



NOTICE OF MEETING

Dear Elected Member

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

Ali Mills
Chief Executive Officer
4th September 2014

Shire of Perenjori Finance Committee Meeting 11th September 2014

Agenda

4th September 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 September 2014 to commence at 4.00pm.

Table of Contents

14091	PRELIMINARIES	2
14091.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS.....	2
14091.2	DISCLAIMER READING.....	2
14091.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE	2
14091.4	NOTATIONS OF INTEREST.....	2
14091.5	APPLICATIONS FOR LEAVE OF ABSENCE	2
14091.6	CONFIRMATION OF MINUTES	2
14092	FINANCE & ADMINISTRATION	3
14092.2	FINANCIAL STATEMENTS – AUGUST 2014.....	3
14092.3	ACCOUNTS FOR PAYMENT – AUGUST 2014	6
14093	GENERAL BUSINESS.....	9
14093.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN	9
14093.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN	9
14093.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION	9
14093.4	MATTERS BEHIND CLOSED DOORS.....	9
14093.5	DATE OF NEXT MEETING / MEETINGS	9
14093.6	CLOSURE	9

14091 PRELIMINARIES

14091.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

14091.2 DISCLAIMER READING

14091.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

14091.4 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.

14091.5 APPLICATIONS FOR LEAVE OF ABSENCE

14091.6 CONFIRMATION OF MINUTES

Minutes of the Finance Committee Meeting held Wednesday 13th August 2014 as attached.

14092 FINANCE & ADMINISTRATION

14092.2 FINANCIAL STATEMENTS – AUGUST 2014

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DAVID FONG – SFO
RESPONSIBLE OFFICER:	PETER MONEY – MCDS
REPORT DATE:	11TH SEPTEMBER 2014
ATTACHMENTS:	MONTHLY FINANCIAL REPORT

Executive Summary

The Financial Activity Statement Report is presented for the period ending 31st August 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 31st August 2014.

The following statements are presented to Council:

- Monthly Summary Information - Charts
- Statement of Financial Activity (Program and Nature & Type) - 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))
- Statement of Capital Acquisitions and Capital Funding
- 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. - Explanation of Material Variances
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Budget Amendments
 - Note 6. – Receivables
 - Note 7. – Cash Back Reserves

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- Note 8. – Capital Disposals
 - Note 9. – Rating Information
 - Note 10. – Information on Borrowings
 - Note 11. – Grant and Contributions
 - Note 12.- Trust Fund
 - Note 13.- Details of Capital Acquisition

Legal Compliance

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

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

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

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

Policy Implications :

Nil

Financial Implications:

Nil

Strategic Implications:

Area 5: Investing in Councils Leadership

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

Consultation:

Liaison with CEO, MCDS, MIS, WS FO, BMO.

Comment:

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 14092.2
That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31st August 2014.

14092.3	ACCOUNTS FOR PAYMENT – AUGUST 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:	11TH SEPTEMBER 2014
ATTACHMENTS:	ACCOUNTS FOR PAYMENT

Executive Summary

Recommendation - The Schedule of Accounts for month ending 31 Aug 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

FO

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 14092.3

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending **31st August 2014** as attached to and forming part of this report.

Municipal Account	
EFT	\$653,328.71
Direct Debits	\$27,526.88
Cheques	\$46,166.41
Corporate MasterCard	\$2,680.25
Bank Fees	\$282.78
Total	\$729,985.03

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

Totaling \$729,985.03 from Muni and Trust Accounts for the month ending 31st August 2014

14093 GENERAL BUSINESS

14093.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

14093.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

**14093.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY
DECISION**

14093.4 MATTERS BEHIND CLOSED DOORS

14093.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee meeting will be discussed at the meeting held on the 8th October 2014.

14093.6 CLOSURE



Perenjori
Embrace Opportunity

Attachments

Finance Committee Meeting
11th September 2014



Perenjori

Embrace Opportunity

Attachment

14092.2

Financial Statements

August 2014

Finance Committee Meeting

11th September 2014

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

For the Period Ended 31 August 2014

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Compilation Report	
Monthly Summary Information	
Statement of Financial Activity by Program	
Statement of Financial Activity By Nature or Type	
Statement of Capital Acquisitions and Capital Funding	
Statement of Budget Amendments	
Note 1	Significant Accounting Policies
Note 2	Explanation of Material Variances
Note 3	Net Current Funding Position
Note 4	Cash and Investments
Note 5	Budget Amendments
Note 6	Receivables
Note 7	Cash Backed Reserves
Note 8	Capital Disposals
Note 9	Rating Information
Note 10	Information on Borrowings
Note 11	Grants and Contributions
Note 12	Trust
Note 13	Details of Capital Acquisitions
Appendix A	Detailed Schedules

Shire of Perenjori

Compilation Report

For the Period Ended 31 August 2014

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.
No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 August 2014 of \$2,861,979.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: David Fong

Reviewed by: Peter Money

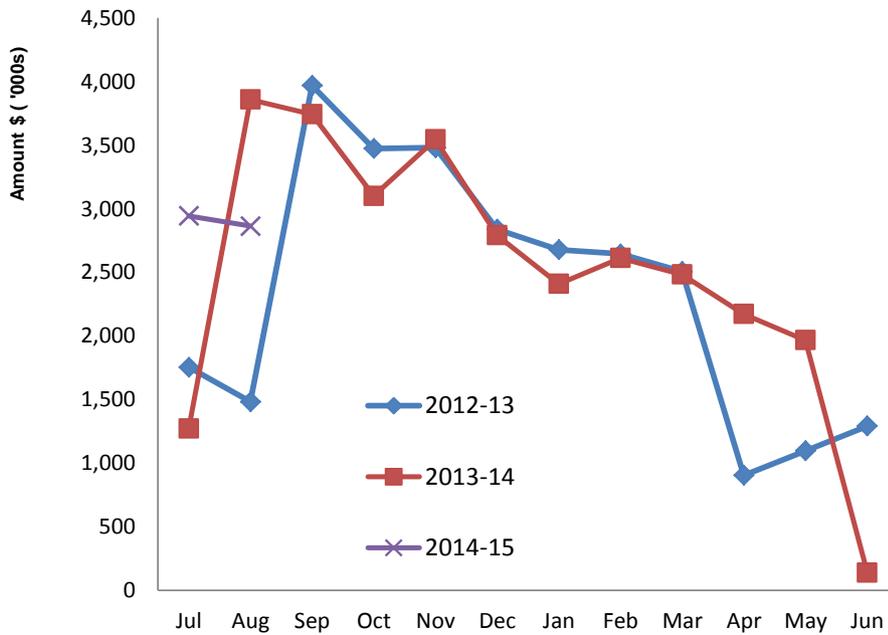
Date prepared: 3/09/2014

Shire of Perenjori

Monthly Summary Information

For the Period Ended 31 August 2014

Liquidity Over the Year (Refer Note 3)



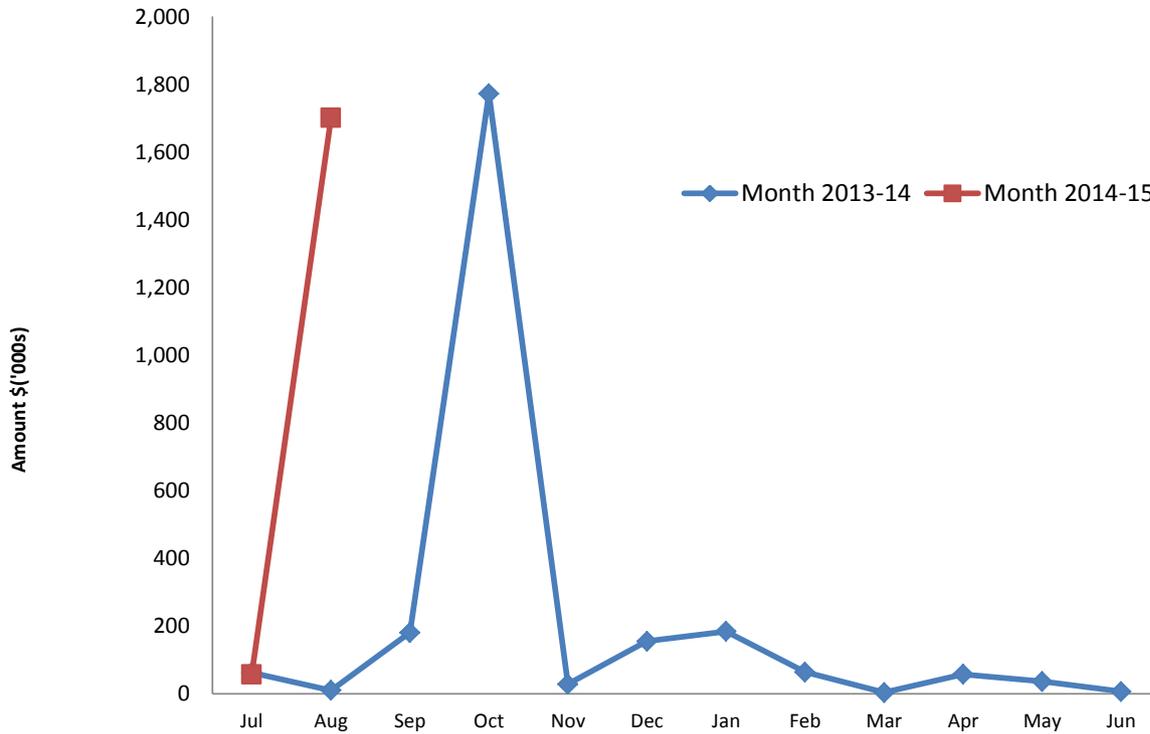
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$	1,946,587
Restricted	\$	2,360,236
	\$	<u>4,306,822</u>

Receivables

Rates	\$	970,863
Other	\$	195,804
	\$	<u>1,166,667</u>

Rates Receivable (Refer Note 6)



Comments

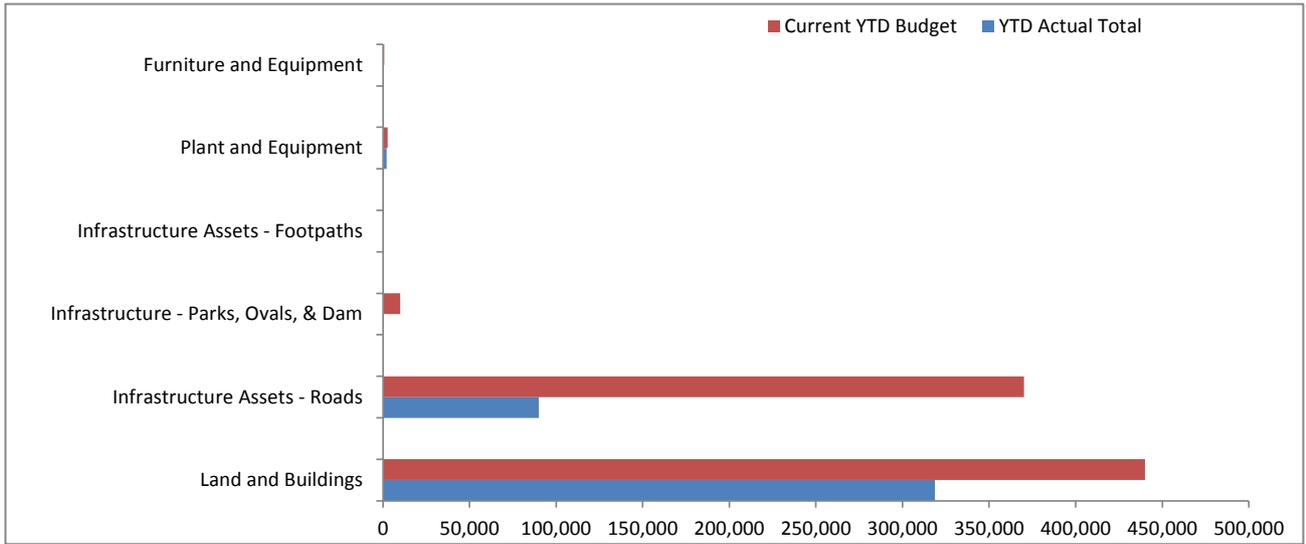
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Perenjori

