,648	0	0	0
Unimproved value									
Rural	0.014395	258	155,050,000	2,231,945	0	2,231,945	0	0	0
Mining	0.307900	39	2,600,348	800,647	0	800,647	0	0	0
Exploration	0.209410	35	268,702	56,269	0	56,269	0	0	0
Sub-Total		439	162,222,383	3,485,315	0	3,485,315	0	0	0
Minimum payment									
Minimum Payment \$									
Gross rental value									
Townsite	389	32	27,601	12,448	0	12,448	0	0	0
Mining	389	2	20	389	0	389	0	0	0
Unimproved value									
Rural	0	11	102,300	4,279	0	4,279	0	0	0
Mining	0	7	2,801	2,723	0	2,723	0	0	0
Exploration	0	24	23,162	9,725	0	9,725	0	0	0
Sub-total		76	155,884	29,564	0	29,564	0	0	0
Discount						(307,137)			
Amount from general rates						3,207,742			0
Ex-gratia rates						24,890	0		
Total general rates						3,232,632			0

11 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
CHA Housing	96	17,219	0	0	(8,471)	(17,219)	8,748	0	554	(836)
John Street Subdivision	98	153,087	0	0	(13,058)	(26,572)	140,029	126,515	(5,335)	(10,215)
New Loan Housing	100	0	0	1,000,000	0	(11,298)	0	988,702	0	(35,000)
Total		170,306	0	1,000,000	(21,529)	(55,089)	148,777	1,115,217	(4,781)	(46,051)
Current borrowings		55,089					22,262			
Non-current borrowings		115,217					126,515			
		170,306					148,777			

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 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		166,762	0	759,350	(298,283)	627,829
Capital grant/contributions liabilities		0	0	13,511	0	13,511
Total other liabilities		166,762	0	772,861	(298,283)	641,340
Employee Related Provisions						
Employee provisions		267,966	0	0	0	267,966
Total Provisions		267,966	0	0	0	267,966
Total other current liabilities		434,728	0	772,861	(298,283)	909,306

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 AUGUST 2023

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Program	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
		Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2023	Current Liability 31 Aug 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
		\$	\$	\$	\$	\$	\$	\$	
Grants and subsidies									
DFES Operating Grant	Law, Order & Public Safety	0	0	0	0	0	25,000	6,250	10,184
Direct Grant	Transport	0	0	0	0	0	273,328	273,328	273,328
Grants Commission Grant	General purpose funding	0	0	0	0	0	71,635	17,909	17,909
Untied Road Grant	General purpose funding	0	0	0	0	0	52,923	13,231	13,231
Doantion Bush Telegraph Committee	General purpose funding	0	13,511	0	13,511	13,511	0	0	0
		0	13,511	0	13,511	13,511	422,886	310,718	314,651

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Program	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
		Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
		1 July 2023		(As revenue)	31 Aug 2023	31 Aug 2023	Revenue	Budget	Actual
		\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies									
LR&CIP Funding	General Purpose Funding	0	0	0	0	0	1,257,668	0	0
Department of Industry (Evacuation Centre Grant)	General Purpose Funding	2,288	0	0	2,288	1	0	0	0
Grant Income - DWER	Law, Order & Public Safety	0	0	0	0	0	62,754	0	0
Capital Grant - DFES	Housing	0	200,000	(76,243)	123,757	0	0	0	0
Housing capital grant	Housing	119,226	439,351	(222,050)	336,527	0	1,012,933	300,000	298,283
Grant Income	Community Amenities	0	0	0	0	0	500,000	0	0
Regional Road Group Funding	Transport	45,248	120,000	0	165,248	0	743,864	180,000	180,000
Roads To Recovery Funding	Transport	0	0	0	0	0	534,940	0	0
Mid West Secondary Grain Freight Network Grant	Transport	0	0	0	0	0	2,206,000	0	0
		166,762	759,351	(298,293)	627,820	1	6,318,159	480,000	478,283

**SHIRE OF PERENJORI
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023**

15 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening	Amount	Amount	Closing
	Balance			Received
	1 July 2023			31 Aug 2023
	\$	\$	\$	\$
Mount Gibson Public Benefit Fund	312,937	267	(4,486)	308,718
	312,937	267	(4,486)	308,718

12.3 SCHEDULE OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2023

Applicant:	Shire of Perenjori
File:	ADM 0082
Report Date:	6 August 2023
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Gypsie Douglas – Finance Officer
Responsible Officer:	Nola Comerford – Manager Corporate Community Services
Attachments:	12.3 (a) - Accounts for Payment August 2023 12.3 (b) - Corporate Credit Card Breakdown and Statement

Summary

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

Background

Council delegates authority to the Chief Executive Officer annually:

To make payments from Trust, Reserve and Municipal Fund;

To purchase goods and services to a value of not more than \$200,000;

Legal Compliance

Local Government Act 1995

S6.5. Accounts and records

Local Government (Financial Management) Regulations 1996

R11. Payments, procedures for making etc.

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

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

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

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

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

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

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

(a) the payee's name; and

(b) the amount of the payment; and

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

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

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

(i) the payee's name; and

(ii) the amount of the payment; and

(iii) sufficient information to identify the transaction; and

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

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

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st August 2023**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
464	03/08/2023	BANK FEES - BANK FEES NO GST	CBA MERCHANT FEE 5353109691668425	M		190.18
464	03/08/2023	BANK FEES - BANK FEES NO GST	CBA MERCHANT FEE 5353109693574753	M		129.52
EFT16759	04/08/2023	LGISWA	Public Liability, WorkCare, Property, Bushfire Injury, Commercial Crime & Cyber Liability, Voluntary Workers, Management Liability, Travel & Motor Vehicle Insurance for 23/24 FY - 1st Instalment	M		189,880.52
EFT16760	04/08/2023	JRC BUILDING & CONSTRUCTION PTY LTD	Final invoice for PJ Oval Toilets	M		20,246.60
EFT16761	10/08/2023	AFGRI EQUIPMENT PTY LTD	2000Hr Service - PJ1503	M		5,297.46
EFT16762	10/08/2023	ALL DECOR	Supply & Install carpet in lounge & bedrooms, vinyl flooring in kitchen, dining, living and passage, holland blinds throughout property plus travel - 9 Hirshauer. Supply & install carpet in office - 2 John St	M		12,195.00
EFT16763	10/08/2023	ALLY BRYANT CONSULTING	Finance Assistance - 34hrs 01-17/07/23	M		2,924.00
EFT16764	10/08/2023	APPLIED SATELLITE TECHNOLOGY AUSTRALIA PTY LTD	Monthly Subscription & AST Service Fee - August 23	M		78.43
EFT16765	10/08/2023	AUSTRALIA POST	Postage - July 23	M		61.99
EFT16766	10/08/2023	AVON WASTE	Waste Collection - July 23	M		2,741.60
EFT16767	10/08/2023	BLUEHILL COURIERS	Freight charges - Barbecue Bazaar 06/07/23, Westrac 07/07/23, Truck Centre 21/07/23, TWW 14/07/23, Blackwoods 14/07/23, Mitchell & Brown 12/07/23, Dongara Concrete 21/07/23, Solahart 21/07/23, CleanPak 7&12/07/23	M		854.70
EFT16768	10/08/2023	BOB WADDELL & ASSOCIATES PTY LTD	Rates Services - Apply Pensioner rebate for 22/23, Pensioner Claim 10/07/23 & Rates EOM	M		495.00
EFT16769	10/08/2023	BOC LIMITED	Oxygen Industrial E2 & G, Dissolved Acetylene E & G, Argoshield Universal G, Oxygen Medical C & E, Inhale CD July 23 - Depot	M		102.19

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st August 2023**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT16770	10/08/2023	BROOKS HIRE SERVICE PTY LTD	Hire of Backhoe loader - July 23	M		8,205.12
EFT16771	10/08/2023	BUILDING BASE PTY LTD	Final Claim for Toilets & Change Room Upgrades - Pavilion	M		8,449.89
EFT16772	10/08/2023	CANINE CONTROL	Ranger Services - 16/12/2022	M		672.10
EFT16773	10/08/2023	CHILD SUPPORT AGENCY	Payroll deductions	M		384.67
EFT16774	10/08/2023	CHOICES FLOORING GERALDTON (GERALDTON CARPET CHOICE)	Supply and installation of 2 x block-out roller blinds - Fire Station	M		490.00
EFT16775	10/08/2023	CLEANPAK SOLUTIONS	5L Rapid Medic HG disinfectant - Depot, Halo glass cleaner research 5L - Pavilion	M		203.50
EFT16776	10/08/2023	CONSTRUCTION EQUIPMENT AUSTRALIA	Key x 2 for PJ1575	M		48.73
EFT16777	10/08/2023	CURLAN HOLDINGS PTY LTD	Contract Financial/Admin Services 197.5hrs - July 23	M		14,121.25
EFT16778	10/08/2023	DAPHNE'S TIMELESS TREATS	Supply morning tea, lunch & afternoon tea for 14 people during Traffic Management Training - 18, 19, 20/07/23. Catering lunch 20/07/23. Lunch for Sandra Carr MLA visit 16/06/23	M		1,740.00
EFT16779	10/08/2023	DONGARA CONCRETE SERVICES	Septic Tank Lid - 137 Crossing Rd (Caravan Park Caretakers House)	M		308.00
EFT16780	10/08/2023	DONGARA MID WEST WASTE	Service primary septic tank and Geraldton travel disposal - 2 John	M		2,550.00
EFT16781	10/08/2023	GFG TEMP ASSIST	Procurement Services - Plant Replacement Program 9.5hrs - 26/06/23-23/07/23	M		1,544.40
EFT16782	10/08/2023	GRANTS EMPIRE	Development of Synergy Grant Application - Community Laptop - Final Payment	M		396.00
EFT16783	10/08/2023	Greenfield Technical Services.	SPJ Ongoing maintenance & traffic data download	M		2,860.00
EFT16784	10/08/2023	HITACHI	3500Hr Service. Attend To Faulty Park Brake - PJ1577	M		4,268.53
EFT16785	10/08/2023	INDEPENDENT RURAL PTY LTD	Light weight shirts x 10, Fleece Jumper x 3, Jacket x 2 plus	M		1,819.62

