



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Thursday 11th June 2014 in the Council Chambers, Fowler Street, Perenjori commencing at 4.30pm.

Ali Mills
Chief Executive Officer
6 June 2014

Shire of Perenjori Finance Committee Meeting 11th June 2014

Agenda

6th June 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
Thursday 11th June 2014 to commence at 4.30pm.

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14061 PRELIMINARIES

14061.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

14061.2 DISCLAIMER READING

14061.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

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.

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

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- 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.

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>	

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



Attachments

*Finance Committee Meeting
11th June 2014*



Attachment
14062.1
Financial Statements
May 2014

Finance Committee Meeting
11th June 2014

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

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Statement of Financial Activity

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Note 2 Graphical Representation

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Major Variances

Note 6 Budget Amendments

Note 7 Receivables & Payables

Note 8 Grants and Contributions

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 May-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	21,291	38,757	17,466	45.07% ▲
General Purpose Funding		944,174	944,174	940,046	942,167	2,121	0.23%
Law, Order and Public Safety		36,700	16,700	15,339	21,884	6,545	29.91%
Health		3,822	3,822	3,487	2,600	(887)	(34.12%) ▼
Education and Welfare		1,319,000	1,119,000	609,000	634,304	25,304	3.99%
Housing		351,132	514,527	475,989	486,676	10,687	2.20%
Community Amenities		43,328	43,328	42,199	33,999	(8,200)	(24.12%) ▼
Recreation and Culture		303,479	186,579	59,147	32,989	(26,158)	(79.29%) ▼
Transport		1,487,768	1,507,768	1,357,509	1,383,330	25,821	1.87%
Economic Services		643,097	648,597	463,680	606,495	142,815	23.55% ▲
Other Property and Services		1,000,900	940,980	825,847	854,414	28,567	3.34%
Total (Excluding Rates)		6,156,180	5,948,255	4,813,534	5,037,616	224,082	
Operating Expense							
Governance		(620,573)	(607,504)	(575,060)	(552,476)	22,584	4.09%
General Purpose Funding		(162,947)	(129,222)	(115,903)	(128,429)	(12,526)	(9.75%) ▼
Law, Order and Public Safety		(125,647)	(129,273)	(118,426)	(112,392)	6,034	5.37%
Health		(117,140)	(120,924)	(64,911)	(48,381)	16,530	34.17% ▼
Education and Welfare		(88,286)	(86,570)	(69,509)	(38,887)	30,622	78.75% ▼
Housing		(319,880)	(293,133)	(270,833)	(274,432)	(3,599)	(1.31%) ▼
Community Amenities		(295,684)	(274,922)	(250,394)	(218,818)	31,576	14.43% ▼
Recreation and Culture		(872,486)	(877,331)	(807,512)	(726,592)	80,920	11.14% ▼
Transport		(3,003,139)	(2,966,688)	(2,709,086)	(2,473,883)	235,203	9.51% ▲
Economic Services		(629,531)	(546,714)	(498,876)	(567,339)	(68,463)	(12.07%) ▲
Other Property and Services		(835,995)	(825,384)	(712,809)	(891,686)	(178,877)	(20.06%) ▲
Total		(7,071,308)	(6,857,666)	(6,193,319)	(6,033,314)	160,005	
Change in Net Assets Resulting From Operations		(915,128)	(909,412)	(1,379,785)	(995,699)		
Funding Balance Adjustment							
Add back Depreciation		2,053,570	2,056,627	1,885,158	1,841,538	(43,620)	(2.37%) ▼
Adjust (Profit)/Loss on Asset Disposal	10	1,584	(4,811)	7,130	5,568	(1,562)	(28%) ▼
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	512,503	1,031,294	338,905	
Capital Revenues							
Proceeds from Disposal of Assets	10	203,000	195,363	36,363	37,363	1,000	2.68%
Proceeds from New Debentures	7D	353,000	353,000	0	0	0	
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	0	0	0	
Total		1,091,474	1,448,833	36,363	37,363	1,000	
Capital Expenses							
Land Held for Resale	10	(30,000)	(30,000)	(15,000)	(15,161)	(161)	(1.06%) ▼
Land and Buildings	10	(3,000,070)	(3,102,352)	(1,034,763)	(465,490)	569,273	122.30% ▼
Plant and Equipment	10	(333,600)	(343,657)	(108,210)	(100,409)	7,801	7.77%
Furniture and Equipment	10	(23,500)	(23,500)	(21,527)	(6,643)	14,884	224.08% ▼
Infrastructure Assets - Roads	10	(2,106,379)	(2,051,526)	(1,899,891)	(1,561,931)	337,960	21.64% ▼
Infrastructure Assets - Other	10	(315,000)	(308,000)	(306,750)	(292,300)	14,450	4.94%
Purchase of Investments		0	0	0	0	0	
Repayment of Debentures	7D	(156,524)	(156,524)	(152,908)	(152,909)	(1)	(0.00%) ▼
Advances to Community Groups		0	0	0	0	0	
Transfer to Reserves	9	(16,080)	(216,080)	(214,740)	(207,071)	7,669	3.70%
Total		(5,981,153)	(6,231,639)	(3,753,790)	(2,801,913)	951,876	
Net Capital		(4,889,679)	(4,782,806)	(3,717,427)	(2,764,550)	952,877	
Total Net Operating + Capital		(3,749,653)	(3,640,401)	(3,204,924)	(1,733,256)	1,291,782	
Rate Revenue	7B	2,440,565	2,403,235	2,403,465	2,426,487	23,022	0.95%
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	488,327	1,983,017	1,314,804	

Comments/Notes - Statement of Financial Activity

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

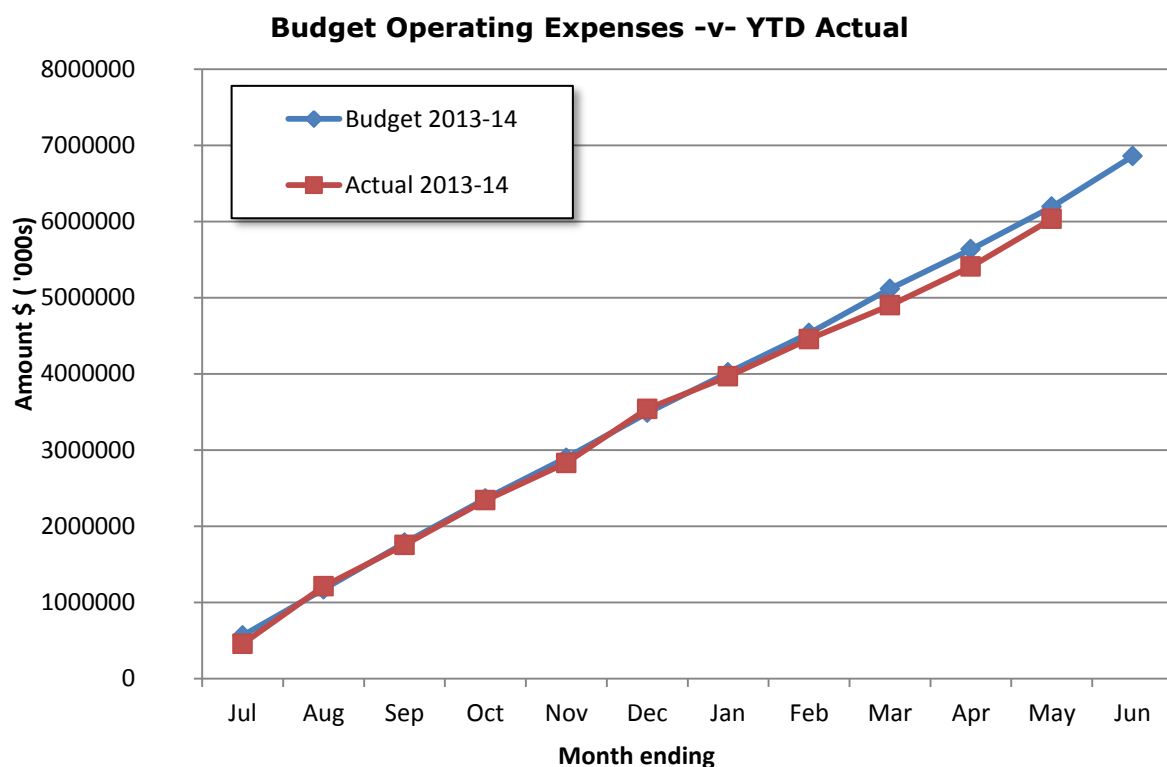
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

