



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Wednesday 9th July 2014 in the Council Chambers, Fowler Street, Perenjori commencing at 4.00pm.

Ali Mills
Chief Executive Officer
4 July 2014

Shire of Perenjori Finance Committee Meeting 9th July 2014

Agenda

4th July 2014

Copies forward to:

Finance Committee

Cr CR King
Cr JH Hirsch
Cr LJ Smith
Cr HC Wass
Cr RP Desmond
Cr JR Cunningham

Shire of Perenjori
AGENDA
Finance Committee Meeting

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on
Wednesday 9th July 2014 to commence at 4.00pm.

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14071 PRELIMINARIES

14071.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

14071.2 DISCLAIMER READING

14071.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

14071.4 NOTATIONS OF INTEREST

Financial Interest – Local Government Act S 5.60a

Proximity Interest – Local Government Act S 5.60b

Interest Affecting Impartiality – Local Government - Code Of Conduct.

14071.5 APPLICATIONS FOR LEAVE OF ABSENCE

14071.6 CONFIRMATION OF MINUTES

Minutes of the Finance Committee Meeting held Thursday 11th June 2014 as attached.

14072.0 FINANCE & ADMINISTRATION

14072.1 FINANCIAL STATEMENTS – JUNE 2014

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DAVID FONG – SFO
RESPONSIBLE OFFICER:	PETER MONEY – MCDS
REPORT DATE:	9 JULY 2014
ATTACHMENTS:	MONTHLY FINANCIAL REPORT

Executive Summary

This item recommends the acceptance of the Financial Activity Statement Report which is presented for the period ending 30 June 2014. The report complies with the requirements of Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996.

Background

Each month officers are required to prepare monthly financial reports, covering prescribed information, and present these to Council for acceptance.

Details

Presented is the Financial Activity Statement Report for the period ending 30 June 2014.

The following statements are presented to Council:

- Statement of Financial Activity (Statutory Reporting by Program) - This provides the budget and actual income and expenditure for operating and non- recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Net Current (Assets) Funding Position (Note 3.)-This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
 - Note 1.- Significant Accounting Policies
 - Note 2. - Graphical Representation
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Major Variances
 - Note 6. – Budget Amendments
 - Note 7. – Receivables & Rates Information
 - Note 8. – Payables - Borrowings

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- Note 9. – Grants and Contributions
 - Note 10. – Cash Back Reserves
 - Note 11. - Capital Disposals and Acquisitions
 - Note 12.- Trust Fund

Legal Compliance

Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996 states –

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail –
 - (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
 - (b) budget estimates to the end of the month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing –
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) an explanation of each of the material variances referred to in subregulation (1) (d); and (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown –
 - (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be –
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Section 6.8 of the Local Government Act 1995 (Expenditure from municipal fund not included in annual budget) states –

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –
- a. is incurred in a financial year before the adoption of the annual budget by the local government; or
 - b. is authorised in advance by resolution*; or
 - c. is authorised in advance by the mayor or president in an emergency.

Policy Implications :

Nil

Financial Implications:

Nil

Strategic Implications:

Area 5: Investing in Councils Leadership

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

Consultation:

Liaison with CEO, MCDS,FO, ECDC, and MIS.

Comment:

It is recommended that the Financial Activity Statement Report for the period ending 30 June 2014 be accepted.

Voting Requirements – Simple Majority

Officers Recommendation – Item 14072.1
That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 30 June 2014.

14072.2	ACCOUNTS FOR PAYMENT – JUNE 2014
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APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DAVID FONG – SFO
RESPONSIBLE OFFICER:	PETER MONEY - MCDS
REPORT DATE:	9 JULY 2014
ATTACHMENTS:	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that Council confirms the accounts paid for the month ending 30 June 2014 from the Municipal and Trust funds.

Background

Council has delegated to the Chief Executive Officer the authority to make payments from the Municipal and Trust funds in accordance with the Local Government (Financial Management) Regulations 1996.

Under Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, where a local government has delegated to the Chief Executive Officer the exercise of its power to make payments from the Municipal fund or the Trust fund, each payment from the Municipal fund or the Trust fund is to be noted on a list compiled for each month showing:

- a) The payee's name;
- b) The amount of the payment
- c) The date of the payment; and
- d) Sufficient information to identify the transaction

That list should then be presented at the next Ordinary Meeting of the Council following the preparation of the list, and recorded in the minutes of the meeting at which it is presented.

Legal Compliance

Section 6.10 (d) of the Local Government Act 1995 refers, i.e.-

6.10. financial management regulations

Regulations may provide for —

(d) the general management of, and the authorisation of payments out of —

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

Regulation 13(1), (3) & (4) of the Local Government (Financial Management) Regulations 1996 refers, i.e. -

13. Lists of Accounts

(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;
- (b) the amount of the payment;
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

(3) A list prepared under subregulation (1) is to be —

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

Policy Implications

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

Financial Implications

Ongoing management of Council funds by providing Council with sufficient information to monitor and review payments made.

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Nil

Comment

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures and it is therefore recommended that the payments, as contained within the Appendices, be confirmed.

Voting Requirements – Simple Majority

Officers Recommendation – Item 14072.2
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 30 June 2014 as attached to and forming part of this report.
Municipal Account

EFT	\$474,717.10
Direct Debits	\$51,388.07
Cheques	\$57,312.37
Corporate MasterCard	\$7,214.42
Bank Fees	\$215.12
Total	\$590,847.08

Trust Account – Shire	
EFT	\$0
Cheques	\$10,030.00
Bank Fees	\$0
Total	\$10,030.00

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$46,922.64
Cheques	\$0
Bank Fees	\$0
Total	\$46,922.64

Totaling \$647,799.72 from Muni and Trust Accounts for the month ending 30 June 2014

14072.3 WRITE OFF BAD DEBTS

APPLICANT: SHIRE OF PERENJORI
FILE: 1306P
DISCLOSURE OF INTEREST: NIL
AUTHOR: DAVID FONG – SFO
RESPONSIBLE OFFICER: PETER MONEY - MCDS
REPORT DATE: 9 JULY 2014
ATTACHMENTS: NIL

Purpose of Report

The purpose of this report is to seek Council approval to write off bad debts, which have been outstanding for an excessive period of time and are considered unrecoverable.

Background

There are three outstanding accounts that have remained unpaid for as far back as December 2011 and despite numerous attempts by the Shire to recoup those outstanding debts they have remained unrecoverable. It is considered that expending further funds to try to recover the debts would be unjustified.

A schedule of sundry debts to be written off is detailed below:

Debtor #	Details	Amount
80457	Outstanding since June 2012. The invoice was raised several months after the event and was raised by the former DCEO. There is no supporting information to say the accommodation was used or if the debt had been raised twice – at the Park also. It relates the period Dec 2011 and Jan 2012.	\$1,560.00
80497	Outstanding since March 2013. It relates to the Caravan Park Accommodation Village fees charged in March 13 – the debtor has gone into administration.	\$110.00
80280	Outstanding since Aug 2012 and it was referred to the debts collectors. It relates to rental fees charged in Aug	\$1,103.50

	and Sept 2012. In May 2013, the debtor went into bankruptcy.	
		\$2,773.50

Legal Compliance

Section 6.12(1) (c) of the Local Government Act states:-

- 1) Subject to subsection (2) and any other written law, a local government may –
- (c) Write off any amount of money, which is owed to the local government.

Policy Implication:

Nil

Financial Implications:

It is recommended that a total of \$2,773.50 be written off. This will affect the Council's surplus/deficit position in the 2013/2014 financial year by reducing the amount of current receivables.

Strategic Implications:

There are no strategic implications for this report.

Consultation:

Liaison with MCDS and FO.

Comment:

The current debts recovery has improved significantly due to the new processes in place and the Sundry Debts is healthier with debts recovered within 30 days, compared to +60 days in April 2013.

Voting Requirements – Simple Majority

Officers Recommendation – Item 14072.3		
That Council authorises the write off of the following sundry debtors, totalling \$2,773.50:		
1. 80457	\$1,560.00	
2. 80497	\$110.00	
3. 80280	\$1,103.50	

14073 GENERAL BUSINESS

14073.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

14073.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

**14073.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY
DECISION**

14073.4 MATTERS BEHIND CLOSED DOORS

14073.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee meeting will be discussed at the meeting held on the 13th August 2014.

14073.6 CLOSURE



Attachments

*Finance Committee Meeting
9th July 2014*



Attachment

14072.1

Financial Statements

1. Monthly Financial Report

Finance Committee Meeting
9th July 2014

Shire of Perenjori
MONTHLY FINANCIAL REPORT
For the Period Ended June-14

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Note 9 Cash Backed Reserves

Note 10 Capital Disposals and Acquisitions

Note 11 Trust

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

Shire of Perenjori
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended June-14

		FM Reg 34(1)(a)	FM Reg 34(1)(b)	FM Reg 34(1)(c)	FM Reg 34(1)(d) FM Reg 34(5)			
	Note	Original Budget	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
Operating Revenues			\$	\$	\$	\$	%	
Governance		22,780	22,780	22,780	34,310	11,530	33.60%	▲
General Purpose Funding		944,174	944,174	944,174	946,127	1,953	0.21%	
Law, Order and Public Safety		36,700	16,700	16,700	21,909	5,209	23.77%	
Health		3,822	3,822	3,822	2,800	(1,022)	(36.50%)	
Education and Welfare		1,319,000	1,119,000	1,119,000	634,304	(484,696)	(76.41%)	▼
Housing		351,132	514,527	514,527	504,496	(10,031)	(1.99%)	
Community Amenities		43,328	43,328	43,328	47,754	4,426	9.27%	
Recreation and Culture		303,479	186,579	186,579	38,470	(148,109)	(385.00%)	▼
Transport		1,487,768	1,507,768	1,507,768	1,429,869	(77,899)	(5.45%)	
Economic Services		643,097	648,597	648,597	694,098	45,501	6.56%	
Other Property and Services		1,000,900	940,980	940,980	912,667	(28,312)	(3.10%)	
Total (Excluding Rates)		6,156,180	5,948,255	5,948,255	5,266,804	(681,451)		
Operating Expense								
Governance		(620,573)	(607,504)	(607,504)	(593,850)	13,654	2.30%	
General Purpose Funding		(162,947)	(129,222)	(129,222)	(137,317)	(8,095)	(5.90%)	
Law, Order and Public Safety		(125,647)	(129,273)	(129,273)	(121,612)	7,660	6.30%	
Health		(117,140)	(120,924)	(120,924)	(56,618)	64,306	113.58%	▼
Education and Welfare		(88,286)	(86,570)	(86,570)	(43,753)	42,817	97.86%	▼
Housing		(319,880)	(293,133)	(293,133)	(295,648)	(2,515)	(0.85%)	
Community Amenities		(295,684)	(274,922)	(274,922)	(262,593)	12,329	4.70%	
Recreation and Culture		(872,486)	(877,331)	(877,331)	(802,973)	74,359	9.26%	
Transport		(3,003,139)	(2,966,688)	(2,966,688)	(2,841,155)	125,534	4.42%	
Economic Services		(629,531)	(546,714)	(546,714)	(644,433)	(97,718)	(15.16%)	▲
Other Property and Services		(835,995)	(825,384)	(825,384)	(1,033,579)	(208,195)	(20.14%)	▲
Total		(7,071,308)	(6,857,666)	(6,857,666)	(6,833,530)	24,136		
Change in Net Assets Resulting From Operations		(915,128)	(909,412)	(909,412)	(1,566,726)			
Funding Balance Adjustment								
Add back Depreciation		2,053,570	2,056,627	2,056,627	2,006,286	(50,341)	(2.51%)	
Adjust (Profit)/Loss on Asset Disposal	10	1,584	(4,811)	(4,811)	62,618	67,428	108%	▲
Movement Rates (Non-Current)	7A	0	0	0	179,886	179,886	100%	▲
Adjust Provisions and Accruals		0	0	0	0	0		
Net Operating (Ex. Rates)		1,140,026	1,142,405	1,142,405	682,064	(640,227)		
Capital Revenues								
Proceeds from Disposal of Assets	10	203,000	195,363	195,363	115,163	(80,200)	(69.64%)	▼
Proceeds from New Debentures	7D	353,000	353,000	353,000	0	(353,000)	(100.00%)	▼
Proceeds from Sale of Investments		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	9	535,474	900,470	900,470	220,000	(680,470)	(309.30%)	▼
Total		1,091,474	1,448,833	1,448,833	335,163	(1,113,670)		
Capital Expenses								
Land Held for Resale	10	(30,000)	(30,000)	(30,000)	(15,161)	14,839	97.87%	▼
Land and Buildings	10	(3,000,070)	(3,102,352)	(3,102,352)	(544,224)	2,558,128	470.05%	▼
Plant and Equipment	10	(333,600)	(343,657)	(343,657)	(309,561)	34,096	11.01%	▼
Furniture and Equipment	10	(23,500)	(23,500)	(23,500)	(6,943)	16,557	238.49%	▼
Infrastructure Assets - Roads	10	(2,106,379)	(2,051,526)	(2,051,526)	(1,973,709)	77,817	3.94%	
Infrastructure Assets - Other	10	(315,000)	(308,000)	(308,000)	(292,300)	15,700	5.37%	
Purchase of Investments		0	0	0	0	0		
Repayment of Debentures	7D	(156,524)	(156,524)	(156,524)	(156,525)	(1)	(0.00%)	
Advances to Community Groups		0	0	0	0	0		
Transfer to Reserves	9	(16,080)	(216,080)	(216,080)	(1,299,488)	(1,083,408)	(83.37%)	▲
Total		(5,981,153)	(6,231,639)	(6,231,639)	(4,597,912)	1,633,727		
Net Capital		(4,889,679)	(4,782,806)	(4,782,806)	(4,262,749)	520,057		
Total Net Operating + Capital		(3,749,653)	(3,640,401)	(3,640,401)	(3,580,685)	(120,170)		
Rate Revenue	7B	2,440,565	2,403,235	2,403,235	2,426,487	23,252	0.96%	
Opening Funding Surplus(Deficit)	3	1,348,895	1,289,786	1,289,786	1,289,786	0	0.00%	
Closing Funding Surplus(Deficit)	3	39,807	52,620	52,620	135,588	(96,918)		