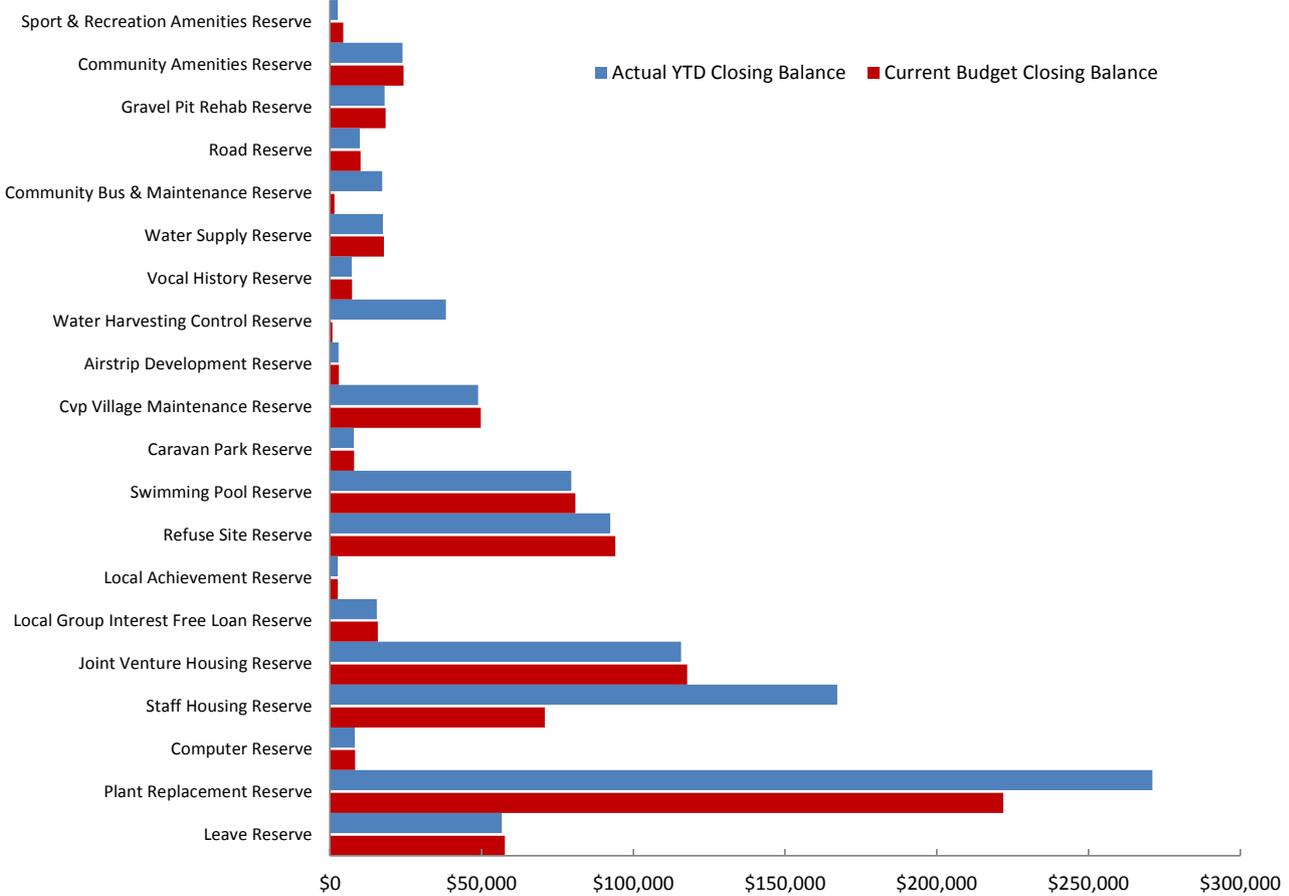
Monthly Summary Information

For the Period Ended 31 August 2014

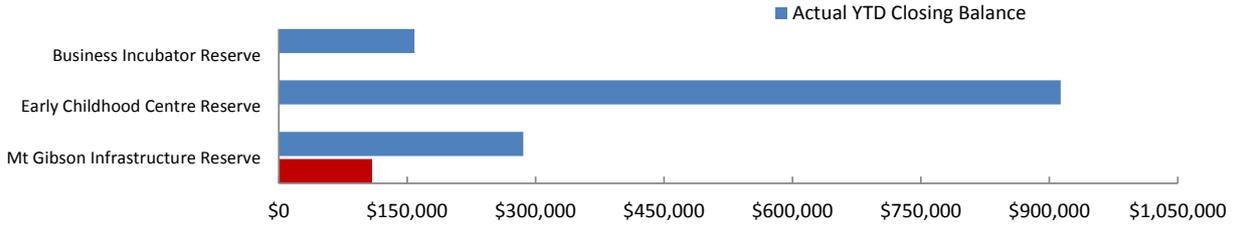
Capital Expenditure Program YTD (Refer Note 13)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)

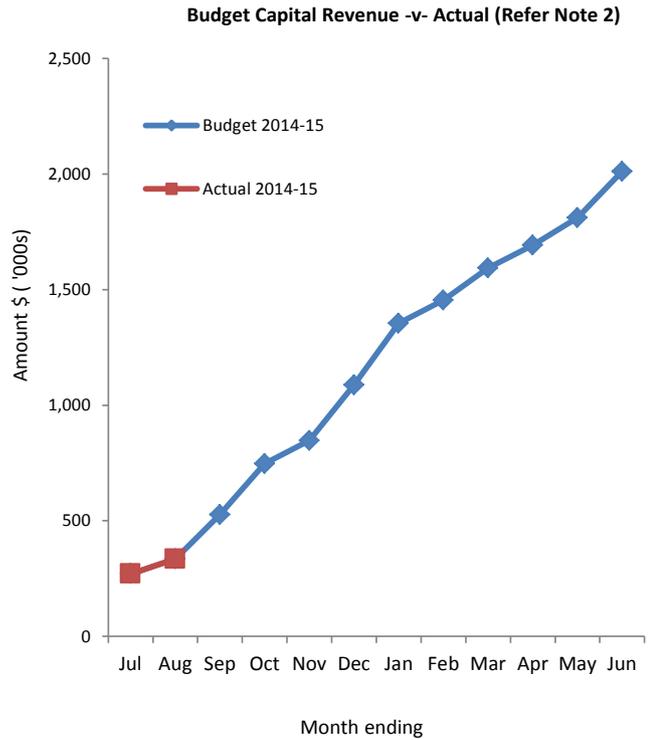
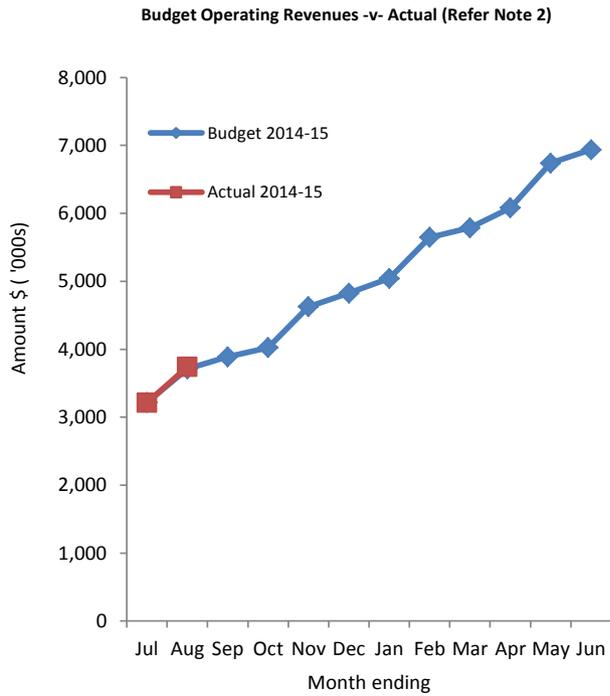


Shire of Perenjori

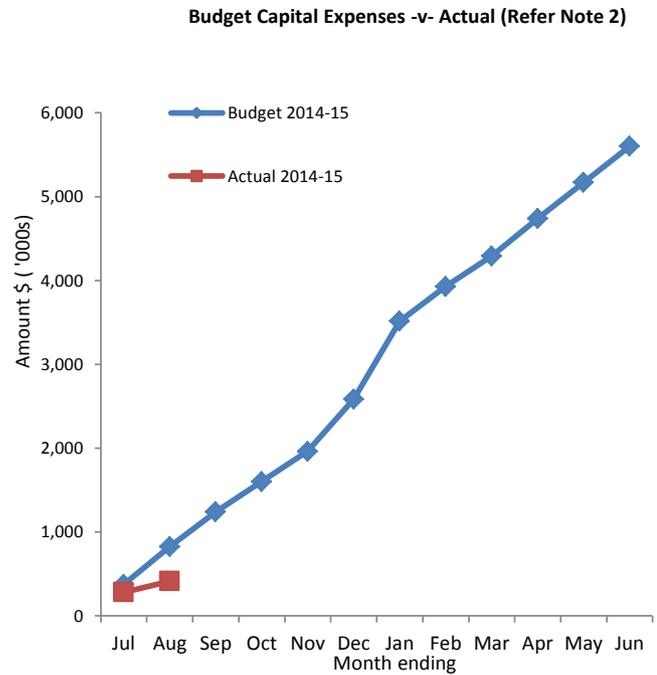
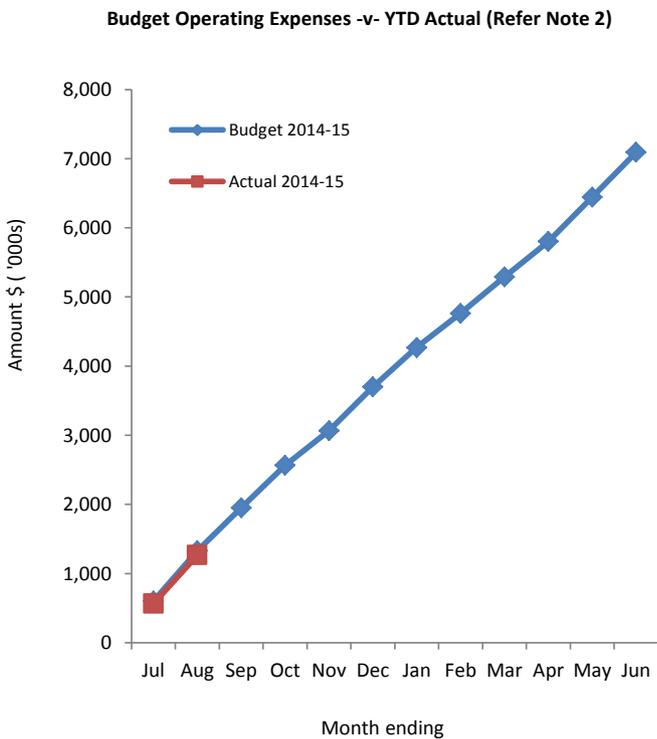
Monthly Summary Information