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st August 2023**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
			embroidery - Outside Staff Uniforms. 24 vac micro valve mv80 Solenoid – 8B John St. Baileys liquid fertiliser x 6 – Oval. Nipple -Parks & Gardens			
EFT16786	10/08/2023	INTEGRATED ICT	Managed Service Agreement, Monthly fee for email signatures, Cloud hosted services, single touch payroll, security as a service: managed service agreement, Starlink for Caravan Park, M365 licensing, records management subscription – July 23. Dell 34” Curved Monitor including labour & freight - Depot	M		10,683.60
EFT16787	10/08/2023	IT VISION	Payroll EOY Consulting Services	M		3,118.50
EFT16788	10/08/2023	J'S HARDWARE & GIFTS	Hardware & Garden Supplies - July 23	M		1,517.10
EFT16789	10/08/2023	JMH MECHANICAL SERVICES	Coupling x 2 - PJ1599	M		169.59
EFT16790	10/08/2023	LANDGATE - VALUATIONS	Mining Tenements chargeable schedule no M2023/06 - 12/05/23-08/06/23	M		137.50
EFT16791	10/08/2023	M&B SALES PTY LTD	Ambassador Lever Entry (New entry door lock for the female squash toilets and showers) - Pavilion	M		104.86
EFT16792	10/08/2023	MAJOR MOTORS PTY LTD	2023 Isuzu D-Max Ute - 1HXV308 & 1HXV307	M		90,370.00
EFT16793	10/08/2023	MARKET CREATIONS AGENCY	Content Review Notifications - Perenjori Website	M		1,694.00
EFT16794	10/08/2023	MCDONALDS WHOLESALERS	Cutlery – Pavilion. Assorted lollies & Carafes – Admin	M		665.40
EFT16795	10/08/2023	MCLEODS BARRISTERS AND SOLICITORS	SAT review by Carbon Neutral Pty Ltd - Proposed Tree Farm Lots 8 & 11 Baxter Rd, Perenjori	M		5,003.19
EFT16796	10/08/2023	MID WEST CHAMBER OF COMMERCE AND INDUSTRY	MWCCI Annual Membership Service Fee for Government Agency - 01/07/23-30/06/24	M		797.50
EFT16797	10/08/2023	MIDWEST WINDSCREENS PTY LTD	Repair stone chip in windscreen - PJ1515	M		88.00
EFT16798	10/08/2023	MODULAR WA (MODULARIS PTY LTD)	Progress Payment for Completion of wall & roof framing - Unit 1 & 2, 42 Russell St	M		217,361.00

Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st August 2023

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT16799	10/08/2023	MOORA GLASS SERVICE	Flydoor Closer - 2 John St, Commercial Closer - Depot	M		220.00
EFT16800	10/08/2023	OAKSTAR ASSET PTY LTD	Dozer hire to push up gravel and hire of CAT D8 dozer to push off overburden including hire of float and escort for mobilisation to site & demobilisation - Taylors Rd	M		26,950.00
EFT16801	10/08/2023	ON HOLD ON LINE	Monthly Message On Hold - August 23	M		77.00
EFT16802	10/08/2023	PERENJORI MEDICAL CENTRE	Pre-Placement Medical including Drug & Alcohol screening Daniel Kluth - 1/08/2023, Ally Bryant 03/08/23, BJ Richards 01/08/23	M		775.50
EFT16803	10/08/2023	PERENJORI ROADHOUSE	Milk, sugar, spoons, paper towels, water for Depot & Newspaper & milk – Admin	M		164.20
EFT16804	10/08/2023	PERENJORI SPORTS CLUB	Hire of Sports Club & Catering for Sundowner with Dr Bovell - 29/06/23	M		525.00
EFT16805	10/08/2023	PETER EGAN CONSTRUCTION	Inspect/write maintenance list. Dig up overflows rain water tank & check if operational. Entry steps - remove old tread timbers, start cut out/dress new tread timbers. Hose out gutters & repair garden shed - 10-30/07/23 - 27 Timmings St. Remove asbestos weatherboards & replace with fibro – Timekeepers box. Fill in missing fence panel PECC/School Fence. Front steps need fixing. Rectify plumbing on down pipe to water tank, install new door, replace broken fly screens - 2 John St	M		4,394.50
EFT16806	10/08/2023	PJC SERVICES & CO PLUMBING & GAS	Supply and installation of electrical hot water system - 7 Hirshauer Unblocked toilets & replaced mixer tap in disabled toilet – Fowler St Toilets	M		3,380.30
EFT16807	10/08/2023	RAMSAY CONSTRUCTIONS PTY LTD	EHO Services - July 23	M		495.00
EFT16808	10/08/2023	RICK RYAN	Reimbursement for meals - 19 & 31/07/23	M		42.00
EFT16809	10/08/2023	RJ & LJ KING	Engine Oil 5Lt x 2 & 205 R16 Kumho x 4 - PJ1579. 2 x tyres – PJ1512	M		1,863.33
EFT16810	10/08/2023	SPIRIT GRAPHICS	250 Business Cards x 1 Set - Maarten Noordhof	M		170.50

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st August 2023**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT16811	10/08/2023	SUPAGAS	45kg LPG Gas Bottle - 7 Hirshauer	M		178.99
EFT16812	10/08/2023	TEAKLE AND LALOR	Arrange & attend site inspection at completion of the Defect Liability Period & issue final certificate of payment plus travel - Perenjori Sports Pavilion wet area upgrades	M		1,171.50
EFT16813	10/08/2023	TERRA FORM CONTRACTING	Carry out roadside vegetation mulching on Bunjil-Carnamah Rd including meals, accommodation & demobe 18-28/07/23	M		32,230.00
EFT16814	10/08/2023	TOLL GLOBAL EXPRESS (IPEC PTY LTD)	Freight charges - Corsign 05/07/23, Construction Equipment Australia 18/07/23, Truckline 19/07/23	M		282.25
EFT16815	10/08/2023	TOTALLY WORKWEAR	Outside staff pants & work boots	M		693.60
EFT16816	10/08/2023	TRUCK CENTRE (WA) PTY LTD	Grille Assy, Screw, Bumper Step, Bumper End Cap, Clip, Bumper - PJ1578 (Warranty Job)	M		2,766.74
EFT16817	10/08/2023	TUFF LINE COATINGS (DIVISION OF GERALDTON RUBBER & CONVEYOR)	1 x 3.2m Universal non-slip matting - 1830mm x 10mm (thick) - Oval Toilets	M		1,111.64
EFT16818	10/08/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Association Subscription, CouncilConnect, Employee Relations Subscriptions, Procurement Subscriptions, LG Complete Guide - 23/24FY. Elected member training – The Role of Mayors & Presidents Cr Sutherland	M		29,506.46
EFT16819	10/08/2023	WINC AUSTRALIA PTY LIMITED	Stationery order - August 23, Meter charges 26/06/23-24/07/23	M		3,498.72
EFT16820	10/08/2023	WINCHESTER INDUSTRIES	20mm Blue Metal x 5T - Perenjori Town Water Project	M		220.00
EFT16821	10/08/2023	ZED ELECT	Install new lights to existing pe cell, supply & install new hand dryers - PJ Oval Toilets. Check smoke alarms are up to standard & installed where necessary, replace 1 x smoke alarm – 50 Russell	M		6,183.00
EFT16822	24/08/2023	BOB WADDELL & ASSOCIATES PTY LTD	Rates assistance including Map for different assessments, Change of ownership, Change of address, emails & queries - 13/08/23	M		495.00
EFT16823	24/08/2023	BURGESS RAWSON (WA) PTY LTD	Fowler St Lot RLY RES OPP#32 - Water rates 01/07/23-31/08/23 & usage 14/06/23-15/08/23. Opp Allan Britt St – water usage 14/06/23-16/08/23	M		849.82

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st August 2023**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT16824	24/08/2023	CANINE CONTROL	Ranger Services - 04/08/23	M		719.11
EFT16825	24/08/2023	CHILD SUPPORT AGENCY	Payroll deductions	M		384.67
EFT16826	24/08/2023	CLEANPAK SOLUTIONS	Toilet Roll x 8, Hand Towels x 6 - Oval Toilets & Pavilion	M		779.15
EFT16827	24/08/2023	COLIN MURRICE BRYANT	Travel for Forum meeting - 17/08/23	M		108.91
EFT16828	24/08/2023	DAPHNE'S TIMELESS TREATS	Provide morning tea & lunch for 10 people for Fire Training - 05-06/08/23	M		400.00
EFT16829	24/08/2023	Delys FRASER	Artwork contribution for Telstra building mural	M		150.00
EFT16830	24/08/2023	ECOWATER SERVICES PTY LTD	Biomax C29 Routine Maintenance Service (rural commercial installation), Chlorine (Trichlorcyanuric Acid Tablets) Biological Insecticide per scoop Ecocare Activator Routine Maintenance check - PECC	M		868.41
EFT16831	24/08/2023	GERALDTON LOCK AND KEY SPECIALISTS	New barrel for external lock for women's change room (Grand Master Key) - Pavilion	M		55.00
EFT16832	24/08/2023	INDEPENDENT RURAL PTY LTD	Eco wet liquid fertiliser 20L x 2 – Oval. Glyphosphate nufarm 20lt x 2, end connector x 4, reducing nipple x 2 – Oval. Chemical gloves - Pool, Sprinkler, Zeus 1lt bifenthrin – Parks & Gardens. Ratchet strap – Depot. Solenoid – 8B John	M		961.72
EFT16833	24/08/2023	JMH MECHANICAL SERVICES	Coupling, nipple x 2 - PJ1524	M		18.43
EFT16834	24/08/2023	JUDE Sutherland	Travel for Forum meeting - 17/08/23	M		37.62
EFT16835	24/08/2023	KINGS WA PTY LTD	Carting gravel & water cart on Taylors R, Wet hire of grader for Maintenance grading on various roads	M		114,548.50
EFT16836	24/08/2023	LANDGATE - VALUATIONS	Rural UV Chargeable Schedule: R2023/01 - 20/08/22-23/06/23	M		183.20
EFT16837	24/08/2023	LESLIE DEREK HEPWORTH	Travel for Forum meeting - 17/08/23	M		29.70
EFT16838	24/08/2023	MAJOR MOTORS PTY LTD	Transport Vehicle from Perth to Perenjori - 1HXV308, 1HXV307	M		1,575.00

Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st August 2023

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT16839	24/08/2023	MCDONALDS WHOLESALERS	Carafe Misure 1L x 5 - Meetings	M		49.25
EFT16841	24/08/2023	PJC SERVICES & CO PLUMBING & GAS	Supply and installed pump pit for septic - Caravan Park Manager House. Repair water leak under sink, fix sewer smell – Admin. Unblock drains – 38B & 40B Russell. Fixed mens toilet urinal drain Pipe from catch tray – Depot. Supplied & installed HWS & gas, connect new BBQ – Caravan Park Camp Kitchen. Unblock mens & ladies toilets – Caravan Park Old Ablutions. Supply & install Cisterns – Oval Toilets. Repair water leak – Caravan Park Village. Supply & install 125Lt HWS – Caravan Park Manager House	M		18,768.20
EFT16842	24/08/2023	RICK RYAN	Reimbursement for meal & fuel - 15 & 17/08/23	M		218.85
EFT16843	24/08/2023	RJ & LJ KING	10W & 30W Mobiltrans Oil - PJ1530. Tyres – PJ1565, PJ1568, PJ1582, PJ1526. Battery for Backup Generator - Pavilion	M		4,547.80
EFT16844	24/08/2023	SHIRE OF COOROW	Safety Rep Training 24-28/07/2023 - Ashley Stephens	M		800.00
EFT16845	24/08/2023	SHIRE OF MORAWA	Doctor Vehicle & House Allowance - May to June 2023	M		1,304.07
EFT16846	24/08/2023	STATE LIBRARY OF WA	Better Beginnings 23/24FY	M		16.50
EFT16847	24/08/2023	TOLL GLOBAL EXPRESS (IPEC PTY LTD)	Freight charges - Corsign 12/07/23	M		36.51
EFT16848	24/08/2023	WALLIS COMPUTER SOLUTIONS	Agreement MSA-3CX Telephone Solution 23/24FY - Admin Office. Agreement 23/24FY – Tourist Centre	M		11,602.80
EFT16849	24/08/2023	WINC AUSTRALIA PTY LIMITED	Avery Manilla Folder Foolscap 355 x 241 mm Purple 100 Folders - Admin	M		19.94
EFT16850	24/08/2023	TELSTRA CORPORATION LIMITED	Telephone charges to 15/08/23 - Fire Brigade	M		57.20
DD14408.1	01/08/2023	AUSTRALIAN SUPER	Superannuation contributions	M		1,729.87
DD14408.2	01/08/2023	AWARE SUPER	Superannuation contributions	M		9,620.36
DD14408.3	01/08/2023	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		92.03

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st August 2023**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD14408.4	01/08/2023	THE RL & JMA RYAN SUPERANNUATION FUND	Payroll deductions	M		860.89
DD14408.5	01/08/2023	HOST PLUS SUPER	Superannuation contributions	M		803.59
DD14408.6	01/08/2023	AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS)	Superannuation contributions	M		456.61
DD14408.7	01/08/2023	PRIME SUPER PTY LTD	Superannuation contributions	M		208.71
DD14408.8	01/08/2023	ANZ SMART CHOICE SUPER	Payroll deductions	M		880.00
DD14416.1	07/08/2023	TELSTRA CORPORATION LIMITED	Internet charges to 15/07/23 - Medical Centre, Telephone & internet charges to 15/07/23 – Main Account	M		3,327.36
DD14416.2	01/08/2023	WESTNET	Monthly Internet Charge for July & August 23	M		285.85
DD14416.3	07/08/2023	RMS (Aust) P/L	RMS Cloud and Support & Online Fees - August 2023	M		511.50
DD14416.4	01/08/2023	NODE ONE	N1 Business Fibre - August 23	M		1,100.00
DD14416.5	03/08/2023	Synergy.	Electricity usage 22/04/23-22/06/23 - Caravan Park & Caretakers House	M		3,768.05
DD14416.6	04/08/2023	Synergy.	Electricity usage 25/04/23-23/06/23 - Lot11 & 51 Britt St, Latham	M		302.13
DD14420.1	10/08/2023	Synergy.	Electricity usage 22/06/23-20/07/23 - 50 Russell St	M		408.67
DD14420.2	08/08/2023	Synergy.	Electricity usage 17/06/23-17/07/23 - Pool	M		739.59
DD14420.3	09/08/2023	Synergy.	Electricity usage 15/06/23-19/07/23 - Caravan Park Village	M		3,113.44
DD14423.1	14/08/2023	BANKWEST MASTERCARD	Mastercard Purchases for July 2023	M		6,470.97
DD14423.2	21/08/2023	REFUEL AUSTRALIA	Fuel Card Purchases for July 2023	M		25,042.10
DD14424.1	02/08/2023	WESTERN AUSTRALIAN TREASURY	Loan No. 96 Interest payment - CHA Housing	M		9,025.52

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st August 2023**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
		CORPORATION				
DD14427.1	15/08/2023	AUSTRALIAN SUPER	Superannuation contributions	M		2,252.74
DD14427.2	15/08/2023	THE RL & JMA RYAN SUPERANNUATION FUND	Superannuation contributions	M		860.89
DD14427.3	15/08/2023	AWARE SUPER	Superannuation contributions	M		10,229.15
DD14427.4	15/08/2023	AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS)	Superannuation contributions	M		505.48
DD14427.5	15/08/2023	ANZ SMART CHOICE SUPER	Payroll deductions	M		978.32
DD14427.6	15/08/2023	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		125.17
DD14427.7	15/08/2023	HOST PLUS SUPER	Superannuation contributions	M		821.17
DD14427.8	15/08/2023	PRIME SUPER PTY LTD	Superannuation contributions	M		230.78
DD14431.1	15/08/2023	SG FLEET AUSTRALIA PTY LIMITED	CESM Ford Ranger - Lease & Fuel charges 10/08/23-09/09/23	M		3,237.81
DD14431.2	15/08/2023	BOQ FINANCE (AUST) LTD	Ricoh MPC6004exSP - August 23	M		156.83
DD14437.1	22/08/2023	Synergy.	Electricity usage 25/06/23-24/07/23 - Streetlights	M		2,074.04
DD14439.1	29/08/2023	AUSTRALIAN SUPER	Superannuation contributions	M		3,544.44
DD14439.2	29/08/2023	AWARE SUPER	Superannuation contributions	M		10,805.92
DD14439.3	29/08/2023	AUSTRALIAN RETIREMENT TRUST (SUPER SAVINGS)	Superannuation contributions	M		575.56
DD14439.4	29/08/2023	REST INDUSTRY SUPERANNUATION	Superannuation contributions	M		156.35
DD14439.5	29/08/2023	THE RL & JMA RYAN SUPERANNUATION FUND	Payroll deductions	M		860.89

**Shire of Perenjori
Local Government Act 1995
Accounts for Payment for Month Ended 31st August 2023**

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD14439.6	29/08/2023	HOST PLUS SUPER	Superannuation contributions	M		824.96
DD14439.7	29/08/2023	PRIME SUPER PTY LTD	Superannuation contributions	M		180.61
DD14439.8	29/08/2023	ANZ SMART CHOICE SUPER	Payroll deductions	M		880.00
			TOTAL			999,503.18

Shire of Perenjori
CREDIT CARD SUMMARY ONLY

Corporate Mastercard - 25 July 2023 to 24 August 2023 - Paul Anderson - CEO

DATE	DESCRIPTION	ACCOUNT DESCRIPTION	PERSON CONTACTING SELLER	AMOUNT
24-Jul	Water Corporation	Credit for Application of Water Meters for Modular WA (additional Housing) Units 1&2, 42 Russell St	FO	-\$ 96.31
1-Aug	Daphnes Timeless Treats	Afternoon tea for 12 people 22/06/23 & morning tea & lunch for 20 people 23/06/23	MCCS	\$ 620.00
8-Aug	Daphnes Timeless Treats	Morning tea - Admin	RO	\$ 35.00
9-Aug	Local Government	CEO Professional Membership	CEO	\$ 531.00
CEO Corporate Credit Card Purchases for 25 July 2023 to 24 August 2023				\$ 1,089.69

Corporate Mastercard - 25 July 2023 to 24 August 2023 - Nola Comerford - MCCS

DATE	DESCRIPTION	ACCOUNT DESCRIPTION	PERSON CONTACTING SELLER	AMOUNT
25-Jul	Kmart	White coffee cups - Pavilion for PJ Show Day	Team Leader Cleaners	\$ 68.00
28-Jul	Intercontinental Perth	Accommodation for Stacey Anderson to attend Seminar in Perth	HR	\$ 648.00
4-Aug	Survey Monkey Core	Annual fee for subscription to survey development platform	CDO	\$ 384.00
14-Aug	Message Media	SMS Messaging Service	FO	\$ 155.66
16-Aug	Tarts & Co	Flowers for EA	MCCS	\$ 114.00
17-Aug	Perenjori Shire	Temporary movement permit for Trailer to be inspected - Perenjori to Carnamah & Coorow & return - PJ1554	CSO	\$ 46.70
21-Aug	Perenjori Shire	Relicence trailer & change plate - PJ1554	CSO	\$ 91.25
21-Aug	SQ O'Callaghans Coorow	Inspection fee to relicence trailer - PJ1554	CSO	\$ 189.00
MCCS Corporate Credit Card Purchases for 25 July 2023 to 24 August 2023				\$ 1,696.61
Total Payments of Corporate Credit Card				\$ 2,786.30

Interest & Other Charges	\$ 11.33
Grand Total	\$ 2,797.63

RECEIVED 30 AUG 2023

Account Name **SHIRE OF PERENJORI**

Period **25 Jul 23 - 24 Aug 23**

Facility Limit **\$20,000**

To pay by cheque, simply detach this cut off slip and refer to the instructions overleaf on how to return to Bankwest.



236BC3F 000039 (053N)

CARD ADMINISTRATOR
SHIRE OF PERENJORI
PO BOX 22
PERENJORI WA 6620

YOUR ACCOUNT SUMMARY

Opening Balance	\$6,470.97
Purchases	\$2,882.61
Withdrawals	\$0.00
(Cash Advances & Balance Transfers)	
Interest & Other Charges	\$11.33
Payments & Other Credits	\$6,567.28 CR
Closing Balance	\$2,797.63

PAYMENT REQUIRED

Account Name	SHIRE OF PERENJORI
Account Number	5586 0290 5107 7410
Payment Due Date	13 Sep 23
Minimum Payment	\$55.95
For details on how to make payments please see over	

YOUR CARDHOLDER ACTIVITY SUMMARY

Name	Account	Spending Limit	Purchases & Withdrawals	Interest & Other Charges	Payments & Other Credits
BILLING ACCOUNT	5586029051077410		\$0.00	\$11.33	\$6,470.97 CR
ANDERSON,PAUL G	5586022001171920	\$15,000.00	\$1,186.00	\$0.00	\$96.31 CR
COMERFORD,NOLA L	5586025801166792	\$5,000.00	\$1,696.61	\$0.00	\$0.00
TOTAL		\$20,000.00	\$2,882.61	\$11.33	\$6,567.28 CR

YOUR INTEREST RATES

Purchases	17.99% p.a.	Balance Transfers	17.99% p.a.	Cash Advances	17.99% p.a.
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YOUR TRANSACTION SUMMARY

Date	Description	Debit	Credit
04 AUG 23	FOREIGN TRANSACTION FEE	\$11.33	
14 AUG 23	PERIODICAL PAYMENTS 06		\$6,470.97
Total		\$11.33	\$6,470.97 CR

236BC3F 000039 000317

Account Number **5586 0220 0117 1920**

Period **25 Jul 23 - 24 Aug 23**

Monthly Spend Limit **\$15,000**

SUMMARY OF YOUR SPEND	
Purchases	\$1,089.69
Cash Advances & Balance Transfers	\$0.00

RECEIVED 30 AUG 2023

236BC3F 000039 (053N)