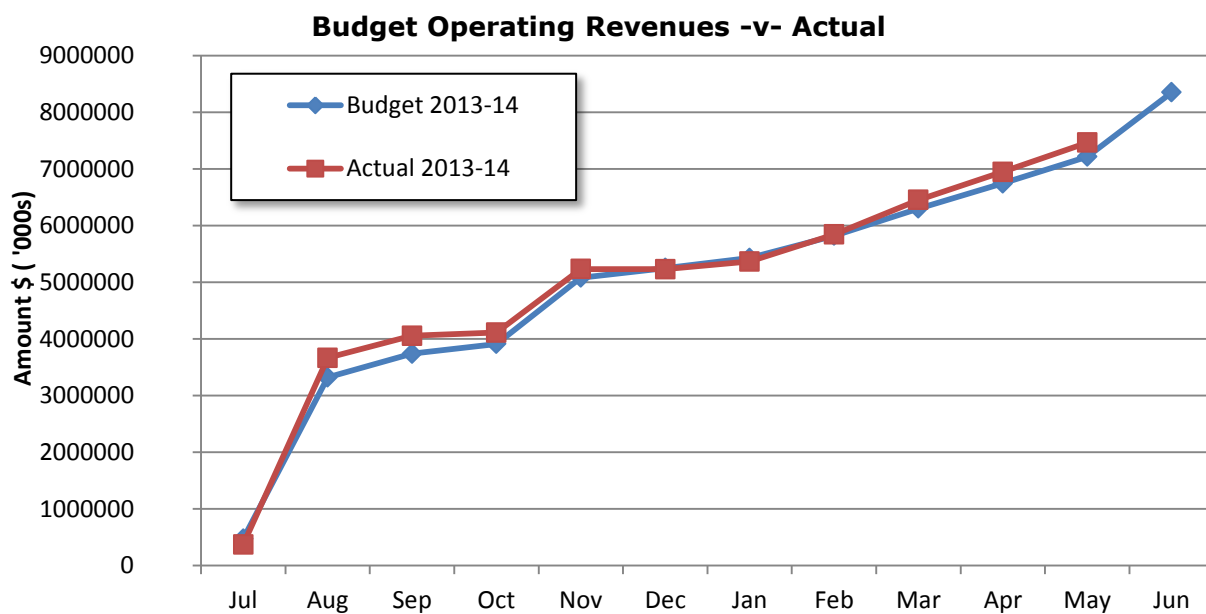
Private works carried out by council and indirect cost allocation pools.
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

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

Note 2 - Graphical Representation - Source Statement of Financial Activity



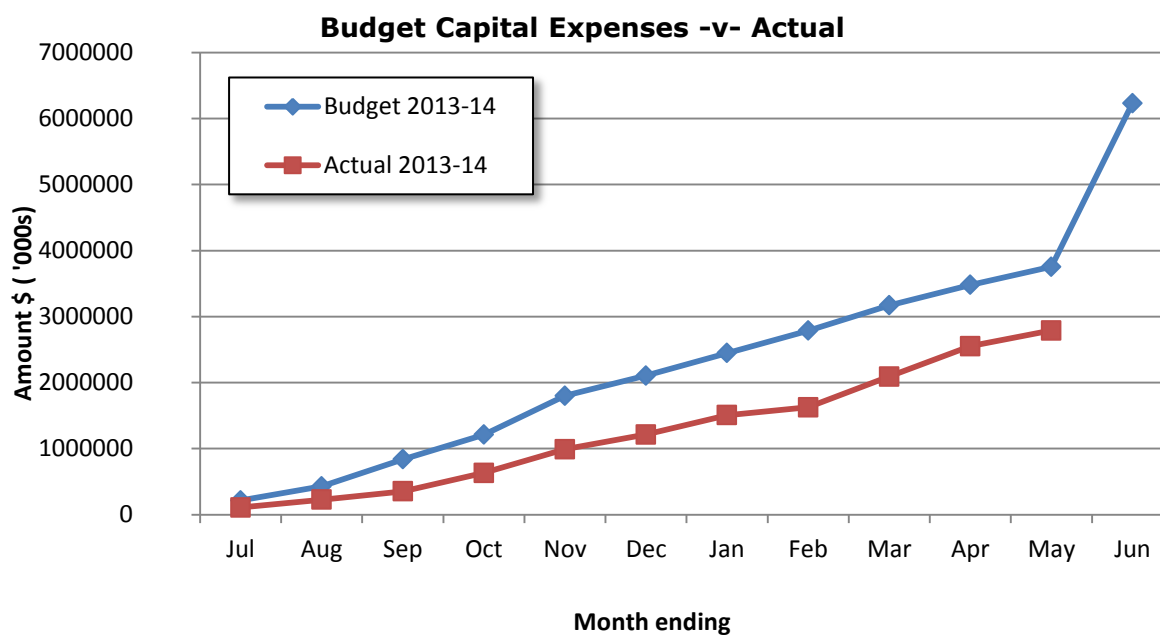
Comments/Notes - Operating Expenses



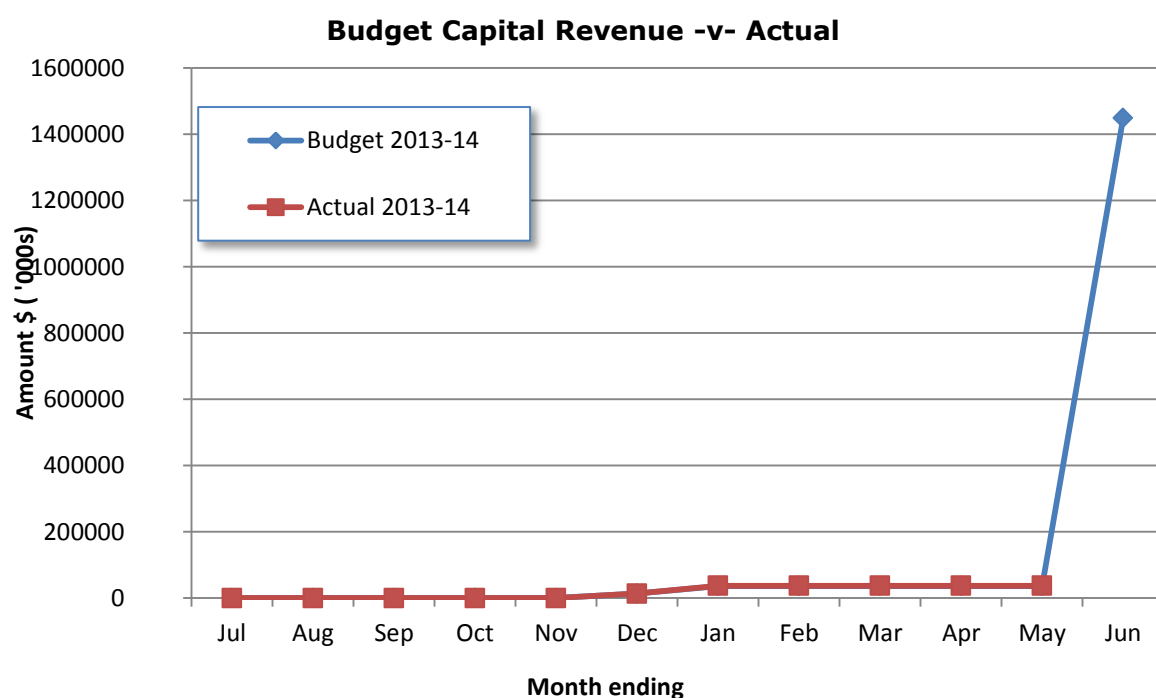
Comments/Notes - Operating Revenues

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

Note 3: NET CURRENT FUNDING POSTION

Positive=Surplus (Negative=Deficit)				
2013-14				
Note	This Period May-14	Last Period Apr-14	Same Period Last Year May-13	Jun-13
	\$	\$	\$	\$
Current Assets				
Cash Unrestricted	1,830,844	2,104,522	646,966	1,215,361
Cash Restricted	1,483,249	1,483,249	892,146	1,276,179
Receivables - Rates and Rubbish	82,240	116,660	283,483	163,102
Receivables -Other	313,762	285,914	432,304	825,293
Inventories	62,758	47,011	58,046	37,600
	3,772,854	4,037,355	2,312,945	3,517,535
Less: Current Liabilities				
Payables	(309,981)	(407,739)	(328,753)	(1,108,096)
Provisions	(150,073)	(150,073)	(155,767)	(150,073)
	(460,054)	(557,812)	(484,520)	(1,258,169)
Net Current Assets	3,312,801	3,479,543	1,828,424	2,259,367
Less: Adjustments				
Cash Reserves - Restricted	(1,483,249)	(1,483,249)	(892,146)	(1,276,179)
For Current Leave Provisions	150,073	150,073	155,767	150,073
For Current Borrowings	3,616	23,657	3,363	156,525
Adjustment from Annuals	(223)	-	-	-
	(1,329,784)	(1,309,519)	(733,015)	(969,581)
Net Current Funding Position^{*1}	1,983,017	2,170,024	1,095,409	1,289,786

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

Note 4: CASH AND INVESTMENTS

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits									
Municipal	5375008	1.25%	457,588				457,588	Bankwest	At Call
Municipal	0542587	2.50%	1,535,061				1,535,061	Bankwest	At Call
Business Bonus	0860049	1.25%		404,676			404,676	Bankwest	At Call
Trust - Shire	5373006				56,976		56,976	Bankwest	At Call
Trust - Mt Gibson	0849576				127,839		127,839	Bankwest	At Call
(b) Term Deposits									
162-043170-6		3.70%		450,000			450,000	Bankwest	30/06/2014
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			1,992,649	1,489,280	184,815	0	3,666,743		

Note 4A: CASH INVESTMENTS

Deposit Ref	Deposit Date	Institution	Term	Invested	Expected
Restricted					
162-043170-6	31/03/14	Bankwest	91.00	3.70%	\$ 4,151
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	\$ 10,091
					\$ -
				Subtotal	\$ -
				Total Funds Invested	\$ 10,091