For the Period Ended 31 August 2014

Revenues



Expenditure



Comments

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 August 2014

Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
	29,728	5,586	318	(5,268)	(94.32%)	
9	2,608,428	2,644,713	2,632,512	(12,201)	(0.46%)	
	1,852,287	460,228	464,014	3,786	0.82%	
	19,700	4,864	310	(4,554)	(93.63%)	
	3,240	738	800	62	8.40%	
	52,500	10,000	10,000	0	0.00%	
	190,000	31,666	35,997	4,331	13.68%	
	32,135	31,633	31,225	(408)	(1.29%)	
	220,920	3,900	5,971	2,071	53.11%	
	660,343	230,220	223,370	(6,850)	(2.98%)	
	471,867	164,140	170,805	6,665	4.06%	
	794,124	121,548	164,500	42,952	35.34%	▲
	6,935,272	3,709,236	3,739,821	30,586		
Operating Expense						
	(527,192)	(114,685)	(96,816)	17,869	15.58%	▼
	(119,822)	(20,466)	(17,050)	3,416	16.69%	
	(132,656)	(20,064)	(14,649)	5,415	26.99%	
	(110,632)	(11,666)	(5,627)	6,039	51.77%	
	(92,689)	(10,692)	(10,288)	404	3.78%	
	(391,500)	(49,819)	(49,169)	650	1.31%	
	(272,306)	(66,325)	(57,322)	9,003	13.57%	
	(1,065,790)	(195,495)	(136,558)	58,937	30.15%	▼
	(3,044,539)	(512,478)	(482,391)	30,087	5.87%	
	(680,797)	(147,617)	(139,275)	8,342	5.65%	
	(652,298)	(179,858)	(257,713)	(77,855)	(43.29%)	▲
	(7,090,222)	(1,329,166)	(1,266,860)	62,305		
Funding Balance Adjustments						
	2,171,323	361,870	339,470	(22,400)	(6.19%)	
8	15,089	0	0	0		
	0	0	0	0		
	2,031,463	2,741,940	2,812,431	70,491		
Capital Revenues						
11	2,003,531	335,667	335,667	0	0.00%	
8	8,000	0	0	0		
	2,011,531	335,667	335,667	0		
Capital Expenses						
	(60,000)	0	0	0		
13	(3,076,489)	(439,912)	(318,695)	121,217	27.55%	▼
13	(1,853,061)	(370,183)	(90,005)	280,178	75.69%	▼
13	(341,501)	(10,014)	(217)	9,797		
13	0	0	0	0		
13	0	0	0	0		
13	0	0	0	0		
13	0	0	0	0		
13	(257,100)	(2,766)	(2,226)	540	19.51%	
13	(14,000)	(832)	0	832	100.00%	
	(5,602,151)	(823,707)	(411,142)	412,565		
	(3,590,620)	(488,040)	(75,476)	412,565		
Financing						
	230,000	0	0	0		
	0	0	0	0		
	0	0	0	0		
7	1,559,520	0	0	0		
	0	0	0	0		
10	(165,501)	(11,795)	(11,795)	0	0.00%	
7	(123,500)	0	0	0		
	1,500,519	(11,795)	(11,795)	0		
Net Operations, Capital and Financing						
	(58,639)	2,242,105	2,725,160	483,055		
Opening Funding Surplus(Deficit)						
3	72,459	72,459	136,818	64,359	88.82%	▲
Closing Funding Surplus(Deficit)						
3	13,821	2,314,564	2,861,979	547,414		

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

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 August 2014

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 2,608,428	\$ 2,644,713	\$ 2,632,512	\$ (12,201)	(0.46%)	
Operating Grants, Subsidies and Contributions	11	2,827,911	724,378	701,363	(23,015)	(3.18%)	
Fees and Charges		1,373,433	333,897	342,008	8,111	2.43%	
Service Charges		0	0	0	0		
Interest Earnings		40,000	6,166	2,469	(3,697)	(59.95%)	
Other Revenue		85,500	82	61,469	61,387	74862.24%	▲
Profit on Disposal of Assets	8	0	0	0			
Total Operating Revenue		6,935,272	3,709,236	3,739,821	30,586		
Operating Expense							
Employee Costs		(2,167,861)	(411,590)	(429,299)	(17,709)	(4.30%)	
Materials and Contracts		(1,595,319)	(305,073)	(308,532)	(3,459)	(1.13%)	
Utility Charges		(306,506)	(47,691)	(34,276)	13,415	28.13%	▼
Depreciation on Non-Current Assets		(2,171,323)	(361,870)	(339,470)	22,400	6.19%	
Interest Expenses		(88,739)	(15,551)	(15,753)	(202)	(1.30%)	
Insurance Expenses		(172,405)	(90,932)	(68,546)	22,386	24.62%	▼
Other Expenditure		(572,979)	(96,458)	(70,984)	25,474	26.41%	▼
Loss on Disposal of Assets	8	(15,089)	0	0			
Total Operating Expenditure		(7,090,222)	(1,329,166)	(1,266,860)	62,305		
Funding Balance Adjustments							
Add back Depreciation		2,171,323	361,870	339,470	(22,400)	(6.19%)	
Adjust (Profit)/Loss on Asset Disposal	8	15,089	0	0	0		
Adjust Provisions and Accruals		0	0	0	0		
Net Cash from Operations		2,031,463	2,741,940	2,812,431	70,491		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,003,531	335,667	335,667	0	0.00%	
Proceeds from Disposal of Assets	8	8,000	0	0	0		
Total Capital Revenues		2,011,531	335,667	335,667	0		
Capital Expenses							
Land Held for Resale		(60,000)	0	0	0		
Land and Buildings	13	(3,076,489)	(439,912)	(318,695)	121,217	27.55%	▼
Infrastructure - Roads	13	(1,853,061)	(370,183)	(90,005)	280,178	75.69%	▼
Infrastructure - Parks, Ovals, & Dam	13	(341,501)	(10,014)	(217)			
Infrastructure - Public Facilities	13	0	0	0	0		
Infrastructure - Footpaths	13	0	0	0	0		
Infrastructure - Drainage	13	0	0	0	0		
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(257,100)	(2,766)	(2,226)	540	19.51%	
Furniture and Equipment	13	(14,000)	(832)	0	832	100.00%	
Total Capital Expenditure		(5,602,151)	(823,707)	(411,142)	402,768		
Net Cash from Capital Activities		(3,590,620)	(488,040)	(75,476)	402,768		
Financing							
Proceeds from New Debentures		230,000	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	1,559,520	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(165,501)	(11,795)	(11,795)	0	0.00%	
Transfer to Reserves	7	(123,500)	0	0	0		
Net Cash from Financing Activities		1,500,519	(11,795)	(11,795)	0		
Net Operations, Capital and Financing		(58,639)	2,242,105	2,725,160	473,258		
Opening Funding Surplus(Deficit)	3	72,459	72,459	136,818	64,359	88.82%	▲
Closing Funding Surplus(Deficit)	3	13,821	2,314,564	2,861,979	537,617		

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

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

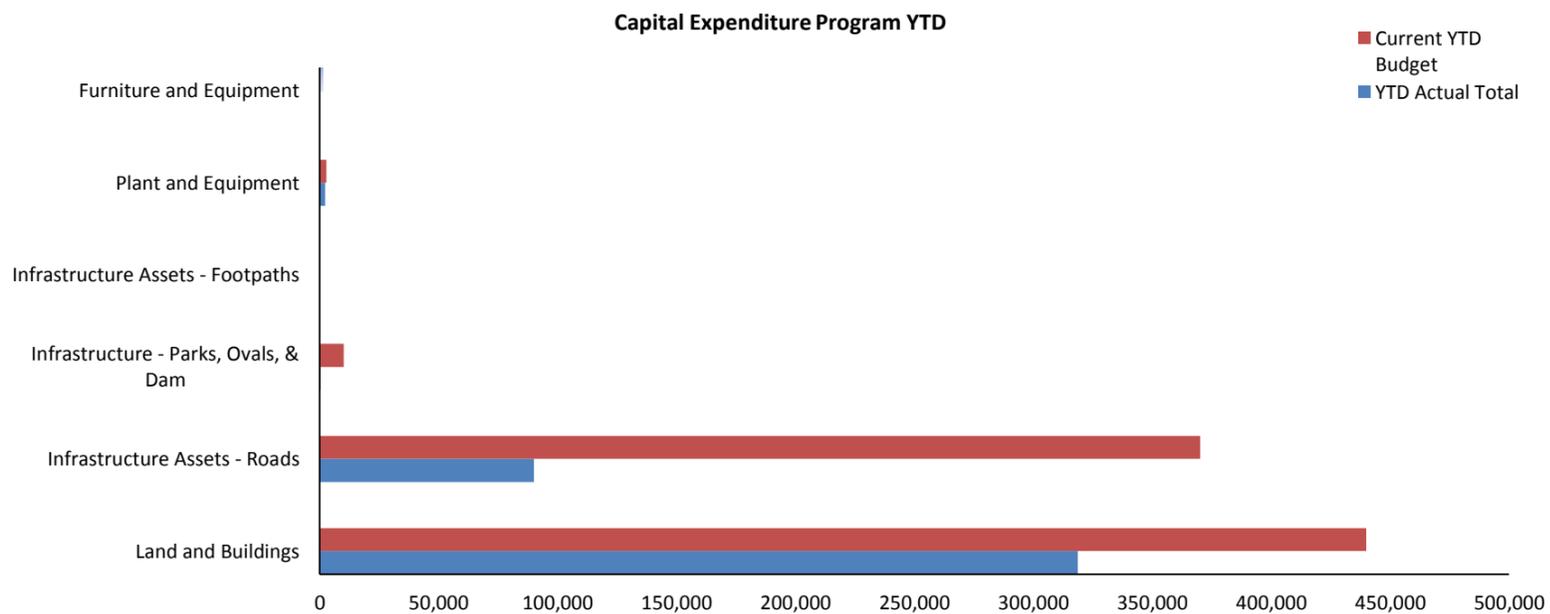
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 August 2014

Capital Acquisitions	Note	YTD 31 08 2014					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
Land and Buildings	13	\$ 243,752	\$ 74,942	\$ 318,695	\$ 439,912	\$ 3,076,489	\$ (121,217)
Infrastructure Assets - Roads	13	0	90,005	90,005	370,183	1,853,061	(280,178)
Infrastructure - Parks, Ovals, & Dam	13	0	217	217	10,014	341,501	(9,797)
Infrastructure Assets - Footpaths	13	0	0	0	0	0	0
Plant and Equipment	13	2,226	0	2,226	2,766	257,100	(540)
Furniture and Equipment	13	0	0	0	832	14,000	(832)
Capital Expenditure Totals		245,979	165,164	411,142	823,707	5,542,151	(412,565)

Funded By:

Capital Grants and Contributions	Note 11	335,667	335,667	2,003,531	0
Borrowings	Note 10	0	0	230,000	0
Other (Disposals & C/Fwd)	Note 8	0	0	8,000	0
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	54,000	
Staff Housing Reserve		0	0	99,395	
Water Harvesting Control Reserve		0	0	38,104	
Community Bus & Maintenance Reserve		0	0	16,000	
Mt Gibson Infrastructure Reserve		0	0	280,000	
Early Childhood Centre Reserve		0	0	913,403	
Business Incubator Reserve		0	0	158,618	
Total Own Source Funding - Cash Backed Reserves	Note 7	0	0	1,559,520	0
Own Source Funding - Operations		75,476	488,040	1,741,101	(412,565)
Capital Funding Total		411,142	823,707	5,542,151	(412,565)

Comments and graphs



SHIRE OF PERENJORI
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 August 2014

