



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Wednesday 13th August 2014 in the Council Chambers, Fowler Street, Perenjori commencing at 4.00pm.

Ali Mills
Chief Executive Officer
5 August 2014

Shire of Perenjori Finance Committee Meeting 13th August 2014

Agenda

13th August 2014
Copies forward to:

Finance Committee

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

**Shire of Perenjori
AGENDA
Finance Committee Meeting**

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on
Wednesday 13th August 2014 to commence at 4.00pm.

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14081 PRELIMINARIES

14081.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

14081.2 DISCLAIMER READING

14081.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

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

14081.6 CONFIRMATION OF MINUTES

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

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 31 July 2014. The report complies with the requirements of Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996.

Background

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

Details

Presented is the Financial Activity Statement Report for the period ending 31 July 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

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- Note 7. – Cash Back Reserves
 - 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,FO, ECDC, and MIS.

Comment:

It is recommended that the Financial Activity Statement Report for the period ending 31 July 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.

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

Totaling \$892,773.93 from Muni and Trust Accounts for the month ending 31 July 2014

14073 GENERAL BUSINESS

14083.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

14083.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

**14083.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY
DECISION**

14083.4 MATTERS BEHIND CLOSED DOORS

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



Perenjori
Embrace Opportunity

Attachments

*Finance Committee Meeting
13th August 2014*



Perenjori
Embrace Opportunity

Attachment

14072.1

*Financial Statements
Monthly Financial Report*

*Finance Committee Meeting
13th August 2014*

SHIRE OF PERENJORI
MONTHLY FINANCIAL REPORT
For the Period Ended 31 July 2014

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

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Note 9	Rating Information
Note 10	Information on Borrowings
Note 11	Grants and Contributions
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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 July 2014 of \$3,152,085.

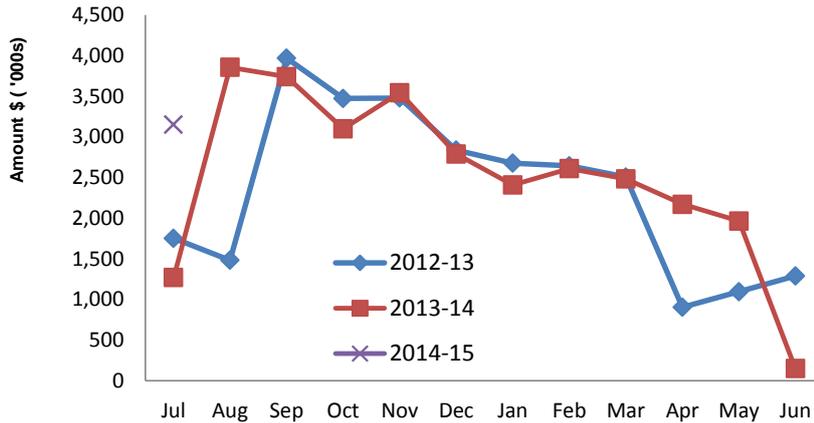
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: David Fong
Reviewed by: Peter Money
Date prepared: 4/08/2014

Shire of Perenjori
Monthly Summary Information
 For the Period Ended 31 July 2014

Liquidity Over the Year (Refer Note 3)



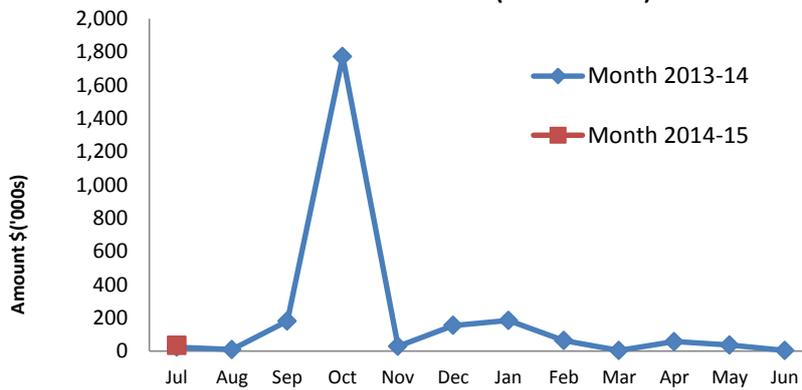
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$	318,479
Restricted	\$	2,355,667
	\$	<u>2,674,146</u>

Receivables

Rates	\$	2,865,120
Other	\$	<u>285,567</u>
	\$	3,150,687

Rates Receivable (Refer Note 6)



Comments

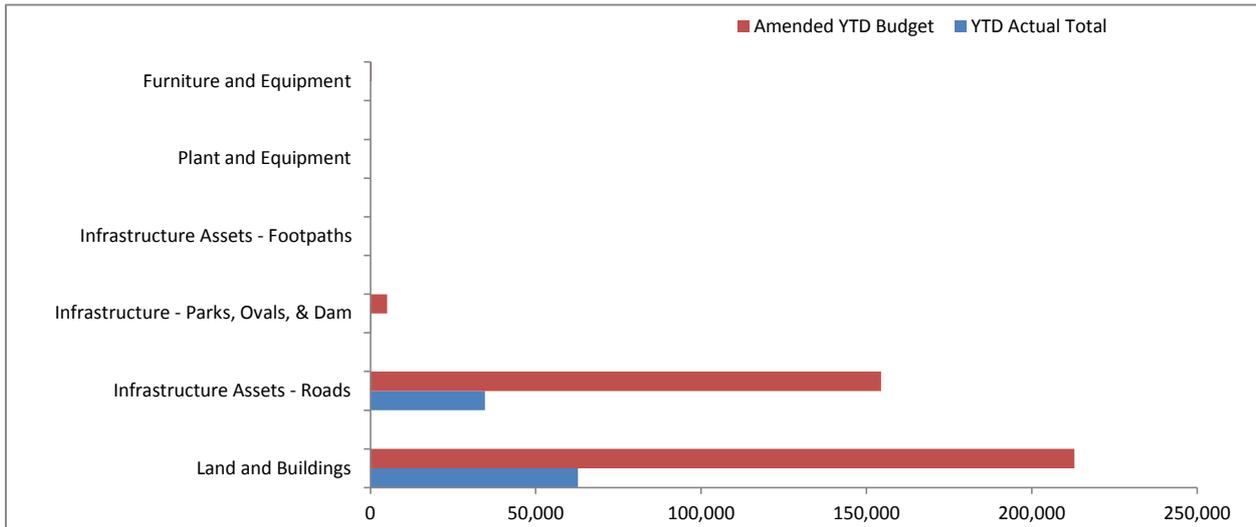
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Perenjori