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

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

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	Variance	
	Timing	Permanent
5.1 OPERATING REVENUE (EXCLUDING RATES)		
▲ 5.1.1 Governance	■	
-The period variation is up on the period budget by \$17,467.00		
- The variation results mainly from the CRC reimbursement account (04307), which is up by \$22,157 compared to year-to-date budget. This account is up as it includes the \$25,000 contribution to CRC , which will be paid in the following months.		
▼ 5.1.2 Recreation and Culture	■	
-The period variation is down on the period budget by \$26,158.00		
- The variation results mainly from Grant Lotterywest (Museum Restoration) budgeted for but fully received and delays in receiving this fund is partly due to the grant variation, which has been requested.		
▲ 5.1.3 Economic Services		■
-The period variation is up on the period budget by \$142,816.00		
- The variation is due to greater than anticipated amount of revenue generated from the Caravan Park Fees and the Caravan Park Accommodation Village fees, as a result of Safelink's Crew staying longer at the Caravan Park than forecasted in the Budget review.		
- The combined additional income generated from the Caravan Park fees and Caravan Park Accommodation Village fees is \$107,613.00 as at year-to-date. As the actual revenue is greater than the YTD budgeted amount, there may be a positive \$ impact on the year end position.		
- The variation results also from the unbudgeted Caravan Park Revitalisation Grant income of \$25,500 and as there was no budget allocated to this grant in the current financial year the impact will be a positive of \$25,000		
5.2 OPERATING EXPENSES		
▼ 5.2.1 Health	■	
-The period variation is down on the period budget by \$16,530.00		
- The variation results mainly from expenses budgeted for but not fully expended.		
- Some of those expenses are EHO Expenses, Dr Practice Support, Medical Centre Cleaning Cost, and Mosquito Control Expenses		
- There will be a nil \$ impact on the year end position due to the costs being carried forward.		
▼ 5.2.2 Education and Welfare	■	
-The period variation is down on the period budget by \$30,622.00		
- The variation results mainly from expenses budgeted for but not fully expended.		
- Some of those expenses are Youth Activities and School Welfare Officer Expenses.		
- There will be a nil \$ impact on the year end position due to the costs being carried forward.		

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

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	Variance	
	Timing	Permanent
▼ 5.2.3 Community Amenities	■	
-The period variation is down on the period budget by \$31,577.00		
- The variation results mainly from expenses budgeted for but not fully expended.		
- Some of those expenses are MWRC Zero Waste Management Plan, Morawa Perenjori Landfill, Town Planning Other Expenses, CDO Project Exp, CDO Training & Conference Expenses, Public Conveniences Mntce Expenses, and Centenary Books.		
- There will be a nil \$ impact on the year end position due to the costs being carried forward.		
▼ 5.2.4 Recreation and Culture	■	
-The period variation is down on the period budget by \$80,921.00		
- The variation is a combination of expenses budgeted for but not fully expended and expenses not yet started.		
- Some of those budgeted expenses not fully expended are Perenjori Pavillion Mntce Expense, Park & Garden Exp, PJ Pavillion Cleaning Exp, and Library Material Expenses.		
- Some of those expenses not yet started are Gym Equip Mntce and Netball & Tennis Facilities Maint Exp		
- There will be a nil \$ impact on the year end position due to the costs being carried forward.		
▲ 5.2.6 Economic Services		■
-The period variation is up on the period budget by \$68,463		
- The variation results mainly from the unanticipated additional Midwest Transportable Commission Expenses, as a result of Safelink's Crew staying longer at the Accommodation Village than initially forecasted at Budget Review.		
- As the actual expenses is greater than the budgeted amount, there will be a negative \$ impact on the year end position.		
▲ 5.2.7 Other Property and Services		
-The period variation is up on the period budget by \$178,878.00		
- The variation results mainly from a lower allocation of Less Allocated to Jobs and Less Allocated to Plant Overheads compared to year-to-date budget.		
- The total Public Work Overhead Cost under allocated as at 31.05.14 is \$59,079.00 compared to budget and this variation might be due to some staff under workers comp, or to training.		
- The total Plant Overhead Cost under allocated as at 31.05.14 is \$174,998.00 compared to budget and this variation might be due to delays in some projects (e.g. Road Construction and Maintenance).		

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

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	Variance	
	Timing	Permanent
▲ 5.3.1 Movement Rates (Non-Current)		■
-The period variation is up on the period budget by \$179,887.00		
- The movement represents the payment received from rate payer A15032 and the back rates adjustment 12/13.		
5.4 CAPITAL EXPENSES		
▼ 5.4.1 Land and Buildings	■	
-The period variation is down on the period budget by \$569,274.00		
The variation results from Capital work/expenditures that were budgeted for but has not yet started - refer to Note 10. These capital expenditures have been carried forward to the next month.		
▼ 5.4.2 Furniture and Equipment	■	
-The period variation is down on the period budget by \$14,885.00		
The variation results from Capital work/expenditures that were budgeted for but has not yet started - refer to Note 10. These capital expenditures have been carried forward to the next month.		
▼ 5.4.3 Infrastructure Assets - Roads	■	
-The period variation is down on the period budget by \$337,961.00		
The variation results from Capital work/expenditures that were budgeted for but has not yet started - refer to Note 10. These capital expenditures have been carried forward to the next month.		

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended May-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 May-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
	(2,492,344)	(2,300,709)
	59,168	125,025
	97.68%	94.85%
	21,081	200,967
	80,249	325,992

Note 7.2

Receivables - General

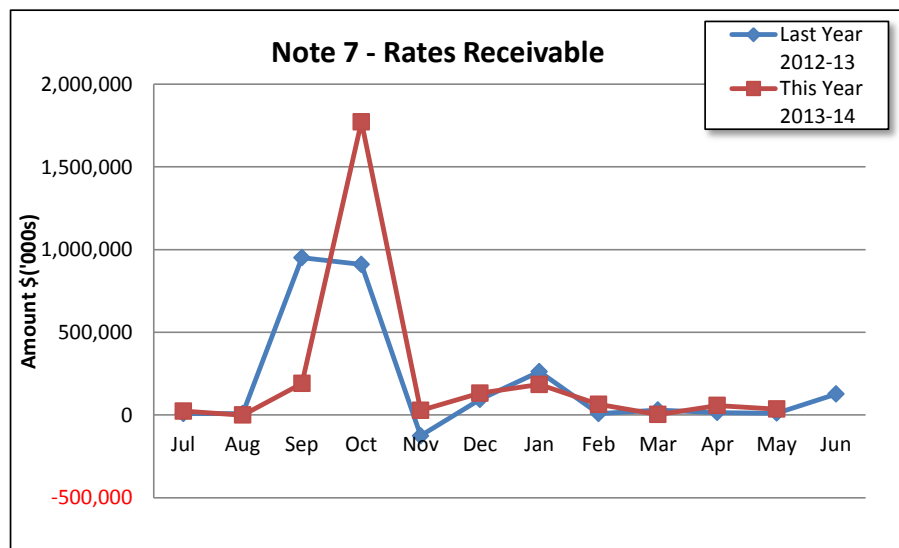
Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
158,037	128,069	3,080	9,193
52.97%	42.92%	1.03%	3.08%

Total Outstanding

Note 7.2C

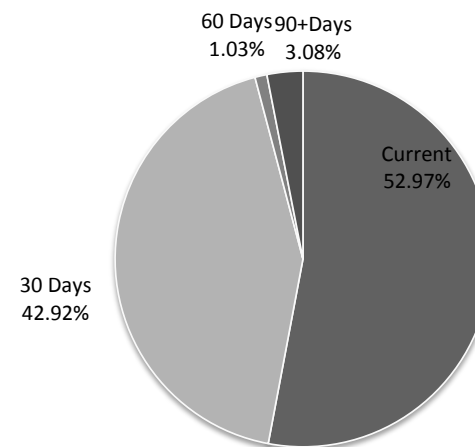
298,378

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 May-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 might be some misallocation with the Interim rates & back rates i.e among UV rural, Uv Mining, etc.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended May-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	
80025	\$ -	-	\$ -	\$ -	\$ 94.05	\$ 94.05
80449	\$ -	-	\$ -	\$ 660.00	\$ -	\$ 660.00
80520	\$ -	-	\$ -	\$ -	-\$ 370.40	-\$ 370.40
80512	\$ -	-	\$ -	\$ -	\$ 437.23	\$ 437.23
80236	\$ -	-	\$ -	\$ 280.00	\$ -	\$ 280.00
80457	\$ 1,560.00	708	\$ -	\$ -	\$ -	\$ 1,560.00
80518	\$ -	-	\$ -	\$ -	\$ 325.20	\$ 325.20
80501	\$ 690.00	394	\$ -	\$ -	\$ -	\$ 690.00
80497	\$ 110.00	437	\$ -	\$ -	\$ -	\$ 110.00
81553	\$ -	-	\$ -	\$ -	-\$ 48.17	-\$ 48.17
80342	\$ 5,857.49	242	\$ 3,080.00	\$ 44,328.49	\$ 35,806.92	\$ 89,072.90
80504	\$ 168.00	350	\$ -	\$ -	\$ -	\$ 168.00
80002	\$ -	-	\$ -	-\$ 418.00	\$ -	-\$ 418.00
80481	\$ 83.65	272	\$ -	\$ -	\$ -	\$ 83.65
80519	\$ -	-	\$ -	\$ -	\$ 760.39	\$ 760.39
80527	\$ -	-	\$ -	\$ -	\$ 82,585.24	\$ 82,585.24
80282	\$ -	-	\$ -	\$ 55,000.00	\$ 9,360.00	\$ 64,360.00
80533	\$ -	-	\$ -	\$ -	\$ 2,560.00	\$ 2,560.00
81594	-\$ 800.00	708	\$ -	\$ -	\$ -	-\$ 800.00
80023	\$ 194.16	272	\$ -	\$ -	\$ -	\$ 194.16
80280	\$ 1,103.50	658	\$ -	\$ -	\$ -	\$ 1,103.50
80529	\$ -	-	\$ -	\$ 27,660.15	\$ 25,976.35	\$ 53,636.50
80532	\$ -	-	\$ -	\$ 470.00	\$ -	\$ 470.00
80502	\$ 226.00	367	\$ -	\$ -	\$ -	\$ 226.00
80508	\$ -	-	\$ -	\$ 57.26	\$ -	\$ 57.26
80292	\$ -	-	\$ -	\$ 30.75	\$ 550.00	\$ 580.75
						\$ -
	\$ 9,192.80		\$ 3,080.00	\$ 128,068.65	\$ 158,036.81	\$ 298,378.26