	Adopted Budget	Adopted Budget Amendments (Note 5)	Current Annual Budget	Current YTD Budget (a)
Operating Revenues	\$	\$	\$	\$
Governance	29,728		29,728	5,586
General Purpose Funding - Rates	2,608,428		2,608,428	2,644,713
General Purpose Funding - Other	1,852,287		1,852,287	460,228
Law, Order and Public Safety	19,700		19,700	4,864
Health	3,240		3,240	738
Education and Welfare	52,500		52,500	10,000
Housing	190,000		190,000	31,666
Community Amenities	32,135		32,135	31,633
Recreation and Culture	220,920		220,920	3,900
Transport	660,343		660,343	230,220
Economic Services	471,867		471,867	164,140
Other Property and Services	794,124		794,124	121,548
Total Operating Revenue	6,935,272	0	6,935,272	3,709,236
Operating Expense				
Governance	(527,192)		(527,192)	(114,685)
General Purpose Funding	(119,822)		(119,822)	(20,466)
Law, Order and Public Safety	(132,656)		(132,656)	(20,064)
Health	(110,632)		(110,632)	(11,666)
Education and Welfare	(92,689)		(92,689)	(10,692)
Housing	(391,500)		(391,500)	(49,819)
Community Amenities	(272,306)		(272,306)	(66,325)
Recreation and Culture	(1,065,790)		(1,065,790)	(195,495)
Transport	(3,044,539)		(3,044,539)	(512,478)
Economic Services	(683,397)	2,600	(680,797)	(147,617)
Other Property and Services	(652,298)		(652,298)	(179,858)
Total Operating Expenditure	(7,092,822)	2,600	(7,090,222)	(1,329,166)
Funding Balance Adjustments				
Add back Depreciation	2,171,323		2,171,323	361,870
Adjust (Profit)/Loss on Asset Disposal	15,089		15,089	0
Adjust Provisions and Accruals	0		0	0
Net Cash from Operations	2,028,863	2,600	2,031,463	2,741,940
Capital Revenues				
Grants, Subsidies and Contributions	2,003,531		2,003,531	335,667
Proceeds from Disposal of Assets	8,000		8,000	0
Proceeds from Sale of Investments	0		0	0
Total Capital Revenues	2,011,531	0	2,011,531	335,667
Capital Expenses				
Land Held for Resale	(60,000)		(60,000)	0
Land and Buildings	(3,076,489)		(3,076,489)	(439,912)
Infrastructure - Roads	(1,853,061)		(1,853,061)	(370,183)
Infrastructure - Parks, Ovals, & Dam	(341,501)		(341,501)	(10,014)
Infrastructure - Public Facilities	0		0	0
Infrastructure - Footpaths	0		0	0
Infrastructure - Drainage	0		0	0
Heritage Assets	0		0	0
Plant and Equipment	(254,500)	(2,600)	(257,100)	(2,766)
Furniture and Equipment	(14,000)		(14,000)	(832)
Total Capital Expenditure	(5,599,551)	(2,600)	(5,602,151)	(823,707)
Net Cash from Capital Activities	(3,588,020)	(2,600)	(3,590,620)	(488,040)
Financing				
Proceeds from New Debentures	230,000		230,000	0
Proceeds from Advances	0		0	0
Self-Supporting Loan Principal	0		0	0
Transfer from Reserves	1,559,520		1,559,520	0
Purchase of Investments	0		0	0
Advances to Community Groups	0		0	0
Repayment of Debentures	(165,501)		(165,501)	(11,795)
Transfer to Reserves	(123,500)		(123,500)	0
Net Cash from Financing Activities	1,500,519	0	1,500,519	(11,795)
Net Operations, Capital and Financing	(58,639)	0	(58,639)	2,242,105
Opening Funding Surplus(Deficit)	72,459		72,459	72,459
Closing Funding Surplus(Deficit)	13,821	0	13,821	2,314,564

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

(h) Inventories

General

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

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

(i) Fixed Assets

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

Buildings	25 to 50 years
Construction other than Buildings (Public Facilities)	5 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Heritage Assets	25 to 50 years
Roads	25 years
Footpaths	50 years
Sewerage Piping	75 years
Water Supply Piping and Drainage Systems	75 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) Employee Benefits

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

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

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

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

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 and service charges.

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

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 31 August 2014

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

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:
"A wonderful place to live, work, invest and visit with the community working together to achieve shared objectives"

The Strategic Community Plan defines the key objectives of the Shire as:
*"Economic: A strong, resilient and balanced economy.
Environment: Our unique natural and built environment is protected and enhanced.
Social: Our community enjoys a high quality of life.
Civic Leadership: A collaborative and engaged community."*

(s) Reporting Programs

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

GOVERNANCE

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues such as commission on Police Licensing. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

HEALTH

Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

Provision and maintenance of rented housing accommodation for pensioners and employees.

COMMUNITY AMENITIES

Sanitation, sewerage, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

RECREATION AND CULTURE

Parks, gardens and recreation reserves, library services, television and radio re-broadcasting, swimming facilities, walk trails, youth recreation, Shark Bay World Heritage Discovery and Visitor Centre, boat ramps, foreshore, public halls and Shark Bay Recreation Centre.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, marine facilities and cleaning of streets.

ECONOMIC SERVICES

Tourism, community development, pest control, building services, caravan parks and private works.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 2: EXPLANATION OF MATERIAL VARIANCES

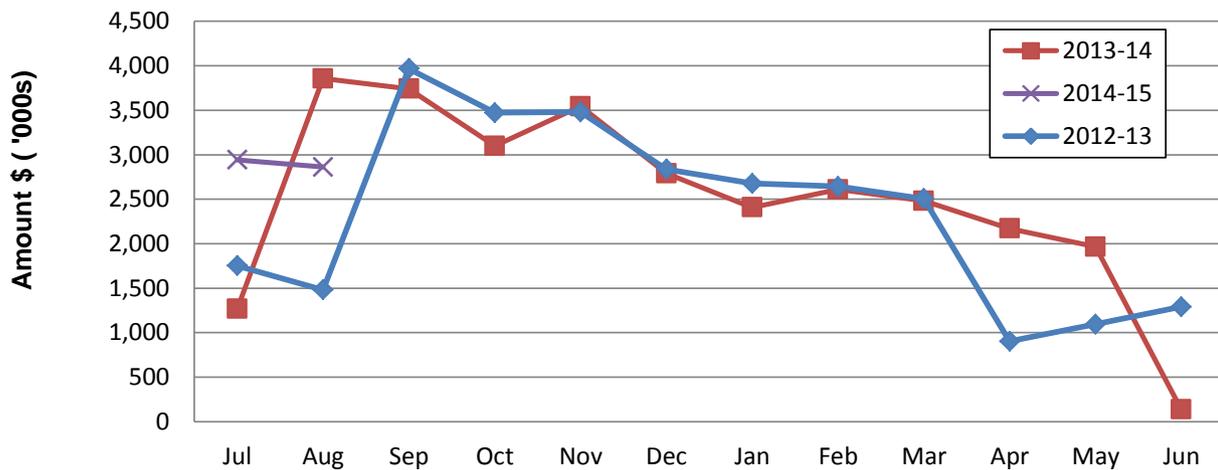
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Other Property and Services	42,952	35.34%	▲	Permanent	Workers Compensation Reimbursement and Mining Project Charges
Operating Expense					
Governance	17,869	15.58%	▼	Timing	Expenses budgeted for but not fully expended
Recreation and Culture	58,937	30.15%	▼	Timing	Expenses budgeted for but not fully expended
Other Property and Services	(77,855)	(43.29%)	▲	Timing	Lower allocation of Less Allocated to Jobs and Less Allocated to Plant compared to year-to-date budget.
Capital Expenses					
Land and Buildings	121,217	27.55%	▼	Timing	Refer to Note 13
Infrastructure - Roads	280,178	75.69%	▼	Timing	Refer to Note 13
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	64,359	88.82%	▲		Please note that the Closing Funding Surplus (Deficit) 13/14 does not include a number of end-of-financial year adjustments that are still yet to occur, as well as the final approval by the Auditor.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
Note	YTD 31 Aug 2014	30th June 2014	YTD 31 Aug 2013	
	\$	\$	\$	
Current Assets				
Cash Unrestricted	4	1,946,587	496,856	637,441
Cash Restricted	4	2,360,236	2,360,236	1,276,179
Receivables - Rates & Rubbish	6	970,863	77,768	2,874,487
Receivables -Other	6	195,804	325,858	521,871
Interest / ATO Receivable/Trust		14,641	0	1,052
Inventories		43,850	44,449	39,493
		5,531,980	3,305,167	5,350,522
Less: Current Liabilities				
Payables		(297,970)	(808,113)	(367,116)
Provisions		(150,073)	(150,073)	(150,073)
		(448,043)	(958,186)	(517,188)
Less: Adjustments				
Cash Reserves - Restricted	7	(2,360,236)	(2,360,236)	(1,276,179)
For Current Leave Provisions		150,073	150,073	150,073
For Current Borrowings		(11,795)	0	145,492
		(2,221,958)	(2,210,163)	(980,613)
Net Current Funding Position		2,861,979	136,818	3,852,720

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 4: CASH AND INVESTMENTS

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits									
Municipal Bank Account	5375008	1.25%	748,515				748,515	Bankwest	At Call
Municipal Bank Account	0542587	2.50%	1,050,159	999,404			2,049,563	Bankwest	At Call
Business Bonus	0860049	1.25%		286,096				Bankwest	At Call
Trust Bank Account	5373006				80,718		80,718	Bankwest	At Call
Trust - Mt Gibson	0849576				80,916		80,916	Bankwest	At Call
(b) Term Deposits									
162-043170-6		3.00%		450,000			450,000	Bankwest	29/09/2014
162-045362-3		3.00%		450,000			450,000	Bankwest	9/10/2014
162-054515-3		2.50%		186,256			186,256	Bankwest	20/11/2014
Total			1,798,674	2,371,756	161,634	0	4,045,967		

Note 4A: CASH INVESTMENTS

Deposit Ref	Deposit Date	Institutio	Term (Days)	Interest rates	Interest	Amount Invested (Days)					Total Amount \$
						Up to 30	30-60	60-90	90-120	120+	
Restricted											
162-043170-6	30/06/2014	Bankwest	91.00	3.00%	3,366				450,000		450,000
162-045362-3	7/07/2014	Bankwest	94.00	3.00%	3,477				450,000		450,000
162-054515-3	20/08/2014	Bankwest	92.00	2.50%	1,174				186,256		186,256
				Subtotal	8,016	0	0	0	1,086,256	0	1,086,256
				Subtotal	\$ -	0	0	0	0	0	\$ -
				Subtotal	0	0	0	0	0	0	0
				Total Funds Invested	8,016	0	0	0	1,086,256	0	1,086,256

Comments/Notes - Investments

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

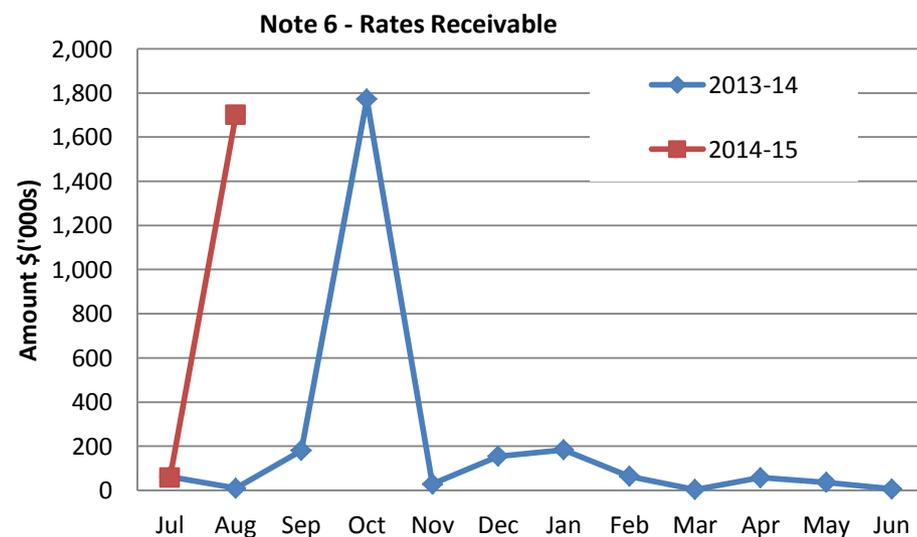
Note 6: RECEIVABLES

Receivables - Rates Receivable

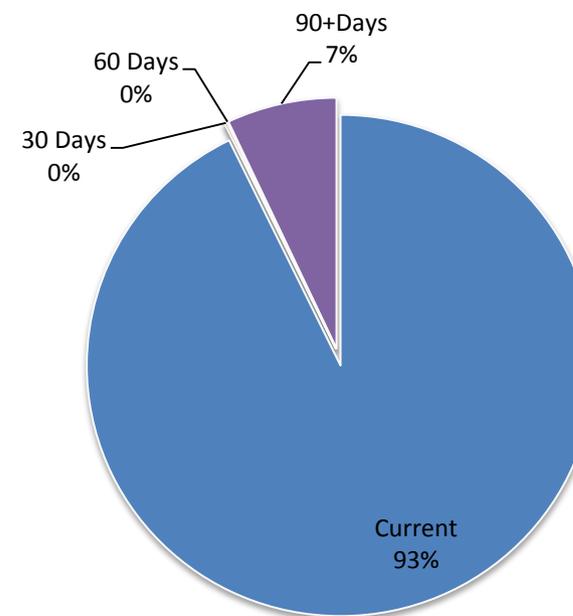
	YTD 31 Aug 2014	30 June 2013
	\$	\$
Opening Arrears Previous Years	75,299	163,102
Levied this year	2,632,512	2,451,456
Less Collections to date	(1,753,824)	(2,539,260)
Equals Current Outstanding	953,987	75,299
Net Rates Collectable	953,987	75,299
% Collected	64.77%	97.12%
Non Current Assets:		
Rates Non-Current	21,081	21,081
Total Rates Outstanding	975,068	96,380