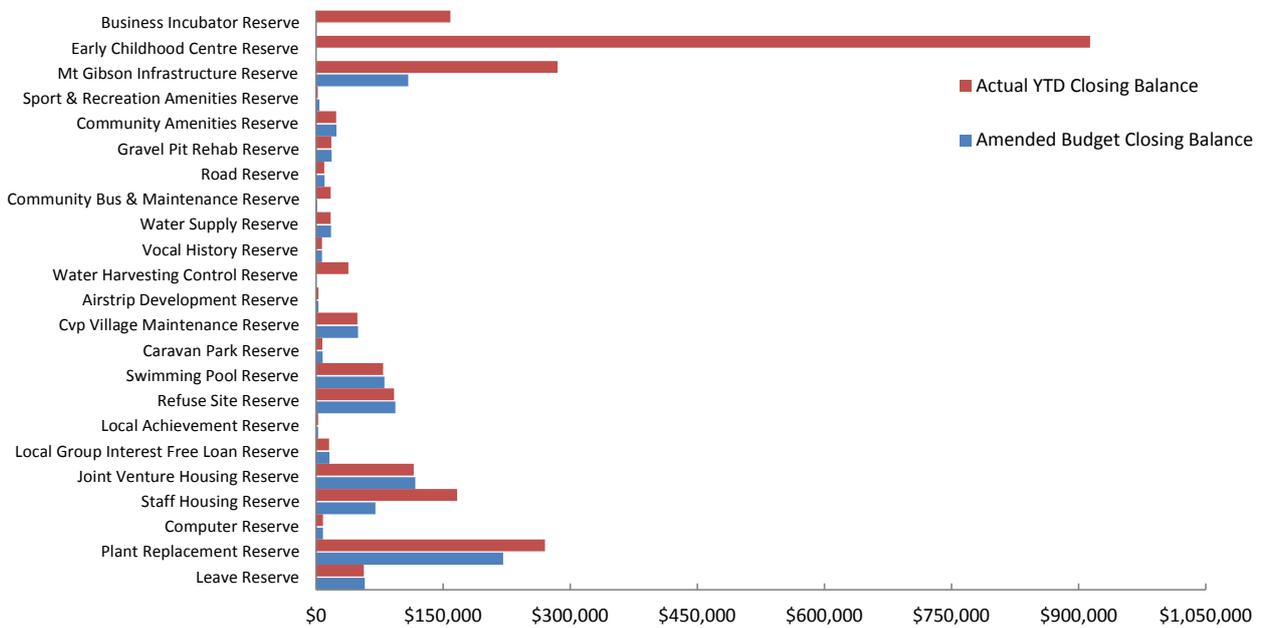
Monthly Summary Information

For the Period Ended 31 July 2014

Capital Expenditure Program YTD (Refer Note 13)



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



Comments

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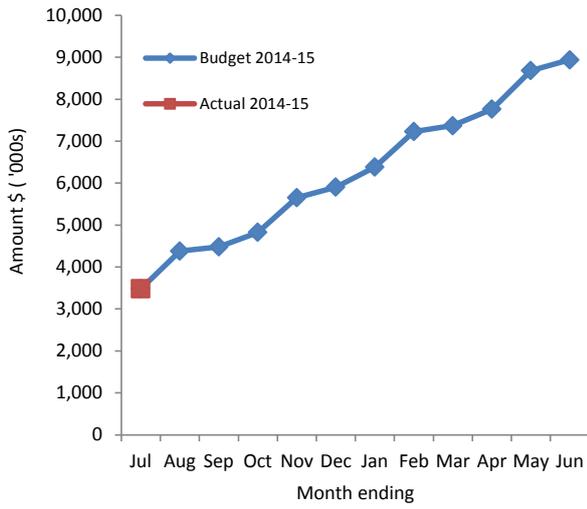
Shire of Perenjori

Monthly Summary Information

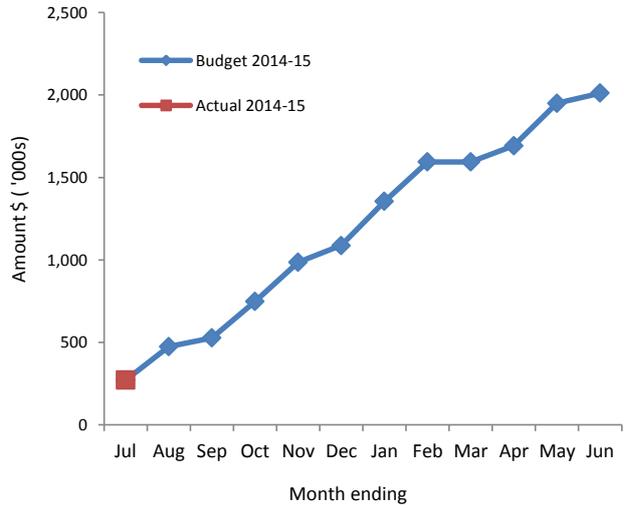
For the Period Ended 31 July 2014

Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

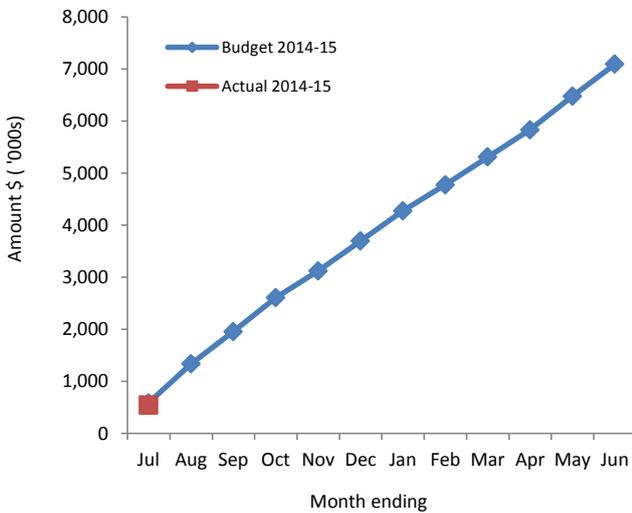


Budget Capital Revenue -v- Actual (Refer Note 2)

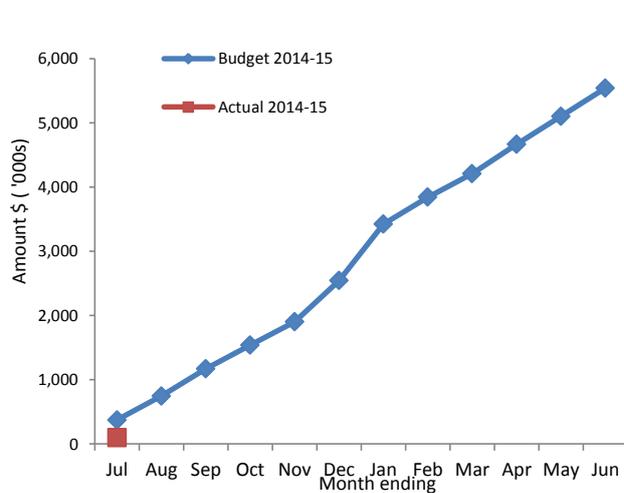


Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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 July 2014

Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
	29,728	2,168	240	(1,928)	(88.95%)	
9	2,608,428	2,813,519	2,812,664	(855)	(0.03%)	
	1,852,287	1,141	574	(567)	(49.68%)	
	19,700	57	240	183	321.05%	
	3,240	489	600	111	22.70%	
	52,500	10,000	10,000	0	0.00%	
	190,000	15,833	19,545	3,712	23.44%	
	32,135	31,584	31,535	(49)	(0.16%)	
	220,920	2,950	2,849	(101)	(3.42%)	
	660,343	197,210	190,939	(6,270)	(3.18%)	
	471,867	78,070	81,745	3,675	4.71%	
	794,124	60,774	62,193	1,419	2.33%	
	6,935,272	3,213,795	3,213,124	(671)		
Operating Expense						
	(527,192)	(49,072)	(46,156)	2,916	5.94%	
	(119,822)	(9,150)	(9,064)	86	0.95%	
	(132,656)	(9,052)	(6,037)	3,015	33.31%	
	(110,632)	(6,333)	(2,326)	4,007	63.27%	
	(92,689)	(4,846)	(3,811)	1,035	21.36%	
	(391,500)	(21,705)	(18,785)	2,920	13.46%	
	(272,306)	(30,830)	(29,685)	1,145	3.71%	
	(1,065,790)	(68,314)	(44,292)	24,022	35.16%	▼
	(3,044,539)	(252,060)	(237,025)	15,035	5.96%	
	(683,397)	(67,964)	(59,815)	8,149	11.99%	
	(652,298)	(68,513)	(87,972)	(19,459)	(28.40%)	▲
	(7,092,822)	(587,839)	(544,968)	42,871		
Funding Balance Adjustments						
	2,171,323	180,935	169,735	(11,200)	(6.19%)	
8	15,089	0	0	0		
	0	0	0	0		
	2,028,863	2,806,891	2,837,891	31,001		
Capital Revenues						
	2,003,531	270,867	270,867	0	0.00%	
8	8,000	0	0	0		
	2,011,531	270,867	270,867	0		
Capital Expenses						
	(60,000)	0	0	0		
13	(3,076,489)	(212,956)	(62,724)	150,232	70.55%	▼
13	(1,853,061)	(154,424)	(34,662)	119,762	77.55%	▼
13	(341,501)	(5,007)	(217)	4,790		
13	0	0	0	0		
13	0	0	0	0		
13	0	0	0	0		
13	0	0	0	0		
13	(254,500)	(83)	0	83	100.00%	
13	(14,000)	(416)	0	416	100.00%	
	(5,599,551)	(372,886)	(97,603)	275,283		
	(3,588,020)	(102,019)	173,264	275,283		
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)	(7,048)	(7,048)	0	0.00%	
7	(123,500)	0	0	0		
	1,500,519	(7,048)	(7,048)	0		
Net Operations, Capital and Financing						
	(58,639)	2,697,823	3,004,107	306,284		
Opening Funding Surplus(Deficit)						
3	72,459	72,459	147,978	75,518	104.22%	▲
Closing Funding Surplus(Deficit)						
3	13,821	2,770,282	3,152,085	381,802		