Comments/Notes - Statement of Financial Activity

Please note that the Closing Funding Surplus (Deficit) 13/14 does not include a number of end-of-financial year adjustments that are still yet to occur, as well as the final approval by the Auditor. The figures stated should therefore not be taken as the Shire's final financial position for the year ended 30 June 2014.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

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

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

Inventories are valued 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 of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

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

(i) Fixed Assets

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

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

(j) Depreciation of Non-Current Assets

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

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

Buildings	2%
Furniture and Equipment	10-25%
Plant and Equipment	15-25%
Motor Vehicles	25%
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years
Drains and Sewers	75 years
Airfield - Runways	12 years

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year 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 and are usually paid within 30 days of recognition.

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

GOVERNANCE

Details of expenses related to Councils eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control.
Requirements that Council carries out by statute.

HEALTH

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council is a member of a group health scheme North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

EDUCATION AND WELFARE

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

RECREATION AND CULTURE

Maintenance of hall, the aquatic centre, library and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

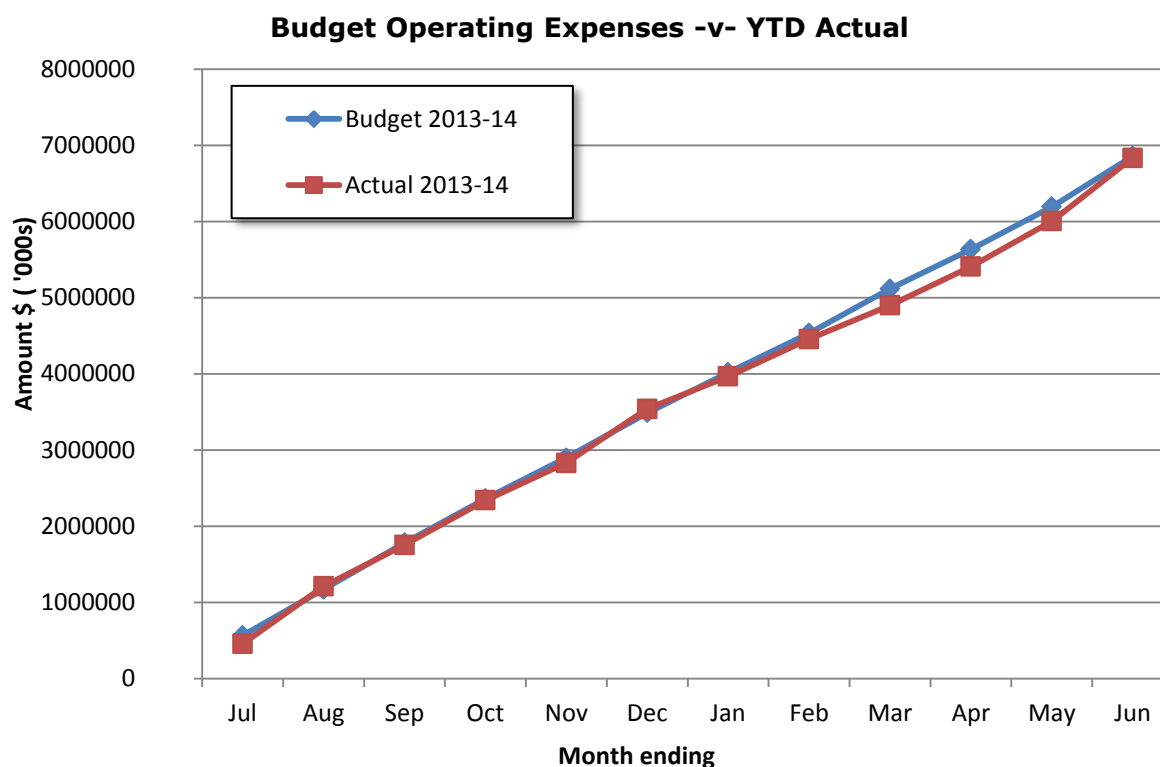
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

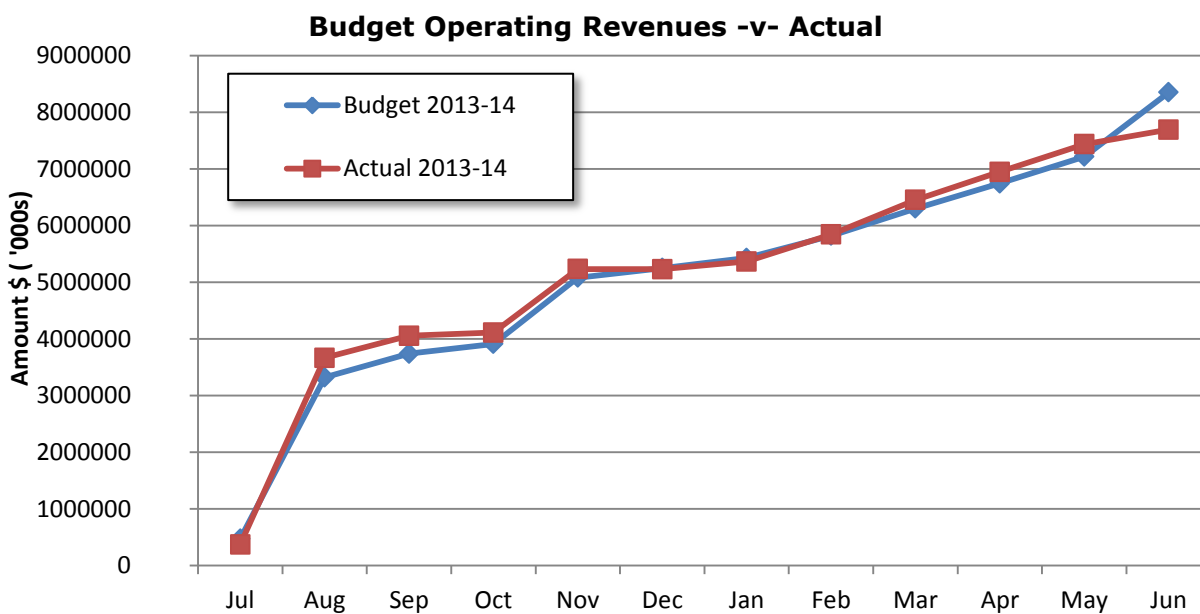
Private works carried out by council and indirect cost allocation pools.
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 2 - Graphical Representation - Source Statement of Financial Activity