Comments:

Please note Debtor 80282 paid \$55,000 on 29.05.14 and this amount has not yet been processed in the account at the time of preparing this statement.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended May-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		3,487	7,103	37,786	34,170	1,543	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	152,909	156,525	1,568,968	1,918,352	96,301	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 May-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	27,237	(22,237)
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	69	(59)
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 May-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	309,430	570	
12753 Mrwa Service Agreement Income - Abc		Yes	20,000	20,000.00		20,000	40,000	37,077	2,923	
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	2,976	(476)	
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	7,273	727	
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	8,390	1,610	
14901 Parental Leave - Income		No	500	-		500	500	0	500	
14950 Reimbursements Income		Yes	46,200	27,446.00		46,200	73,646	187,821	(114,175)	
TOTALS			4,468,192	(136,525)	3,029,123	1,727,559	4,331,667	3,599,094	732,573	

Comments - Grants and Contributions

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

Note 9: Cash Backed Reserve

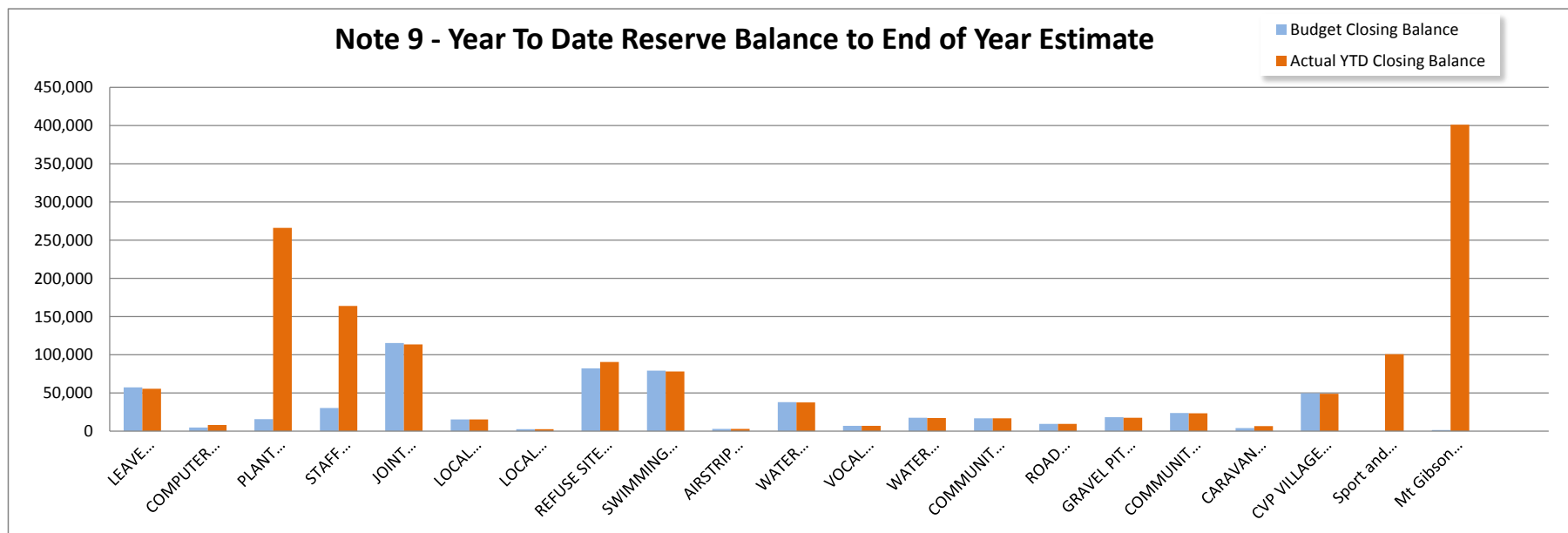
2013-14										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
LEAVE RESERVE	55,216	2,000	363						57,216	55,579
COMPUTER RESERVE	7,990	200	53			(3,300)	0		4,890	8,043
PLANT REPLACEMENT RESERVE	264,240	2,500	1,738			(251,000)	0		15,740	265,978
STAFF HOUSING RESERVE	162,992	1,000	1,072			(133,595)	0		30,397	164,064
JOINT VENTURE HOUSING RESERVE	112,764	2,500	742						115,264	113,506
LOCAL GROUP INTEREST FREE LOAN RESERVE	15,092	300	99						15,392	15,192
LOCAL ACHIEVEMENT RESERVE	2,488	60	16						2,548	2,504
REFUSE SITE RESERVE	90,042	2,000	592			(10,000)	0		82,042	90,634
SWIMMING POOL RESERVE	77,476	1,800	510			0	0		79,276	77,985
AIRSTIP DEVELOPMENT RESERVE	2,784	70	18						2,854	2,802
WATER HARVESTING CONTROL RESERVE	37,280	900	245						38,180	37,526
VOCAL HISTORY RESERVE	6,971	150	46						7,121	7,017
WATER SUPPLY RESERVE	17,013	400	112						17,413	17,125
COMMUNITY BUS & MAINTENANCE RESERVE	16,771	150	110						16,921	16,882
ROAD RESERVE	9,510	200	179						9,710	9,689
GRAVEL PIT REHAB RESERVE	17,716	400	0						18,116	17,716
COMMUNITY AMENITIES RESERVE	23,270	500	153						23,770	23,423
CARAVAN PARK RESERVE	6,399	150	42			(2,575)	0		3,974	6,441
CVP VILLAGE MAINTENANCE RESERVE	48,803	800	321						49,603	49,124
Sport and Recreation Amenities Reserve	100,000	0	658			(100,000)	0		0	100,658
Mt Gibson Infrastructure Funds	201,361	0	0	200,000	200,000	(400,000)	0		1,361	401,361
	1,276,179	16,080	7,071	200,000	200,000	(900,470)	0		591,788	1,483,249

Comments - Cash Back Reserves

1. Please note not all interest received has been brought in the account.

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

Note 9: Cash Backed Reserve



Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended May-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	
				Skid Steer Loader				0	
				Western Star				0	
				Mechanic Truck		0	0	0	▼
				Building					
				Lot 71 Carnamah Road		0	0	0	▼
				Land					
				Land		0	0	0	▼
46,591	(3,659)	37,363	(5,568)		36,363	36,363	37,363	1,000	

Comments - Capital Disposal

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended May-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	15,000	15,161	(161)	▼
1,379,605	413,595	295,000	2,088,200	Land	3,102,352	1,034,763	465,490	(569,273)	▼
0	251,000	0	(251,000)	Buildings	343,657	108,210	100,409	(7,801)	▼
0	3,300	0	3,300	Plant & Property	23,500	21,527	6,643	(14,884)	▼
				Furniture & Equipment					
				Infrastructure					
816,518	120,000	0	936,518	Roadworks	2,051,526	1,899,891	1,561,931	(337,960)	▼
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	306,750	292,300	(14,450)	▼
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	
2,318,123	887,895	353,000	3,057,018	Capital Totals	5,859,035	3,386,141	2,441,934	(944,530)	

Comments - Capital Acquisitions

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended May-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	15,000	15,161	(161)	▼
0	0	0	0	Capital Totals	30,000	15,000	15,161	(161)	

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended May-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	2,893	0	(2,893)	▼
			0	Law, Order, Public Safety					
			0	Perenjori Fire Station - Communal Area	0	0	0	0	
			0	Land & Buildings - Dog & Cat Pound	14,000	12,826	10,374	(2,452)	▼
			0	Healh					
			0	Capital - Medical Centre Building	15,200	13,915	0	(13,915)	▼
				Education and Welfare					
1,055,000	200,000	130,000	1,385,000	Early Childhood Centre - Buildings	1,787,000	40,000	48,597	8,597	▼
				Housing					
			0	Capital - 159 John Street	4,500	4,125	3,828	(297)	▼
			0	Capital - 137 Crossing Street	22,000	20,163	20,559	396	▼
			0	Capital - 59 Hesford Street	1,200	1,100	0	(1,100)	▼
			0	Capital -60 Hesford Street	2,700	2,475	2,640	165	▼
			0	Capital -61 Hesford Street	4,280	3,916	7,287	3,371	▲
			0	Capital - 28 Livingstone Street	1,690	1,540	48	(1,492)	▼
			0	Capital - 136 Livingstone Street	5,060	4,631	3,095	(1,536)	▼
			0	Capital - 79A Russell Street	500	451	500	49	
			0	Capital - 29 Livingstone Street	9,000	8,250	0	(8,250)	▼
			0	Capital - 73 Russell Street	6,120	5,610	5,648	38	▼
				Capital - Lot 71 Carnamah Road	5,500	5,038	5,500	462	
			0	Capital - Lot 48 Russell Street	450	407	0	(407)	▼
			0	Capital - 107A/B Livingstone	5,620	5,148	4,620	(528)	▼
85,000	34,200		119,200	Capital - Flat Pack House 2	74,000	67,826	64,064	(3,762)	▼
			0	Capital - 355 Hirshauer St	6,228	5,709	6,228	519	▲
			0	Capital - 356 Hirshauer St	6,582	6,028	6,582	554	▼
			0	Capital - 80 Hesford St	0	0	0	0	
89,605	99,395		189,000	Housing Project 2013 (Clgf Staff Housing - 2 Units)	410,000	375,826	200,462	(175,364)	▼