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 July 2014

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 2,608,428	\$ 2,813,519	\$ 2,812,664	\$ (855)	% (0.03%)	
Operating Grants, Subsidies and Contributions	11	2,827,911	218,316	202,369	(15,947)	(7.30%)	
Fees and Charges		1,373,433	178,836	197,497	18,661	10.43%	▲
Service Charges		0	0	0	0		
Interest Earnings		40,000	3,083	524	(2,559)	(83.00%)	
Other Revenue		85,500	41	70	29	70.73%	
Profit on Disposal of Assets	8	0	0	0			
Total Operating Revenue		6,935,272	3,213,795	3,213,124	(671)		
Operating Expense							
Employee Costs		(2,167,861)	(215,333)	(228,131)	(12,798)	(5.94%)	
Materials and Contracts		(1,597,919)	(109,532)	(102,451)	7,081	6.47%	
Utility Charges		(306,506)	(23,997)	(2,435)	21,562	89.85%	▼
Depreciation on Non-Current Assets		(2,171,323)	(180,935)	(169,735)	11,200	6.19%	
Interest Expenses		(88,739)	(11,342)	(11,465)	(123)	(1.09%)	
Insurance Expenses		(172,405)	(2,846)	0	2,846	100.00%	
Other Expenditure		(572,979)	(43,854)	(30,750)	13,104	29.88%	▼
Loss on Disposal of Assets	8	(15,089)	0	0			
Total Operating Expenditure		(7,092,822)	(587,839)	(544,968)	42,871		
Funding Balance Adjustments							
Add back Depreciation		2,171,323	180,935	169,735	(11,200)	(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		2,028,863	2,806,891	2,837,891	31,001		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,003,531	270,867	270,867	0	0.00%	
Proceeds from Disposal of Assets	8	8,000	0	0	0		
Total Capital Revenues		2,011,531	270,867	270,867	0		
Capital Expenses							
Land Held for Resale		(60,000)	0	0	0		
Land and Buildings	13	(3,076,489)	(212,956)	(62,724)	150,232	70.55%	▼
Infrastructure - Roads	13	(1,853,061)	(154,424)	(34,662)	119,762	77.55%	▼
Infrastructure - Parks, Ovals, & Dam	13	(341,501)	(5,007)	(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	(254,500)	(83)	0	83	100.00%	
Furniture and Equipment	13	(14,000)	(416)	0	416	100.00%	
Total Capital Expenditure		(5,599,551)	(372,886)	(97,603)	270,493		
Net Cash from Capital Activities		(3,588,020)	(102,019)	173,264	270,493		
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)	(7,048)	(7,048)	0	0.00%	
Transfer to Reserves	7	(123,500)	0	0	0		
Net Cash from Financing Activities		1,500,519	(7,048)	(7,048)	0		
Net Operations, Capital and Financing		(58,639)	2,697,823	3,004,107	301,494		
Opening Funding Surplus(Deficit)	3	72,459	72,459	147,978	75,518	104.22%	▲
Closing Funding Surplus(Deficit)	3	13,821	2,770,282	3,152,085	377,012		

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.

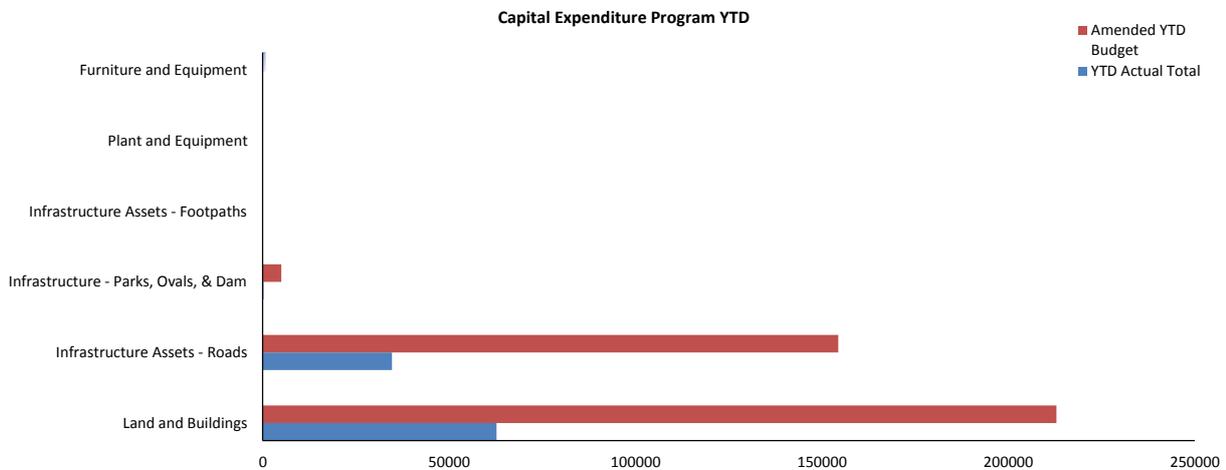
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2014

Capital Acquisitions	Note	YTD 31 07 2014					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	81,680	(18,956)	62,724	212,956	3,076,489	(150,232)
Infrastructure Assets - Roads	13	69,323	(34,662)	34,662	154,424	1,853,061	(119,762)
Infrastructure - Parks, Ovals, & Dam	13	217	0	217	5,007	341,501	(4,790)
Infrastructure Assets - Footpaths	13	0	0	0	0	0	0
Plant and Equipment	13	0	0	0	83	254,500	(83)
Furniture and Equipment	13	0	0	0	416	14,000	(416)
Capital Expenditure Totals		151,221	(53,618)	97,603	372,886	5,539,551	(275,283)

Funded By:

Capital Grants and Contributions	Note 11	270,867	270,867	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		0	102,019	1,738,501	(102,019)
Capital Funding Total		270,867	372,886	5,539,551	(102,019)

Comments and graphs



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

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget	Amended YTD Budget (a)
	\$	\$	\$	\$
Operating Revenues				
Governance	29,728		29,728	2,168
General Purpose Funding - Rates	2,608,428		2,608,428	2,813,519
General Purpose Funding - Other	1,852,287		1,852,287	1,141
Law, Order and Public Safety	19,700		19,700	57
Health	3,240		3,240	489
Education and Welfare	52,500		52,500	10,000
Housing	190,000		190,000	15,833
Community Amenities	32,135		32,135	31,584
Recreation and Culture	220,920		220,920	2,950
Transport	660,343		660,343	197,210
Economic Services	471,867		471,867	78,070
Other Property and Services	794,124		794,124	60,774
Total Operating Revenue	6,935,272	0	6,935,272	3,213,795
Operating Expense				
Governance	(527,192)		(527,192)	(49,072)
General Purpose Funding	(119,822)		(119,822)	(9,150)
Law, Order and Public Safety	(132,656)		(132,656)	(9,052)
Health	(110,632)		(110,632)	(6,333)
Education and Welfare	(92,689)		(92,689)	(4,846)
Housing	(391,500)		(391,500)	(21,705)
Community Amenities	(272,306)		(272,306)	(30,830)
Recreation and Culture	(1,065,790)		(1,065,790)	(68,314)
Transport	(3,044,539)		(3,044,539)	(252,060)
Economic Services	(683,397)		(683,397)	(67,964)
Other Property and Services	(652,298)		(652,298)	(68,513)
Total Operating Expenditure	(7,092,822)	0	(7,092,822)	(587,839)
Funding Balance Adjustments				
Add back Depreciation	2,171,323		2,171,323	180,935
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	0	2,028,863	2,806,891
Capital Revenues				
Grants, Subsidies and Contributions	2,003,531		2,003,531	270,867
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	270,867
Capital Expenses				
Land Held for Resale	(60,000)		(60,000)	0
Land and Buildings	(3,076,489)		(3,076,489)	(212,956)
Infrastructure - Roads	(1,853,061)		(1,853,061)	(154,424)
Infrastructure - Parks, Ovals, & Dam	(341,501)		(341,501)	(5,007)
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)		(254,500)	(83)
Furniture and Equipment	(14,000)		(14,000)	(416)
Total Capital Expenditure	(5,599,551)	0	(5,599,551)	(372,886)
Net Cash from Capital Activities	(3,588,020)	0	(3,588,020)	(102,019)
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)	(7,048)
Transfer to Reserves	(123,500)		(123,500)	0
Net Cash from Financing Activities	1,500,519	0	1,500,519	(7,048)
Net Operations, Capital and Financing	(58,639)	0	(58,639)	2,697,823
Opening Funding Surplus(Deficit)	72,459		72,459	72,459
Closing Funding Surplus(Deficit)	13,821	0	13,821	2,770,282