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	163,725	280	128	12,365
Total Receivables General Outstanding				176,498

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 6A - RECEIVABLES GENERAL

Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80025	94	114	0	0	0	94
80520	0	0	0	0	(581)	(581)
80512	0	0	0	0	(183)	(183)
80100	0	0	0	0	2,000	2,000
80506	0	0	0	0	362	362
80518	0	0	0	0	300	300
80546	0	0	0	0	35,648	35,648
80501	690	487	0	0	0	690
80514	0	0	0	0	212	212
81553	0	0	0	0	4	4
80547	0	0	0	0	61	61
80342	8,937	335	0	0	39,930	48,867
80002	0	0	122	0	0	122
80489	0	0	6	0	0	6
80481	84	365	0	0	0	84
80154	0	0	0	0	0	(0)
80519	0	0	0	0	443	443
80527	0	0	0	0	84,697	84,697
80548	0	0	0	0	85	85
80533	2,560	114	0	0	0	2,560
80445	0	0	0	280	0	280
80013	0	0	0	0	32	32
81594	0	0	0	0	0	0
80023	0	0	0	0	(6)	(6)
80483	0	0	0	0	96	96
80508	0	0	0	0	13	13
80292	0	0	0	0	610	610
Total	12,365		128	280	163,725	176,497

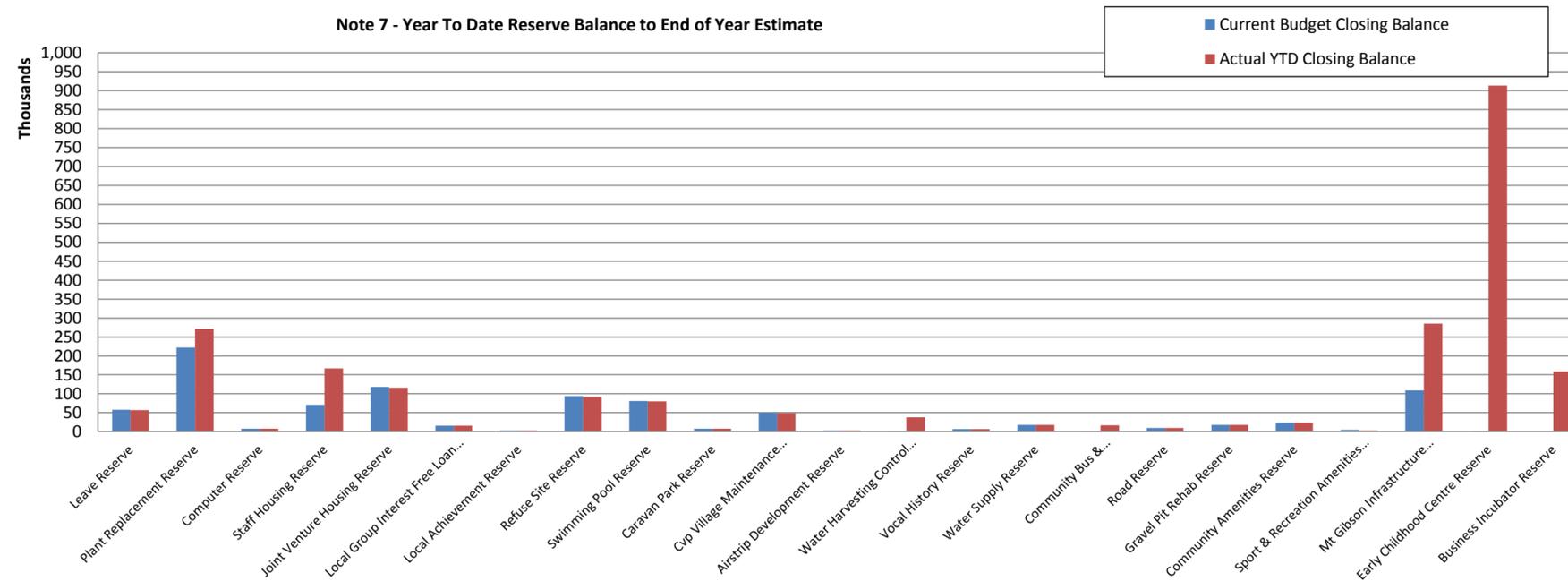
Comments/Notes - Receivables General

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 7: Cash Backed Reserve

2014-15		Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Current Budget Closing Balance	Actual YTD Closing Balance
Name	Opening Balance									
Leave Reserve	\$ 56,649	\$ 1,017	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		\$ 57,666	\$ 56,649
Plant Replacement Reserve	271,096	4,866	0	0	0	(54,000)	0		221,962	271,096
Computer Reserve	8,197	147	0	0	0	0	0		8,345	8,197
Staff Housing Reserve	167,221	3,001	0	0	0	(99,395)	0		70,827	167,221
Joint Venture Housing Reserve	115,690	2,076	0	0	0	0	0		117,766	115,690
Local Group Interest Free Loan Reserve	15,484	278	0	0	0	0	0		15,762	15,484
Local Achievement Reserve	2,552	46	0	0	0	0	0		2,598	2,552
Refuse Site Reserve	92,378	1,658	0	0	0	0	0		94,036	92,378
Swimming Pool Reserve	79,486	1,427	0	0	0	0	0		80,913	79,486
Caravan Park Reserve	7,832	118	0	0	0	0	0		7,949	7,832
Cvp Village Maintenance Reserve	48,803	899	0	0	0	0	0		49,702	48,803
Airstrip Development Reserve	2,856	51	0	0	0	0	0		2,907	2,856
Water Harvesting Control Reserve	38,248	686	0	0	0	(38,104)	0		830	38,248
Vocal History Reserve	7,152	128	0	0	0	0	0		7,280	7,152
Water Supply Reserve	17,455	313	0	0	0	0	0		17,768	17,455
Community Bus & Maintenance Reserve	17,206	309	0	0	0	(16,000)	0		1,515	17,206
Road Reserve	9,873	175	0	0	0	0	0		10,048	9,873
Gravel Pit Rehab Reserve	18,060	326	0	0	0	0	0		18,386	18,060
Community Amenities Reserve	23,874	429	0	0	0	0	0		24,302	23,874
Sport & Recreation Amenities Reserve	2,595	1,841	0	0	0	0	0		4,436	2,595
Mt Gibson Infrastructure Reserve	285,509	3,708	0	100,000	0	(280,000)	0		109,217	285,509
Early Childhood Centre Reserve	913,403	0	0	0	0	(913,403)	0		0	913,403
Business Incubator Reserve	158,618	0	0	0	0	(158,618)	0		0	158,618
	2,360,236	23,500	0	100,000	0	(1,559,520)	0		924,216	2,360,236

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



Comments/Notes

Please note that the Interest on Reserve has not yet been processed at the time of preparing the Financial Statement.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 08 2014			
				Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance		
\$	\$	\$	\$	Plant and Equipment PE153- Light Truck	\$	\$	\$	
			0		0	0	0	
			0					
			0					
			0					
			0					
			0					
			0					
			0					
0	0	0	0		0	0	0	

Comments - Capital Disposal/Replacements

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Current Budget	Actual	Current Budget	Actual	Current Budget
			\$	\$	\$	\$	\$	\$
Loan 94 Industrial Land	34,169		0	7,637	34,169	26,532	0	2,424
Loan 96 CHA Housing	131,110		4,747	9,649	126,364	121,462	4,287	8,419
Loan 97 Flat Pack Housing	183,744		0	19,425	183,744	164,319	0	8,499
Loan 98 Subdivision John Street	325,537		7,048	14,343	318,488	311,194	11,465	22,685
Loan 99 Aquatic Centre	389,349		0	61,582	389,349	327,767	0	23,147
Loan 100 Aquatic Centre	292,640		0	30,791	292,640	261,849	0	13,908
Loan 101 2x Duplex Housing	208,800		0	22,074	208,800	186,726	0	9,657
Loan 102 Perenjori Early Childhood Centre			0	0	0	0	0	0
Loan 103 Caron's Dam Roof			0	0	0	0	0	0
	1,565,349	0	11,795	165,501	1,553,554	1,399,848	15,753	88,739

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Current Budget Total Revenue \$
Differential General Rate											
UV Rural	1.8875	267	83,322,880	1,572,720	0	0	1,572,720	1,572,719	0	0	1,572,719
UV Mining	33.3118	80	1,967,154	654,504	0	0	654,504	655,294	0	0	655,294
GRV Townsites	7.4568	104	1,084,896	80,899	0	0	80,899	80,899	0	0	80,899
GRV Mining	7.4568	2	6,435,000	480,145	2,708	(30)	482,823	479,845	0	0	479,845
Sub-Totals		453	92,809,930	2,788,268	2,708	(30)	2,790,946	2,788,757	0	0	2,788,757
Minimum Payment	Minimum \$										
UV Rural	300.00	9	54,400	2,700	0	0	2,700	2,700	0	0	2,700
UV Mining	395.00	44	22,620	17,380	0	0	17,380	17,380	0	0	17,380
GRV Townsites	300.00	35	34,378	7,182	0	0	7,182	10,500	0	0	10,500
GRV Mining	300.00	1	0	0	0	0	0	300	0	0	300
Sub-Totals		89	111,398	27,262	0	0	27,262	30,880	0	0	30,880
Discounts							2,818,208				2,819,637
Concession							(185,696)				(219,085)
Amount from General Rates							2,632,512				2,597,234
Ex-Gratia Rates							0				11,194
Specified Area Rates							0				0
Totals							2,632,512				2,608,428