MR PAUL GREGORY ANDERSON
SHIRE OF PERENJORI
PO BOX 22
PERENJORI WA 6620

YOUR TRANSACTION SUMMARY

Date	Description		Debit	Credit
24 JUL 23	WATER CORPORATION	BALCATT		\$96.31
01 AUG 23	SQ *DAPHNE'S TIMELESS	PERENJORI WA	\$620.00	
08 AUG 23	SQ *DAPHNE'S TIMELESS	PERENJORI WA	\$35.00	
09 AUG 23	LOCAL GOVERNEMENT MANA	MT HAWTHORN	\$531.00	
Total			\$1,186.00	\$96.31 CR



236BC3F 000039 000319

RECEIVED 30 AUG 2023

Account Number	5586 0258 0116 6792
Period	25 Jul 23 - 24 Aug 23
Monthly Spend Limit	\$5,000
SUMMARY OF YOUR SPEND	
Purchases	\$1,696.61
Cash Advances & Balance Transfers	\$0.00

236BC3F 000039 (053N)

MS NOLA LEANNE COMERFORD
SHIRE OF PERENJORI
PO BOX 22
PERENJORI WA 6620

YOUR TRANSACTION SUMMARY

Date	Description			Debit	Credit
25 JUL 23	KMART	MULGRAVE		\$68.00	
28 JUL 23	INTERCONTINENTAL PERTH	PERTH	AUS	\$648.00	
04 AUG 23	SURVEYMONKEYCORE	0035315920752	IRL	\$384.00	
14 AUG 23	MESSAGEMEDIA	MELBOURNE	AUS	\$155.66	
16 AUG 23	TARTS & CO	GERALDTON	WA	\$114.00	
17 AUG 23	PERENJORI SHIRE	PERENJORI		\$46.70	
21 AUG 23	PERENJORI SHIRE	PERENJORI		\$91.25	
21 AUG 23	SQ *O'CALLAGHANS COORO	COOROW	WA	\$189.00	
Total				\$1,696.61	\$0.00

236BC3F 000039 000321

13. Community Development and Services:

13.1 SHIRE OF PERENJORI / VISIT PERENJORI WEBSITE USAGE OVERVIEW

Applicant:	Shire of Perenjori
File:	ADM 0605
Date:	19 September 2023
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Nola Comerford – Manager Corporate and Community Services
Responsible Officer:	Paul Anderson – Chief Executive Officer
Attachments:	13.1 (a) – Shire of Perenjori Monthly Overview 13.1 (b) – Visit Perenjori Monthly Overview

Summary

For Council to receive a summary of usage of the Shire of Perenjori and Visit Perenjori websites.

Background

At the November 2021 Ordinary Council Meeting, Council approved budget expenditure for the development of Shire of Perenjori and Visit Perenjori websites which went live in May 2022. Management of the new websites has proven to be considerably more user-friendly for administration staff and site visitors.

Statutory Environment

Nil

Policy Implications

Nil

Consultation

Paul Anderson – Chief Executive Officer

Administration Staff

Financial Implications

Budget allocation of \$1,600 is made annually for upkeep and support.

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.

Officer Comment

The benefits of the Market Creations website, which has been designed to suit local government purposes, provide:

1. **Accessibility and inclusivity:** the websites are designed to be accessible to all users, including those with disabilities, which is crucial for local governments to ensure that information and services are available to all residents.
2. **Ease of navigation:** the well-structured websites with intuitive navigation menus and clear labels makes it easy for visitors to find the information they need quickly. This improves user satisfaction and reduces the burden on staff who might otherwise field enquiries.
3. **Mobile responsiveness:** the user-friendly websites are responsive and adaptable to different screen sizes, ensuring a consistent experience for all users.

As per the attached reports, usage and access have been steady over the past month – increasing in volume leading up to the Perenjori Agricultural Show and tourist season.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council note and accept the Shire of Perenjori and Visit Perenjori website report.

Motion put and carried / lost

Total Users

No data

No data

New Users

1,311

↑ 45.2%

Views

3,827

↑ 26.9%

Event Count

12,223

↑ 30.4%

Events per User

8.72

↓ -9.6%

Engaged Sessions

1,902

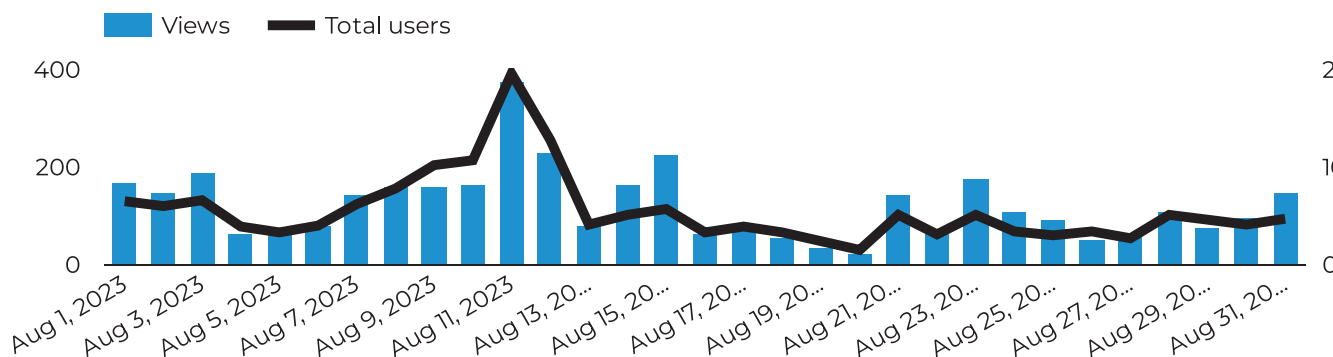
↑ 43.7%

Engagement Rate

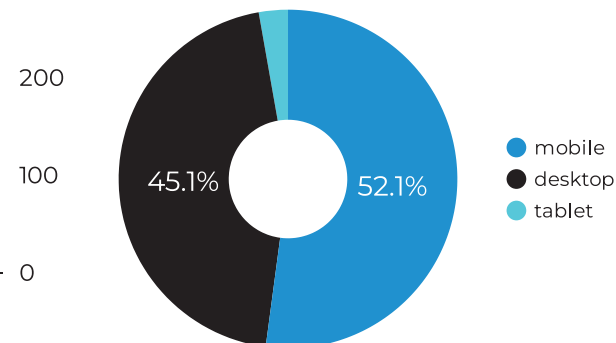
94.35%

↑ 1.5%

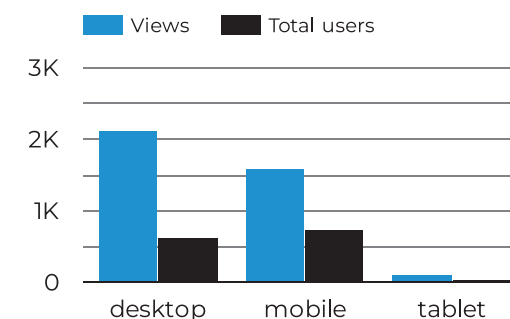
Views & Users



Device Breakdown



Views & Users (by device)



Traffic Sources

Session source	Views	Engaged sessions	Engagement rate
1. google	2,682	1,428	94%
2. (direct)	564	291	95%
3. bing	423	110	92%
4. visitperenjori.com.au	50	18	100%
5. au.search.yahoo.com	31	20	100%
6. en.wikipedia.org	19	2	100%
7. wildflowercountry.com...	11	8	100%
8. ia.tenderlink.com	11	2	100%
9. m.facebook.com	9	5	100%

Total Users & Views

Page title	Views	Total users
1. Home » Shire of Perenjori	995	576
2. Perenjori Agricultural Show » S...	675	462
3. Accommodation » Shire of Per...	265	194
4. Council and Staff » Shire of Per...	222	127
5. Events » Shire of Perenjori	137	102
6. Employment Opportunities » S...	104	64
7. Events Calendar » Shire of Pere...	79	60
8. Council Meetings » Shire of Pe...	93	46
9. Council Meeting Details » Shire...	140	43

Website Support & Maintenance

Total Support Hours (per annum)	Support Used	Support Remaining
32 hours	2 h 31 m	29 h 29 m

Storage

Storage Allowance	Storage Used
15 GB	7.18 GB

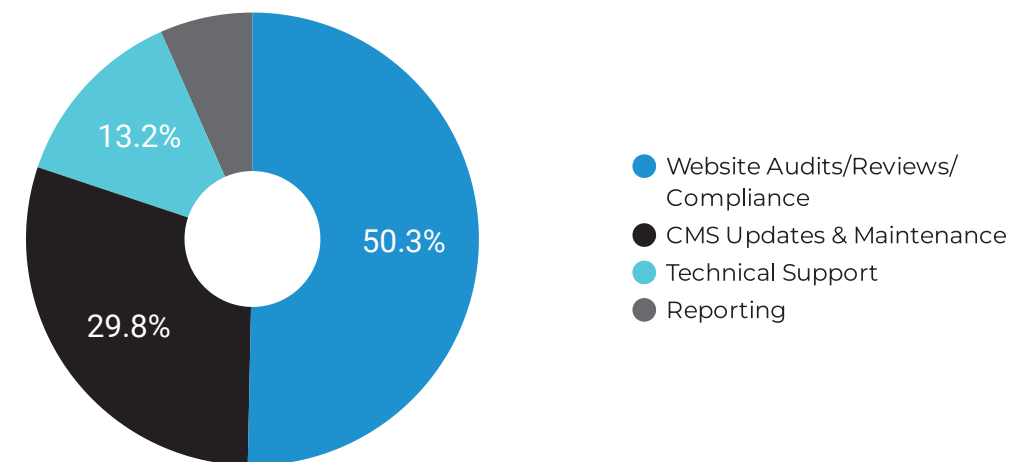
Bandwidth

Bandwidth Allowance	Bandwidth Used (current month)
50 GB	0 MB

Website Support & Maintenance Breakdown

Category ▾	Billable Support	Unbillable Support
Website Audits/Reviews/Compliance	1 h 16 m	0 h 10 m
Technical Support	0 h 20 m	0 h 0 m
Reporting	0 h 10 m	0 h 0 m
CMS Updates & Maintenance	0 h 45 m	0 h 0 m

Billable Support



Website Support & Maintenance Explanation

Advice & Consulting

Client liaison (phone and email) and consulting services, including advice and guidance on website management and optimisation

CMS Updates & Maintenance

Updates to Spark CMS including version upgrades, patches, bug fixes, licensing renewals and general maintenance