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 July 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 July 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 July 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 July 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 July 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 July 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 July 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 July 2014

Note 2: EXPLANATION OF MATERIAL VARIANCES

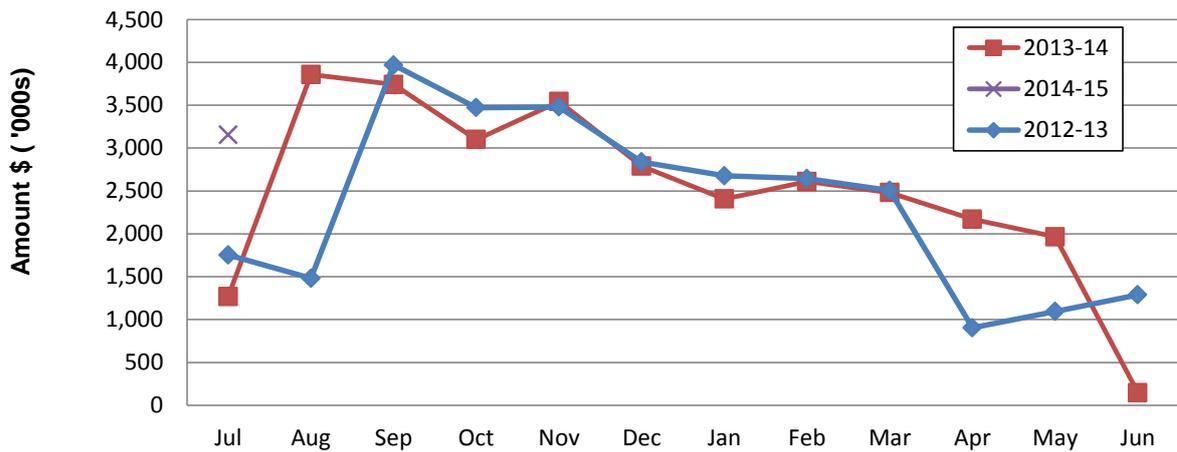
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Expense					
Recreation and Culture	(44,292)	35.16%	▼	Timing	Expenses budgeted for but not fully expended
Other Property and Services	(19,459)	(19,459)	▲	Timing	Lower allocation of Less Allocated Plant Overheads compared to year-to-date budget.
Capital Expenses					
Land and Buildings	150,232	70.55%	▼	Timing	Expenses budgeted for but not fully expended. Refer to Note 13
Infrastructure - Roads	119,762	77.55%	▼	Timing	Expenses budgeted for but not fully expended. Refer to Note 13
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	75,518	104.22%	▲		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 July 2014

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Jul 2014	30th June 2014	YTD 31 Jul 2013
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	318,479	572,102	914,921
Cash Restricted	4	2,355,667	2,355,667	1,276,179
Receivables - Rates	6	2,865,120	77,768	139,561
Receivables -Other	6	285,567	330,915	736,734
Interest / ATO Receivable/Trust		(7,975)	(225)	3,242
Inventories		43,707	43,707	41,348
		5,860,564	3,379,933	3,111,986
Less: Current Liabilities				
Payables		(345,764)	(876,288)	(717,083)
Provisions		(150,073)	(150,073)	(150,073)
		(495,837)	(1,026,361)	(867,156)
Less: Adjustments				
Cash Reserves - Restricted	7	(2,355,667)	(2,355,667)	(1,276,179)
For Current Leave Provisions		150,073	150,073	150,073
For Current Borrowings		(7,048)	0	149,943
		(2,212,642)	(2,205,594)	(976,162)
Net Current Funding Position		3,152,085	147,978	1,268,667

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 July 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%	268,924				268,924	Bankwest	At Call
Municipal Bank Account	0542587	2.50%	58,753	988,586			1,047,339	Bankwest	At Call
Business Bonus	0860049	1.25%		285,812				Bankwest	At Call
Trust Bank Account	5373006				80,918		80,918	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		3.55%		184,604			184,604	Bankwest	20/08/2014
Total			327,677	2,359,002	161,834	0	2,562,700		

Note 4A: CASH INVESTMENTS

Deposit Ref	Deposit Date	Institution	Term (Days)	Interest rates	Interest	Amount Invested (Days)					Total Amount \$
						Up to 30	30-60	60-90	90-120	120+	
Restricted											
162-043170-6	1/07/2014	Bankwest	90.00	3.00%	3,329				450,000		450,000
162-045362-3	8/07/2014	Bankwest	93.00	3.00%	3,440				450,000		450,000
162-054515-3	20/05/2014	Bankwest	92.00	3.55%	1,652				184,604		184,604
				Subtotal	8,420	0	0	0	1,084,604	0	1,084,604
					\$ -						\$ -
				Subtotal	0	0	0	0	0	0	0
				Total Funds Invested	8,420	0	0	0	1,084,604	0	1,084,604

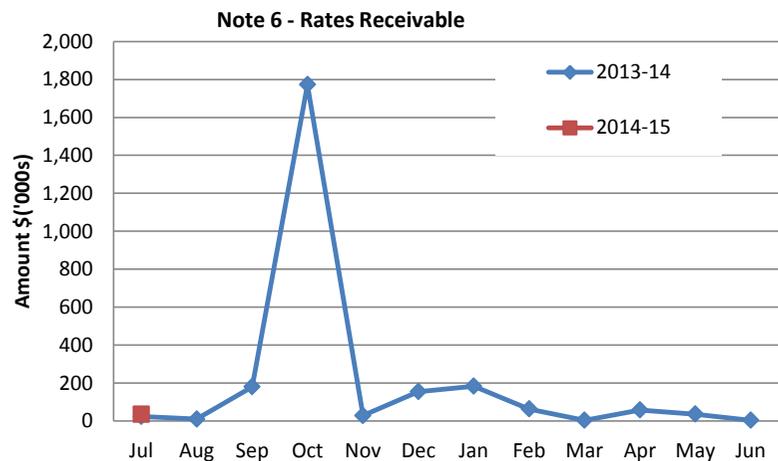
Comments/Notes - Investments

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

Note 6: RECEIVABLES

Receivables - Rates Receivable

	YTD 31 Jul 2014	30 June 2013
	\$	\$
Opening Arrears Previous Years	54,971	125,025
Levied this year	2,812,664	2,448,996
<u>Less Collections to date</u>	(35,293)	(2,519,050)
Equals Current Outstanding	2,832,342	54,971
Net Rates Collectable	2,832,342	54,971
% Collected	1.23%	97.86%