Comments - Rating Information

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2014-15 Current Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status			
							Received	Not Received		
		(Y/N)	\$	\$	\$	\$	\$	\$		
GENERAL PURPOSE FUNDING										
03300	Grants Commission Grant	30	Dept Local Government	Y	1,016,681	0	1,016,681	0	255,657	761,024
03301	Untied Road Grant	30	Dept Local Government	Y	815,106	0	815,106	0	205,198	609,908
GOVERNANCE										
04315	Grant Income - Trainee	30		Y	1,200	0	1,200	0	0	1,200
04312	Vehicle Contributions	33		Y	2,028	0	2,028	0	318	1,710
04305	Walga Advertising Rebate	33	WALGA	Y	2,500	0	2,500	0	0	2,500
LAW, ORDER, PUBLIC SAFETY										
05106	Fesa Grant - Capital	32	FESA		25,000	0	0	25,000	0	25,000
05100	Fesa Operating Grant	30	FESA	Y	19,000	0	19,000	0	0	19,000
05107	Grant - Mt Gibson	32	Mt Gibson		10,000	0	0	10,000	0	10,000
EDUCATION										
08424	Early Childhood Centre - Grant Income - Clgf Individual	32	Clgf Individual	Y	105,000	0	0	105,000	0	105,000
08422	Early Childhood Centre - Grant Income - Karara	32	Karara Mining	Y	50,000	0	0	50,000	0	50,000
08425	Early Childhood Centre - Grant Income - Lotterywest	32	Lotterywest	Y	300,000	0	0	300,000	0	300,000
08420	Early Childhood Centre - Grant Income - Midwest Invest	32	Midwest Investment	Y	25,000	0	0	25,000	0	25,000
08551	Grant - Youth Activities	30	Gunduwu Regional Conservation	Y	22,500	0	22,500	0	10,000	12,500
HOUSING										
09308	Housing Grant - Flat Pack House 2	32	Mid West Development Comm	Y	17,000	0	0	17,000	0	17,000
COMMUNITY AMENITIES										
10508	Grant Income - Community Bus	32			50,000	0	0	50,000	0	50,000
RECREATION AND CULTURE										
11823	Blues For The Bush Event Incomes	30			108,500	0	108,500	0	4,273	104,227
11300	Govt Grant - Swimming Pool	30	Dept Local Government	Y	3,000	0	3,000	0	0	3,000
11902	Grant - Lotterywest (Museum Restoration)	30	Lotterywest	Y	35,000	0	35,000	0	0	35,000
11519	Grant Income - Dsr -Club Development Officer	30			30,000	0	30,000	0	0	30,000
11518	Grant Income - Latham Bowling Green - Clgf Local	32	Clgf Local	Y	122,000	0	0	122,000	0	122,000
TRANSPORT										
12304	Black Spot Funding	32	Main Roads	Y	130,367	0	0	130,367	91,027	39,340
12300	Direct Grant	30	Main Roads	Y	164,200	0	164,200	0	164,200	(1)
12302	Mrd Street Lighting Subsidy	30	Main Roads	Y	1,871	0	1,871	0	0	1,871
12753	Mrwa Service Agreement Income - Abc	33	Main Roads	Y	41,172	0	41,172	0	6,862	34,310

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL			Grant Provider	Approval	2014-15 Current Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
									Received	Not Received
				(Y/N)	\$	\$	\$	\$	\$	
12751	Mrwa Service Agreement Income - General	33	Main Roads	Y	340,000	0	340,000	0	50,808	289,193
12315	Mt Gibson Infrastructure Fund - Depot Office	32	Mt Gibson	Y	50,000	0	0	50,000	0	50,000
12314	Mt Gibson Infrastructure Fund Grant - Road Infrastructu	30	Mt Gibson	Y	100,000	0	100,000	0	0	100,000
12301	Regional Road Group Funding	32	Main Roads	Y	556,001	0	0	556,001	0	556,001
12303	Roads To Recovery Funding - No Gst	32	Dept of Inf and Transport	Y	363,163	0	0	363,163	244,640	118,523
ECONOMIC SERVICES										
13914	Grant Income - Telecommunications Tower - Clgf	32	Clgf		150,000	0	0	150,000	0	150,000
13189	Mt Gibson Infrastructure Fund - Caravan Park Infs	32	Mt Gibson	Y	50,000	0	0	50,000	0	50,000
OTHER PROPERTY & SERVICES										
14502	Community Bus Hire	33		Y	500	0	500	0	0	500
14700	Fuel Rebates	33		Y	11,865	0	11,865	0	1,148	10,717
14503	Hacc - Bus Maintenance Contribution	33	Hacc	Y	8,000	0	8,000	0	1,333	6,667
14504	Reimbursements - Good Insurance	33	WALGA	Y	4,788	0	4,788	0	0	4,788
14950	Reimbursements Income	33		Y	100,000	0	100,000	0	1,839	98,161
TOTALS					4,831,441	0	2,827,911	2,003,531	1,037,302	3,794,139

SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 14	Amount Received	Amount Paid	Closing Balance 31-Aug-14
	\$	\$	\$	\$
BCITF Levy	0	0	0	0
BRB Levy	536	0	0	536
Bus Bonds	1,200	0	0	1,200
Hall Bonds	1,400	0	(150)	1,250
Housing Bonds	5,553	0	(530)	5,023
Nomination Bonds	0	0	0	0
Yarra Yarra Regional Council	34,702	0	0	34,702
Other Bonds	40,038	500	(100)	40,438
Mt Gibson Public Benefit Fund	75,918	0	0	75,918
	159,346	500	(780)	159,066

Comments - Trust

The Trust fund has an imbalance of \$-\$40.50- this is currently being reviewed.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 13: CAPITAL ACQUISITIONS



YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
BUILDINGS								
Governance								
●	Capital - Admin Building	04258	12,000	12,000	12,000	0	12,000	Telephone System completed
○	Governance Total		12,000	12,000	12,000	0	12,000	
Law, Order And Public Safety								
○	Latham Firestation/Ambulance Shed	05150	50,000	0	0	0	0	Completed
●	Land & Buildings - Dog & Cat Pound	05350	2,000	2,000	1,620	(380)	1,620	
○	Law, Order And Public Safety Total		52,000	2,000	1,620	(380)	1,620	
Health								
○	Capital - Medical Centre Building	07250	23,850	3,972	0	(3,972)	0	
○	Health Total		23,850	3,972	0	(3,972)	0	
Education & Welfare								
○	Early Childhood Centre - Buildings	08450	1,751,816	291,968	181,698	(110,270)	0	
○	Education & Welfare Total		1,751,816	291,968	181,698	(110,270)	0	
Housing								
●	Housing Project 2013 (Clgf Staff Housing - 2 Units)	09284	148,228	24,704	43,030	18,326	0	
○	Capital - General Housing Expenditure	09286	178,273	29,710	37,323	7,613	37,323	
○	Housing Total		326,501	54,414	80,352	25,938	37,323	
Community Amenities								
○	Capital - Land	10133	150,000	0	0	0	0	
○	Capital -Public Conveniences	10850	9,250	1,538	0	(1,538)	0	
○	Community Amenities Total		159,250	1,538	0	(1,538)	0	

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 13: CAPITAL ACQUISITIONS



YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Recreation And Culture							
○	Perenjori Town Hall Renovations	11053	10,000	6,600	0	(6,600)	0	
○	Capital - Perenjori Aquatic Centre Buildings	11251	8,000	0	0	0	0	
○	Capital - Perenjori Pavillion Building	11450	30,000	0	0	0	0	
○	Capital - Masonic Hall	11850	10,678	1,776	0	(1,776)	0	
◐	Bank Of Nsw (Museum) Restoration Expenditure	11857	35,000	5,832	24,000	18,168	24,000	Re-stumping, Roof, and Drainage
○	Recreation And Culture Total		93,678	14,208	24,000	9,792	24,000	
	Transport							
○	Capital - Depot Office	12285	50,000	0	466	466	0	
○	Transport Total		50,000	0	466	466	0	
	Economic Services							
○	Caravan Park - Buildings - Ablution Block	13190	38,894	6,480	0	(6,480)	0	
○	Caravan Park - New Ablutions - Apron	13192	8,500	0	0	0	0	
○	Caravan Park - Capital - Amenities	13195	10,000	0	0	0	0	
◐	Capital - Business Incubator (Russell Street Depot)	13651	320,000	53,332	18,558	(34,774)	0	Next step - plumbing & Electrical, New Toilet Block, Exterior and Interior lining.
○	Telecommunications Tower	13653	230,000	0	0	0	0	
○	Economic Services Total		607,394	59,812	18,558	(41,254)	0	
○	Buildings Total		3,076,489	439,912	318,695	(121,217)	74,942	

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 13: CAPITAL ACQUISITIONS



YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	ROADS (NON TOWN)							
	Transport							
○	Solomon/Bestry Road Intersection - Road Construction 14/15	RC02	98,350	16,390	333	(16,058)	333	
○	Warriardar Coppermine Rd Gravel 8Km - Road Construction 14/15	RC03	212,234	35,374	0	(35,374)	0	
○	Metcalfe Road Gravel 4.6Km - Road Construction 14/15	RC04	138,163	23,030	0	(23,030)	0	
○	Caron Road Gravel 9Km - Road Construction 14/15	RC05	225,000	37,502	31,918	(5,584)	31,918	
○	Sutherland Road Gravel 3Km - Road Construction 14/15	RC06	59,235	9,870	0	(9,870)	0	
○	North Road Seal Widening 4.2Km - Road Construction 14/15	RC07	212,480	35,414	0	(35,414)	0	
●	Griffith Rd Gravel 3Km - Road Construction 14/15	RC08	73,599	73,599	57,754	(15,845)	57,754	Job Completed
○	Pj/Rothsay Rd Seal Extension 23-26Km - Road Construction 14/15	RC09	417,000	69,502	0	(69,502)	0	
○	Pj/Rothsay Rd Seal Extension 26-29Km - Road Construction 14/15	RC10	417,000	69,502	0	(69,502)	0	
○	Transport Total		1,853,061	370,183	90,005	(280,178)	90,005	
○	Roads (Non Town) Total		1,853,061	370,183	90,005	(280,178)	90,005	

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 13: CAPITAL ACQUISITIONS



YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	PARKS, OVALS, & DAM							
	Recreation & Culture							
○	Capital - Pj Sports Facilities Upgrade Tennis, Netball,Bowls And Golf	11459	78,235	0	0	0	0	
○	Playground Upgrade	11484	20,000	0	0	0	0	
○	Art Belt (Capital Works)	11856	10,000	6,600	0	(6,600)	0	
○	Recreation & Culture Total		108,235	6,600	0	(6,600)	0	
	Economic Services							
○	Caravan Park - Capital - Fencing	13191	20,500	3,414	217	(3,197)	217	
○	Economic Services Total		20,500	3,414	217	(3,197)	217	
	Other Property & Services							
○	Capital - Caron Dam'S Roof	14980	212,766	0	0	0	0	
○	Economic Services Total		212,766	0	0	0	0	
○	Parks, Ovals, & Dam Total		341,501	10,014	217	(9,797)	217	

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2014

Note 13: CAPITAL ACQUISITIONS



YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	PLANT , EQUIP. & VEHICLES							
	Law, Order And Public Safety							
○	Plant & Equipments - Others	05349	3,500	0	0	0	0	
○	Cctv	05601	1,000	166	0	(166)	0	
○	Law, Order And Public Safety Total		4,500	166	0	(166)	0	
	Community Amenities							
○	Plant & Equipment - Community Bus	10451	140,000	0	0	0	0	
○	Community Amenities Total		140,000	0	0	0	0	
	Recreation & Culture							
○	Plant & Equipment - Others	11449	49,000	0	0	0	0	
○	Recreation & Culture Total		49,000	0	0	0	0	
	Transport							
○	Plant & Equipment - Tipper	12283	58,000	0	0	0	0	
○	Plant & Equipment - Sundry	12284	3,000	0	0	0	0	
○	Transport Total		61,000	0	0	0	0	
	Economic Services							
●	Caravan Park- Plant & Equipment	13193	2,600	2,600	2,226	(374)	0	Quad Bike
○	Economic Services Total		2,600	2,600	2,226	(374)	0	
○	Plant , Equip. & Vehicles Total		257,100	2,766	2,226	(540)	0	

SHIRE OF PERENJORI
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 August 2014

Note 13: CAPITAL ACQUISITIONS



YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	FURNITURE & OFFICE EQUIP. TOTAL							
	Governance							
○	Capital -Office Equipment	04251	4,500	0	0	0	0	
○	Governance Total		4,500	0	0	0	0	
	Health							
○	Capital - Medical Centre Equipment	07249	2,500	0	0	0	0	
○	Health Total		2,500	0	0	0	0	
	Recreation & Culture							
○	Latham Sports Club - Furniture & Equipment	11480	2,000	0	0	0	0	
○	Capital - Gym Equipment	11815	5,000	832	0	(832)	0	
○	Recreation & Culture Total		7,000	832	0	(832)	0	
○	Furniture & Office Equip. Total		14,000	832	0	(832)	0	
○	Capital Expenditure Total		5,542,151	823,707	411,142	(412,565)	165,164	