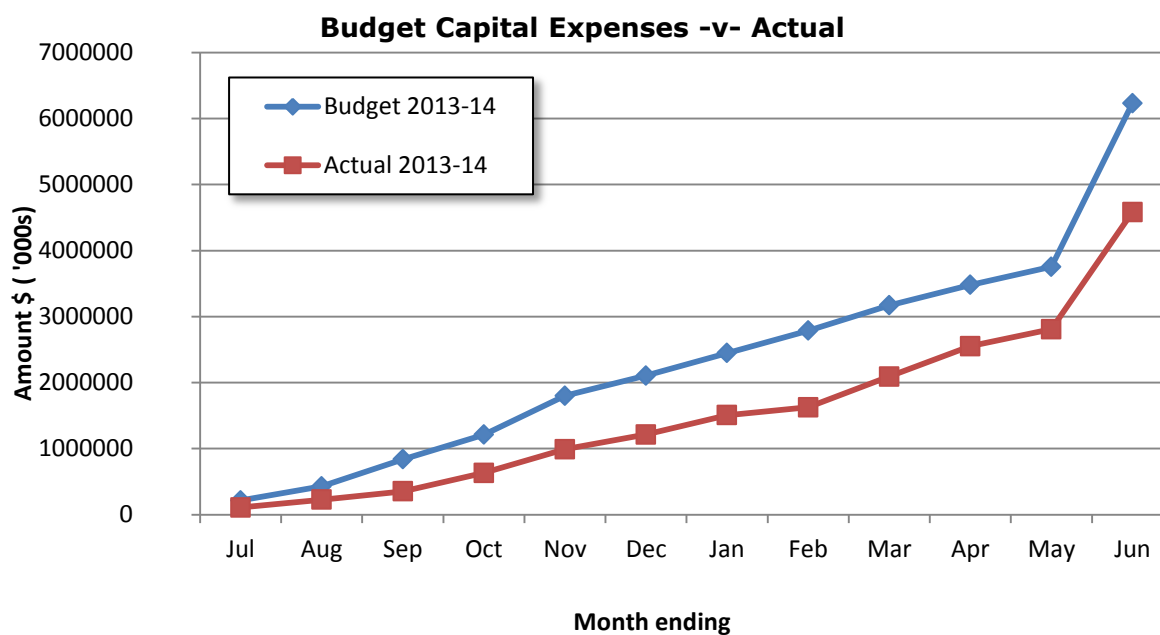
Comments/Notes - Operating Expenses



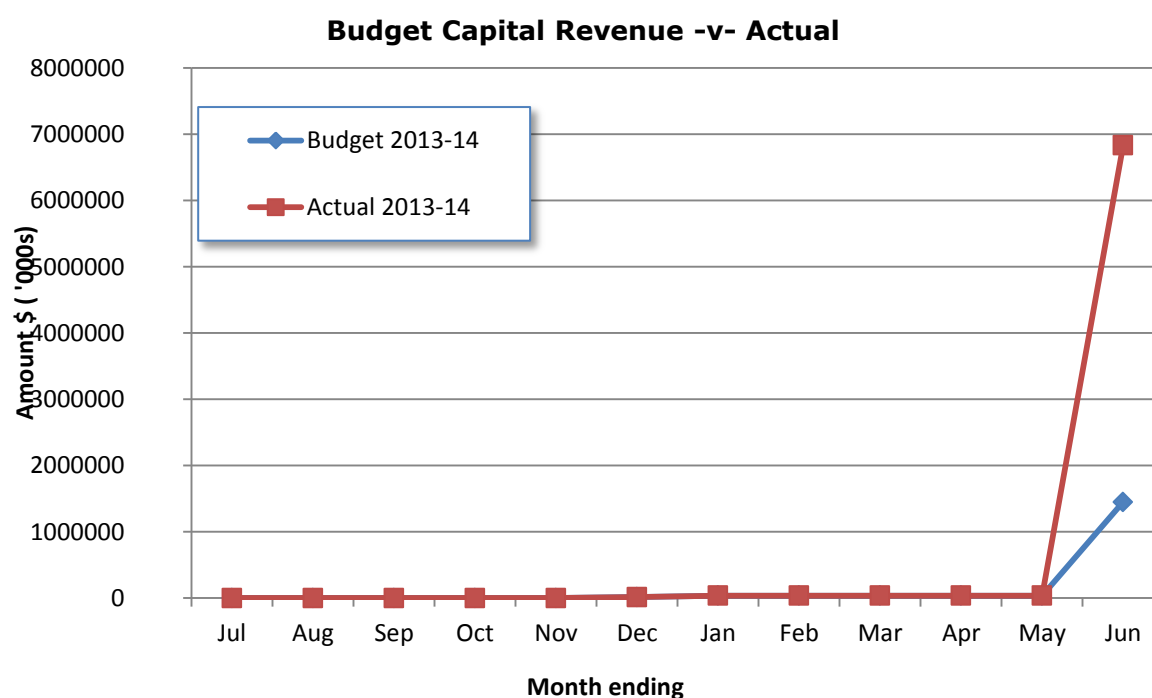
Comments/Notes - Operating Revenues

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

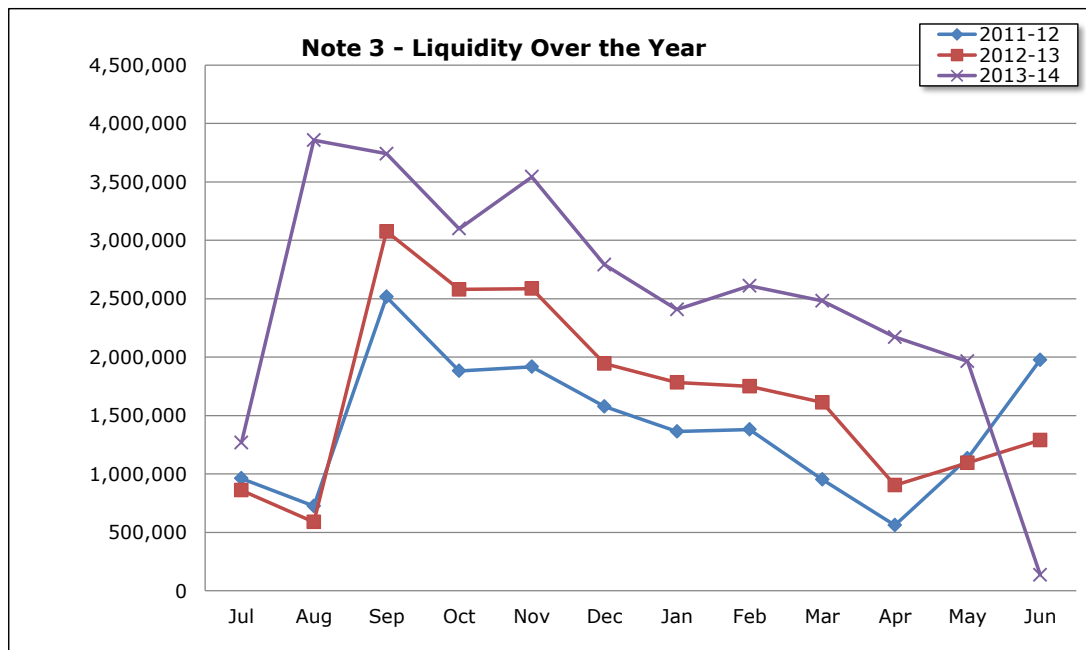


Comments/Notes - Capital Revenues

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
2013-14				
Note	This Period Jun-14	Last Period May-14	Same Period Last Year Jun-13	Jun-13
	\$	\$	\$	\$
Current Assets				
Cash Unrestricted	578,964	1,840,067	1,215,361	1,215,361
Cash Restricted	2,355,667	1,503,646	1,276,179	1,276,179
Receivables - Rates and Rubbish	80,781	82,240	163,102	163,102
Receivables -Other	374,921	238,959	825,293	825,293
Inventories	43,707	62,758	37,600	37,600
	3,434,039	3,727,669	3,517,535	3,517,535
Less: Current Liabilities				
Payables	(942,561)	(263,085)	(1,107,872)	(1,108,096)
Provisions	(150,073)	(150,073)	(150,073)	(150,073)
	(1,092,634)	(413,158)	(1,257,945)	(1,258,169)
Net Current Assets	2,341,406	3,314,511	2,259,590	2,259,367
Less: Adjustments				
Cash Reserves - Restricted	(2,355,667)	(1,503,646)	(1,276,179)	(1,276,179)
For Current Leave Provisions	150,073	150,073	150,073	150,073
For Current Borrowings	0	3,616	156,525	156,525
Adjustment from Annuals	(223)	-	-	-
	(2,205,817)	(1,349,957)	(969,581)	(969,581)
Net Current Funding Position ^{*1}	135,588	1,964,555	1,290,009	1,289,786



Comments - Net Current Funding Position

Please note that the Closing Funding Surplus (Deficit) 13/14 does not include a number of end-of-financial year adjustments that are still yet to occur, as well as the final approval by the Auditor. The figures stated should therefore not be taken as the Shire's final financial position for the year ended 30 June 2014.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 4: CASH AND INVESTMENTS

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits									
Municipal	5375008	1.25%	448,204				448,204	Bankwest	At Call
Municipal	0542587	2.50%	58,597	985,971			1,044,569	Bankwest	At Call
Business Bonus	0860049	1.25%		285,509			285,509	Bankwest	At Call
Trust - Shire	5373006				91,328		91,328	Bankwest	At Call
Trust - Mt Gibson	0849576				127,839		127,839	Bankwest	At Call
(b) Term Deposits									
162-043170-6		3.00%		450,000			450,000	Bankwest	30/09/2014
162-045362-3		3.70%		450,000			450,000	Bankwest	7/07/2014
162-054515-3		3.55%		184,604			184,604	Bankwest	20/08/2014
(c) Investments									
Nil							0		
Total			506,801	2,356,085	219,166	0	3,082,052		

Note 4A: CASH INVESTMENTS

Deposit Ref	Deposit Date	Institution	Term	Invested	Expected
Restricted					
162-043170-6	30/06/14	Bankwest	92.00	3.00%	\$ 3,403
162-045362-3	04/04/14	Bankwest	94.00	3.70%	\$ 4,288
162-054515-3	20/05/14	Bankwest	92.00	3.55%	\$ 1,652
				Subtotal	\$ 9,343
					\$ -
				Subtotal	\$ -
				Total Funds Invested	\$ 9,343

Amount Invested (Days)					Total
Up to 30	30-60	60-90	90-120	120+	
			\$ 450,000		\$ 450,000
			\$ 450,000		\$ 450,000
			\$ 184,604		\$ 184,604
\$ -	\$ -	\$ -	\$ 1,084,604	\$ -	\$ 1,084,604
					\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Comments - Cash and Investment

Note 5: MAJOR VARIANCES

13

Note 5: MAJOR VARIANCES

14

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	Variance	
	Timing	Permanent
▼ 5.4.2 Proceeds from New Debentures		
-The period variation is down on the period budget by \$353,000.00		
- No new loans have been contracted this year to finance PECC and Business Incubator, as it is expected that the major costs of those projects will be incurred next year when they are expected to be completed.		
- Refer to Note 7D		
▼ 5.4.3 Transfer from Reserves		
-The period variation is down on the period budget by \$680,471.00		
- Refer to Note 9		
5.5 CAPITAL EXPENSES		
▼ 5.5.1 Land Held for Resale		
-The period variation is down on the period budget by \$14,839.00		
- Refer to Note 10		
▼ 5.5.2 Land and Building		
-The period variation is down on the period budget by \$2,558,128.00	■	
- The variation results mainly from the capital projects such as PECC, Housing Project 2013, Business Incubator, Museum Restoration, and Telecommunication Tower not completed in this financial year. Those projects have been rolled over in the next financial year , where it is expected to be completed. Refer to Note 10.		
▼ 5.5.3 Plant and Equipment		■
-The period variation is down on the period budget by \$34,096.00		
- The variation results mainly from a less than anticipated cost of the Skid Steer Loader and the Mechanic Vehicle, refer to Note 10.		
- As the actual acquisition of plants is less than the budgeted amount, there will be a positive \$ impact on the year end position.		
▼ 5.5.4 Furniture and Equipment		
-The period variation is down on the period budget by \$16,558.00		
- Refer to Note 10		
▲ 5.5.5 Transfer to Reserves		
-The period variation is up on the period budget by \$1,083,409.00		
- The variation results mainly from the estimated unspent grants from PECC and Business Incubator transferred to reserves.		
- Refer to Note 9.		