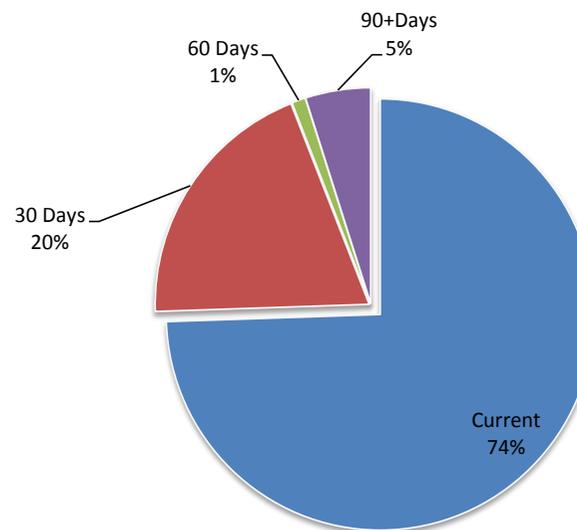
Comments/Notes - Receivables Rates

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	189,678	49,840	2,654	12,529
Total Receivables General Outstanding				254,701

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

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

Note 6A - RECEIVABLES GENERAL

Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80025	0	0	94	0	0	94
80520		0	0	0	(420)	(420)
80394	0	0	0	0	2,000	2,000
80512	0	0	0	0	337	337
80236	0	0	0	0	520	520
80457	1,560	770	0	0	0	1,560
80544	0	0	0	0	1,500	1,500
80546	0	0	0	0	27,789	27,789
80501	690	456	0	0	0	690
80497	110	499	0	0	0	110
80542	0	0	0	0	11,000	11,000
81553	0	0	0	0	(219)	(219)
80342	8,937	304	0	0	49,719	58,656
80002	0	0	0	122	0	122
80489	0	0	0	6	0	6
80481	84	334	0	0	0	84
80154	0	0	0	0	(600)	(600)
80519	0	0	0	0	223	223
80527	0	0	0	0	79,839	79,839
80282	0	0	0	0	15,360	15,360
80533	0	0	2,560	0	0	2,560
80445	0	0	0	0	1,680	1,680
81594	0	0	0	0	0	0
80023	44	153	0	0	0	44
80280	1,104	720	0	0	0	1,104
80529	0	0	0	49,682	0	49,682
80543	0	0	0	0	400	400
80508	0	0	0	30	0	30
80292	0	0	0	0	550	550
Total	12,529		2,654	49,840	189,678	254,701

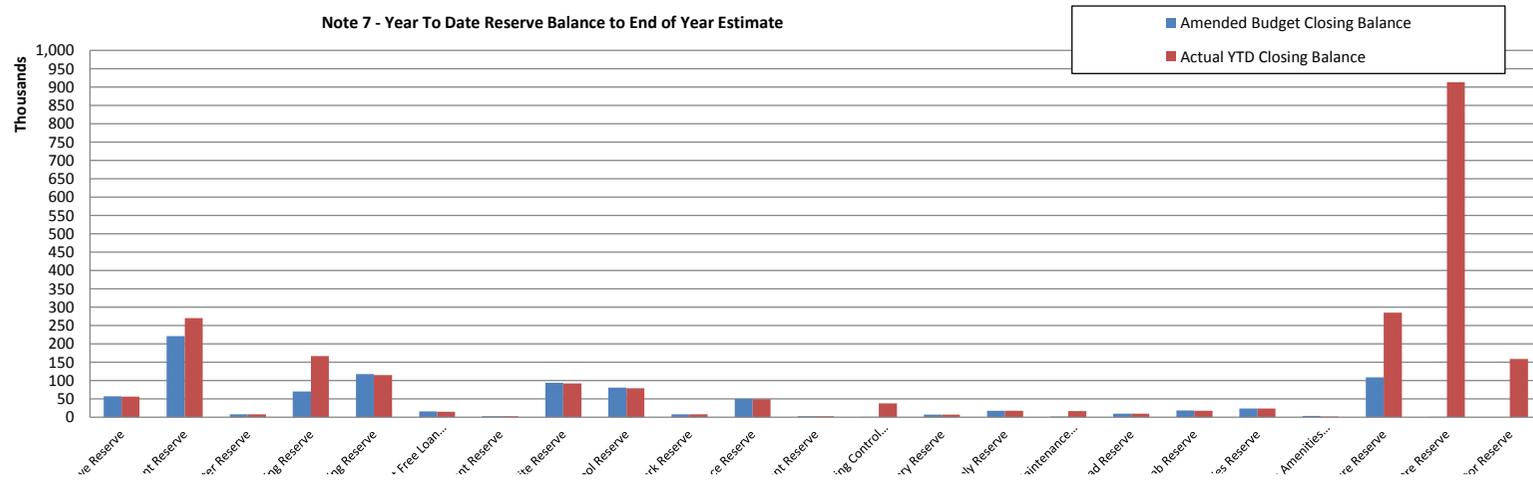
Comments/Notes - Receivables General

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

Note 7: Cash Backed Reserve

2014-15		Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
Name	Opening Balance									
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve	56,436	1,017	0	0	0	0	0		57,452	56,436
Plant Replacement Reserve	270,075	4,866	0	0	0	(54,000)	0		220,941	270,075
Computer Reserve	8,167	147	0	0	0	0	0		8,314	8,167
Staff Housing Reserve	166,591	3,001	0	0	0	(99,395)	0		70,198	166,591
Joint Venture Housing Reserve	115,254	2,076	0	0	0	0	0		117,331	115,254
Local Group Interest Free Loan Reserve	15,426	278	0	0	0	0	0		15,704	15,426
Local Achievement Reserve	2,543	46	0	0	0	0	0		2,588	2,543
Refuse Site Reserve	92,030	1,658	0	0	0	0	0		93,688	92,030
Swimming Pool Reserve	79,187	1,427	0	0	0	0	0		80,613	79,187
Caravan Park Reserve	7,618	118	0	0	0	0	0		7,736	7,618
Cvp Village Maintenance Reserve	48,803	899	0	0	0	0	0		49,702	48,803
Airstrip Development Reserve	2,845	51	0	0	0	0	0		2,896	2,845
Water Harvesting Control Reserve	38,104	686	0	0	0	(38,104)	0		686	38,104
Vocal History Reserve	7,125	128	0	0	0	0	0		7,253	7,125
Water Supply Reserve	17,389	313	0	0	0	0	0		17,702	17,389
Community Bus & Maintenance Reserve	17,142	309	0	0	0	(16,000)	0		1,450	17,142
Road Reserve	9,836	175	0	0	0	0	0		10,012	9,836
Gravel Pit Rehab Reserve	17,991	326	0	0	0	0	0		18,317	17,991
Community Amenities Reserve	23,784	429	0	0	0	0	0		24,212	23,784
Sport & Recreation Amenities Reserve	2,208	1,841	0	0	0	0	0		4,050	2,208
Mt Gibson Infrastructure Reserve	285,092	3,708	0	100,000	0	(280,000)	0		108,800	285,092
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
	2,355,667	23,500	0	100,000	0	(1,559,520)	0		919,647	2,355,667

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



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

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 31 07 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	

Comments - Capital Disposal/Replacements

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

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Amended Budget Rate Revenue \$	Amended Budget Interim Rate \$	Amended Budget Back Rate \$	Amended Budget Total Revenue \$
Differential General Rate											
UV Rural	1.8875	267	83,322,880	1,572,720		0	1,572,720	1,572,719	0	0	1,572,719
UV Mining	33.3118	80	1,967,154	655,294		0	655,294	655,294	0	0	655,294
GRV Townsites	7.4568	104	1,084,896	80,899		0	80,899	80,899	0	0	80,899
GRV Mining	7.4568	2	6,435,000	480,145		0	480,145	479,845	0	0	479,845
Sub-Totals		453	92,809,930	2,789,058	0	0	2,789,058	2,788,757	0	0	2,788,757
Minimum Payment	Minimum \$										
UV Rural	300.00	9	54,400	2,700			2,700	2,700	0	0	2,700
UV Mining	395.00	44	22,620	17,380			17,380	17,380	0	0	17,380
GRV Townsites	300.00	35	34,378	7,182			7,182	10,500	0	0	10,500
GRV Mining	300.00	1	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							2,816,320				2,819,637
Concession							(3,656)				(219,085)
Amount from General Rates							0				(3,318)
Ex-Gratia Rates							2,812,664				2,597,234
Specified Area Rates							0				11,194
Totals							0				0
							2,812,664				2,608,428