Content & Design

Content updates and minor design changes

Reporting

Monthly reports and any additional requested reports

Technical Support

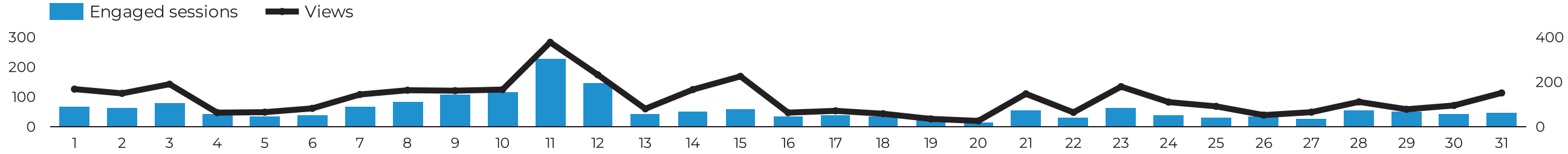
Telephone and email website support, troubleshooting, development work and training

Website Audits, Reviews, Compliance

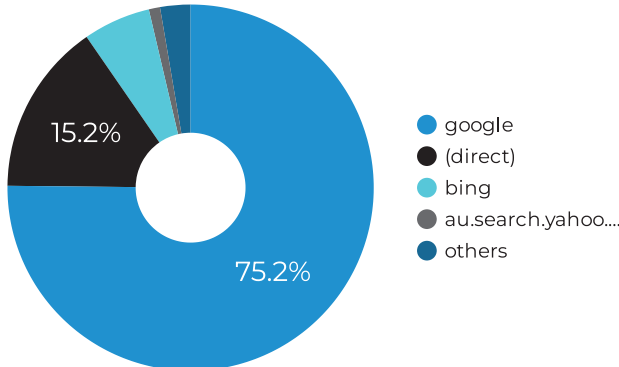
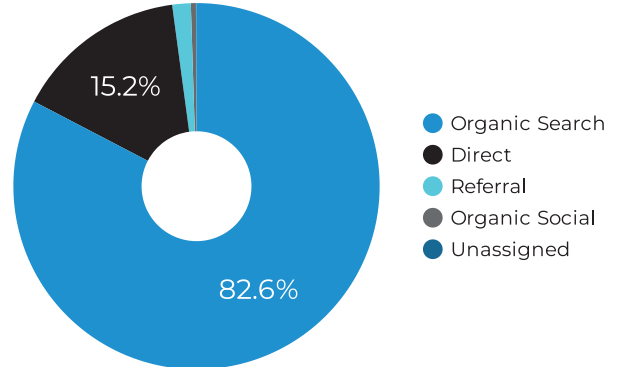
Monitoring of usage and performance, including compliance with relevant legislation, user experience analysis and recommendations for improvement

Multi Sites

Support and maintenance hours cover all websites hosted under your CouncilConnect subscription. This is inclusive of multi sites such as intranets, councillor portals, visitor centres websites and alike.



Channels & Sources

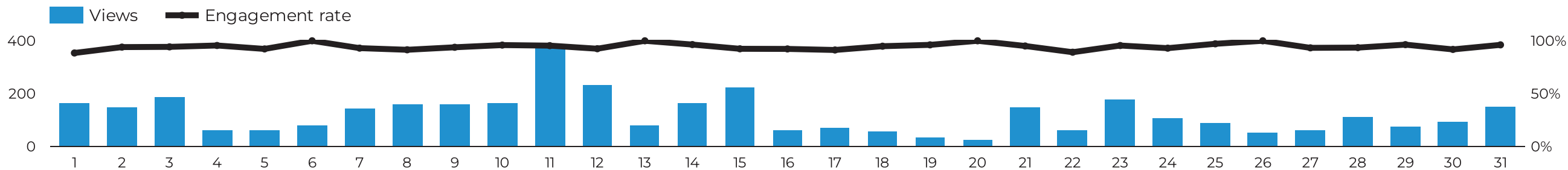


Session default channel group	Total users	New users	Views
1. Organic Search	1,167	1,071	3,150
2. Direct	214	200	564
3. Referral	31	31	98
4. Organic Social	9	9	15
5. Unassigned	1	0	0

Session source	Total users	New users	Views
1. google	1,068	989	2,682
2. (direct)	214	200	564
3. bing	77	62	423
4. visitperenjori.com.au	17	17	50
5. au.search.yahoo.com	17	14	31

Search Terms

Term	Count
budget	5
policy	4
policy manual	4
Right of interment	3
Community Strategic Plan	2
Information Technology	2
Latham community centre	2
POLICY	2
bin	2
bush fire officer	2
business plan	2
expression	2
performance review	2



Top 15 Pages

	Page title	Views	Total users	Views per user	Engagement rate	Engaged sessions
1.	Home » Shire of Perenjori	995	576	2	88.67%	673
2.	Perenjori Agricultural Show » Shire of Per...	675	462	1	89.79%	563
3.	Accommodation » Shire of Perenjori	265	194	1	80.43%	185
4.	Council and Staff » Shire of Perenjori	222	127	2	46.02%	81
5.	Council Meeting Details » Shire of Perenj...	140	43	3	12.12%	8
6.	Events » Shire of Perenjori	137	102	1	46.88%	60
7.	Past Council Meetings » Shire of Perenjori	137	29	5	8.11%	3
8.	Employment Opportunities » Shire of Per...	104	64	2	64.1%	50
9.	Road Report » Shire of Perenjori	96	41	2	41.25%	33
10.	Council Meetings » Shire of Perenjori	93	46	2	23.88%	16
11.	Website Search » Shire of Perenjori	81	40	2	9.26%	5
12.	Events Calendar » Shire of Perenjori	79	60	1	26.56%	17
13.	Perenjori Medical Centre » Shire of Peren...	46	29	2	77.27%	34
14.	General » Shire of Perenjori	41	40	1	25%	10
15.	Documents in General » Shire of Perenjori	41	22	2	23.33%	7

Conversions

Measures the number of times users completed a specific action on your website. This can include scroll depth, form submission, clicks and file downloads.

Engaged Sessions

Only counts sessions that lasted longer than 10 seconds, had 2 or more pageviews, or recorded a conversion.

Engagement Rate

Percentage of sessions that were engaged sessions. A higher engagement rate indicates users are more engaged with your websites content.

Event Count per User

Events/User measures the average number of events triggered by each unique user.

Event Count per Session

Measures the average number of events that occur during a user session on your website. A high event count per session indicates that users are engaged with your website and are interacting with multiple features or pages.

Event Count

Events are interactions that user take on your website. Events can be clicks, scroll depth, video engagement, form submissions and more.

New Users

The number of first-time users during the selected date range.

Pages/Sessions

Pages/Session (Average Page Depth) is the average number of pages viewed during a session. Repeated views of a single page are counted.

Session

Total number of Sessions within the date range. A session is the period time a user is actively engaged with your website, app, etc. All usage data (Screen Views, Events, Ecommerce, etc.) is associated with a session.

Session Source

Session Source describes where your traffic comes from. The Source is the place users are before seeing your content, like a search engine or another website. The Medium describes how users arrived at your content. Values for Medium include "organic" for unpaid search traffic and "none" for direct traffic.

Total Users

Users who have initiated at least one session during the date range.

Session Duration

The average length of a Session.

User Engagement

User Engagement measures how frequently users are interacting with your website. It's calculated by three main factors: sessions per user, session duration and the engagement rate. Higher scores indicate higher levels of website engagement.

Views

Views is the total number of pages viewed. Repeated views of a single page are counted.

Views per User

Views per User measures the average number of times a user views a particular page on your website during a specific time period

Event Descriptions

click

The click event is collected when someone clicks on an outbound link.

file_download

The file download event tracks when someone downloads a file from your website.

first_visit

The first_visit event is collected when a user first visits your website.

form_start/submit

form_start is when a user interacts with a form in a session. The form_submit tracks when the user submits the form.

page_view

The pages visited, listed by URI. The URI is the portion of a page's URL following the domain name.

scroll

The scroll event tracks when a user reaches certain depths of a page, it can be tracked at 25%, 50%, 75% or 90% depth.

session_start

The session_start event is collected when a user engages with your website.

user_engagement

The user_engagement event is tracked when a webpage is in focus for at least one second.

video_start/complete

This event tracks when a video starts playing and fires another event once the video ends.

view_search_results

Is collected each time a user performs a site search.

Total Users

1,296

↑ 77.0%

New Users

1,248

↑ 77.3%

Views

3,411

↑ 85.0%

Event Count

10,879

↑ 85.0%

Events per User

8.46

↑ 4.4%

Engaged Sessions

1,671

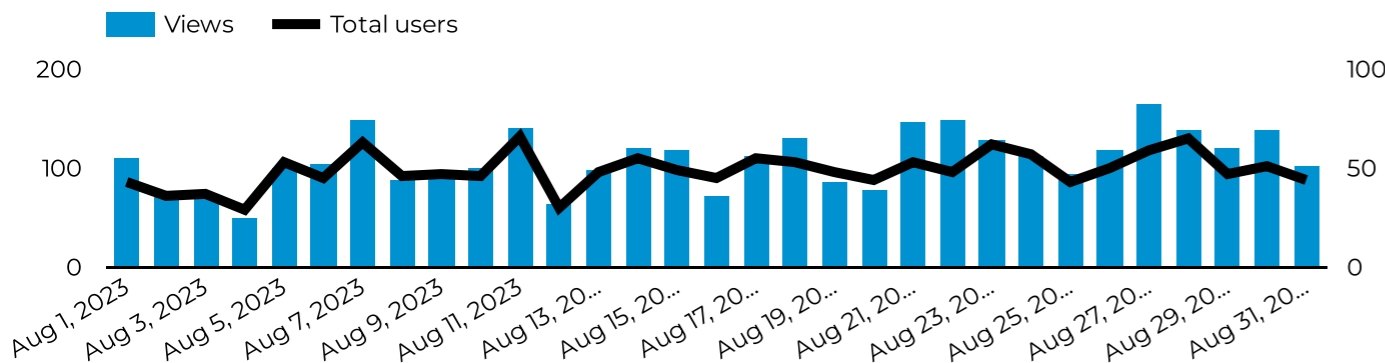
↑ 77.4%

Engagement Rate

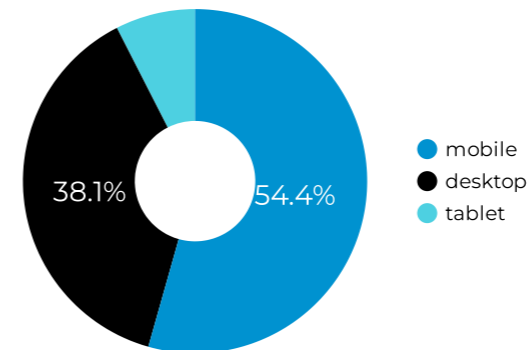
94.94%

↑ 1.2%

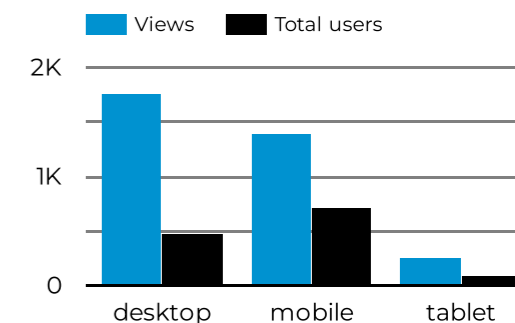
Views & Users



Device Breakdown



Views & Users (by device)