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

				Recreation and Culture						
			0	Perenjori Town Hall Renovations	10,160	9,306	0	(9,306)	▼	
			0	Capital - Perenjori Aquatic Centre Buildings	0	0	3,330	3,330	▲	
			0	Building - Old Bankwest Building	7,500	6,875	0	(6,875)	▼	
			0	Building - Fm Tower	3,600	3,300	178	(3,122)	▼	
			0	Rsl Memorial	0	0	0	0		
			0	Bank Of Nsw (Museum) Restoration Expenditure	35,000	32,076	0	(32,076)	▼	
			0	Fm Transmitter (Capital Expenditure)	2,700	2,475	0	(2,475)	▼	
				Economic Services						
			0	Caravan Park - Buildings - Ablution Block	25,000	22,913	0	(22,913)	▼	
			0	Caravan Park - New Ablutions - Apron	8,500	7,777	0	(7,777)	▼	
			0	Caravan Park - Hot Water Systems (Lgeep)	15,102	13,838	12,760	(1,078)	▼	
150,000	80,000	165,000	165,000	Capital - Business Incubator (Russell Street Depot)	380,000	348,326	59,191	(289,135)	▼	
			230,000	Telecommunications Tower	230,000	0	0	0	▼	
1,379,605	413,595	295,000	2,088,200	Capital Totals	3,102,352	1,034,763	465,490	(569,273)		

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Plant & Equipment	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$		\$		\$	\$	
	35,000		(35,000)	Governance					
				Capital - Ceo Vehicle	40,439	37,059	40,439	3,380	
	22,000		(22,000)	Community Amenities					
				Plant & Equipment - Cdo Vehicle	33,455	30,657	33,455	2,798	▼
				Law, Order, Public Safety					
			0	Cctv	1,000	913	836	(77)	▼
				Recreation and Culture					
			0	Swimming Pool Minor Equipment - Capitalised	5,000	4,576	0	(4,576)	▼
				Capital - Lgeep Project	3,663	3,355	0	(3,355)	▼
				Transport					
	52,000		(52,000)	Plant & Equipment - Skid Steer Loader	70,000	0	0	0	▼
	106,000		(106,000)	Plant & Equipment - Tri Axle Water Tanker	106,000	0	0	0	▼
			0	Plant & Equipment - Airstrip - Gen Set	1,200	1,100	863	(237)	▼
			0	Plant & Equipment - Building Maintenance Officer Vehicle - Racks	3,000	2,750	0	(2,750)	▼
			0	Plant & Equipment - Gen Set	1,200	1,100	0	(1,100)	▼
	36,000		(36,000)	Plant & Equipment - Mechanic Vehicle	52,000	0	0	0	▼
				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	108,210	100,409	(7,801)	

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended May-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	7,788	5,146	(2,642)	▼
			0	Health					
				Capital - Medical Centre Equipment	3,000	2,750	1,497	(1,253)	▼
			0	Recreation and Culture					
				Latham Sports Club - Furniture & Equipment	5,000	4,576	0	(4,576)	▼
			0	Capital - Gym Equipment	7,000	6,413	0	(6,413)	▼
0	3,300	0	3,300	Capital Totals	23,500	21,527	6,643	(14,884)	

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	143,281	144,659	1,378	▼
			0	CC45 - Perenjori Rothsay/Wubin Mullewa Intersection	134,000	120,600	48,163	(72,437)	▼
			0	CC46 - Boundary Road Seal Widen And Culvert Works	194,804	175,324	200,243	24,919	▲
			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	234,588	243,778	9,190	▲
120,613			120,613	CC50 - Camac Rd Gravel	120,613	108,552	115,855	7,303	▼
	120,000		120,000	CC51 - Syson Road Gravel	124,863	112,377	10,000	(102,377)	▼
			0	CC52 - Griffith Rd Gravel	178,972	161,075	54,619	(106,456)	▼
			0	CC53 - Warriedar Coppermine Road Vegetation And Widening	145,207	130,686	7,820	(122,866)	▼
389,609			389,609	CR07-Boundary Rd Seal Widen & Culvert Works	389,607	350,646	381,706	31,060	▼
816,518	120,000	0	936,518	Capital Totals	2,051,526	1,899,891	1,561,931	(337,960)	

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended May-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 Capital - Pj Sports Facilities Upgrade Tennis, Netball,Bowls And Golf Latham Bowling Green Resurfacing	\$		\$	\$	
			0		15,000	13,750	31	(13,719)	▼
122,000	100,000	58,000	280,000		293,000	293,000	292,270	(730)	▼
			0						
122,000	100,000	58,000	280,000	Capital Totals	308,000	306,750	292,300	(14,450)	

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended May-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 31-May-14
	\$	\$	\$	\$
NOMINATIONS BOND INC	0	320	(320)	0
HOUSING BOND INC	9,613	6,320	(500)	15,433
HALL BOND INC	650	1,200	(450)	1,400
BUS BOND INC	800	800	(200)	1,400
BOND OTHER INC	5,005	1,000	(1,650)	4,355
SUNDRY INC	33,227	4,556	(2,000)	35,783
BCTIF INC	1,100	1,100	(1,100)	1,100
BRB LEVY INC	495	536	0	1,031
MT GIBSON PUBLIC BENEFIT FUND	145,840	50,000	(122,999)	72,840
	196,730	65,831	(129,219)	133,341

Comments:

The Trust fund has an imbalance of \$40.5- this is currently being reviewed

Please note the \$50,000 received on the 29.05.14 for the Mt Gibson Public Benefit Funds has not yet been processed at the time of preparing this statement.