Comments - Rating Information

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

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
Loan 94 Industrial Land	34,169		0	7,637	34,169	26,532	0	2,424
Loan 96 CHA Housing	131,110		0	9,649	131,110	121,462	0	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		7048.48	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	7,048	165,501	1,558,301	1,399,848	11,465	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 July 2014

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2014-15 Amended 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	1,016,681
03301	Untied Road Grant	30	Dept Local Government	Y	815,106	0	815,106	0	815,106
GOVERNANCE									
04315	Grant Income - Trainee	30		Y	1,200	0	1,200	0	1,200
04312	Vehicle Contributions	33		Y	2,028	0	2,028	240	1,788
04305	Walga Advertising Rebate	33	WALGA	Y	2,500	0	2,500	0	2,500
LAW, ORDER, PUBLIC SAFETY									
05106	Fesa Grant - Capital	32	FESA		25,000	0	0	25,000	0
05100	Fesa Operating Grant	30	FESA	Y	19,000	0	19,000	0	19,000
05107	Grant - Mt Gibson	32	Mt Gibson		10,000	0	0	10,000	0
EDUCATION									
08424	Early Childhood Centre - Grant Income - Clgf Individual	32	Clgf Individual	Y	105,000	0	0	105,000	0
08422	Early Childhood Centre - Grant Income - Karara	32	Karara Mining	Y	50,000	0	0	50,000	0
08425	Early Childhood Centre - Grant Income - Lotterywest	32	Lotterywest	Y	300,000	0	0	300,000	0
08420	Early Childhood Centre - Grant Income - Midwest Investrn	32	Midwest Investment	Y	25,000	0	0	25,000	0
08551	Grant - Youth Activities	30	Gunduwu Regional Conservation	Y	22,500	0	22,500	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
COMMUNITY AMENITIES									
10508	Grant Income - Community Bus	32			50,000	0	0	50,000	0
RECREATION AND CULTURE									
11823	Blues For The Bush Event Incomes	30			108,500	0	108,500	2,000	106,500
11300	Govt Grant - Swimming Pool	30	Dept Local Government	Y	3,000	0	3,000	0	3,000
11902	Grant - Lotterywest (Museum Restoration)	30	Lotterywest	Y	35,000	0	35,000	0	35,000
11519	Grant Income - Dsr -Club Development Officer	30			30,000	0	30,000	0	30,000
11518	Grant Income - Latham Bowling Green - Clgf Local	32	Clgf Local	Y	122,000	0	0	122,000	0
TRANSPORT									
12304	Black Spot Funding	32	Main Roads	Y	130,367	0	0	130,367	26,227
12300	Direct Grant	30	Main Roads	Y	164,200	0	164,200	0	(1)
12302	Mrd Street Lighting Subsidy	30	Main Roads	Y	1,871	0	1,871	0	1,871
12753	Mrwa Service Agreement Income - Abc	33	Main Roads	Y	41,172	0	41,172	3,431	37,741

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

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL		Grant Provider	Approval	2014-15 Amended 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	21,831	318,169
12315	Mt Gibson Infrastructure Fund - Depot Office	32	Mt Gibson	Y	50,000	0	0	50,000	0	0
12314	Mt Gibson Infrastructure Fund Grant - Road Infrastructur	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	0
12303	Roads To Recovery Funding - No Gst	32	Dept of Inf and Transport	Y	363,163	0	0	363,163	244,640	(244,640)
ECONOMIC SERVICES										
13914	Grant Income - Telecommunications Tower - Clgf	32	Clgf		150,000	0	0	150,000	0	0
13189	Mt Gibson Infrastructure Fund - Caravan Park Infs	32	Mt Gibson	Y	50,000	0	0	50,000	0	0
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	0	11,865
14503	Hacc - Bus Maintenance Contribution	33	Hacc	Y	8,000	0	8,000	0	667	7,333
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	0	100,000
TOTALS					4,831,441	0	2,827,911	2,003,531	473,235	2,485,042

SHIRE OF SOMEWHERE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 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-Jul-14
	\$	\$	\$	\$
BCITF Levy	1,100	0	0	1,100
BRB Levy	1,031	536	0	1,566
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	200	(100)	40,138
Mt Gibson Public Benefit Fund	75,918	75,918	0	151,836
	160,941	76,653	(780)	236,814

Comments - Trust

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

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicators 0% ○ 40% ● 80% ●
20% ○ 60% ● 100% ●

		YTD 31 03 2014							
Level of Completion Indicator	Infrastructure Assets		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment	
BUILDINGS									
Government									
○	Capital - Admin Building	04258	12,000	0	0	0	0	Plumbing left to be done	
○	Government Total		12,000	0	0	0	0		
Law, Order And Public Safety									
○	Latham Firestation/Ambulance Shed	05150	50,000	0	0	0	0		
●	Land & Buildings - Dog & Cat Pound	05350	2,000	0	1,620	1,620	1,620		
○	Law, Order And Public Safety Total		52,000	0	1,620	1,620	1,620		
Health									
○	Capital - Medical Centre Building	07250	23,850	1,986	0	(1,986)	0		
○	Health Total		23,850	1,986	0	(1,986)	0		
Education & Welfare									
○	Early Childhood Centre - Buildings	08450	1,751,816	145,984	344	(145,640)			
○	Education & Welfare Total		1,751,816	145,984	344	(145,640)	0		
Housing									
●	Housing Project 2013 (Clgf Staff Housing - 2 Units)	09284	148,228	12,352	42,958	30,606			
○	Capital - General Housing Expenditure	09286	178,273	14,855	2,594	(12,261)	2,594		
○	Housing Total		326,501	27,207	45,552	18,345	2,594		
Community Amenities									
○	Capital - Land	10133	150,000	0	0	0			
○	Capital -Public Conveniences	10850	9,250	769	0	(769)	0		
○	Community Amenities Total		159,250	769	0	(769)	0		
Recreation And Culture									
○	Perenjori Town Hall Renovations	11053	10,000	3,300	0	(3,300)	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	888	0	(888)	0		
○	Bank Of Nsw (Museum) Restoration Expenditure	11857	35,000	2,916	0	(2,916)	0		
○	Recreation And Culture Total		93,678	7,104	0	(7,104)	0		
Transport									
○	Capital - Depot Office	12285	50,000	0	466	466			
○	Transport Total		50,000	0	466	466	0		
Economic Services									
○	Caravan Park - Buildings - Ablution Block	13190	38,894	3,240	0	(3,240)	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	26,666	14,743	(11,923)	14,743		
○	Telecommunications Tower	13653	230,000	0	0	0	0		
○	Economic Services Total		607,394	29,906	14,743	(15,163)	14,743		
○	Buildings Total		3,076,489	212,956	62,724	(150,232)	18,956		

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicators 0% ○ 40% ● 80% ●
20% ○ 60% ● 100% ●

		YTD 31 03 2014						
Level of Completion Indicator	Infrastructure Assets		Amended Annual Budget	Amended 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	8,195	333	(7,863)	333	
○	Warriardar Coppermine Rd Gravel 8Km - Road Construction 14/15	RC03	212,234	17,687	0	(17,687)	0	
○	Metcalfe Road Gravel 4.6Km - Road Construction 14/15	RC04	138,163	11,515	0	(11,515)	0	
○	Caron Road Gravel 9Km - Road Construction 14/15	RC05	225,000	18,751	0	(18,751)	0	
○	Sutherland Road Gravel 3Km - Road Construction 14/15	RC06	59,235	4,935	0	(4,935)	0	
○	North Road Seal Widening 4.2Km - Road Construction 14/15	RC07	212,479	17,706	0	(17,706)	0	
●	Griffith Rd Gravel 3Km - Road Construction 14/15	RC08	73,599	6,132	34,329	28,197	34,329	Job will be completed early Aug 14
○	Pj/Rothsay Rd Seal Extension 23-26Km - Road Construction 14/15	RC09	417,000	34,751	0	(34,751)	0	
○	Pj/Rothsay Rd Seal Extension 26-29Km - Road Construction 14/15	RC10	417,000	34,751	0	(34,751)	0	
○	Transport Total		1,853,060	154,423	34,662	(119,761)	34,662	
○	Roads (Non Town) Total		1,853,060	154,423	34,662	(119,761)	34,662	
	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	3,300	0	(3,300)	0	
○	Recreation & Culture Total		108,235	3,300	0	(3,300)	0	
	Economic Services							
○	Caravan Park - Capital - Fencing	13191	20,500	1,707	217	(1,490)	0	
○	Economic Services Total		20,500	1,707	217	(1,490)	0	
	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	5,007	217	(4,790)	0	