Traffic Sources

Session source	Views	Engaged sessions	Engagement rate
1. google	2,488	1,273	95%
2. (direct)	513	267	98%
3. bing	268	69	85%
4. au.search.yahoo.com	40	16	94%
5. duckduckgo	23	11	92%
6. l.facebook.com	21	8	100%
7. australiasgoldenoutback...	15	12	92%
8. wildflowercountry.com....	14	6	100%
9. yahoo	11	3	75%

Total Users & Views

Page title	Views	Total users
1. Caravan Park » Visit Perenjori	968	581
2. Home » Visit Perenjori	415	277
3. Maps & Guides » Visit Perenjori	283	198
4. Perenjori Hotel » Visit Perenjori	350	191
5. Wildflowers » Visit Perenjori	212	169
6. Camel Soak » Visit Perenjori	166	119
7. Camping & RV » Visit Perenjori	204	83
8. Visitor Centre » Visit Perenjori	112	80
9. Lindum Farmstay » Visit Perenj...	86	71

Website Support & Maintenance

Total Support Hours (per annum)	Support Used	Support Remaining
32 hours	2 h 31 m	29 h 29 m

Storage

Storage Allowance	Storage Used
15 GB	7.18 GB

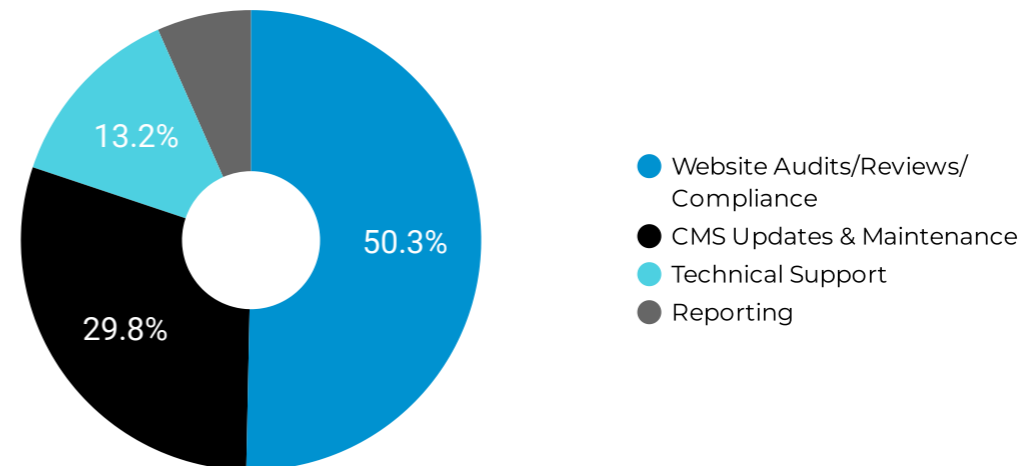
Bandwidth

Bandwidth Allowance	Bandwidth Used (current month)
50 GB	0 MB

Website Support & Maintenance Breakdown

Category	Billable Support	Unbillable Support
Website Audits/Reviews/Compliance	1 h 16 m	0 h 10 m
Technical Support	0 h 20 m	0 h 0 m
Reporting	0 h 10 m	0 h 0 m
CMS Updates & Maintenance	0 h 45 m	0 h 0 m

Billable Support



Website Support & Maintenance Explanation

Advice & Consulting

Client liaison (phone and email) and consulting services, including advice and guidance on website management and optimisation

CMS Updates & Maintenance

Updates to Spark CMS including version upgrades, patches, bug fixes, licensing renewals and general maintenance

Content & Design

Content updates and minor design changes

Reporting

Monthly reports and any additional requested reports

Technical Support

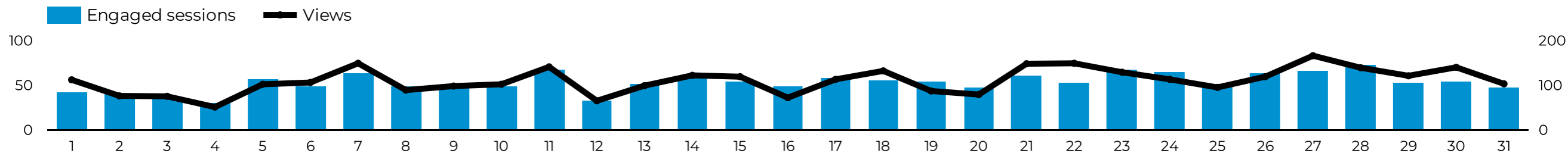
Telephone and email website support, troubleshooting, development work and training

Website Audits, Reviews, Compliance

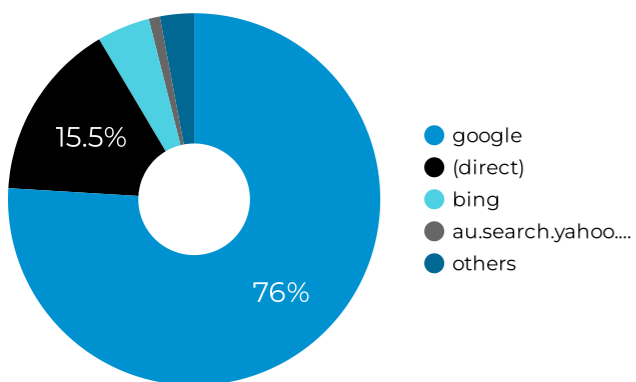
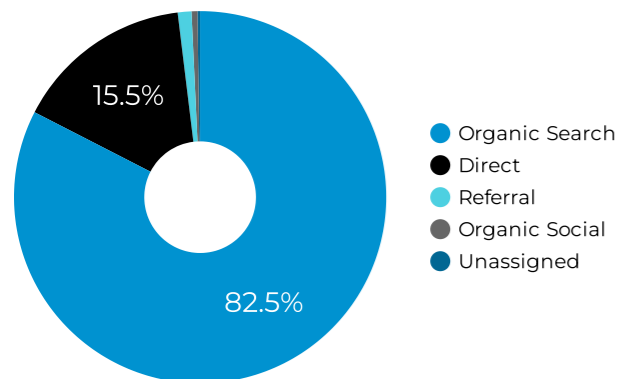
Monitoring of usage and performance, including compliance with relevant legislation, user experience analysis and recommendations for improvement

Multi Sites

Support and maintenance hours cover all websites hosted under your CouncilConnect subscription. This is inclusive of multi sites such as intranets, councillor portals, visitor centres websites and alike.



Channels & Sources

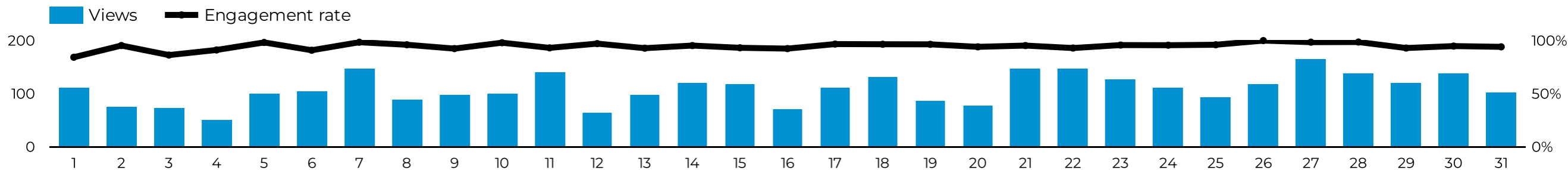


	Session default channel group	Total users	New users	Views
1.	Organic Search	1,055	999	2,840
2.	Direct	229	227	513
3.	Referral	16	14	34
4.	Organic Social	9	8	22
5.	Unassigned	4	0	2

	Session source	Total users	New users	Views
1.	google	973	926	2,488
2.	(direct)	229	227	513
3.	bing	55	47	268
4.	au.search.yahoo.com	12	11	40
5.	duckduckgo	10	10	23

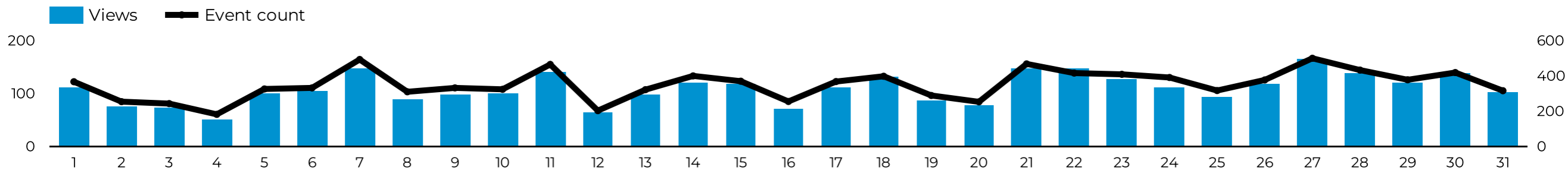
Search Terms

Term	Count
Dog friendly	1
Gardener	1



Top 15 Pages

	Page title	Views	Total users	Views per user	Engagement rate	Engaged sessions
1.	Caravan Park » Visit Perenjori	968	581	2	84.36%	658
2.	Home » Visit Perenjori	415	277	1	80.18%	263
3.	Perenjori Hotel » Visit Perenjori	350	191	2	65.04%	147
4.	Maps & Guides » Visit Perenjori	283	198	1	26.96%	62
5.	Wildflowers » Visit Perenjori	212	169	1	75.39%	144
6.	Camping & RV » Visit Perenjori	204	83	2	23.66%	22
7.	Camel Soak » Visit Perenjori	166	119	1	68.46%	102
8.	Visitor Centre » Visit Perenjori	112	80	1	60.19%	62
9.	Lindum Farmstay » Visit Perenjori	86	71	1	13.92%	11
10.	Latham » Visit Perenjori	76	56	1	68.25%	43
11.	John Forrest Lookout » Visit Perenjori	76	64	1	58.33%	42
12.	Terina's Wildflower Walk » Visit Perenjori	47	38	1	5.13%	2
13.	Image Gallery Albums » Visit Perenjori	40	32	1	5.88%	2
14.	Caron Dam » Visit Perenjori	40	34	1	2.86%	1
15.	Wreath Flower » Visit Perenjori	38	31	1	14.29%	5



Events Breakdown

Event name	Event count	Total users	Event count per user	Events per session	Conversions
session_start	1,752	1,293	1.37	1	1,752
page_view	3,411	1,291	2.66	2.06	3,411
first_visit	1,248	1,247	1	1	1,248
user_engagement	2,592	896	2.93	2.38	0
scroll	1,199	774	1.55	1.38	1,199
click	672	379	1.77	1.57	672
form_start	3	2	1.5	1.5	0
view_search_results	2	2	1	1	2

Conversions

Measures the number of times users completed a specific action on your website. This can include scroll depth, form submission, clicks and file downloads.