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 6: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)	\$	\$	\$	\$
10005	MWRC - Zero Waste Management Plan Gen	13102.4	Operating Expenses		8,200		39,807
13-Nov-40	Plant & Equipment - Communication Repeater	13102.4	Capital Expenses			(8,200)	48,007
04100	Wcrc Annual Contribution Gen	13129.4.1	Operating Expenses		22,199		39,807
04252	Capital - Ceo Vehicle Gen	13129.4.1	Operating Expenses		15,000		62,006
24-Jan-36	Midwest Transportables Commission Expense GEN	13129.4.1	Operating Expenses			(37,199)	77,006
	Budget Review Dec 13	14022.5	Operating Revenue			(207,925)	39,807
	Budget Review Dec 13	14022.5	Operating Expenses		213,642		(168,118)
	Budget Review Dec 13	14022.5	Non Cash Item	(3,338)			45,523
	Budget Review Dec 13	14022.5	Capital Revenue		357,359		42,186
	Budget Review Dec 13	14022.5	Capital Expenses			(250,486)	399,545
	Budget Review Dec 13	14022.5	Operating Revenue			(37,330)	149,059
	Budget Review Dec 13	14022.5	Opening Surplus(Deficit)			(59,109)	111,729
							52,620
Closing Funding Surplus (Deficit)				(3,338)	616,400	(600,249)	0

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 7: RECEIVABLES

Note 7.1A

Receivables - Rates

Current Assets:

Opening Arrears Previous Years

Rates Levied this year

Less Collections to date

Equals Current Outstanding

Net Rates Collectable

% Collected (Current)

Non Current Assets:

Rates Non-Current

Total Rates Outstanding

Note	Current 2013-14	Previous 2012-13
	\$	\$
	125,025	49,050
Note 7.1B	2,426,487	2,376,684
	(2,493,527)	(2,300,709)
	57,985	125,025
	97.73%	94.85%
	21,081	200,967
	79,065	325,992

Note 7.2

Receivables - General

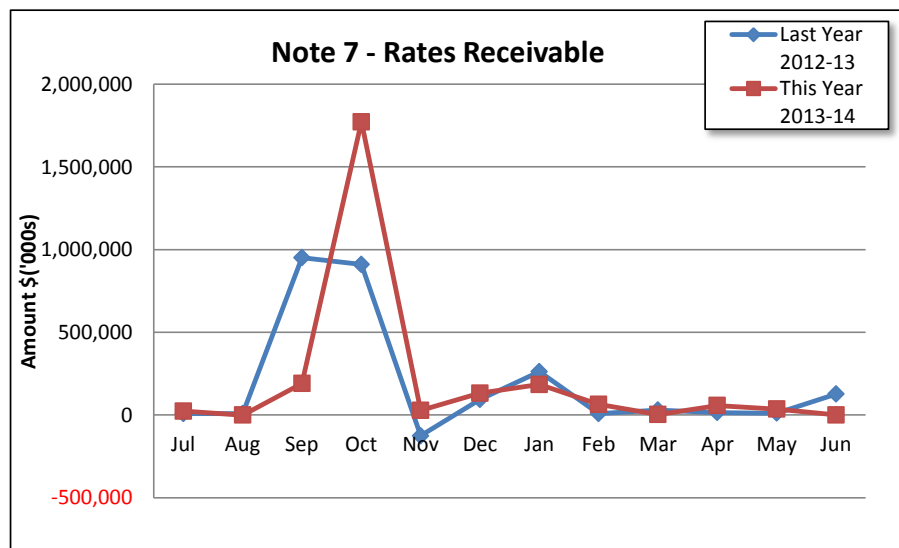
Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
258,300	28,741	(418)	11,779
86.56%	9.63%	-0.14%	3.95%

Total Outstanding

Note 7.2C

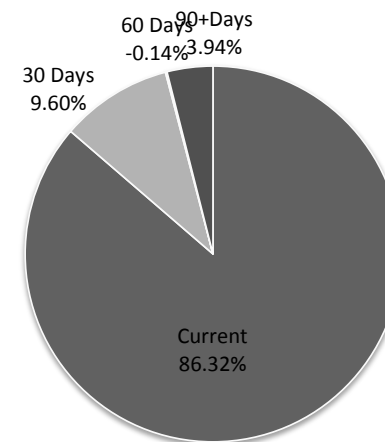
298,401

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates and Rubbish

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 7.1B RATING INFORMATION - 2013-14 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
UV Rural	1.7976	282	83,357,380	1,498,432	15,667	(291)	1,513,809	1,498,432			1,498,432
UV Mining	31.7255	83	1,728,837	548,482	(1,129)		547,354	548,482			548,482
GRV Townsites	7.1017	102	1,068,100	75,853	(0)		75,853	75,853			75,853
GRV Mining	7.1017	3	7,761,000	551,163	(72,564)	(22,218)	456,381	456,994			456,994
Sub-Totals		470	93,915,317	2,673,931	(58,025)	(22,509)	2,593,397	2,579,761	0	0	2,579,761
Minimum Rates	Minimum \$										
UV Rural	235.0000	8	50,800	1,880			1,880	1,880			1,880
UV Mining	395.0000	60	30,638	23,700			23,700	23,700			23,700
GRV Townsite	235.0000	33	24,420	7,755			7,755	7,755			7,755
Sub-Totals		101	105,858	33,335	0	0	33,335	33,335	0	0	33,335
				2,707,266			2,626,732	2,613,096			2,613,096
Discounts				(208,653)			(208,653)	(180,000)			(180,000)
Pensioner Rebates				(2,460)			(2,460)	(2,750)			(2,750)
Total Amount Raised from General Rate				2,496,153			2,415,619	2,430,346			2,430,346
Ex - Gratia Rates				10,868			10,868	10,219			10,219
Total Rates				2,507,021			2,426,487	2,440,565			2,440,565

Comments:

Please note there are some misallocation due to interim rates. It will be adjusted before we finalise the end of year annual report.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 7.2 C - RECEIVABLES GENERAL

Debtors Trial Balance						
Debtor #	01.03.14		31.03.14	30.04.14	30.05.14	Total
	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	
80372	\$ -	-	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00
80025	\$ -	-	\$ -	\$ 94.05	\$ -	\$ 94.05
80520	\$ -	-	\$ -	\$ -	-\$ 230.75	-\$ 230.75
80512	\$ -	-	\$ -	\$ -	\$ 77.23	\$ 77.23
80457	\$ 1,560.00	739	\$ -	\$ -	\$ -	\$ 1,560.00
80506	\$ -	-	\$ -	\$ -	\$ 276.26	\$ 276.26
80518	\$ -	-	\$ -	\$ -	\$ 150.00	\$ 150.00
80501	\$ 690.00	425	\$ -	\$ -	\$ -	\$ 690.00
80497	\$ 110.00	468	\$ -	\$ -	\$ -	\$ 110.00
80514	\$ -	-	\$ -	\$ -	\$ 182.15	\$ 182.15
80400	\$ -	-	\$ -	\$ -	\$ 82.50	\$ 82.50
81553	\$ -	-	\$ -	\$ -	\$ 111.39	\$ 111.39
80342	\$ 8,937.49	273	\$ -	\$ -	\$ 44,549.17	\$ 53,486.66
80002	\$ -	-	-\$ 418.00	\$ -	\$ 540.00	\$ 122.00
80489	\$ -	-	\$ -	\$ -	\$ 5.50	\$ 5.50
80481	\$ 83.65	303	\$ -	\$ -	\$ -	\$ 83.65
80154	\$ -	-	\$ -	\$ -	-\$ 0.34	-\$ 0.34
80519	\$ -	-	\$ -	\$ 110.39	\$ 1,013.07	\$ 1,123.46
80527	\$ -	-	\$ -	\$ -	\$ 82,608.10	\$ 82,608.10
80363	\$ -	-	\$ -	\$ -	\$ 1,260.00	\$ 1,260.00
80282	\$ -	-	\$ -	\$ -	\$ 12,785.00	\$ 12,785.00
80533	\$ -	-	\$ -	\$ 2,560.00	\$ -	\$ 2,560.00
80445	\$ -	-	\$ -	\$ -	\$ 840.00	\$ 840.00
80030	\$ -	-	\$ -	\$ -	\$ 62.70	\$ 62.70
81594	-\$ 800.00	739	\$ -	\$ -	\$ 800.00	\$ -
80023	\$ 94.16	125	\$ -	\$ -	\$ -	\$ 94.16
80280	\$ 1,103.50	689	\$ -	\$ -	\$ -	\$ 1,103.50
80529	\$ -	-	\$ -	\$ 25,976.35	\$ 49,682.48	\$ 75,658.83
80541	\$ -	-	\$ -	\$ -	\$ 13,290.00	\$ 13,290.00
80540	\$ -	-	\$ -	\$ -	\$ 44,000.00	\$ 44,000.00
80508	\$ -	-	\$ -	\$ -	\$ 29.64	\$ 29.64
80292	\$ -	-	\$ -	\$ -	\$ 591.80	\$ 591.80
80102	\$ -	-	\$ -	\$ -	\$ 594.00	\$ 594.00
	\$ 11,778.80		-\$ 418.00	\$ 28,740.79	\$ 258,299.90	\$ 298,401.49

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 7D : INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Loan #	Principal 1-Jul-13 \$	New Loans \$	Principal Repayments		Principal Outsatnding		Interest Repayments	
				Actual 2013-14 \$	Budget 2013-14 \$	Actual 2013-14 \$	Budget 2013-14 \$	Actual 2013-14 \$	Budget 2013-14 \$
Housing									
CHA Housing	96	140,161		9,047	9,047	131,114	131,114	9,021	9,021
Flat pack Housing	97	202,291		18,547	18,547	183,744	183,744	9,377	9,377
2* Staff Housing	101	229,876		21,076	21,076	208,800	208,800	10,655	10,655
Community Amenities									
Industrial Land	94	41,273		7,103	7,103	34,170	34,170	2,958	2,958
Subdivision	98	338,983		13,393	13,393	325,590	325,590	23,635	23,635
Recreation & Culture									
Perenjori Aquatic Centre	99	447,290		57,996	57,996	389,294	389,294	26,733	26,733
Perenjori Aquatic Centre	100	322,001		29,362	29,362	292,640	292,640	15,337	15,337
Latham Bowling Green	104		58,000				58,000		-
Education & Welfare									
Perenjori Early Childhood Centre	102		130,000				130,000		-
Economic Services									
Business Incubator	103		165,000				165,000		-
		1,721,877	353,000	156,525	156,525	1,565,352	1,918,352	97,715	97,715

All loan repayments were financed by general purpose revenue.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 8: GRANTS AND CONTRIBUTIONS

Program/Details GL	Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Capital	Operating	Revised Grant	Recoup Status	
								Received	Not Received
		(Yes/No)	\$	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE GRANTS									
03300 Grants Commission Grant	Dept Local Government	Yes	515,955	-		515,955	515,955	502,637	13,318
03301 Untied Road Grant		Yes	378,972	-		378,972	378,972	376,917	2,055
03111 Rates - Legal Charges Inc		Yes	10,310	-		10,310	10,310	14,508	(4,198)
GOVERNANCE									
04307 Reimbursements		Yes	5,000	-		5,000	5,000	2,237	2,763
04315 Grant Income - Trainee		Yes	1,200	-		1,200	1,200	0	1,200
LAW, ORDER, PUBLIC SAFETY									
05100 Fesa Operating Grant	FESA	Yes	16,000	-		16,000	16,000	19,620	(3,620)
05103 Contribution - St John Ambulance - Communal Area		No	5,000	- 5,000.00		0	0	0	0
05104 Contribution - Fesa - Communal Area		No	5,000	- 5,000.00		0	0	0	0
05105 Contribution - Mt Gibson - Communal Area		No	10,000	- 10,000.00		0	0	0	0
EDUCATION AND WELFARE SERVICES									
08420 Early Childhood Centre - Grant Income - Midwest Investment Plan	Midwest Investment	Yes	600,000	-	600,000		600,000	575,000	25,000
08421 Early Childhood Centre - Grant Income - Mt Gibson	Mt Gibson	No	200,000	- 200,000.00	200,000		0	0	0
08422 Early Childhood Centre - Grant Income - Karara	Karara	Yes	50,000	-	50,000		50,000	0	50,000
08423 Early Childhood Centre - Grant Income - Clgf Regional	Clgf Regional	Yes	0	-	0		0	0	0
08424 Early Childhood Centre - Grant Income - Clgf Individual	Clgf Individual	Yes	105,000	-	105,000		105,000	0	105,000
08425 Early Childhood Centre - Grant Income - Lotterywest	Lotterywest	Yes	300,000	-	300,000		300,000	0	300,000
08550 Grant - School Welfare Officer		Yes	34,000	-		34,000	34,000	59,304	(25,304)
08551 Grant - Youth Activities		Yes	30,000	-		30,000	30,000	0	30,000
HOUSING									
09308 Housing Grant - Flat Pack House 2	Mid West Development Com	Yes	85,000	- 68,000.00	85,000		17,000	0	17,000
09309 Housing Grant - Rda		No	89,605	- 89,605.00	89,605		0	0	0
09312 Housing Grant - Regional		Yes	0	311,000.00	311,000		311,000	311,037	(37)
COMMUNITY AMENITIES									
10506 Grant Income - Lotterywest - Centenary Book	Lotterywest	Yes	12,500	-		12,500	12,500	0	12,500
RECREATION AND CULTURE									
11300 Govt Grant - Swimming Pool	Dept Local Government	Yes	3,000	-		3,000	3,000	6,000	(3,000)
11307 Lgeep Grant - Swimming Pool	Dept Local Government	Yes	2,775	-		2,775	2,775	2,414	362
11518 Grant Income - Latham Bowling Green - Clgf Local	Clgf Local	Yes	122,000	-	122,000		122,000	0	122,000
11522 Grant Income - Latham Bowling Green - Mt Gibson	Mt Gibson	No	20,000	- 20,000.00		20,000	0	0	0
11700 Library Books Inc		Yes	10	-			10	74	(64)
11902 Grant - Lotterywest (Museum Restoration)	Lotterywest	Yes	35,000	-		35,000	35,000	3,075	31,925
11908 Grant Income - Rsl Memorial		No	100,000	- 100,000.00		100,000	0	0	0