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

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicators 0% ○ 40% ● 80% ●
20% ○ 60% ● 100% ●

YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Amended Annual Budget	Amended 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	83	0	(83)	0	
○	Law, Order And Public Safety Total		4,500	83	0	(83)	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	
○	Plant , Equip. & Vehicles Total		254,500	83	0	(83)	0	
	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	416	0	(416)	0	
○	Recreation & Culture Total		7,000	416	0	(416)	0	
●	Furniture & Office Equip. Total		14,000	416	0	(416)	0	
○	Capital Expenditure Total		5,539,550	372,885	97,603	(275,282)	53,618	

		30/06/2015	31/07/2014	31/07/2014	31/07/2014
COA	Description	Original Budget	YTD Budget	Actual	Variance
General Purpose Funding					
Rates					
Operating Expenditure					
03000	RATES WRITTEN OFF EXPENSE	\$500	\$0	\$0	\$0
03002	RATES ADMINISTRATION SALARIES AND EXPENSES	\$21,498	\$1,239	\$1,875	\$636
03003	Training & Conferences Expense	\$0	\$0	\$0	\$0
03004	Advertising Expense	\$600	\$0	\$0	\$0
03005	Printing & Stationery Expense	\$1,000	\$0	\$0	\$0
03006	POSTAGE & FREIGHT EXPENSE- RATES	\$1,260	\$0	\$0	\$0
03007	Valuation Expenses	\$7,500	\$625	\$0	-\$625
03008	TITLE SEARCHES EXPENSE	\$200	\$16	\$0	-\$16
03009	RATES LEGAL FEES	\$5,340	\$445	\$0	-\$445
03010	OTHER RATES EXPENSES	\$0	\$0	\$0	\$0
03099	Administration allocated	\$36,757	\$3,063	\$3,594	\$531
Operating Expenditure Total		\$74,655	\$5,388	\$5,469	\$81
General Purpose Funding					
Rates					
Operating Income					
03100	Rates UV	-\$1,572,719	-\$1,572,719	-\$1,572,720	-\$1
03101	Rates GRV	-\$80,899	-\$80,899	-\$80,899	-\$0
03102	Minimum Rates UV	-\$2,700	-\$2,700	-\$2,700	\$0
03103	Minimum Rates GRV Perenjori	-\$7,182	-\$7,182	-\$7,182	\$0
03106	INTERIM RATES	\$0	\$0	\$0	\$0
03107	GRV Mining Rates	-\$480,145	-\$480,145	-\$480,145	\$0
03109	ESL INTEREST	\$0	\$0	\$0	\$0
03110	Ex Gratia Rates	-\$11,194	\$0	\$0	\$0
03111	RATES - LEGAL CHARGES INC	-\$2,340	\$0	\$0	\$0
03112	BACK RATES	\$0	\$0	\$0	\$0
03115	RATES - UV MINING	-\$655,294	-\$655,294	-\$655,294	\$0
03116	Discount Allowed	\$219,085	\$2,800	\$3,656	\$856
03120	PENALTY INTEREST ON OUTSTANDING RATES	\$0	\$0	\$0	\$0
03121	INSTALMENT FEES	-\$1,460	\$0	-\$30	-\$30
03122	CONCESSIONS GIVEN	\$0	\$0	\$0	\$0
03123	INSTALMENT INTEREST	-\$3,000	\$0	-\$5	-\$5
03201	MINIMUM RATES UV MINING	-\$17,380	-\$17,380	-\$17,380	\$0
Operating Income Total		-\$2,615,228	-\$2,813,519	-\$2,812,699	\$820
Rates Total		-\$2,540,573	-\$2,808,131	-\$2,807,230	\$902
General Purpose Funding					
General Purpose Grants					
Operating Income					
03300	Grants Commission Grant	-\$1,016,681	\$0	\$0	\$0
03301	Untied Road Grant	-\$815,106	\$0	\$0	\$0
Operating Income Total		-\$1,831,787	\$0	\$0	\$0
General Purpose Grants Total		-\$1,831,787	\$0	\$0	\$0
General Purpose Funding					
General Finance					
Operating Expenditure					
03400	EFTPOS Fees Expense	\$3,250	\$270	\$0	-\$270
03401	BANK FEES EXPENSE	\$4,160	\$346	\$0	-\$346
03403	BANK FEES WITH GST EXPENSE	\$1,000	\$83	\$0	-\$83
03499	Administration Allocated	\$36,757	\$3,063	\$3,594	\$531
Operating Expenditure Total		\$45,167	\$3,762	\$3,594	-\$168
General Purpose Funding					
General Finance					
Operating Income					
03500	INTEREST ON INVESTMENTS	-\$13,500	-\$1,125	-\$519	\$606
03501	Property Enquires	-\$200	-\$16	-\$20	-\$4
03502	ADMIN FEES	\$0	\$0	\$0	\$0
Operating Income Total		-\$13,700	-\$1,141	-\$539	\$602
General Purpose Funding					
General Finance					
Capital Expenditure					
021TT	TRANSFER TO MT GIBSON INFRASTRUCTURE RESE	\$0	\$0	\$0	\$0
Capital Expenditure Total		\$0	\$0	\$0	\$0
General Finance Total		\$31,467	\$2,621	\$3,055	\$434
General Purpose Funding Total		-\$4,340,893	-\$2,805,510	-\$2,804,175	\$1,336
Governance					