Engaged Sessions

Only counts sessions that lasted longer than 10 seconds, had 2 or more pageviews, or recorded a conversion.

Engagement Rate

Percentage of sessions that were engaged sessions. A higher engagement rate indicates users are more engaged with your websites content.

Event Count per User

Events/User measures the average number of events triggered by each unique user.

Event Count per Session

Measures the average number of events that occur during a user session on your website. A high event count per session indicates that users are engaged with your website and are interacting with multiple features or pages.

Event Count

Events are interactions that user take on your website. Events can be clicks, scroll depth, video engagement, form submissions and more.

New Users

The number of first-time users during the selected date range.

Pages/Sessions

Pages/Session (Average Page Depth) is the average number of pages viewed during a session. Repeated views of a single page are counted.

Session

Total number of Sessions within the date range. A session is the period time a user is actively engaged with your website, app, etc. All usage data (Screen Views, Events, Ecommerce, etc.) is associated with a session.

Session Source

Session Source describes where your traffic comes from. The Source is the place users are before seeing your content, like a search engine or another website. The Medium describes how users arrived at your content. Values for Medium include "organic" for unpaid search traffic and "none" for direct traffic.

Total Users

Users who have initiated at least one session during the date range.

Session Duration

The average length of a Session.

User Engagement

User Engagement measures how frequently users are interacting with your website. It's calculated by three main factors: sessions per user, session duration and the engagement rate. Higher scores indicate higher levels of website engagement.

Views

Views is the total number of pages viewed. Repeated views of a single page are counted.

Views per User

Views per User measures the average number of times a user views a particular page on your website during a specific time period

Event Descriptions

click

The click event is collected when someone clicks on an outbound link.

file_download

The file download event tracks when someone downloads a file from your website.

first_visit

The first_visit event is collected when a user first visits your website.

form_start/submit

form_start is when a user interacts with a form in a session. The form_submit tracks when the user submits the form.

page_view

The pages visited, listed by URI. The URI is the portion of a page's URL following the domain name.

scroll

The scroll event tracks when a user reaches certain depths of a page, it can be tracked at 25%, 50%, 75% or 90% depth.

session_start

The session_start event is collected when a user engages with your website.

user_engagement

The user_engagement event is tracked when a webpage is in focus for at least one second.

video_start/complete

This event tracks when a video starts playing and fires another event once the video ends.

view_search_results

Is collected each time a user performs a site search.

13.2 DONATION FROM THE BUSH TELEGRAPH COMMITTEE

Applicant:	Shire of Perenjori
File:	ADM0679
Date:	15 September 2023
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Rachel Thompson – Community Development Officer
Responsible Officer:	Paul Anderson – Chief Executive Officer
Attachments:	13.2 (a) - Letter received from Perenjori & District Bush Telegraph

Summary

For Council to consider options for allocation of unbudgeted funds received from the discontinued Perenjori & Districts Bush Telegraph committee.

Background

The Perenjori & Districts Bush Telegraph Committee previously managed Perenjori's Bush Telegraph publication until the Community Resource Centre assumed responsibility for content and printing. Funds were raised by the volunteer committee through sales of the then-fortnightly newspaper which were used to purchase items for the benefit of the community including tables at the cemetery and bench seats which were situated at business shop fronts on the main street.

A decision was made by the disbanding committee to transfer the remaining group funds of \$13,510.87 (thirteen thousand, five hundred and ten dollars and 87 cents) to the Shire of Perenjori for the purposes of community benefit.

The following correspondence was received from Paddy King on behalf of the Perenjori & Districts Bush Telegraph Committee:

*Perenjori & Districts Bush Telegraph Committee
Perenjori WA 6620*

22nd August 2023

*CEO Paul Anderson
Shire of Perenjori
Perenjori WA 6620*

Dear Paul,

Further to our conversation re money left in the account of the Perenjori & Districts Bush Telegraph Committee, we would like the Shire of Perenjori to make use of these funds to enhance the community of Perenjori.

As discussed, the committee donated various items to the community over the many years that we managed the Bush Telegraph.

Please find enclosed a cheque for \$13,510.87.

Kind regards

Perenjori & Districts Bush Telegraph Committee

Statutory Environment

Nil

Policy Implications

Nil

Consultation

Paddy King – Perenjori & Districts Bush Telegraph Committee

Paul Anderson – Chief Executive Officer

Nola Comerford – Manager Corporate and Community Services

Financial Implications

Unbudgeted income of \$13,510.87.

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.

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

Officer Comment

The disbanded committee have not requested that the donated amount be utilised on any specific community improvements or assets. A recommendation is suggested for Council consideration for the upgrade of seating and barbecue area at Trott’s Park which is a frequently visited location within the Perenjori townsite by many members of the community and visitors that utilise the area for social activities, birthday parties, and sporting events.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council allocate a donation of \$13,510.87 (thirteen thousand, five hundred and ten dollars and 87 cents) from the Perenjori & Districts Bush Telegraph Committee for the purposes of upgrading Trott Park seating and barbecue area.

Motion put and carried / lost

Perenjori & Districts Bush Telegraph Committee
Perenjori WA 6620

22nd August 2023

CEO Paul Anderson
Shire of Perenjori
Perenjori WA 6620

Dear Paul,

Further to our conversation re money left in the account of the Perenjori & Districts Bush Telegraph Committee, we would like the Shire of Perenjori to make use of these funds to enhance the community of Perenjori. As discussed, the committee donated various items to the community over the many years that we managed the Bush Telegraph.

Please find enclosed a cheque for \$13,510.87.

Kind regards

Perenjori & Districts Bush Telegraph Committee

13.3 MEMBER OF THE ORDER OF AUSTRALIA AWARD – KAREN CHAPPEL

Applicant:	Shire of Perenjori
File:	ADM
Date:	22 August 2023
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Rachel Thompson – Community Development Officer
Responsible Officer:	Paul Anderson – Chief Executive Officer
Attachments:	Nil

Summary

For Council to consider endorsement of recognition of Shire of Morawa’s President, Karen Chappel, recipient of the Member of the Order in the 2023 King’s Birthday Honours.

Background

WALGA President Cr Karen Chappel has been appointed a Member of the Order of Australia (AM) in the 2023 King’s Birthday Honours list for her significant service to Local Government and to the community of Morawa.

Biography:

- Shire President – Shire of Morawa since 2009.
- Shire of Morawa Councillor, since 2005.
- **Australian Local Government Association**
- Vice President, since 2022.
- Board Member, since 2020.
- **Western Australian Local Government Association**
- President, since 2022.
- Deputy President, 2020-2022.
- State Councillor, since 2012.
- Deputy State Councillor, 2010-2012.
- Member, Finance Committee, 2014-2016.
- Member, Executive Committee, since 2016.
- State Road Funds to Local Government Advisory Committee, since 2012.
- Chair, Governance and Policy Committee, since 2016.
- Member, Local Government House Trust, since 2014.
- Member, Honours Panel, since 2016.
- Member, Australian Black Spot Consultative Panel, since 2012.
- Member Advisor, 2018-2019.
- Life Member, 2018.
- **Northern Country Zone, Western Australian Local Government Association**
- Chairperson, since 2011.
- Deputy Chairperson, 2009-2011.
- **Local Government Advisory Board**
- Member, 2015-2021.
- Deputy Member, 2011-2015.
- **Local Government and Regional Development**
- Board Member, Mid West Development Commission, 2018-2021.
- Councillor, Mid West Regional Council, 2007-2014.
- Minister’s Appointee, Acting President, Shire of York, 2015.
- Minister’s Appointee, Acting President, Shire of Ashburton, 2013.
- **Rural Financial Counselling Service Western Australia**
- Deputy Chairperson, since 2013.

- Board Member, since 2008.
Northern Districts Community Support Group
- Chairperson/Executive Officer, 2006-2019.
- Committee Member, 2003-2006.
Community and Other
- Board Member, Desert Blue Connect, 2018-2022.
- Board Chairperson, Morawa District High School, 2013-2018.
- Treasurer, Morawa Golf and Bowling Club, 2009-2021.
- Board Member, North East Farming Futures, 2007-2017.
- Justice of the Peace, since 2008.
Awards and Recognition include:
- WALGA Life Membership, 2018
- Woman of Distinction Award, Old Girls' Association, St Mary's Anglican Girls' School, 2015
- Citizen of the Year, Shire of Perenjori, 2007

Information Source: <https://walga.asn.au/>

Statutory Environment

Nil

Policy Implications

Nil

Consultation

Paul Anderson – Chief Executive Officer

WALGA

Financial Implications

Nil

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

Karen Chappel AM is a member of various boards and committees including the Local Government Advisory Board, Rural Financial Counselling Services WA, Primary Production Services, Desert Blue Connect, and chair of the Morawa District High School board. She has a diploma in Local Government and is a Graduate of the Australian Institute of Company Directors.

Karen Chappel has links to Perenjori, having been raised on a farm in the area prior to relocating to neighbouring Morawa where she has taken on a vast array of community roles in Morawa and further afield. It is recommended that Cr Chappel is formally recognised by Council for her outstanding contribution to the Midwest and Western Australian organisations.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council request the Shire President to formally acknowledge the achievements of Karen Chappel, on behalf of the Shire of Perenjori, for being appointed a Member of the Order of Australia in the 2023 King's Birthday Honours list.

Motion put and carried / lost

14. Governance:

14.1 LOCAL ROADS AND COMMUNITY INFRASTRUCTURE PROGRAM – PHASE 2 ADJUSTMENT

Applicant:	Shire of Perenjori
File:	ADM 0832
Date:	28 September 2023
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Ally Bryant – Finance Manager
Responsible Officer:	Paul Anderson - Chief Executive Officer
Attachments:	14.1 (a) - Phase 2 LRCIP Adjusted Budget

Summary

For Council to consider adjustments to Phase 2 Projects of Local Roads and Community Infrastructure (LRCI) funding.

Background

Council was awarded \$396,417 for the completion of approved projects in Phase 2 of the Local Roads and Community Infrastructure Program.

The initial project list and budget that was submitted for approval consisted of the below items.

PHASE 2	
Camel Soak tourist site shelters	\$20,000
Maya tourist site shelters	\$12,000
Latham Community Centre shelter, BBQ and seating	\$18,000
Refurbishment of oval public toilets	\$20,000
Refurbishment of main street toilets	\$70,000
Replacement of Caravan Park fencing	\$65,000
Refurbishment of Perenjori Sports Club male toilet	\$26,252
Upgrade/refurbishment of camp kitchen at Caravan Park	\$25,000
Shelters and seating Perenjori Main street	\$20,000
Refurbishment of toilet ablutions at Caravan Park	\$40,000
Improvement to Latham Hall	\$80,165
TOTAL	\$396,417

Variations were submitted to LRCI during 22/23 year which resulted in some withdrawals of projects and budget adjustments. The following projects then formed Councils Phase 2 program.