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 8: GRANTS AND CONTRIBUTIONS

Program/Details GL	Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Capital	Operating	Revised Grant	Recoup Status	
								Received	Not Received
TRANSPORT									
12300 Direct Grant	Main Roads	Yes	151,050	-		151,050	151,050	151,050	0
12301 Regional Road Group Funding	Main Roads	Yes	389,609	-	389,609		389,609	389,609	0
12302 Mrd Street Lighting Subsidy	Main Roads	Yes	2,000	-		2,000	2,000	1,951	49
12303 Roads To Recovery Funding - No Gst	Dept of Inf and Transport	Yes	362,109	-	362,109		362,109	362,109	0
12304 Black Spot Funding		Yes	64,800	-	64,800		64,800	0	64,800
12314 Mt Gibson Infrastructure Fund Grant - Road Infrastructure	Mt Gibson	Yes	120,000	-	120,000		120,000	120,000	0
12751 Mrwa Service Agreement Income - General		Yes	310,000	-		310,000	310,000	351,165	(41,165)
12753 Mrwa Service Agreement Income - Abc		Yes	20,000	20,000.00		20,000	40,000	40,508	(508)
ECONOMIC SERVICES									
13152 Lgeep Grant - Caravan Park		Yes	11,097	-		11,097	11,097	11,459	(362)
13302 Grant - Perenjori Carvan Park Revitalisation	Dept of Planning and Infr	Yes	0	-		0	0	25,500	(25,500)
13700 Standpipe Water Charges		Yes	2,500	-			2,500	8,454	(5,954)
13913 Grant Income - Telecommunications Tower - Mt Gibson Infrastructure F	Mt Gibson	Yes	80,000	-	80,000		80,000	80,000	0
13914 Grant Income - Telecommunications Tower - Clgf	Clgf	Yes	150,000	-	150,000		150,000	0	150,000
OTHER PROPERTY & SERVICES									
14503 Hacc - Bus Maintenance Contribution		Yes	8,000	-		8,000	8,000	7,939	61
14504 Reimbursements - Good Insurance		Yes	4,000	2,633.71		4,000	6,634	6,634	0
14700 Fuel Rebates		Yes	10,000	-		10,000	10,000	10,201	(201)
14901 Parental Leave - Income		No	500	-		500	500	0	500
14950 Reimbursements Income		Yes	46,200	27,446.00		46,200	73,646	185,882	(112,236)
TOTALS			4,468,192	(136,525)	3,029,123	1,727,559	4,331,667	3,625,282	706,384

Comments - Grants and Contributions

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 9: Cash Backed Reserve

2013-14										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve	55,216	2,000	1,219						57,216	56,436
Computer Reserve	7,990	200	176			(3,300)			4,890	8,167
Plant Replacement Reserve	264,240	2,500	5,836			(251,000)	0		15,740	270,075
Staff Housing Reserve	162,992	1,000	3,600			(133,595)	0		30,397	166,591
Joint Venture Housing Reserve	112,764	2,500	2,490						115,264	115,254
Local Group Interest Free Loan Reserve	15,092	300	333						15,392	15,426
Local Achievement Reserve	2,488	60	55						2,548	2,543
Refuse Site Reserve	90,042	2,000	1,989			(10,000)	0		82,042	92,030
Swimming Pool Reserve	77,476	1,800	1,711			0	0		79,276	79,187
Airstrip Development Reserve	2,784	70	61						2,854	2,845
Water Harvesting Control Reserve	37,280	900	823						38,180	38,104
Vocal History Reserve	6,971	150	154						7,121	7,125
Water Supply Reserve	17,013	400	376						17,413	17,389
Community Bus & Maintenance Reserve	16,771	150	370						16,921	17,142
Road Reserve	9,510	200	327						9,710	9,836
Gravel Pit Rehab Reserve	17,716	400	275						18,116	17,991
Community Amenities Reserve	23,270	500	514						23,770	23,784
Caravan Park Reserve	6,399	150	141			(2,575)	0		3,974	6,541
Cvp Village Maintenance Reserve	48,803	800	1,078						49,603	49,881
Sport & Recreation Amenities Reserve	100,000	0	2,208			(100,000)	(100,000)		0	2,208
Mt Gibson Infrastructure Reserve	201,361	0	3,730	200,000	200,000	(400,000)	(120,000)		1,361	285,092
Early Childhood Centre Reserve					913,403				0	913,403
Business Incubator Reserve					158,618				0	158,618
	1,276,179	16,080	27,467	200,000	1,272,021	(900,470)	(220,000)		591,788	2,355,667

Comments - Cash Back Reserves

Please note that the interest received of \$417.74 from Mt Gibson inf Reserve Account has not been brought in the account at the time of preparing this statement.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Profit(Loss) of Asset Disposal				Disposals	Current Budget				
					Replacement				
Cost	Accum Depr	Proceeds	Profit (Loss)		Budget	YTD Budget	Actual	Variance	
\$	\$	\$	\$	Plant & Equipment	\$		\$	\$	
29,091	(1,714)	22,727	(4,650)	Executive Vehicle (CEO)	22,727	22,727	22,727	0	▲
15,000	(1,367)	13,636	3	Executive Vehicle (CDO)	13,636	13,636	13,636	0	
2,500	(579)	1,000	(921)	ATCO Ablution	0	0	1,000	1,000	
27,273	(2,776)	16,000	(8,497)	Skid Steer Loader	18,000	18,000	16,000	(2,000)	▼
86,364	0	40,000	(46,364)	Western Star	55,000	55,000	40,000	(15,000)	▼
27,273	(3,284)	21,800	(2,189)	Mechanic Truck	16,000	16,000	21,800	5,800	▲
				Building					
				Lot 71 Carnamah Road	30,000	30,000	0	(30,000)	▼
				Land					
				Land	40,000	40,000	0	(40,000)	▼
187,500	(9,719)	115,163	(62,618)		195,363	195,363	115,163	(80,200)	

Comments - Capital Disposal

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions Information				Summary Acquisitions	Current Budget				
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance	
\$	\$	\$	\$		\$		\$	\$	
0	0	0	0	Property, Plant & Equipment	30,000	30,000	15,161	14,839	▼
1,533,000	413,595	295,000	2,241,595	Land	3,102,352	3,102,352	544,224	(2,558,128)	▼
0	251,000	0	(251,000)	Buildings	343,657	343,657	309,561	(34,096)	▼
0	3,300	0	3,300	Plant & Property	23,500	23,500	6,643	(16,857)	▼
				Furniture & Equipment					
				Infrastructure					
816,518	120,000	0	936,518	Roadworks	2,051,526	2,051,526	1,973,709	(77,817)	▼
0	0	0	0	Drainage	0	0	0	0	
0	0	0	0	Bridges	0	0	0	0	
0	0	0	0	Footpath & Cycleways	0	0	0	0	
122,000	100,000	58,000	280,000	Parks, Gardens & Reserves	308,000	308,000	292,300	(15,700)	▼
0	0	0	0	Airports	0	0	0	0	
0	0	0	0	Sewerage	0	0	0	0	
0	0	0	0	Other Infrastructure	0	0	0	0	
2,471,518	887,895	353,000	3,210,413	Capital Totals	5,859,035	5,859,035	3,141,599	(2,687,759)	

Comments - Capital Acquisitions

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Land	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance	
\$	\$	\$	\$	Other Property & Services	\$		\$	\$	
			0	Purchase Of Industrial Land	30,000	30,000	15,161	14,839	▼
0	0	0	0	Capital Totals	30,000	30,000	15,161	14,839	

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Buildings	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance	
\$	\$	\$	\$	Governance	\$		\$	\$	
			0	Capital - Admistration Building (44 Fowler St)	3,160	3,160	0	(3,160)	▼
			0	Law, Order, Public Safety					
			0	Perenjori Fire Station - Communal Area	0	0	0	0	
			0	Land & Buildings - Dog & Cat Pound	14,000	14,000	13,342	(658)	▼
			0	Healh					
			0	Capital - Medical Centre Building	15,200	15,200	0	(15,200)	▼
				Education and Welfare					
1,055,000	200,000	130,000	1,385,000	Early Childhood Centre - Buildings	1,787,000	1,787,000	48,597	(1,738,403)	▼
				Housing					
			0	Capital - 159 John Street	4,500	4,500	3,828	(672)	▼
			0	Capital - 137 Crossing Street	22,000	22,000	22,204	204	▲
			0	Capital - 59 Hesford Street	1,200	1,200	0	(1,200)	▼
			0	Capital -60 Hesford Street	2,700	2,700	2,640	(60)	▼
			0	Capital -61 Hesford Street	4,280	4,280	7,287	3,007	▲
			0	Capital - 28 Livingstone Street	1,690	1,690	108	(1,582)	▼
			0	Capital - 136 Livingstone Street	5,060	5,060	3,095	(1,965)	▼
			0	Capital - 79A Russell Street	500	500	500	0	
			0	Capital - 29 Livingstone Street	9,000	9,000	0	(9,000)	▼
			0	Capital - 73 Russell Street	6,120	6,120	5,720	(400)	▼
			0	Capital - Lot 71 Carnamah Road	5,500	5,500	5,500	0	
			0	Capital - Lot 48 Russell Street	450	450	0	(450)	▼
			0	Capital - 107A/B Livingstone	5,620	5,620	4,620	(1,000)	▼
17,000	34,200		51,200	Capital - Flat Pack House 2	74,000	74,000	64,064	(9,936)	▼
			0	Capital - 355 Hirshauer St	6,228	6,228	6,228	0	▲
			0	Capital - 356 Hirshauer St	6,582	6,582	6,582	(0)	▼
			0	Capital - 80 Hesford St	0	0	0	0	
311,000	99,395		410,395	Housing Project 2013 (Clgf Staff Housing - 2 Units)	410,000	410,000	261,772	(148,228)	▼

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

				Recreation and Culture						
			0	Perenjori Town Hall Renovations	10,160	10,160	0	(10,160)	▼	
			0	Capital - Perenjori Aquatic Centre Buildings	0	0	3,330	3,330	▲	
			0	Building - Old Bankwest Building	7,500	7,500	0	(7,500)	▼	
			0	Building - Fm Tower	3,600	3,600	178	(3,422)	▼	
			0	Rsl Memorial	0	0	0	0		
			0	Bank Of Nsw (Museum) Restoration Expenditure	35,000	35,000	0	(35,000)	▼	
			0	Fm Transmitter (Capital Expenditure)	2,700	2,700	1,536	(1,164)	▼	
				Economic Services						
			0	Caravan Park - Buildings - Ablution Block	25,000	25,000	0	(25,000)	▼	
			0	Caravan Park - New Ablutions - Apron	8,500	8,500	0	(8,500)	▼	
			0	Caravan Park - Hot Water Systems (Lgeep)	15,102	15,102	12,760	(2,342)	▼	
150,000	80,000	165,000	165,000	Capital - Business Incubator (Russell Street Depot)	380,000	380,000	70,335	(309,665)	▼	
			230,000	Telecommunications Tower	230,000	230,000	0	(230,000)	▼	
1,533,000	413,595	295,000	2,241,595	Capital Totals	3,102,352	3,102,352	544,224	(2,558,128)		