Perenjori

Embrace Opportunity

Attachment

14092.3

Accounts for Payment

August 2014

Finance Committee Meeting

11th September 2014

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

Chq/EFT	Date	Name	Description	Amount	Bank
19022	20/08/2014	SHIRE OF PERENJORI - CHQ	Payroll deductions	\$ 20.00	M
19023	20/08/2014	SYNERGY	ELECTRICITY CHARGES	\$ 22,185.05	M
19024	20/08/2014	WATER CORPORATION	WATER CHARGES	\$ 8,029.07	M
19025	27/08/2014	GINDALBIE METALS LTD	Rates refund for assessment A14946 E59/01535 MINING 6620	\$ 150.62	M
19026	27/08/2014	ASGARD SUPER	Superannuation contributions	\$ 473.71	M
19027	27/08/2014	AURICUP (ROTHSAY) PTY LTD	Rates refund for assessment A14915 E59/01455 MINING 6620	\$ 28.14	M
19028	27/08/2014	AUSTRALIAN SUPER	Superannuation contributions	\$ 909.11	M
19029	27/08/2014	CITY OF GREATER GERALDTON	LIBRARY - HERITAGE SERVICES SUPPORT	\$ 521.00	M
19030	27/08/2014	GRAEME KINGSLEY REID	CR G REID - MEETING FEES	\$ 532.90	M
19031	27/08/2014	HOST PLUS SUPER	Superannuation contributions	\$ 479.34	M
19032	27/08/2014	NRGY FITNESS	SERVICING OF PERENJORI AND LATHAM GYM EQUIPMENT	\$ 2,428.80	M
19033	27/08/2014	PERENJORI HOTEL	OFFICE - LUNCH	\$ 136.50	M
19034	27/08/2014	PERENJORI MEDICAL CENTRE	WORKPLACE MEDICAL	\$ 183.00	M
19035	27/08/2014	PETER JOHN WATERHOUSE	MEETING FEES & TRAVEL ALLOWANCE	\$ 370.70	M
19036	27/08/2014	REST INDUSTRY SUPERANNUATION	Superannuation contributions	\$ 1,633.78	M
19037	27/08/2014	SHIRE OF PERENJORI - CHQ	Payroll deductions	\$ 20.00	M
19038	27/08/2014	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	STAFF TRAINING - FIRST AID	\$ 3,383.00	M
19039	27/08/2014	SYNERGY	ELECTRICITY CHARGES	\$ 3,984.65	M
19041	27/08/2014	THREE SPRINGS NETBALL CLUB	TS NETBALL CLUB - KIDSPORT	\$ 660.00	M
19042	27/08/2014	WATER CORPORATION	P&G - WATER CHARGES	\$ 37.04	M
EFT6019	07/08/2014	BOC LIMITED	DEPOT - GAS	\$ 97.50	M
EFT6020	07/08/2014	BUNNINGS WAREHOUSE	CARAVAN PARK - MATERIALS	\$ 620.70	M
EFT6021	07/08/2014	CANNON CARPENTRY	73 RUSSELL STREET- HOME REPAIRS	\$ 2,985.00	M
EFT6022	07/08/2014	CHRIS RUSSELL	BLUES FOR THE BUSH - ENTERTAINMENT	\$ 2,000.00	M
EFT6023	07/08/2014	FINER IMAGES	SHIRE MAP - COPIES	\$ 53.80	M
EFT6024	07/08/2014	GERALDTON GLASS SERVICE	FLYSCREENS -58 HESFORD ST, 59 HESFORD ST, 107B LIVINGSTONE, 153 LIVINGSTONE, 48 RUSSEL ST, 71 CARNAMAH RD	\$ 412.50	M
EFT6025	07/08/2014	GRIFFIN VALUATION ADVISORY	VALUATION SERVICES FEE - 20%	\$ 3,696.00	M
EFT6026	07/08/2014	JUNIOR BOWLES	BLUES FOR THE BUSH - ENTERTAINMENT	\$ 1,500.00	M
EFT6027	07/08/2014	LEOPOLD CONTRACTING	GRADING OF ACCESS RDS TO KARARA, NORRISH RD, KOOLANOOKA RD,SYSON RD, BESTRY AND GRANT RD	\$ 42,795.50	M
EFT6028	07/08/2014	MK BROWN	CARPENTRY SERVICES - RUSSEL ST, LIVINGSTONE ST, POST OFFICE, AND CARAVAN PARK	\$ 1,320.00	M
EFT6029	07/08/2014	PERENJORI COMMUNITY RESOURCE CENTRE	OFFICE SUPPLIES	\$ 35.99	M
EFT6030	07/08/2014	STAPLES AUSTRALIA PTY LTD	OFFICE SUPPLIES & MEDICAL CENTRE - VISITOR CHAIRS	\$ 899.30	M
EFT6031	07/08/2014	STREET HASSLE EVENTS	BLUES FOR THE BUSH - STAGE	\$ 1,980.00	M
EFT6032	07/08/2014	TOLL IPEC PTY LTD	FREIGHT SERVICES	\$ 62.15	M
EFT6033	07/08/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	PJ1527 & PJ1578 - HYDRALIC LINE, OIL FILTER, FUEL FILTER, AIR CLEANER, NUT, BOLT, HUB BOLT, FREIGHT CHARGES	\$ 2,236.30	M
EFT6034	13/08/2014	AGRI SERVICES PERENJORI	LATHAM TIP - NETTING, FREIGHT, NORTH RD - FENCING - POSTS, GATE, PROTECTIVE CLOTHING - LACE UP BOOT & POLAR FLEECE JUMPERS,P&G - SEASOL 1L	\$ 2,809.35	M
EFT6035	13/08/2014	GERALDTON BLINDS & CURTAINS	HOLLAND BLINDS - SHIRE HOUSES- 80 HESFORD ST,73 RUSSELL ST,60 HESFORD ST	\$ 6,139.00	M
EFT6036	13/08/2014	GERALDTON EXTINGUISHER SERVICES	FIRE EXTINGUISHER SERVICE - SHIRE BUILDINGS	\$ 1,494.90	M
EFT6037	13/08/2014	GERALDTON FUEL CO	GERALDTON FUEL - DIESEL/UNLEADED	\$ 22,595.35	M
EFT6038	13/08/2014	JASON SIGNMAKERS	SIGNS - PECC AND WA BLACK SPOT PROJECT	\$ 1,109.90	M
EFT6039	13/08/2014	JUNIOR BOWLES	BLUES FOR THE BUSH - ENTERTAINMENT	\$ 1,500.00	M
EFT6040	13/08/2014	PERENJORI IGA X - PRESS	PERENJORI IGA - JULY 14 ACCOUNT	\$ 347.86	M
EFT6041	13/08/2014	ROCKWELL OLIVIER	LEGAL - FORTRESS HOMES AND AUSTRALIAN BOWLES CONSTRUCTIONS PTY LTD	\$ 3,213.67	M
EFT6042	13/08/2014	SAILS GERALDTON ACCOMODATION	TRAINING - ACCOMODATION	\$ 480.00	M
EFT6043	13/08/2014	SEEK LIMITED	ADVERTISING - BUILDING MAINTENANCE ASSISTANT	\$ 49.50	M
EFT6044	13/08/2014	STAPLES AUSTRALIA PTY LTD	OFFICE SUPPLIES	\$ 889.24	M
EFT6045	13/08/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	1DVN551 - REPLACE RADIATOR	\$ 4,444.60	M
EFT6046	14/08/2014	BL & MJ THORNTON	PERENJORI WASTE REMOVAL - 01/07 - 31/07/2014	\$ 4,128.57	M
EFT6047	14/08/2014	CHRISTOPHER ROBERT KING	CR C KING - MEETING FEES	\$ 441.67	M
EFT6048	14/08/2014	GELLATLY'S ROADHOUSE	FIRST AID TRAINING - CATERING	\$ 120.00	M
EFT6049	14/08/2014	HAROLD WASS	MEETING FEES AND TRAVEL ALLOWANCE	\$ 391.49	M
EFT6050	14/08/2014	HI CONSTRUCTIONS PTY LTD	PERENJORI TOURIST CENTRE - STUMPING WORKS	\$ 26,400.00	M
EFT6051	14/08/2014	JENNIFER HELEN HIRSCH	MEETING FEES AND TRAVEL ALLOWANCE	\$ 331.10	M
EFT6052	14/08/2014	JOHN CUNNINGHAM	MEETING FEES AND TRAVEL ALLOWANCE	\$ 197.15	M
EFT6053	14/08/2014	LAURIE CHARLES BUTLER	MEETING FEES AND TRAVEL ALLOWANCE	\$ 160.80	M