PHASE 2	
Camel Soak tourist site shelters	\$20,000
Maya tourist site shelters	\$12,000
Latham Community Centre shelter, BBQ and seating	\$25,000
Refurbishment of oval public toilets	\$70,000
Refurbishment of main street toilets	\$56,800
Replacement of Caravan Park fencing	\$47,000
Refurbishment of Perenjori Sports Club male toilet	\$40,000
Upgrade/refurbishment of camp kitchen at Caravan Park	\$100,000
Shelters and seating Perenjori Main street	\$20,000
Refurbishment of toilet ablutions at Caravan Park	Withdrawn
Improvement to Latham Hall	Withdrawn
TOTAL	\$390,800

Statutory Environment

Local Government Act 1995

Part 6 – Financial management

Division 4 – General financial provisions

Section 6.8 – Expenditure from municipal fund not included in annual budget

Policy Implications

Nil

Consultation

Elected Members – Shire of Perenjori

Paul Anderson – Chief Executive Officer

Financial Implications

Council decision on allocation of funds shall be reflected in Budget amendments.

The actual spend to date is \$405,987, this is in excess of the \$396,417 funds granted.

Strategic Community Plan

Area 1: Infrastructure and Natural Assets – Our Natural and Built Environment

Goal: A community that develops and lives sustainably in a thriving natural and quality built environment, which meets current and future community needs.

Area 3: People and Place – Our Community

Goal: Demonstrating a high quality of life for all, offering relevant activities, facilities and services to enable people to meet their needs and achieve their potential.

Officer Comment

Given the increased expenditure to budgeted items and the need for completion of Phase 2 to receive our last 10% of funding it is recommended that the Council withdraw the Refurbishment of the Sports Club male toilets

and increase the requested funds for the Oval toilets. This will enable management to provide the photographic evidence of the completion of all projects and finalise Phase 2.

Council can reevaluate the Sports Club male toilet project and consider make adjustments to Phase 4 budgeted projects or add to Council Budget from our own expenditure in the Budget Review process.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council endorse the changes to phase 2 and submit the final claim for funding under the Local Roads and Community Infrastructure Program - Phase 2.

Motion put and carried / lost

LRCI - PHASE 2 \$396,417

	BUDGET	PROJECT	SUPPLIER	COST	DATE	NOTES
LRC1	\$ 20,000.00	Camel Soak shelters x 3	Exteria	\$ 13,760.75	Jan-22	
			Oakstar Assets	\$ 1,251.00	Jun-22	
			Peter Egan Carpentry	\$ 4,000.00	Feb-23	
			Council costs	\$ 570.62	Jun-22	
		TOTAL		\$ 19,582.37		
LRC2	\$ 12,000.00	Maya shelters x 2	Exteria	\$ 8,644.00	Jan-22	
			Peter Egan Carpentry	\$ 1,600.00	Jun-22	
			Oakstar Assets	\$ 894.00	Jun-22	
			Wages	\$ 854.11	Jun-22	
		TOTAL		\$ 11,992.11		
LRC3	\$ 25,000.00	Latham Community Centre - BBQ, shelter, tables, seating	Exteria	\$ 15,304.75	Jan-22	
			Council costs	\$ 3,115.71	Feb-22	
			Oakstar Assets	\$ 3,750.00	May-22	
			Peter Egan Carpentry	\$ 975.00	Jun-22	
			Zed Elect	\$ 1,842.14	Jun-22	
		TOTAL		\$ 24,987.60		
LRC4	\$ 115,617.00	Oval Toilets	Oakstar Assets	\$ 2,000.00	Sep-21	Concreting in front of toilets
BC03			Rob White Consulting	\$ 5,733.33	Nov-21	PO issued 19/12/22
BC05			Zed Elect	\$ 4,878.00		
			JRC Building	\$ 5,064.00		from BC05
			JRC Building	\$ 60,973.74	Mar-23	
			JRC Building	\$ 46,330.18	Jul-23	
		TOTAL		\$ 124,979.25		
LRC5	\$ 56,800.00	Fowler St Public Ablutions	Rob White Consulting	\$ 5,733.33	Nov-21	
BC06			JRC Building	\$ 51,067.00	Feb-23	
		TOTAL		\$ 56,800.33		
LRC6	\$ 47,000.00	Caravan Park fencing	Repeat Plastics	\$ 45,695.00	May-22	
			Council costs	\$ 900.28		
		TOTAL		\$ 46,595.28		
LRC7		Refurbishment of Sports Club male ablutions				Withdraw
BC04						
		TOTAL				
LRC8	\$ 100,000.00	Caravan Park Camp Kitchen	Rob White Consulting	\$ 3,700.02	Nov-21	Journalled out to CP Low Asset in June 22
			Flow Consulting	\$ 3,352.50	Dec-22	
BC24			JRC Building	\$ 93,933.55		
		TOTAL		\$ 100,986.07		
LRC9	\$ 20,000.00	Installation of shelters, tables, seating in Fowler St	Exteria	\$ 15,610.50	Jan-22	
			Oakstar Assets	\$ 2,000.00	Jun-22	Concrete pads
			Peter Egan Carpentry	\$ 2,000.00	Jun-22	
			Council costs	\$ 454.12		
		TOTAL		\$ 20,064.62		
	\$ 396,417.00	TOTAL BUDGET PHASE 3				
			TOTAL EXPENDITURE PHASE 3	\$ 405,987.63		

14.2 MASTER KEY SYSTEM

Applicant:	Shire of Perenjori
File:	ADM
Date:	20 September 2023
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Nola Comerford – Manager Corporate and Community Services
Responsible Officer:	Paul Anderson – Chief Executive Officer
Attachments:	Nil

Summary

For Council to endorse establishment of a master key system as budgeted in the 2023/24 Annual Budget.

Background

Shire Staff have researched installation of a Master Key System throughout the Shire of Perenjori to provide streamlined access to Council buildings while enhancing security and efficiency. Operational functionality benefits include:

- Multiple areas can be accessed with a single key. For example, the Depot would have a master key which would open all doors/locks at the Depot. Each room/shed/office could also be opened by a key which would only open that one door.
- Reduces the number of keys that are required to be cut, tracked and replaced.
- An ability to facilitate access to public buildings during emergencies. This system would allow designated staff members to quickly access critical areas, ensuring a prompt response without the usual process of accessing firstly the Administration Office, and then the internal Safe.
- Customised access levels allow for unique access levels to different staff members based on their roles and responsibilities. This ensures that employees can only access areas relevant to their job functions.

An additional updated key system installation is recommended for the Perenjori Caravan Park Accommodation Village to replace the inefficiency of the current system. Visitors are regularly being locked out of rooms due to the substandard locking mechanism on each door which requires involvement from the Caravan Park Manager, most often out of office hours.

Statutory Environment

Nil

Policy Implications

Nil

Consultation

Paul Anderson - Chief Executive Officer
 Ally Bryant – Finance Manager
 John Moody – Geraldton Lock & Key

Financial Implications

Budget allocation has been made in the 2023-24 Annual Budget of \$25,000 for a Master Key System for Council buildings, along with \$6,500 for installation of a Master Key System at the Perenjori Caravan Park Accommodation Village.

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

Executive management within the Shire have previously worked within organisations with a master key system and advocate for the efficiency and time-saving properties of this structure.

A hierarchy of access within the Shire of Perenjori would include:

1. **Grand Master Key:** The highest level of access, typically held by management.
2. **Master Key:** These keys can access multiple locks within a specific section or department.
3. **Sub-Master Key:** These keys have access to a subset of locks within a specific area.
4. **Individual Key:** Provide access to a single lock, such as an office or room.

The Shire Administration Office already has secure protocols for key distribution and established auditing to maintain the integrity of the system.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council endorse budget expenditure of \$25,000 for the supply and implementation of a master key system for Shire of Perenjori public buildings and \$6,500 for the Perenjori Caravan Park Accommodation Village.

Motion put and carried / lost

14.3 OUTCOME OF DISPOSAL OF ASSET – 2016 JCB 3CX BACKHOE

Applicant:	The Shire of Perenjori
File:	ADM 0359
Date:	3 August 2023
Disclosure of Interest:	
Voting Requirements:	Simple Majority
Author:	Bianca Plug – Executive Assistant to MIS
Responsible Officer:	Paul Anderson – Chief Executive Officer
Attachments:	Nil

Summary

This report provides detail of the recent disposal of one 2016 JCB 3CX Backhoe via public auction for acknowledgment by Council.

Background

In May 2023 the Shire became aware of safety concerns regarding bent loader arms on the 2016 JCB Backhoe. The Shire opted to dispose of the asset due to the high replacement part costs associated with the bent loader frame. The Shire's plant replacement program had an estimated replacement value of \$40,000. After consultation with Smith Broughton and Shire employees, the CEO determined that the reserve amount of \$50,000 represented a reasonable return for the Shire.

The 2016 JCB 3CX Backhoe was listed for public action by Smith Broughton on the 1 August 2023. The auction opened on Monday 21 August and closed on Monday 28 August 2023 where the reserve amount of \$50,000 was met.

Statutory Environment

Disposing of property is detailed in section 3.58 of the Local Government Act 1995.

Policy Implications

Nil

Consultation

Paul Anderson – Chief Executive Officer
 Maarten Noordhof – Manager Infrastructure Services
 Ashely Stephens – Mechanic
 Paul Owen – GFG Consulting
 Smith Broughton

Financial Implications

The JCB had an estimated replacement amount of \$40,000 in the Shires plant replacement program. The disposal reserve of \$50,000 was met.

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 disposal of plant and equipment via auction has proven to be an efficient and effective way to manage the Shire assets.

OFFICER RECOMMENDATION

Council Resolution Number:

Moved:

Seconded:

That Council note and endorse the disposal of one 2016 JCB 3CX Backhoe via public auction by Smith Broughton for the reserve amount of \$50,000.

Motion put and carried / lost

15. Confidential Reports:

15.1 COUNCIL DECISION TO GO BEHIND CLOSED DOORS

PROCEDURAL MOTION

Council Resolution:

Moved: Seconded:

That, in accordance with section 5.23 of the Local Government Act 1995, Council accept that the meeting is to be closed to all members of the public.

Motion put and carried / lost

15.2 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

16. Ordering the Common Seal:

Document	Organisation	Purpose	Date

17. Reports of Committees and Members:

18. Motions of Which Previous Notice Has Been Given:

19. Notice of Motions:

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

21. Closure of Meeting:

The Shire President to declare the meeting closed.

22. Next Meeting:

The Shire President advised that the date of the next Ordinary Meeting of Council will be held on Thursday 26 October 2023 commencing at 3:00 pm in the Shire of Perenjori Council Chambers, 56 Fowler Street, Perenjori WA 6620.