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Plant & Equipment	Current Budget				
Grants	Reserves	Borrowing	Total		This Year			Variance	
					Budget	YTD Budget	Actual	(Under)Over	
\$	\$	\$	\$		\$		\$	\$	
	35,000		(35,000)	Governance					
				Capital - Ceo Vehicle	40,439	40,439	40,439	0	
	22,000		(22,000)	Community Amenities					
				Plant & Equipment - Cdo Vehicle	33,455	33,455	33,455	(0)	▼
			0	Law, Order, Public Safety					
				Cctv	1,000	1,000	836	(164)	▼
			0	Recreation and Culture					
				Swimming Pool Minor Equipment - Capitalised	5,000	5,000	0	(5,000)	▼
				Capital - Lgeep Project	3,663	3,663	0	(3,663)	▼
	52,000		(52,000)	Transport					
	106,000		(106,000)	Plant & Equipment - Skid Steer Loader	70,000	70,000	59,309	(10,691)	▼
				Plant & Equipment - Tri Axle Water Tanker	106,000	106,000	103,595	(2,405)	▼
			0	Plant & Equipment - Airstrip - Gen Set	1,200	1,200	863	(337)	▼
			0	Plant & Equipment - Building Maintenance Officer Vehicle - Racks	3,000	3,000	1,678	(1,322)	▼
			0	Plant & Equipment - Gen Set	1,200	1,200	0	(1,200)	▼
	36,000		(36,000)	Plant & Equipment - Mechanic Vehicle	52,000	52,000	44,570	(7,430)	▼
				Plant & Equipment - Communication Repeater	8,200	8,200	6,890	(1,310)	▼
				Economic Services					
				Caravan Park- Plant & Equipment	18,500	18,500	17,926	(574)	▼
0	251,000	0	(251,000)	Capital Totals	343,657	343,657	309,561	(34,096)	

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Furniture & Equipment	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$		\$		\$	\$	
	3,300		3,300	Governance Capital -Office Equipment	8,500	8,500	5,146	(3,354)	▼
			0	Health Capital - Medical Centre Equipment	3,000	3,000	1,497	(1,503)	▼
			0	Recreation and Culture Latham Sports Club - Furniture & Equipment	5,000	5,000	0	(5,000)	▼
			0	Capital - Gym Equipment	7,000	7,000	0	(7,000)	▼
0	3,300	0	3,300	Capital Totals	23,500	23,500	6,643	(16,857)	

Contributions				Roads	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$		\$		\$	\$	
			0	Transport					
64,800			64,800	CC44 - North Rd Seal Widen & Reseal	159,201	159,201	150,765	(8,436)	▼
			0	CC45 - Perenjori Rothsay/Wubin Mullewa Intersection	134,000	134,000	136,422	2,422	▲
			0	CC46 - Boundary Road Seal Widen And Culvert Works	194,804	194,804	200,243	5,439	▲
			0	CC47 - Taylors Rd Vegetation Works & Seal Widen & Reseal	362,763	362,763	355,088	(7,675)	▼
			0	CC48 - Smith Road Reconstruct - Fowler To Russell	0	0	0	0	
241,496			241,496	CC49 -Waddi Road Recon And Gravel	241,496	241,496	243,778	2,282	▲
120,613			120,613	CC50 - Camac Rd Gravel	120,613	120,613	120,855	242	▲
	120,000		120,000	CC51 - Syson Road Gravel	124,863	124,863	116,625	(8,238)	▼
			0	CC52 - Griffith Rd Gravel	178,972	178,972	174,227	(4,745)	▼
			0	CC53 - Warriedar Coppermine Road Vegetation And Widening	145,207	145,207	90,662	(54,545)	▼
389,609			389,609	CR07-Boundary Rd Seal Widen & Culvert Works	389,607	389,607	385,045	(4,563)	▼
816,518	120,000	0	936,518	Capital Totals	2,051,526	2,051,526	1,973,709	(77,817)	

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Parks, Gardens & Reserves	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$	Recreation and Culture	\$		\$	\$	
			0	Capital - Pj Sports Facilities Upgrade Tennis, Netball,Bowls And Golf	15,000	15,000	31	(14,969)	▼
122,000	100,000	58,000	280,000	Latham Bowling Green Resurfacing	293,000	293,000	292,270	(730)	▼
			0						
122,000	100,000	58,000	280,000	Capital Totals	308,000	308,000	292,300	(15,700)	

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended June-14

Note 11: TRUST FUND

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

Description	Opening Balance 1-Jul-13	Amount Received	Amount Paid	Closing Balance 30-Jun-14
	\$	\$	\$	\$
NOMINATIONS BOND INC	0	320	(320)	0
HOUSING BOND INC	9,613	6,320	(10,380)	5,553
HALL BOND INC	650	1,350	(600)	1,400
BUS BOND INC	800	800	(400)	1,200
BOND OTHER INC	5,005	1,000	(1,650)	4,355
SUNDRY INC	33,227	4,556	(2,100)	35,683
BCTIF INC	1,100	1,100	(1,100)	1,100
BRB LEVY INC	495	536	0	1,031
YARRA YARRA REGIONAL COUNCIL	0	34,702	0	34,702
MT GIBSON PUBLIC BENEFIT FUND	145,840	100,000	(169,922)	75,918
	196,730	150,683	(186,472)	160,941

Comments:

The Trust fund has an imbalance of \$-59.5- this is currently being reviewed



Attachment

14072.2

Accounts for Payment

1. Accounts for Payment

Finance Committee Meeting
9th July 2014

SHIRE OF PERENJORI
LOCAL GOVERNMENT ACT 1995
Accounts for Payment for the Period
Ended JUNE 2014

855	11/06/2014	STEVEN BRIAN CAMPBELL	T464 LATHAM COMMUNITY CENTRE BOND REFUND	\$ 150.00	T
856	25/06/2014	BOND ADMINISTRATOR	T16 STEPHEN MIDGLEY - 28 LIVINGSTONE BOND	\$ 280.00	T
857	25/06/2014	BOND ADMINISTRATOR	T407 HEATHER LEGGE - BOND 107B LIVINGSTONE REFUND	\$ 600.00	T
858	25/06/2014	BOND ADMINISTRATOR	T353 TEAGAN HICKEY - 107A LIVINGSTONE ST BOND	\$ 780.00	T
859	25/06/2014	BOND ADMINISTRATOR	T432 ANGELA COMEAGAIN - BOND 29 LIVINGSTONE ST	\$ 1,040.00	T
860	25/06/2014	BOND ADMINISTRATOR	T410 BEVERLY GELLATLY/ELLIS - BOND 60 HESFORD ST	\$ 1,040.00	T
861	25/06/2014	BOND ADMINISTRATOR	T419 AGRI SERVICES/WILLMOTT - BOND 2/79 RUSSELL ST	\$ 600.00	T
862	25/06/2014	BOND ADMINISTRATOR	T397 IVAN WELLS - BOND 136 LIVINGSTONE ST	\$ 1,120.00	T
863	25/06/2014	BOND ADMINISTRATOR	T23 LAWRENCE GOUDGE - BOND 1/79 RUSSELL ST	\$ 560.00	T
864	25/06/2014	BOND ADMINISTRATOR	T430 BEVERLY KING - BOND 58 HESFORD ST	\$ 1,120.00	T
865	26/06/2014	BOND ADMINISTRATOR	T392 - W CLARKE BOND REFUND	\$ 1,640.00	T
866	26/06/2014	BOND ADMINISTRATOR	T431 - L FARRELL HOUSING BOND	\$ 800.00	T
867	26/06/2014	BOND ADMINISTRATOR	T29 LAYTON J BOND REFUND	\$ 300.00	T
18977	09/06/2014	TELSTRA CORPORATION	TELSTRA CHARGES TO 15 JUNE 14	\$ 3,437.66	M
18978	12/06/2014	AUSTRALIA POST	POSTAGE FEES FOR MAY 14	\$ 129.79	M
18979	12/06/2014	AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY	FM TOWER - LICENCE RENEWAL - LAND MOBILE	\$ 54.00	M
18980	12/06/2014	CITY OF GREATER GERALDTON	BLUES FOR THE BUSH - FULL PAGE ADS	\$ 140.00	M
18981	12/06/2014	FRANK GILMOUR PEST CONTROL	OLD DEPOT SHED - RUSSELL ST - TERMITE TREATMENT	\$ 330.00	M
18982	12/06/2014	MAGPIE SQUAWK	BLUES FOR THE BUSH - ADVERTISING	\$ 225.00	M
18983	12/06/2014	MINGENEW COMMUNITY RESOURCE CENTRE	BLUES FOR THE BUSH - ADVERTISING	\$ 353.64	M
18984	12/06/2014	PERENJORI MEDICAL CENTRE	MEDICAL CENTRE - MEDICAL ASSESSMENT	\$ 120.00	M
18985	12/06/2014	SYNERGY	STREET LIGHTS TO 24 MAY 14	\$ 1,931.55	M
18986	26/06/2014	ASGARD SUPER	Superannuation contributions	\$ 463.33	M
18987	26/06/2014	AUSTRALIAN SUPER	Superannuation contributions	\$ 865.44	M
18988	26/06/2014	GRAEME KINGSLEY REID	CR G REID - MEETING FEES JUNE	\$ 438.60	M
18989	26/06/2014	HOST PLUS SUPER	Superannuation contributions	\$ 456.42	M
18990	26/06/2014	LATHAM GOLF CLUB	PERENJORI PUBLIC TRUST - LATHAM BOWLING CLUB GRANT	\$ 8,569.00	M
18991	26/06/2014	MLC SUPER	Superannuation contributions	\$ 86.97	M
18992	26/06/2014	PERENJORI MEDICAL CENTRE	WORK PLACEMENT MEDICAL ASSESSMENT - TERINA MCALINDON	\$ 120.00	M
18993	26/06/2014	PERENJORI NETBALL CLUB	KIDSPORT FEES	\$ 329.90	M
18994	26/06/2014	PETER JOHN WATERHOUSE	CR P WATERHOUSE - MEETING FEES JUNE	\$ 762.10	M
18995	26/06/2014	REST INDUSTRY SUPERANNUATION	Superannuation contributions	\$ 1,515.13	M
18996	26/06/2014	SHIRE OF PERENJORI - CHQ	Payroll deductions	\$ 200.00	M
18997	26/06/2014	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	FIRE BRIGADE MEMBERS - FIRST AID TRAINING	\$ 1,600.00	M
18998	26/06/2014	SYNERGY	53 FOWLER STREET - ELECTRICITY	\$ 21,278.75	M
18999	26/06/2014	TELSTRA CORPORATION	TIM PLATFORM - TO 11 JUNE	\$ 1.43	M
19000	26/06/2014	WATER CORPORATION	PERENJORI FOOTY OVAL - WATER CHARGES 12 JUN 14	\$ 13,484.39	M
19001	26/06/2014	WESTERN POWER	60 HESFORD STREET - TREES CUT	\$ 419.27	M
EFT5823	06/06/2014	BL & MJ THORNTON	WASTE REMOVAL SERVICE FOR MAY 14	\$ 3,253.14	M
EFT5824	06/06/2014	DVD LAND PTY LTD	LIBRARY - DVD ORDERS	\$ 991.35	M
EFT5825	06/06/2014	DVD WAREHOUSE	LIBRARY - DVD ORDER	\$ 771.17	M
EFT5826	06/06/2014	JURIEN BAY COMMUNITY RESOURCE CENTRE INC	ADVERT - BLUES FOR THE BUSH	\$ 108.00	M
EFT5827	06/06/2014	KOOLA ENTERPRISES PTY LTD ATF CBMA TRUST	CARAVAN PARK- CHALET 1 REPAIR	\$ 1,991.00	M
EFT5828	06/06/2014	MITCHELL & BROWN	61 HESFORD STREET - APPLIANCES	\$ 3,445.00	M
EFT5829	06/06/2014	NETREGISTRY PTY LTD	RENEWAL OF PERENJORI.WA.GOV.AU	\$ 47.85	M
EFT5830	06/06/2014	SEEK LIMITED	SEEK - JOB AD PACK & STANDOUT FEATURE AD PACK	\$ 1,168.20	M
EFT5831	06/06/2014	TOLL IPEC PTY LTD	TOLL - COURIER STAPLES AND JASON SIGNMAKER ORDERS	\$ 40.10	M
EFT5832	06/06/2014	WEST COAST CONCERT SOUND	BLUES FOR THE BUSH - SET UP OF PA	\$ 1,485.00	M
EFT5833	06/06/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	1DVN551 - SERVICE OF VEHICLE PLUS PARTS	\$ 1,237.60	M
EFT5834	11/06/2014	RJ & LJ KING	T463 BUS BOND REFUND	\$ 200.00	T
EFT5835	12/06/2014	AUSROAD SYSTEMS	1DVN551 CAR REPAIRS	\$ 213.11	M
EFT5836	12/06/2014	CANINE CONTROL	RANGER SERVICES - PATROLS CONDUCTED	\$ 451.00	M
EFT5837	12/06/2014	CHRISTOPHER ROBERT KING	PRESIDENTS ALLOWANCE	\$ 9,500.00	M
EFT5838	12/06/2014	COBRA EARTHMOVING AND CONSTRUCTION MACHINERY PTY LTD	NORTH RD - HIRE OF MULIROLLER FOR MAY	\$ 6,050.00	M
EFT5839	12/06/2014	GERALDTON FUEL CO	FUEL CARD PURCHASES FOR MAY 2014	\$ 18,363.72	M
EFT5840	12/06/2014	GH COUNTRY COURIER	PJ1585 - FREIGHT	\$ 24.64	M
EFT5841	12/06/2014	HITACHI	PJ1577- GRILLE	\$ 1,733.45	M
EFT5842	12/06/2014	HOPPYS PARTS R US	PJ1524, PJ1558, P1680 - FUEL, OIL & AIR FILTERS	\$ 792.08	M
EFT5843	12/06/2014	LANDGATE - VALUATIONS	VALUATION EXPENSE - MONTHLY 13/14	\$ 4,761.00	M
EFT5844	12/06/2014	LAURIE CHARLES BUTLER	DEPUTY PRESIDENTS ALLOWANCE	\$ 2,375.00	M
EFT5845	12/06/2014	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	BLUES PROJECT MANAGEMENT APRIL - INVOICE 2	\$ 4,713.50	M
EFT5846	12/06/2014	LEOPOLD CONTRACTING	GRADING OF ACCESS ROADS TO KARARA IRON ORE	\$ 28,919.00	M
EFT5847	12/06/2014	MID WEST FUNERALS	MID WEST FUNERALS - FLOWER ARRANGEMENTS	\$ 100.00	M