Attachment
14062.2
Accounts for Payment
May 2014

Finance Committee Meeting
11th June 2014

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

Chq/EFT	Date	Name	Description	Amount	Bank
EFT5714	08/05/2014	BOC LIMITED	CONTAINER SERVICE CHARGES FOR MARCH 14	\$ 166.92	M
EFT5715	08/05/2014	BUNNINGS WAREHOUSE	MAINTENANCE - MATERIALS	\$ 1,315.89	M
EFT5716	08/05/2014	BURGESS RAWSON (WA) PTY LTD	DEPOT - WATER USGAE	\$ 4,980.53	M
EFT5717	08/05/2014	CANINE CONTROL	RANGER SERVICES	\$ 462.00	M
EFT5718	08/05/2014	CHRISTOPHER ROBERT KING	COUNCILLOR MEETING FEES	\$ 1,681.67	M
EFT5719	08/05/2014	CJD EQUIPMENT	CJD EQUIPMENT - FUEL CAP	\$ 196.81	M
EFT5720	08/05/2014	DELTAZONE NOMINEES PTY LTD	SERVICE OF FIRE EQUIPMENT	\$ 453.20	M
EFT5721	08/05/2014	GERALDTON INDEPENDENT BUILDING SUPPLIES	BUILDING SUPPLIES GIBS - ABLEFLEX	\$ 150.02	M
EFT5722	08/05/2014	HAROLD WASS	COUNCILLOR MEETING FEES	\$ 991.49	M
EFT5723	08/05/2014	HOPPY'S PARTS R US	HOPPY'S PARTS R US - TOOLS	\$ 229.06	M
EFT5724	08/05/2014	JENNIFER HELEN HIRSCH	COUNCILLOR MEETING FEES	\$ 150.00	M
EFT5725	08/05/2014	JOHN CUNNINGHAM	COUNCILLOR MEETING FEES	\$ 700.00	M
EFT5726	08/05/2014	KOOLA ENTERPRISES PTY LTD ATF CBMA TRUST	DEPOT - PLUMBING	\$ 573.05	M
EFT5727	08/05/2014	LANDMARK OPERATIONS LIMITED	KLEE LP GAS	\$ 137.50	M
EFT5728	08/05/2014	LAURIE CHARLES BUTLER	COUNCILLOR MEETING FEES	\$ 980.18	M
EFT5729	08/05/2014	LEOPOLD CONTRACTING	ROAD GRADING - VARIOUS RDS 24 MAR TO 22 APR 14	\$ 42,713.40	M
EFT5730	08/05/2014	LISA JANE SMITH	COUNCILLOR MEETING FEES	\$ 537.34	M
EFT5731	08/05/2014	MCDONALDS WHOLESALERS	GROCERY ITEMS	\$ 191.40	M
EFT5732	08/05/2014	MIDWEST TRANSPORTABLES	MWT - RENTAL RETURN 24 UNITS	\$ 30,882.39	M
EFT5733	08/05/2014	ML COMMUNICATIONS	SHIRE - 2WAY SYSTEM MAINTENANCE	\$ 2,693.15	M
EFT5734	08/05/2014	OAKSTAR ASSET PTY LTD	BUSINESS INCUBATOR - CONCRETE	\$ 28,314.00	M
EFT5735	08/05/2014	RODNEY PAUL DESMOND	COUNCILLOR MEETING FEES	\$ 400.00	M
EFT5736	08/05/2014	SHIRE OF THREE SPRINGS	COMMUNITY EMERGENCY SERVICES MANAGER COSTS	\$ 3,773.45	M
EFT5737	08/05/2014	STAPLES AUSTRALIA PTY LTD	STAPLES - STICKY NOTES AND WET CHLK MKS;FILING RACK;INK CARTRIDGE;C/PARK VILLAGE - 5 X CTN KLNK COMPACT TWILL, 5 X CTNS KLEENEX 2PLY TISSUE, 10 X CTNS KLNK T/ISSUE MAXI JUMBO	\$ 1,663.26	M
EFT5738	08/05/2014	TOLL IPEC PTY LTD	FREIGHT CHARGES	\$ 72.66	M
EFT5739	08/05/2014	TOTAL TOILETS GERALDTON	B4B EVENT - TOILETS	\$ 6,663.76	M
EFT5740	08/05/2014	WALLIS COMPUTER SOLUTIONS	MANAGED SERVICES AGREEMENT TO 31 MAY 14	\$ 9,234.29	M
EFT5741	08/05/2014	WURTH AUSTRALIA PTY LTD	MAINTENANCE VEHICLE MATERIALS - CUTTING WHEEL, LAMELLA FAN DISC, BODY CLIP & BODY CLIP UNIVERSAL	\$ 402.50	M
EFT5743	14/05/2014	WA SUPER	Superannuation contributions	\$ 6,676.21	M
EFT5744	14/05/2014	AGRI SERVICES PERENJORI	VARIOUS GOODS	\$ 1,005.25	M
EFT5745	14/05/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	\$ 73.32	M
EFT5746	14/05/2014	BL & MJ THORNTON	PERENJORI WASTE REMOVAL	\$ 4,066.42	M
EFT5747	14/05/2014	BUNNINGS WAREHOUSE	73 RUSSELL ST - KABOODLE KITCHEN	\$ 3,007.21	M
EFT5748	14/05/2014	CATHOLIC SUPER FUND	Superannuation contributions	\$ 108.23	M
EFT5749	14/05/2014	CHRISTINE MARGUERITA RAFANELLI	RECRUITMENT AND WORKPLACE DEVELOPMENT	\$ 1,191.90	M
EFT5750	14/05/2014	DONGARA TREE SERVICE	TREE PRUNING, STUMP GRINDING AND CAMP OUT	\$ 14,250.50	M
EFT5751	14/05/2014	DR NALINI RAO	OFFICE - PRE-EMPLOYMENT MEDICAL	\$ 120.00	M
EFT5752	14/05/2014	GERALDTON FUEL CO	FUEL CARD PURCHASES FOR APRIL 2014	\$ 18,648.93	M
EFT5753	14/05/2014	LANDGATE - VALUATIONS	LANDGATE - LAND HOLDINGS AND RESERVES	\$ 242.00	M
EFT5754	14/05/2014	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	PROJECT MANAGER	\$ 4,713.50	M
EFT5755	14/05/2014	MID WEST CHAMBER OF COMMERCE AND INDUSTRY	MID WEST INTERNATIONAL MINING FORUM	\$ 1,190.00	M
EFT5756	14/05/2014	MULTIPLE TRADES AND MAINTENANCE	INSPECTION & MAINTENANCE	\$ 1,744.84	M
EFT5757	14/05/2014	PERENJORI IGA X - PRESS	PERENJORI IGA - STATEMENT ENDING 30/04/2014	\$ 612.83	M
EFT5758	14/05/2014	WESTPAC SUPERANNUATION & RETIREMENT SERVICES	Superannuation contributions	\$ 255.54	M
EFT5759	14/05/2014	WESTSCHEME DIVISION/AUSTALIAN SUPER	Superannuation contributions	\$ 52.03	M
EFT5760	22/05/2014	WA SUPER	Superannuation contributions	\$ 6,804.22	M
EFT5761	22/05/2014	AGWEST MACHINERY & MIDWEST ISUZU	DEPOT - EXHAUST BRACKET	\$ 27.35	M
EFT5762	22/05/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	\$ 73.32	M
EFT5763	22/05/2014	AUSTRALIAN TAXATION OFFICE	BAS - PAYABLE FOR APRIL 2014	\$ 31,259.00	M
EFT5764	22/05/2014	BANNERSHOP INTERNATIONAL	BLUES FOR BUSH - 1000X1000 BANNER	\$ 615.93	M
EFT5765	22/05/2014	BOC LIMITED	DEPOT - CONTAINER SERVICE	\$ 161.52	M
EFT5766	22/05/2014	BPH (WA) PTY LTD	SUPPLY OF SEMI WATER CART	\$ 15,790.50	M
EFT5767	22/05/2014	C Y O'CONNOR INSTITUTE	COURSE FEES - CERT IV LG ADMIN FOR J CUSWORTH	\$ 609.28	M
EFT5768	22/05/2014	CANINE CONTROL	RANGER SERVICES 28TH OF APRIL 2014	\$ 902.00	M
EFT5769	22/05/2014	CARNAMAH NETBALL CLUB	D GRADE NETBALL FEES- KIDSPORT	\$ 230.00	M
EFT5770	22/05/2014	CATHOLIC SUPER FUND	Superannuation contributions	\$ 199.80	M
EFT5771	22/05/2014	CHRISTOPHER ROBERT KING	CR C KING - MEETING FEES	\$ 541.67	M
EFT5772	22/05/2014	CIVIC LEGAL	CIVIC LEGAL - LEGAL FEES - PJ SHIRE VS FORTRESS HOMES	\$ 14,760.65	M
EFT5773	22/05/2014	COBRA EARTHMOVING AND CONSTRUCTION MACHINERY PTY LTD	COBRA EARTHMOVING - ROLLER HIRE	\$ 6,325.00	M
EFT5774	22/05/2014	DALWALLINU COMMUNITY CENTRE	FULL COLOUR AD - BLUES IN THE BUSH	\$ 133.00	M
EFT5776	22/05/2014	DOWNER EDI WORKS PTY LTD	DOWNER EDI WORKS - SSK EMULSIONS	\$ 8,250.00	M