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

EFT6054	14/08/2014	LGIS INSURANCE BROKING	INSURANCE - MOTOR VEHICLE, CONTRACT WORKS,BUSINESS PRACTICIES LIABILITY, COUNCILLORS AND OFFICERS LIABILITY,PERSONAL ACCIDENT,SALARY CONTINUANCE	\$ 65,436.40	M
EFT6055	14/08/2014	LGISWA	WORKERS COMP INSURANCE - 1ST INSTALLMENT, LGIS LIABILITY CONTRIBUTION - 1ST INSTALLMENT, CASUAL HIRERS LIABILITY, LGIS BUSH FIRE	\$ 54,140.35	M
EFT6056	14/08/2014	LISA JANE SMITH	CR L SMITH - MEETING FEES	\$ 100.00	M
EFT6057	14/08/2014	MK BROWN	MICK BROWN - VARIOUS WORKS - 73 RUSSELL ST - FIT SINK TO KITCHEN, PATCH FAN HOLES, REMOVE SHOWER SCREENS, CARAVAN PARK - FIT FOOR STEPS, REFIT PRIVACY LOCKS, FIT SHELVING TO LAUNDRY, REPLACE DOOR AND FIT MORTICE LOCK, MUSEUM - REPLACE GLASS	\$ 930.00	M
EFT6058	14/08/2014	SEEK LIMITED	ADVERTISING - GENERAL HAND	\$ 49.50	M
EFT6059	14/08/2014	TOLL IPEC PTY LTD	FREIGHT - STAPLES & LIBRARY	\$ 152.00	M
EFT6060	14/08/2014	WILDFLOWER COUNTRY INC	WILDFLOWER COUNTRY - ANNUAL MEMBERSHIP 14/15	\$ 4,950.00	M
EFT6083	20/08/2014	CHRISTOPHER MACULAITIS	1ST INSTALLMENT - REMOVAL ALLOWANCE	\$ 1,500.00	M
EFT6127	27/08/2014	AUSTRALIAN TAXATION OFFICE	BAS JUL 14	\$ 42,587.00	M
EFT6128	27/08/2014	J. BLACKWOOD & SON PTY LIMITED	DEPOT - TOOL REPLACEMENT	\$ 384.46	M
EFT6129	27/08/2014	WA SUPER	Superannuation contributions	\$ 13,864.45	M
EFT6130	27/08/2014	AGWEST MACHINERY & MIDWEST ISUZU	PJ1500 - MATERIALS	\$ 654.24	M
EFT6131	27/08/2014	AUSTRALIA POST	POSTAGE - JULY 14 ACCOUNT	\$ 44.06	M
EFT6132	27/08/2014	AUSTRALIA'S GOLDEN OUTBACK	AREA PROMOTION - 2014/2015 BRONZE MEMBERSHIP	\$ 75.00	M
EFT6133	27/08/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	\$ 150.60	M
EFT6134	27/08/2014	AUTO ONE	NISSAN X TRAIL - MATS, WEATHER SHIELD	\$ 89.30	M
EFT6135	27/08/2014	BOC LIMITED	MEDICAL CENTRE - GAS	\$ 168.41	M
EFT6136	27/08/2014	BPH (WA) PTY LTD	KARARA RD- HIRE OF WATER CART 26 JUN - 25JUL 14 AND PERENJORI RUBBISH TIP - LOADER HIRE	\$ 20,627.75	M
EFT6137	27/08/2014	CANINE CONTROL	RANGER - SERVICES FOR 29/07/2014	\$ 928.16	M
EFT6138	27/08/2014	CATHOLIC SUPER FUND	Superannuation contributions	\$ 408.27	M
EFT6139	27/08/2014	CJD EQUIPMENT	VOLVO GRADER- FRAME GENERAL-- LABOUR AND MATERIAL +	\$ 16,300.69	M
EFT6140	27/08/2014	COATES HIRE OPERATIONS PTY LTD	BLUES FOR THE BUSH - TRALIER MOUNTED BOOM	\$ 407.19	M
EFT6141	27/08/2014	DALWALLINU COMMUNITY CENTRE	BLUES FOR THE BUSH - ADVERTISING	\$ 133.00	M
EFT6142	27/08/2014	DONGARA BODY BUILDERS	TRUCK REPAIR - INC. LABOUR&MATERIALS	\$ 625.90	M
EFT6143	27/08/2014	DONGARA CARPET CLEANING	SHIRE HOUSES - CARPET CLEANING	\$ 1,045.00	M
EFT6144	27/08/2014	DOWNER EDI WORKS PTY LTD	MWLGSA - COLDMIX	\$ 836.00	M
EFT6145	27/08/2014	FAST FINISHING SERVICES	COUNCIL - MINUTE BINDING	\$ 242.00	M
EFT6147	27/08/2014	GLENN SCHOFIELD PAINTING	73 RUSSELL ST - PAINTING OF ENTIRE INTERIOR, 153 LIVINGSTONE ST - PAINTING OF ENTIRE INTERIOR	\$ 17,910.00	M
EFT6148	27/08/2014	HOPPYS PARTS R US	PJ1599 - PLANT REPAIR PARTS, AIR GREASE GUN	\$ 1,449.87	M
EFT6149	27/08/2014	INITIAL HYGIENE	13 X SLIMLINE DISPOSAL (MANUAL 18LT) 13 VISITS PA	\$ 5,577.00	M
EFT6150	27/08/2014	IT VISION	SYNERGY - UPGRADE	\$ 1,553.20	M
EFT6151	27/08/2014	JASON SIGNMAKERS	TRAFFIC SIGNS - MATERIALS	\$ 565.40	M
EFT6152	27/08/2014	JURIEN BAY COMMUNITY RESOURCE CENTRE INC	BLUES FOR THE BUSH - ADVERTISING	\$ 108.00	M
EFT6153	27/08/2014	KOOLA ENTERPRISES PTY LTD ATF CBMA TRUST	PLUMBER - 28 LIVINGSTONE ST,60 HESFORD ST, 79 RUSSELL ST UNITS , 153 LIVINGSTONE ST & CARAVAN PARK OLD ABLUTIONS	\$ 1,364.00	M
EFT6155	27/08/2014	LANDGATE - VALUATIONS	LAND ENQUIRIES X 5	\$ 312.66	M
EFT6156	27/08/2014	LANDMARK OPERATIONS LIMITED	LATHAM TIP WIRE, CONCRETE, LOGS , SILVER SPRAY GUN,P&G - SILVER SHOVEL, CARAVAN PARK - CONCRETE, ECO HOUSE 2 - GAS, P&G - NUFA WEEDMASTER ARGO 20L	\$ 1,932.70	M
EFT6157	27/08/2014	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	ANALYTICAL SERVICES - SUBSCRIPTION	\$ 495.95	M
EFT6158	27/08/2014	MICK LUNDIE BITUTEK	EMULSION - SUPPLY	\$ 8,800.00	M
EFT6159	27/08/2014	MINGENEW FABRICATORS	STANDPIPE FRAME	\$ 880.00	M
EFT6160	27/08/2014	MOORA EMBROIDERY	UNIFORMS - EMBROIDERY	\$ 704.00	M
EFT6161	27/08/2014	RYDGES PERTH	CONFERENCE ACCOMODATION Councillors	\$ 6,726.00	M
EFT6162	27/08/2014	SEEK LIMITED	ADVERTISING - GRADER OPERATER POSITION	\$ 910.80	M
EFT6163	27/08/2014	SNAP BALCATT	BLUES FOR THE BUSH - ADVERTISING POSTERS, BROUCHERS	\$ 1,278.13	M
EFT6164	27/08/2014	STAPLES AUSTRALIA PTY LTD	PHOTOCOPIER - METER CHARGES, OFFICE - LANIER PRINTER, CARAVAN PARK CLEANING SOLN	\$ 2,904.75	M
EFT6165	27/08/2014	SUN CITY SECURITY	BLUES FOR THE BUSH - CROWD CONTROL 1ST DEPOSIT 20%	\$ 3,317.60	M
EFT6166	27/08/2014	SUPERWRAP	Superannuation contributions	\$ 88.35	M
EFT6167	27/08/2014	TOLL IPEC PTY LTD	FREIGHT - LIBRARY AND CARAVAN PARK	\$ 30.81	M
EFT6168	27/08/2014	WALLIS COMPUTER SOLUTIONS	OFFICE - DRAYTEK ROUTER	\$ 549.00	M
EFT6169	27/08/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	SHIRE VEHICLES - PARTS	\$ 325.55	M

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

EFT6170	27/08/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	WALGA - ANNUAL SUBSCRIPTION, PROCUREMENT CONSULTANCY SERVICE, LG ACT SUBSCRIPTION, TAX SERVICE,EMPLOYEE RELATIONS, ROMAN II	\$ 21,998.54	M
EFT6171	27/08/2014	WESTPAC SUPERANNUATION & RETIEMENT SERVICES	Superannuation contributions	\$ 219.22	M
EFT6172	27/08/2014	WESTSCHEME DIVISION/AUSTALIAN SUPER	Superannuation contributions	\$ 123.03	M
EFT6173	27/08/2014	GERALDTON BUILDING SERVICES & CABINETS	PECC - PROGRESS CLAIM NO2	\$ 199,401.40	M
EFT6174	04/08/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 96 CHA HOUSING	\$ 9,034.13	M
DD8346.1	05/08/2014	WESTNET	INTERNET & WEB HOSTING	\$ 429.35	M
DD8346.2	15/08/2014	SG FLEET AUSTRALIA PTY LIMITED	PJ1577 - AUG LEASE, 1503PJ AUG LEASE, JETPATCHER AUG LEASE	\$ 14,489.52	M
DD8346.3	25/08/2014	COMMONWEALTH BANK OF AUSTRALIA	PJ1524 QTR LEASE PAYMENT	\$ 12,608.01	M
DD130814	13/08/2014	BANKWEST	PERIODICAL PAYMENT TO MASTERCARD	\$ 2,680.25	M
331	01/08/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 63.85	M
331	01/08/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 6.92	M
331	01/08/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 164.99	M
331	01/08/2014	FEE GST - BANK FEES WITH GST	BANK FEES NO GST	\$ 4.80	M
331	01/08/2014	FEE GST - BANK FEES WITH GST	BANK FEES NO GST	\$ 7.00	M
331	01/08/2014	FEE GST - BANK FEES WITH GST	BANK FEES WITH GST	\$ 10.00	M
331	04/08/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 18.20	M
331	04/08/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 7.02	M
			SUM	\$ 729,985.03	



Perenjori
Embrace Opportunity

Draft Minutes

Finance Committee Meeting

13th August 2014

**Shire of Perenjori
AGENDA
Finance Committee Meeting**

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on
Wednesday 13th August 2014 at 4.15pm.

Table of Contents

14081	PRELIMINARIES	2
14081.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS.....	2
14081.2	DISCLAIMER READING.....	2
14081.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE	2
14081.4	NOTATIONS OF INTEREST.....	2
14081.5	APPLICATIONS FOR LEAVE OF ABSENCE	2
14081.6	CONFIRMATION OF MINUTES	2
14072	FINANCE & ADMINISTRATION	3
14072.1	FINANCIAL STATEMENTS – JULY 2014	3
14072.2	ACCOUNTS FOR PAYMENT – JULY 2014	6
14073	GENERAL BUSINESS.....	9
14083.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN	9
14083.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN	9
14083.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION	9
14083.4	MATTERS BEHIND CLOSED DOORS.....	9
14083.5	DATE OF NEXT MEETING / MEETINGS	9
14083.6	CLOSURE	9

14081 PRELIMINARIES

In the absence of the Chairman the CEO called for nominations for the position for the Meeting.

Moved: Cr Smith

Seconded: Cr Hirsch

That Cr Cunningham be appointed Chairman for this Meeting

Carried 6/0

14081.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr Cunningham declared the meeting opened at 4:15pm

14081.2 DISCLAIMER READING

14081.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr J. Cunningham

Cr L. Smith

Cr J. Hirsch

Ali Mills CEO

Peter Money MCDS

David Fong SFO

Apologies

Cr C. King

14081.4 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.

14081.5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

14081.6 CONFIRMATION OF MINUTES

Minutes of the Finance Committee Meeting held Wednesday 9th July 2014 as attached.

Moved: Cr L Smith

Seconded: Cr J. Hirsch

That the Minutes of the Finance Committee Meeting Held Wednesday the 9th July 2014 as attached be accepted as true and correct record of the Meeting.

Carried: 6/0

14072 FINANCE & ADMINISTRATION

14072.1 FINANCIAL STATEMENTS – JULY 2014

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DAVID FONG – SFO
RESPONSIBLE OFFICER:	PETER MONEY – MCDS
REPORT DATE:	13th August 2014
ATTACHMENTS:	MONTHLY FINANCIAL REPORT

Executive Summary

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

Background

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

Details

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

The following statements are presented to Council:

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

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

Legal Compliance

- a. Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996 states –
- b. 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 –
 - c. (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
 - d. (b) budget estimates to the end of the month to which the statement relates;
 - e. (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - f. (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - g. (e) the net current assets at the end of the month to which the statement relates.
- h. Each statement of financial activity is to be accompanied by documents containing –
 - i. (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;
 - j. (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.
- k. The information in a statement of financial activity may be shown –
 - l. (a) according to nature and type classification; or
 - m. (b) by program; or
 - n. (c) by business unit
- o. A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be –
 - p. (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - q. (b) recorded in the minutes of the meeting at which it is presented.

-
- r. 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.
 - s. Section 6.8 of the Local Government Act 1995 (Expenditure from municipal fund not included in annual budget) states –
 - t. A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –
 - u. is incurred in a financial year before the adoption of the annual budget by the local government; or
 - v. is authorised in advance by resolution*; or
 - w. is authorised in advance by the mayor or president in an emergency.

Policy Implications :

Nil

Financial Implications:

Nil

Strategic Implications:

Area 5: Investing in Councils Leadership

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

Consultation:

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

Comment:

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 14072.1

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

Committee Recommendation – Item 14072.1
--

Moved: Cr L. Smith

Seconded: Cr J. Hirsch

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 July 2014.

Carried: 6 /0

14072.2	ACCOUNTS FOR PAYMENT – JULY 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:	13th August 2014
ATTACHMENTS:	ACCOUNTS FOR PAYMENT

Executive Summary

Recommendation - The Schedule of Accounts for month ending 31 July 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 14072.2

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31 July 2014 as attached to and forming part of this report.

Municipal Account	
EFT	\$789,537.74
Direct Debits	\$20,295.52
Cheques	\$69,421.74
Corporate MasterCard	\$12,604.95
Bank Fees	\$183.98
Total	\$892,043.93
Trust Account – Shire	
EFT	\$730.00
Cheques	\$0
Bank Fees	\$0
Total	\$730.00
Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$0
Cheques	\$0
Bank Fees	\$0
Total	\$0.00
<i>Totalling \$892,773.93 from Muni and Trust Accounts for the month ending 31 July 2014</i>	

Committee Recommendation – Item 14072.2

Moved: Cr J. Hirsch

Seconded: Cr L. Smith

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the Month ending 31 July 2014 as attached to and forming part of this report.

Carried 6/0

14073 GENERAL BUSINESS

14083.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

Nil

14083.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

14083.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

Nil

14083.4 MATTERS BEHIND CLOSED DOORS

Nil

14083.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee meeting will be discussed at the meeting held on the 10th September 2014.

14083.6 CLOSURE

Cr Cunningham closed the Meeting at 4:59PM

I certify that this copy of the Minutes is a true and correct record of the meeting held on 13th August 2014.

Signed: _____
Presiding Elected Member

Date: _____