SHIRE OF PERENJORI
LOCAL GOVERNMENT ACT 1995
Accounts for Payment for the Period
Ended JUNE 2014

EFT5848	12/06/2014	MIDWEST TRANSPORTABLES	RENTAL RETURN FOR 24MWT UNITS FOR MAY14	\$ 31,911.81	M
EFT5849	12/06/2014	MIDWEST TURF SUPPLIES	PECC - TURF AND RETICULATION	\$ 18,189.63	M
EFT5850	12/06/2014	MITCHELL & BROWN	CARAVAN PARK - TELSTRA TOUGH 3 BLUE PHONE	\$ 249.00	M
EFT5851	12/06/2014	MORAWA HOTEL	MORAWA HOTEL - ACCOMMODATION NEW UNITS	\$ 137.50	M
EFT5852	12/06/2014	MORAWA NETBALL CLUB	KIDS SPORT FUNDING NETBALL FEED/UNIFORMS-MORAWA	\$ 1,735.55	M
EFT5853	12/06/2014	NORTHERN COUNTRY ZONE OF WALGA	NCZ CONVENTION 28TH AND THE 29TH MARCH	\$ 1,130.00	M
EFT5854	12/06/2014	PERENJORI COMMUNITY RESOURCE CENTRE	SHIRE OF PERENJORI CONTRIBUTION/DONATION TO CRC	\$ 25,111.31	M
EFT5855	12/06/2014	RIP-IT SECURITY SHREDDING & PAPER RECYCLERS	ARCHIVE SHREDDING DESTRUCTION	\$ 170.80	M
EFT5856	12/06/2014	RSM BIRD CAMERON	AUDIT - RSM BIRD CAMERON	\$ 8,176.41	M
EFT5857	12/06/2014	S & K ELECTRICAL CONTRACTING PTY LTD	C/PARK - REPLACED 16A CIRCUIT BREAKER & RCD, 2 NEW CABLES	\$ 2,913.71	M
EFT5858	12/06/2014	STAPLES AUSTRALIA PTY LTD	PHOTOCOPIER - METRE CHARGES 20 FEB TO 20 MAR 14	\$ 2,196.55	M
EFT5859	12/06/2014	TURQUOISE COAST NETBALL ASSOCIATION	KIDSPORT APPLICATION- MAEGAN WHITE, KEIRA GROVES	\$ 500.00	M
EFT5860	12/06/2014	WORKPLACE TRAINING ADVISORY AUSTRALIA	LG LEADERSHIP SUMMIT MELBOURNE- ATTENDEE: ALI MILLS 13 & 14 NOV 14	\$ 695.00	M
EFT5861	18/06/2014	WA SUPER	Superannuation contributions	\$ 13,662.13	M
EFT5862	18/06/2014	AGRI SERVICES PERENJORI	P&G, PJ1599 AND FOWLER STREET MAINTENANCE	\$ 1,204.65	M
EFT5863	18/06/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	\$ 146.64	M
EFT5864	18/06/2014	BLUEHILL COURIERS	FREIGHT CHARGES - GERALDTON TO PJ	\$ 1,054.90	M
EFT5865	18/06/2014	BPH (WA) PTY LTD	SUPPLY OF SEMI WATER CART - MAY 2014	\$ 13,796.75	M
EFT5866	18/06/2014	CANNON CARPENTRY	CARAVAN PARK - CEILING REPLACEMENT	\$ 1,645.00	M
EFT5867	18/06/2014	CATHOLIC SUPER FUND	Superannuation contributions	\$ 318.43	M
EFT5868	18/06/2014	DEPARTMENT OF FIRE & EMERGENCY SERVICES PERTH	DFES - 4TH QUARTER CONTRIBUTATION	\$ 2,700.00	M
EFT5869	18/06/2014	LANDGATE - VALUATIONS	RURAL UV INTERIM VALUATION	\$ 292.20	M
EFT5870	18/06/2014	LOCAL GOVERNMENT SUPERVISORS ASSOCIATION	LOCAL GOV SUPERVISORS ASS - CONFERENCE	\$ 965.00	M
EFT5871	18/06/2014	MIDWEST QUARRIES	STOCK - 100TON 7MM	\$ 4,021.67	M
EFT5872	18/06/2014	NORDIC HOMES PTY LTD	1 X 2 BED HOME - MILESTONE 4 SYPROCK FIXING STAGE 20%)	\$ 57,276.82	M
EFT5873	18/06/2014	PERENJORI GOLF CLUB	PERENJORI PUBLIC BENEFIT TRUST	\$ 17,472.00	M
EFT5874	18/06/2014	PERENJORI IGA X - PRESS	PERENJORI IGA - MAY ACCOUNT 14	\$ 848.26	M
EFT5875	18/06/2014	RJ & LJ KING	STOCK - GRADER TYRE	\$ 1,326.38	M
EFT5876	18/06/2014	SIGNS PLUS	ADMIN - 1 X NAME BADGE	\$ 18.00	M
EFT5877	18/06/2014	STAPLES AUSTRALIA PTY LTD	GENERAL STATIONARY - OFFICE AND DEPOT	\$ 581.98	M
EFT5878	18/06/2014	SUPERWRAP	Superannuation contributions	\$ 44.40	M
EFT5879	18/06/2014	TOLL IPEC PTY LTD	TOLL - COURIER	\$ 368.20	M
EFT5880	18/06/2014	TRU-LINE EXCAVATIONS & PLUMBING	PJ/ ROTHSAIY - TRAFFIC MANAGEMENT PLAN	\$ 220.00	M
EFT5881	18/06/2014	WEST AUSTRALIAN NEWSPAPERS LIMITED	GTON GUARDIAN ADVERTISING MAY 14	\$ 550.38	M
EFT5882	18/06/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	PJ1503 SERVICE OF VEHICLE & VALVE ADJUSTMENT	\$ 1,238.00	M
EFT5883	18/06/2014	WESTPAC SUPERANNUATION & RETIEMENT SERVICES	Superannuation contributions	\$ 213.46	M
EFT5884	18/06/2014	WESTSCHEME DIVISION/AUSTALIAN SUPER	Superannuation contributions	\$ 128.26	M
EFT5885	25/06/2014	HOWARD PORTER	1 X NEW WATER TANKER 30000KL	\$ 113,955.00	M
EFT5886	09/06/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 94 Fixed Component - Industrial Park land	\$ 5,030.80	M
EFT5887	30/06/2014	AUSTRALIAN GENERAL PRACTICE ACCREDITATION LTD	FEE FOR ACCREDITATION FOR PERENJORI PRACTICE	\$ 2,977.70	M
EFT5888	30/06/2014	AUSTRALIAN TAXATION OFFICE	BAS MAY 14 - GST, PAYROLL TAX	\$ 16,251.00	M
EFT5889	30/06/2014	BOC LIMITED	BOC - CONTAINER SERVICE 28/4 TO 28/5/14	\$ 184.45	M
EFT5890	30/06/2014	BURGESS RAWSON (WA) PTY LTD	W4200/L6782-1 WATER USAGE 7 APR - 12 JUN	\$ 3,124.53	M
EFT5891	30/06/2014	CANINE CONTROL	RANGER SERVICES - 3 COMPLAINTS, 1 DESTRUCTION, PATROLS	\$ 451.00	M
EFT5892	30/06/2014	CHRISTOPHER ROBERT KING	CR C KING - REIMBURSEMENTS NGA CONFERENCE	\$ 1,047.91	M
EFT5893	30/06/2014	DONGARA CONCRETE SERVICES	CAT & DOG POUND - CONCRETING EQUIPMENT	\$ 704.00	M
EFT5894	30/06/2014	DOWNER EDI WORKS PTY LTD	EMULSION - PATCHING ROADS	\$ 8,250.00	M
EFT5895	30/06/2014	GELLATLY'S ROADHOUSE	OFFICE MEETING - SANDWHICHES AND HOT FOOD	\$ 90.00	M
EFT5896	30/06/2014	GERALDTON MOWER & REPAIR SPECIALIST	PJ1599 - BRUSH CUTTER HEAD PART	\$ 45.60	M
EFT5897	30/06/2014	HAROLD WASS	CR H WASS - MEETING FEES JUNE	\$ 141.49	M
EFT5898	30/06/2014	INSTITUTE OF PUBLIC WORKS ENGINEERING AUSTRALIA LIMITED	SUBSCRIPTION FOR NAMS	\$ 1,265.00	M
EFT5899	30/06/2014	IT VISION	OFFICE COMPUTERS - PLAY ACCOUNT REFRESH	\$ 330.00	M
EFT5900	30/06/2014	JENNIFER HELEN HIRSCH	CR J HIRSCH - MEETING FEES JUNE	\$ 408.42	M
EFT5901	30/06/2014	JOHN CUNNINGHAM	CR J CUNNINGHAM - MEETING FEES JUNE	\$ 197.15	M
EFT5902	30/06/2014	KOOLA ENTERPRISES PTY LTD ATF CBMA TRUST	73 RUSSELL STREET - BURST PIPE	\$ 384.95	M
EFT5903	30/06/2014	LAURIE CHARLES BUTLER	CR L BUTLER - MEETING FEES JUNE	\$ 271.60	M
EFT5904	30/06/2014	LISA JANE SMITH	CR L SMITH - MEETING FEES JUNE	\$ 324.68	M