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

EFT5777	22/05/2014	FARMWORKS MITRE 10 CARNAMAH	PAINT MATERIALS	\$ 191.97	M
EFT5778	22/05/2014	FLASH FLOWERS	FLASH FLOWERS- ANZAC DAY	\$ 122.75	M
EFT5779	22/05/2014	FULTON HOGAN	DEPOT - 1 PALLET EZSTREET	\$ 1,980.00	M
EFT5780	22/05/2014	GALVINS PLUMBING SUPPLIES	73 RUSSELL ST - MAINTENANCE SUPPLIES	\$ 439.21	M
EFT5781	22/05/2014	JENNIFER HELEN HIRSCH	CR J HIRSCH - MEETING FEES	\$ 331.10	M
EFT5782	22/05/2014	JOHN CUNNINGHAM	CR J CUNNINGHAM - MEETING FEES	\$ 297.15	M
EFT5783	22/05/2014	KOOLA ENTERPRISES PTY LTD ATF CBMA TRUST	61 HESFORD STREET - PLUMBING MAINTENANCE	\$ 950.35	M
EFT5784	22/05/2014	LANDGATE - VALUATIONS	MINING TENENMENTS CHARGEABLE	\$ 63.90	M
EFT5785	22/05/2014	LANDMARK OPERATIONS LIMITED	CPARK - 2 X BAG BGCC FAST 20KG	\$ 55.80	M
EFT5786	22/05/2014	LAURIE CHARLES BUTLER	CR L BUTLER - MEETING FEES	\$ 160.80	M
EFT5787	22/05/2014	LISA JANE SMITH	CR L SMITH - MEETING FEES	\$ 287.34	M
EFT5789	22/05/2014	PERENJORI AGRICULTURAL SOCIETY	AG SHOW TROPHY DONATION	\$ 100.00	M
EFT5790	22/05/2014	PERENJORI COMMUNITY RESOURCE CENTRE	A4 REFLEX PAPER	\$ 1,800.00	M
EFT5791	22/05/2014	RODNEY PAUL DESMOND	CR R DESMOND - MEETING FEES	\$ 150.00	M
EFT5792	22/05/2014	SEEK LIMITED	EMPLOYMENT - JOB AD	\$ 46.20	M
EFT5793	22/05/2014	STAPLES AUSTRALIA PTY LTD	FURNITURE - MOBILE PEDESTAL	\$ 280.01	M
EFT5794	22/05/2014	SUPERWRAP	Superannuation contributions	\$ 66.60	M
EFT5795	22/05/2014	TOLL IPEC PTY LTD	TOLL - STAPLES ORDERS	\$ 133.70	M
EFT5796	22/05/2014	WALLIS COMPUTER SOLUTIONS	SERVICE OF ALL COMPUTER SOFTWARE	\$ 9,771.53	M
EFT5797	22/05/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	REGO - 04.PJ SERVICE ON VEHICLE, OIL FILTER, ENGINE OIL, 1L FULLY SYNTHETIC, FREIGHT CHARGES, CONSUMABLES	\$ 294.50	M
EFT5798	22/05/2014	WESTPAC SUPERANNUATION & RETIREMENT SERVICES	Superannuation contributions	\$ 199.39	M
EFT5799	22/05/2014	WESTSCHEME DIVISION/AUSTALIAN SUPER	Superannuation contributions	\$ 47.19	M
EFT5800	27/05/2014	AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	NGA CONFERENCE - COUNCILLOR FEE	\$ 3,882.00	M
EFT5801	27/05/2014	BLUEHILL COURIERS	FRIEGHT CHARGES - GERALDTON TO PJ, PERTH TO PJ	\$ 926.20	M
EFT5802	27/05/2014	BPH (WA) PTY LTD	DEPOT - VEHICLE HIRE	\$ 43,571.00	M
EFT5803	27/05/2014	BUNNINGS WAREHOUSE	61 HESFORD STREET - FURNITURE	\$ 771.89	M
EFT5804	27/05/2014	CANINE CONTROL	RANGER SERVICES FOR SHIRE OF PERENJORI - 20/05/2014	\$ 451.00	M
EFT5805	27/05/2014	DONGARA BUILDING & TRADE SUPPLIES	C/PARK - 5 X RAKES	\$ 69.30	M
EFT5806	27/05/2014	DONGARA DENISON RAG	ADVERTS - BLUES FOR BUSH	\$ 626.00	M
EFT5807	27/05/2014	GELLATLY'S ROADHOUSE	R&E - SUPPLY OF WRAPS AND FRIED FOOD (MEETING 21/5)	\$ 107.50	M
EFT5808	27/05/2014	GERALDTON LOCK AND KEY SPECIALISTS	LOCK AND KEYS - PAVILLION, RESOURCE CENTRE, 73 RUSSELL STREET	\$ 172.12	M
EFT5809	27/05/2014	JOHN HERBERT MORRIS	61 HESFORD - SUPPLIED AND INSTALLED 1 NEW TV DECODER	\$ 495.00	M
EFT5810	27/05/2014	MARK DEVANE	LABOUR - CARAVAN CHALETs	\$ 1,800.00	M
EFT5811	27/05/2014	NORDIC HOMES PTY LTD	CAPITAL - NEW 2 BED HOME TO LOCK UP STAGE	\$ 95,461.38	M
EFT5812	27/05/2014	RAPID PLASTICS WA PTY LTD	RAPID PLASTICS - DRAINWELL	\$ 434.50	M
EFT5813	27/05/2014	RJ & LJ KING	PJ1585 SKID STEER 4 X TYRES AND PJ1577 - 2 X BATTERIES	\$ 1,917.61	M
EFT5814	27/05/2014	SEEK LIMITED	ADVERT - GRADER OPERATOR 19/5/14	\$ 46.20	M
EFT5815	27/05/2014	SHIRE OF CARNAMAH	BLUES FOR BUSH - ON THE MAT ADVERTISING	\$ 500.00	M
EFT5816	27/05/2014	STAPLES AUSTRALIA PTY LTD	STAPLES- PAPERPRO STAPLER, KLEENEX COMPACT TOWEL, TOWEL, VALOR CHAIR, JASTEK 30CM CLOCK- BLUE, & METER CHARGES	\$ 1,982.85	M
EFT5817	27/05/2014	TOLL IPEC PTY LTD	FREIGHT - STAPLES & JASON SIGNS	\$ 381.68	M
EFT5818	27/05/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	SUPPLY OF PARTS AND FREIGHT	\$ 328.00	M
EFT5819	27/05/2014	WESTRAC PTY LTD	DEPOT - GRADER BLADES	\$ 1,453.78	M
EFT5820	09/05/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 101 Fixed Component - DUPLEX CONSTRUCTION	\$ 29,827.76	M
EFT5821	28/05/2014	BATAVIA COAST TRIMMERS	DEPOT - SHADE SAILS	\$ 9,476.45	M
EFT5822	28/05/2014	MICK LUNDIE BITUTEK	BOUNDARY - BITUMEN SEALING WORKS	\$ 170,895.12	M
18951	08/05/2014	CITY OF GREATER GERALDTON	SEPTIC PLANS AND LICENCE ISSUE FOR MTM & BUILDING REPORT OF CP TOILET BLOCK	\$ 2,183.00	M
18952	08/05/2014	GRAEME KINGSLEY REID	COUNCIL MEETING FEES	\$ 832.90	M
18953	08/05/2014	PERENJORI HOTEL	COUNCIL LUNCH APRIL	\$ 398.00	M
18954	08/05/2014	PETER JOHN WATERHOUSE	CR P WATERHOUSE - COUNCILLOR MEETING FEES	\$ 1,112.10	M
18955	08/05/2014	PURCHER INTERNATIONAL PTY LTD	PURCHER - ELEMENT KIT	\$ 148.90	M
18956	08/05/2014	SHIRE OF PERENJORI - CHQ	DEDUCTIONS FROM PAYROLL - LOU CINTA FARRELL	\$ 525.00	M
18957	08/05/2014	TELSTRA CORPORATION	TELSTRA CHARGES TO 15/04/2014	\$ 3,900.65	M
18958	14/05/2014	ASGARD SUPER	Superannuation contributions	\$ 224.35	M
18959	14/05/2014	AUSTRALIAN SUPER	Superannuation contributions	\$ 397.99	M
18960	14/05/2014	HOST PLUS SUPER	Superannuation contributions	\$ 229.24	M
18961	14/05/2014	MLC SUPER	Superannuation contributions	\$ 77.42	M
18962	14/05/2014	REST INDUSTRY SUPERANNUATION	Superannuation contributions	\$ 733.28	M
18963	14/05/2014	SYNERGY	PJ SHIRE COUNCIL- STREET LIGHTS	\$ 3,027.05	M

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

18964	26/05/2014	ASGARD SUPER	Superannuation contributions	\$ 232.71	M
18965	26/05/2014	AUSTRALIA POST	POSTAGE FOR APRIL 24TH- VARIOUS LETTERS & PARCELS	\$ 57.50	M
18966	26/05/2014	AUSTRALIAN SUPER	Superannuation contributions	\$ 433.78	M
18967	26/05/2014	GRAEME KINGSLEY REID	CR G REID - MEETING FEES	\$ 244.30	M
18968	26/05/2014	HOST PLUS SUPER	Superannuation contributions	\$ 229.24	M
18969	26/05/2014	MLC SUPER	Superannuation contributions	\$ 93.33	M
18970	26/05/2014	PERENJORI HOTEL	R&E - 1X 6 PACK MID STRENGTH	\$ 17.00	M
18971	26/05/2014	PERENJORI VOLUNTEER BUSH FIRE BRIGADE	B4B - 9X BREAKFAST	\$ 90.00	M
18972	26/05/2014	PETER JOHN WATERHOUSE	CR P WATERHOUSE - MOTOR VEHIVLE ALLOWANCE	\$ 120.70	M
18973	26/05/2014	REST INDUSTRY SUPERANNUATION	Superannuation contributions	\$ 774.91	M
18974	26/05/2014	SHIRE OF PERENJORI - CHQ	Payroll deductions	\$ 100.00	M
18975	28/05/2014	SYNERGY	REIMBURSEMENTS - 2/79 RUSSELL ST (D WILLMOTT) - ELECTRICTY FINAL ACCOUNT	\$ 62.20	M
18976	28/05/2014	TELSTRA CORPORATION	PERENJORI FIRE STATION - TELEPHONE CHARGES	\$ 45.95	M
DD8045.1	15/05/2014	SG FLEET AUSTRALIA PTY LIMITED	PJ1577 - MONTHLY LEASE	\$ 14,489.52	M
DD8045.2	23/05/2014	COMMONWEALTH BANK OF AUSTRALIA	PJ1524 - QUARTERLY LEASE PAYMENT	\$ 12,608.01	M
DD8045.3	05/05/2014	WESTNET	WESTNET FEES FOR MAY 14	\$ 249.85	M
DD8050.1	13/05/2014	BANKWEST MASTERCARD	CREDIT CARD PURCHASES FOR APRIL 14	\$ 565.55	M
328	01/05/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 6.00	M
328	05/05/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 17.69	M
328	05/05/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 24.30	M
328	01/05/2014	FEE GST - BANK FEES WITH GST	BANK FEES NO GST	\$ 19.00	M
328	01/05/2014	FEE GST - BANK FEES WITH GST	BANK FEES NO GST	\$ 10.00	M
328	01/05/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 15.00	M
328	01/05/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 16.35	M
328	01/05/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 10.20	M
328	01/05/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 0.15	M
328	01/05/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 2.36	M
328	01/05/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 99.78	M
			SUM	\$ 713,123.96	



Draft Minutes

Finance Committee Meeting

15th May 2014

Shire of Perenjori
MINUTES
Finance Committee Meeting

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Thursday 15th May
2014 commenced at 5pm.

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14051 PRELIMINARIES

14051.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr C King opened the meeting at 5.06pm.

14051.2 DISCLAIMER READING

Nil

14051.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr C King
Cr J Cunningham
Cr J Hirsch
Cr L Smith
Ali Mills – CEO
Peter Money – MCDS
David Fong – SFO
Carla Parker – EO
Jemma Cusworth - Trainee

Apologies

Cr H Wass

14051.4 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.

14051.5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

14051.6 CONFIRMATION OF MINUTES

Minutes of the Finance Committee Meeting held Thursday 17th April 2014 as attached.

COUNCIL RESOLUTION – ITEM 14051.6
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Moved: Cr L Smith

Seconded: Cr J Cunningham

That the minutes of the Finance Committee Meeting held Thursday 17th April 2014 be accepted as a true and correct record of the meeting.

Carried: 7/0

14052 FINANCE & ADMINISTRATION

14052.1 FINANCIAL STATEMENTS – APRIL 2014

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

Executive Summary

The Financial Activity Statement Report is presented for the period ending 30 April 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 April 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 30 April 2014 be accepted.

Voting Requirements – Simple Majority

Officers Recommendation – Item 14052.1

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 April 2014.

COMMITTEES RECOMMENDATION – ITEM 14052.1

Moved: Cr L Smith

Seconded: Cr J Cunningham

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 April 2014.

Carried: 7/0

14052.2	ACCOUNTS FOR PAYMENT – APRIL 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:	15 MAY 2014
ATTACHMENTS:	ACCOUNTS FOR PAYMENT

Executive Summary

Recommendation - The Schedule of Accounts for month ending 30 April 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

MCDS

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 14052.2

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 April 2014 as attached to and forming part of this report.