SHIRE OF PERENJORI
LOCAL GOVERNMENT ACT 1995
Accounts for Payment for the Period
Ended JUNE 2014

EFT5905	30/06/2014	MICK LUNDIE BITUTEK	SUPPLY AND DELIVER CRS EMULSRION	\$ 8,800.00	M
EFT5906	30/06/2014	NORTHERN COUNTRY ZONE OF WALGA	NORTHERN COUNTRY ZONE - ANNUAL SUBSCRIPTION	\$ 1,700.00	M
EFT5907	30/06/2014	RIP-IT SECURITY SHREDDING & PAPER RECYCLERS	ARCHIVED RECORDS - DESTRUCTION & RECYCLING	\$ 658.80	M
EFT5908	30/06/2014	RODNEY PAUL DESMOND	CR R DESMOND - MEETING FEES JUNE	\$ 100.00	M
EFT5909	30/06/2014	STAPLES AUSTRALIA PTY LTD	PHOTOCOPIER METER CHARGES 20/04 TO 20/5/2014	\$ 1,217.62	M
EFT5910	30/06/2014	TOLL IPEC PTY LTD	OFFICE - STAPLES ORDERS	\$ 34.29	M
EFT5911	30/06/2014	TRUCK CENTRE (WA) PTY LTD	PJ1527 - PARTS AND FREIGHT	\$ 479.58	M
EFT5912	30/06/2014	WILSON MACHINERY	PARKLAND MOWER - PARTS	\$ 345.84	M
EFT5914	16/06/2014	CAPITAL FINANCE AUSTRALIA	PJ4578 VOLVO GRADER - LEASE QTR ENDED JUNE 14	\$ 17,148.88	M
EFT5915	16/06/2014	SG FLEET AUSTRALIA PTY LIMITED	JET PATCHER - JUNE 14 LEASE	\$ 14,489.52	M
EFT5916	26/06/2014	CAPITAL FINANCE AUSTRALIA	PJ1578 - 2014 UD NISSAN LEASE QTR IN ADVANCE	\$ 19,284.86	M
DD8061.1	04/06/2014	WESTNET	INTERNET & WEB HOSTING	\$ 464.81	M
329	12/06/2014	PERIODAL PAYMENT TO MASTERCARD	MASTERCARD	\$ 7,214.42	M
329	02/06/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 12.00	M
329	02/06/2014	FEE GST - BANK FEES WITH GST	BANK FEES NO GST	\$ 17.00	M
329	02/06/2014	FEE GST - BANK FEES WITH GST	BANK FEES NO GST	\$ 10.00	M
329	02/06/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 15.00	M
329	02/06/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 16.95	M
329	02/06/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 15.60	M
329	03/06/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 76.31	M
329	03/06/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 18.54	M
329	03/06/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 26.64	M
329	03/06/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 7.08	M
F2014	30/06/2014	Shire of Perenjori	Mt Gibson Public Benefits Funds - Reimbursements	\$ 46,922.64	T
			SUM	\$ 647,799.72	



Draft Minutes

Finance Committee Meeting

11th June 2014

**Shire of Perenjori
Minutes
Finance Committee Meeting**

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on
Thursday 11th June 2014 to commence at 4.30pm.

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14061 PRELIMINARIES

14061.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr C King opened the meeting at 4.39pm.

14061.2 DISCLAIMER READING

14061.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr C King
Cr J Hirsch
Cr L Smith
Cr H Wass
Peter Money – MCDS
David Fong – SFO

Apologies Cr J Cunningham
Ali Mills - CEO

14061.4 NOTATIONS OF INTEREST

Financial Interest – Local Government Act S 5.60a
Proximity Interest – Local Government Act S 5.60b
Interest Affecting Impartiality – Local Government - Code of Conduct.

14061.5 APPLICATIONS FOR LEAVE OF ABSENCE

14061.6 CONFIRMATION OF MINUTES

Minutes of the Finance Committee Meeting held Thursday 15th May 2014 as attached.

COUNCIL RESOLUTION – ITEM 14051.6
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Moved: Peter Money

Seconded: Cr Hirsch

That the Minutes of the Finance Committee Meeting held Thursday 15th May 2014 as attached be accepted as a true and correct record of the Meeting.

Carried: 6/0

14062	FINANCE & ADMINISTRATION
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14062.1	FINANCIAL STATEMENTS – MAY 2014
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APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DAVID FONG – SFO
RESPONSIBLE OFFICER:	PETER MONEY – MCDS
REPORT DATE:	15 JUNE 2014
ATTACHMENTS:	MONTHLY FINANCIAL REPORT

Executive Summary

The Financial Activity Statement Report is presented for the period ending 31 May 2014. The report complies with the requirements of Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996.

Background

Each month officers are required to prepare monthly financial reports, covering prescribed information, and present these to Council for acceptance.

Details

Presented is the Financial Activity Statement Report for the period ending 31 May 2014.

The following statements are presented to Council:

- Statement of Financial Activity (Statutory Reporting by Program) - This provides the budget and actual income and expenditure for operating and non- recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Net Current (Assets) Funding Position (Note 3.)-This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
 - Note 1.- Significant Accounting Policies
 - Note 2. - Graphical Representation
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Major Variances
 - Note 6. – Budget Amendments
 - Note 7. – Receivables & Rates Information
 - Note 8. – Payables - Borrowings
 - Note 9. – Grants and Contributions

-
- Note 10. – Cash Back Reserves
 - Note 11. - Capital Disposals and Acquisitions
 - Note 12.- Trust Fund

Legal Compliance

Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996 states –

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail –
 - (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
 - (b) budget estimates to the end of the month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing –
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) an explanation of each of the material variances referred to in subregulation (1) (d); and (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown –
 - (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be –
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Section 6.8 of the Local Government Act 1995 (Expenditure from municipal fund not included in annual budget) states –

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –

-
- a. is incurred in a financial year before the adoption of the annual budget by the local government; or
 - b. is authorised in advance by resolution*; or
 - c. is authorised in advance by the mayor or president in an emergency.

Policy Implications

Nil

Financial Implication

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO, MCDS, ECDC, and MIS.

Comment

It is recommended that the Financial Activity Statement Report for the period ending 31 May 2014 be accepted.

Voting Requirements – Simple Majority

Officers Recommendation – Item 14062.1
That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31 May 2014.

COMMITTEES RECOMMENDATION – ITEM 14062.1

Moved: Cr Wass

Seconded: Cr Smith

That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31 May 2014.

Carried: 6/0

14062.2	ACCOUNTS FOR PAYMENT – MAY 2014
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APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DAVID FONG – SFO
RESPONSIBLE OFFICER:	PETER MONEY - MCDS
REPORT DATE:	11 JUNE 2014
ATTACHMENTS:	ACCOUNTS FOR PAYMENT

Executive Summary

Recommendation - The Schedule of Accounts for month ending 31 May 2014 be confirmed.

The Schedule of Accounts is presented pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996.

The report identifies payments made from the Municipal and Trust Fund.

Background

Council has delegated to the Chief Executive Officer the authority to make payments from the Municipal and Trust funds in accordance with the Local Government (Financial Management) Regulations 1996.

Under Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, where a local government has delegated to the Chief Executive Officer the exercise of its power to make payments from the Municipal fund or the Trust fund, each payment from the Municipal fund or the Trust fund is to be noted on a list compiled for each month showing:

- a) The payee's name;
- b) The amount of the payment
- c) The date of the payment; and
- d) Sufficient information to identify the transaction

That list should then be presented at the next Ordinary Meeting of the Council following the preparation of the list, and recorded in the minutes of the meeting at which it is presented.

Legal Compliance

Section 6.10 (d) of the Local Government Act 1995 refers, i.e. -

6.10. financial management regulations

Regulations may provide for —

(d) the general management of, and the authorisation of payments out of —

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

Regulation 13(1), (3) & (4) of the Local Government (Financial Management) Regulations 1996 refers, i.e. -

13. Lists of Accounts

(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;
- (b) the amount of the payment;

-
- (c) the date of the payment; and (
 - d) sufficient information to identify the transaction.

(3) A list prepared under subregulation (1) is to be —

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

Policy Implications

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures.

Financial Implications

Ongoing management of Council funds by providing Council with sufficient information to monitor and review payments made.

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

NIL

Comment

All accounts paid have been duly incurred and authorised for payment as per approved purchasing and payment procedures and it is therefore recommended that the payments, as contained within the Appendices, be confirmed.

Voting Requirements – Simple Majority

Officers Recommendation – Item 14062.2	
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31 May 2014 totalling \$713,123.96 from Municipal and Trust Accounts as attached to and forming part of this report be approved.	
Municipal Account	
EFT	\$638,870.94
Direct Debits	\$57,175.14
Cheques	\$16,291.5
Corporate MasterCard	\$565.55
Bank Fees	\$220.83
Total	\$713,123.96

Trust Account – Shire	
EFT	\$0
Cheques	\$0
Bank Fees	\$0
Total	\$0
Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$0
Cheques	\$0
Bank Fees	\$0
Total	\$0.00
<i>Totalling \$713,123.96 from Muni and Trust Accounts for the month ending 31 May 2014.</i>	

COMMITTEES RECOMMENDATION – ITEM 14052.2

Moved: Cr Wass

Seconded: Cr Smith

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31 May 2014 totalling \$713,123.96 from Municipal and Trust Accounts as attached to and forming part of this report be approved.

Municipal Account	
EFT	\$638,870.94
Direct Debits	\$57,175.14
Cheques	\$16,291.5
Corporate MasterCard	\$565.55
Bank Fees	\$220.83
Total	\$713,123.96

Trust Account – Shire	
EFT	\$0
Cheques	\$0
Bank Fees	\$0

Total	\$0
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Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$0
Cheques	\$0
Bank Fees	\$0
Total	\$0.00

Carried: 6/0

14063 GENERAL BUSINESS

14063.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

14063.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

14063.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

14063.4 MATTERS BEHIND CLOSED DOORS

14063.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee meeting will be discussed at the meeting held on the 9th July 2014.

14063.6 CLOSURE

Cr C King closed the meeting at 5:00pm.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 11th June 2014.

*Signed: _____
Presiding Elected Member*

Date: _____