Municipal Account	
EFT	\$701,255.82
Direct Debits	\$1,631.66
Cheques	\$55,500.74
Corporate MasterCard	\$1,890.15

Bank Fees	\$203.13
Total	\$760,481.50
Trust Account – Shire	
EFT	\$150.00
Cheques	\$800.00
Bank Fees	\$0
Total	\$950.00
Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$0
Cheques	\$0
Bank Fees	\$0
Total	\$0.00
<i>Totalling \$761,431.5 from Municipal and Trust Accounts for the month ending 30 April 2014</i>	

COMMITTEES RECOMMENDATION – ITEM 14052.2

Moved: Cr J Cunningham

Seconded: Cr J Hirsch

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 April 2014 as attached to and forming part of this report.

Municipal Account	
EFT	\$701,255.82
Direct Debits	\$1,631.66
Cheques	\$55,500.74
Corporate MasterCard	\$1,890.15

Bank Fees	\$203.13
Total	\$760,481.50

Trust Account – Shire	
EFT	\$150.00
Cheques	\$800.00
Bank Fees	\$0
Total	\$950.00

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

Totalling \$761,431.5 from Municipal and Trust Accounts for the month ending 30 April 2014
Carried: 7/0

14052.3	DIFFERENTIAL RATES
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APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM0085
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	PETER MONEY – MCDS
RESPONSIBLE OFFICER:	PETER MONEY – MCDS
REPORT DATE:	15 MAY 2014
ATTACHMENTS:	OBJECTIVE DOCUMENT

Executive Summary

This Item outlines scenarios for proposed rates for 2014/2015 and as differential rates are recommended local advertising is required under s6.36 (1) of the Act.

This Item also recommends that Council seeks Ministerial approval for the imposition of rates for Mining and UV which is more than double other rates in that category(s6.33(s).

Background

Council must advertise (local public notice) its intention to impose differential rates or differential minimum rates and allow a 21 day comment period for submissions. The period in which advertising may occur is 1 May 2014 to 30 June 2014.

Whilst it is not the intention at this time to fix the rates for the 2014 / 2015 year, the purpose of this item is to provide the Council with scenarios of proposed rates. Because differential rates are part of the current rate structure it would be extremely difficult for the Council to budget its rate income without differential rates.

Section 6.36(1) of the Act requires local governments to advertise differential rates. When a rate in a category is more than twice that of another in the category then Ministerial approval is required before the rate can be imposed. This Shire's rates for the UV rural and mining will require Ministerial approval.

The Council has several options in this regard:

- Wait to set rates within the budget process (probably during June) and then commence an advertising process for the relevant differential rates. This will delay the issuing of rates to somewhere around late August depending on when Ministerial approval is given (assuming it is given).
- Commence early advertising of proposed rates in the dollar now including differential rates at a high level of say 7%. The Council can then reduce the rate that was advertised rate if it chooses or if all the income that would be raised from the higher rate is not required to provide the services the Council wants to provide.

- However if the Council advertises a lower rate and it finds that the income raised is insufficient to fund the services it requires and it chooses to raise more rates, this would have to be re-advertised and a delay in issuing rates would result.
- In advertising the proposed rates which will include differential rates, the Council also needs to consider the waiting time for Ministerial approval which will delay the issuing of the rate notices. For this reason early adoption of a rate is recommended and after considering submissions and the overall budget income and expenditures the Council will be better placed to make a sound decision.

The scenarios below show the resultant rate in the dollar compared to what other local governments set in 2013/2014 and the estimated income for 2014/2015 based on a 5% and 7% increase. The estimated income for 2014/2015 is calculated on current income times 5% and 7% and can vary with changing land valuations.

Though a 7% increase is not desirable it is recommended that this be the advertised proposal and Council can always reduce this rate when considering any submissions and following a review of outcomes the Council wants to achieve in the 2014/2015 year and the income that is required to achieve these outcomes.

The proposed increases are based on two principal factors - the predicted increase in the Local Government Cost Index for 2014-2015 and rates charged at neighbouring councils. The Local Government Cost Index is designed to more accurately reflect increases in costs than CPI which is oriented towards household goods and services.

The Shire of Perenjori will likely experience higher costs than the index due to the impact of increasing mining in the area and more so than its neighbours. All employers are experiencing wage cost pressures because of the competition with mining and mining contractors for skilled staff.

**Shire of Perenjori
MINUTES**

**Finance Committee Meeting
15th May 2014**

Rating Types	2013-14 Proposed Rate in \$	Adopted 2013-14 Rate in \$	Scenario 1 for 2014-15	Scenario 2 for 2014-15	Rate result at 5%	Rate result at 7%
Gross Rental Value	7.3931	7.1017	5%	7%	7.456785	7.598819
UV – Rural	1.8546	1.7976	5%	7%	1.88748	1.923432
UV – Mining	32.1	31.7255	5%	7%	33.311775	33.946285
Approximate Income		\$ 2,496,407	5%	7%	\$ 2,621,227	\$ 2,671,155
<u>Minimum Rates</u>						
UV – Rural	300	235				
UV – Mining	395	395				
GRV – Perenjori	300	235				
GRV – Latham	150	235				
GRV – Other Towns	75	235				
Approximate Income		\$ 33,335	5%	7%	\$ 35,002	\$ 35,668

The rates for Perenjori have been compared with other Shires in the Midwest for whom mining is a significant activity. As can be seen from the table below, Perenjori is now at the lower end of the range for all sectors with the exception of Three Springs. Mingenew have approval to increase their mining rate by 7.5c in 13/14 and 14/15 bringing it to 30c.

The proposed increase will bring Perenjori rates back in line with the general trend within the region.

Local Government	Mining Rate 13-14	UV – Rural Rate 13-14	GRV Rate 13-14	Commercial 13-14
Morawa	30.0	1.97	5.2143	5.2143
Yalgoo	35.75	6.28	7.12	
Mount Magnet	28.083	6.0105	9.0788	9.3433
Cue	26.83	7.9	9.44	7.22
Three Springs	34.8524	1.4585	10.4339	
Perenjori	30	1.7976	6.721	
Mingenew	22.5	1.2282	11.2598	

	Mining Minimum	UV Rural Minimum	GRV Minimum	Commercial 13-14
Morawa	\$705	\$239	\$239	
Yalgoo	\$260	\$260	\$260 (U/i = \$600)	
Mount Magnet	\$420	\$360	\$371	\$382
Cue	\$310	\$310	\$310 (U/i = \$520)	\$310
Three Springs	\$420	\$420	\$420	
Perenjori	\$370	\$220	\$220	
Mingenew	\$750	\$450	\$330	

Statutory Environment

Section 6.33 Local Government Act 1995.

A local government may impose differential general rates according to zoning under a Town Planning Scheme or according to purpose for which the land is held (as determined by the Local Government). *In this case we impose different unimproved value rates on agricultural and mining land use.*

A local government must have Ministerial approval if imposing a differential rate which is more than twice the lowest differential rate imposed by the local government. *The proposed mining rate is more than twice the agricultural rate.*

Section 6.35 (6) Local Government Act 1995.

Differential minimum payment may be imposed. The proposed minimums for agriculture and mining are different.

Section 6.36 Local Government Act 1995. Subsection (1)

Local public notice must be given before imposing differential rates.

-
- May be published between 1st May and 30th June.
 - Must contain
 - Details of each rate or minimum.
An invitation for submissions to be made by any elector or a ratepayer (within 21 days of the notice – or can be longer).
 - Any other information as per regulations.
 - Is to advise electors and ratepayers of the time and place where a document describing the objects of and reasons for each rate and minimum may be inspected.

Submissions must be considered before imposing the differential rates.

Policy Implications

Nil

Financial Implications

The proposed changes would represent an overall increase in income from rates.

Strategic Implications

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.

Consultation

WALGA Local Government Economic Briefing

Other local governments in the area

Comment

The purpose of this agenda item is for Council to approve the imposition of a differential rate on GRV and UV Mining. Adoption of a rate in the dollar and minimum rates will be the subject of a future item when considering the budget for 2013-14.

Voting Requirements – Simple Majority

Officers Recommendation – Item 14052.3
That Council; <ul style="list-style-type: none">1. In accordance with s6.36 (1) advertise its intentions to impose differential rates and differential minimum rates.2. Seeks Ministerial approval under Section 6.33(3) of the Local Government Act to impose a differential rate on the unimproved value of mining tenements that is more than twice the lowest unimproved value rate in the shire. That the differential rates to be advertised are;

UV Rural = 1.924 cents in \$

UV Mining = 33.946 cents in \$

Minimum rates:

UV Rural = \$300

UV Mining = \$395

COMMITTEES RECOMMENDATION – ITEM 14052.3

Moved: Cr J Cunningham
That Council;

Seconded: Cr L Smith

- 1. In accordance with s6.36 (1) advertise its intentions to impose differential rates and differential minimum rates.**
- 2. Seeks Ministerial approval under Section 6.33(3) of the Local Government Act to impose a differential rate on the unimproved value of mining tenements that is more than twice the lowest unimproved value rate in the shire.**

That the differential rates to be advertised are;

UV Rural = 1.924 cents in \$

UV Mining = 33.946 cents in \$

Minimum rates:

UV Rural = \$300

UV Mining = \$395

Carried: 7/0

14053 GENERAL BUSINESS

14053.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

Nil

14053.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

14053.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

Nil

14053.4 MATTERS BEHIND CLOSED DOORS

Nil

14053.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee meeting will be discussed at the meeting held on the 19th June 2014.

14053.6 CLOSURE

Cr C King closed the meeting at 5.36pm.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 15th May 2014.

Signed: _____
Presiding Elected Member

Date: _____