COA	Description	Original Budget	YTD Budget	Actual	Variance
Members Of Council					
Members Of Council					
04000	Presidents Allowance Expense	\$19,000	\$0	\$0	\$0
04001	Members Travelling Expense	\$7,500	\$625	\$467	-\$158
04002	Refreshment & Entertainment Expense	\$7,000	\$583	\$61	-\$523
04003	Conference Expenses	\$25,000	\$0	\$0	\$0
04004	Subscriptions Expense	\$15,000	\$500	\$8,254	\$7,754
04005	Insurances Expense	\$3,900	\$0	\$0	\$0
04006	Members Meeting Payments Expense	\$22,000	\$1,833	\$0	-\$1,833
04007	COUNCIL IPAD COSTS	\$8,560	\$713	\$408	-\$305
04011	Deputy Presidents allowance expense	\$4,750	\$395	\$0	-\$395
04013	COUNCIL FUNCTIONS EXPENSES	\$5,000	\$416	\$523	\$107
04014	Chamber Mntce Expense	\$7,199	\$598	\$72	-\$526
04015	ELECTION EXPENSES	\$0	\$0	\$0	\$0
04017	COMMUNITY FUNCTIONS EXPENSE	\$4,500	\$375	\$0	-\$375
04018	BANNERS IN THE TERRACE COMPETITION	\$1,000	\$0	\$0	\$0
04020	Council Chamber Cleaning costs	\$1,600	\$128	\$126	-\$2
04099	Administration Allocated	\$367,656	\$30,637	\$35,940	\$5,303
Operating Expenditure Total		\$499,664	\$36,803	\$45,851	\$9,048
Governance					
Members Of Council					
Capital Expenditure					
04051	CAPITAL - ADMISTRATION BUILDING (44 FOWLER	\$0	\$0	\$0	\$0
Capital Expenditure Total		\$0	\$0	\$0	\$0
Members Of Council Total		\$499,664	\$36,803	\$45,851	\$9,048
Governance					
Wildflower Country Regional Council					
Operating Expenditure					
04100	WCRC ANNUAL CONTRIBUTION	\$0	\$0	\$0	\$0
04105	OTHER SERVICES	\$0	\$0	\$0	\$0
Operating Expenditure Total		\$0	\$0	\$0	\$0
Wildflower Country Regional Council Total		\$0	\$0	\$0	\$0
Governance					
Administration General					
Operating Expenditure					
04200	ADMINISTRATION SALARIES	\$343,228	\$27,457	\$29,010	\$1,553
04201	Superannuation Expense	\$42,783	\$5,800	\$5,827	\$27
04202	Insurances Public & Products Liability Expense	\$24,000	\$0	\$0	\$0
04204	GST PENALTIES & ADJUSTMENTS EXPENSE	\$50	\$4	\$0	-\$4
04205	Regional Risk Co-ordinator Expense	\$7,000	\$583	\$0	-\$583
04208	Printing & Stationery Expense	\$8,000	\$666	\$286	-\$380
04209	Telephone Expense	\$23,200	\$1,933	\$2,215	\$282
04210	Advertising Expense	\$11,400	\$950	\$710	-\$240
04211	Office Equipment Maintenance Expense	\$2,000	\$166	\$0	-\$166
04212	Postage Expense	\$2,700	\$225	\$225	\$0
04213	Office Expenses Other	\$1,500	\$125	\$0	-\$125
04214	Computer Equipment Maintenance Expense	\$45,000	\$0	\$227	\$227
04215	Photocopier Expense	\$18,440	\$1,536	\$1,256	-\$280
04217	TRAVELLING & ACCOMMODATION	\$5,000	\$416	\$162	-\$254
04218	Admin Vehicle Running Expenses	\$12,000	\$1,000	\$0	-\$1,000
04219	Conference Expenses	\$4,000	\$0	\$0	\$0
04220	AUDIT FEES EXPENSE	\$25,000	\$0	\$0	\$0
04221	LEGAL EXPENSES	\$10,000	\$833	\$0	-\$833
04223	ADMIN TRAINING SALARIES	\$0	\$0	\$0	\$0
04224	Training Expenses	\$13,000	\$3,000	\$3,416	\$416
04229	Administration Building Mntce Expense	\$36,756	\$2,155	\$1,115	-\$1,040
04231	Community Resource Centre Building Mntce Expe	\$5,259	\$295	\$611	\$316
04232	RECORD KEEPING	\$500	\$0	\$0	\$0
04235	Website Maintenance/Upgrade	\$2,760	\$230	\$82	-\$148
04238	CONSULTANT FEES	\$30,000	\$0	\$3,360	\$3,360
04239	LEGAL FEES	\$0	\$0	\$0	\$0
04240	Salaries - CEO	\$142,544	\$11,403	\$11,513	\$110
04241	Superannuation - CEO	\$13,542	\$1,083	\$1,562	\$479
04242	Insurances Accident, Fidelity & Salary Expenses	\$7,000	\$0	\$0	\$0
04243	FORWARD CAPITAL WORKS PLAN	\$0	\$0	\$0	\$0
04245	SOFTWARE LICENSING	\$34,000	\$25,000	\$25,524	\$524
04248	ADMINISTRATION STAFF UNIFORMS	\$4,400	\$366	\$66	-\$300
04265	Amin Building Cleaning Cost	\$3,800	\$306	\$172	-\$134
04266	CEO PROFESSIONAL DEVELOPMENT	\$3,000	\$250	\$0	-\$250
04267	STRATEGIC PLANNING	\$0	\$0	\$0	\$0
04268	WELL TRAINING	\$0	\$0	\$0	\$0

COA	Description	Original Budget	YTD Budget	Actual	Variance
04270	DRUG AND ALCOHOL TESTING	\$5,000	\$416	\$0	-\$416
04290	Depreciation - Admin General	\$32,300	\$2,691	\$2,641	-\$50
04291	Depreciation - Admin Buildings	\$3,056	\$254	\$174	-\$80
04299	Allocation to Other Services	-\$922,489	-\$76,874	-\$89,851	-\$12,977
04332	INSURANCES	\$2,800	\$0	\$0	\$0
Operating Expenditure Total		\$2,528	\$12,269	\$305	-\$11,964
Governance					
Administration General					
Operating Income					
04301	SUNDRY INCOME	-\$500	-\$41	\$0	\$41
04305	WALGA Advertising Rebate	-\$2,500	\$0	\$0	\$0
04306	Rounding Benefit	\$0	\$0	\$0	\$0
04307	REIMBURSEMENTS	\$0	\$0	\$0	\$0
04312	VEHICLE CONTRIBUTIONS	-\$2,028	-\$169	-\$240	-\$71
04315	GRANT INCOME - TRAINEE	-\$1,200	\$0	\$0	\$0
04317	GRANT INCOME - WORKFORCE PLANNING	\$0	\$0	\$0	\$0
Operating Income Total		-\$6,228	-\$210	-\$240	-\$30
Governance					
Administration General					
Capital Expenditure					
04251	CAPITAL -OFFICE EQUIPMENT	\$4,500	\$0	\$0	\$0
04252	CAPITAL - CEO VEHICLE	\$0	\$0	\$0	\$0
04253	CAPITAL - SYNERGY SOFT ACCOUNTING SOFTWARE	\$0	\$0	\$0	\$0
04258	CAPITAL - ADMIN BUILDING	\$12,000	\$0	\$0	\$0
Capital Expenditure Total		\$16,500	\$0	\$0	\$0
Administration General Total		\$12,800	\$12,059	\$66	-\$11,993
Governance					
Admin General					
Operating Expenditure					
04226	PJ TELECENTRE - FUNDING AGREEMENT	\$25,000	\$0	\$0	\$0
04228	LOSS ON SALE OF ASSETS	\$0	\$0	\$0	\$0
Operating Expenditure Total		\$25,000	\$0	\$0	\$0
Governance					
Admin General					
Operating Income					
04304	INTEREST ON RESERVES	-\$23,500	-\$1,958	\$0	\$1,958
04325	PROCEEDS FROM SALE OF ASSETS	\$0	\$0	\$0	\$0
04329	REALISATION OF SALE OF ASSET	\$0	\$0	\$0	\$0
Operating Income Total		-\$23,500	-\$1,958	\$0	\$1,958
Governance					
Admin General					
Capital Expenditure					
005TT	TRANSFER TO RESERVES	\$23,500	\$0	\$0	\$0
Capital Expenditure Total		\$23,500	\$0	\$0	\$0
Governance					
Admin General					
Capital Income					
005TF	TRANSFER FROM RESERVES	\$0	\$0	\$0	\$0
Capital Income Total		\$0	\$0	\$0	\$0
Admin General Total		\$25,000	-\$1,958	\$0	\$1,958
Governance Total		\$537,464	\$46,904	\$45,917	-\$987
Law, Order & Public Safety					
Fire Prevention					
Operating Expenditure					
05000	Other Goods & Services Expense	\$500	\$41	\$0	-\$41
05001	Equipment Purchase Expense	\$1,500	\$125	\$110	-\$15
05002	Volunteer Protective Clothing Expense	\$2,500	\$208	\$0	-\$208
05003	Training Expenses	\$800	\$66	\$0	-\$66
05004	BUSH FIRE APPLIANCES INSURANCE	\$2,700	\$0	\$0	\$0
05005	Fire Vehicles Maintenance Expense	\$8,500	\$708	\$0	-\$708
05006	Equipment Maintenance Expense	\$850	\$70	\$0	-\$70
05008	FIRE CONTROL EXPENSES	\$0	\$0	\$0	\$0
05009	Perenjori Fire Brigade Expenses	\$3,000	\$250	\$0	-\$250

COA	Description	Original Budget	YTD Budget	Actual	Variance
05010	Perenjori Firestation Building Mntce Expense	\$4,170	\$327	\$329	\$2
05011	Latham Firestation Building Mntce Expense	\$1,680	\$56	\$32	-\$24
05014	COMMUNITY FIRE MANAGER	\$13,000	\$1,083	\$0	-\$1,083
05090	DEPRECIATION - FIRE BUILDING/VEHICLE	\$34,910	\$2,909	\$2,965	\$56
05299	ADMINISTRATION ALLOCATED	\$9,189	\$765	\$898	\$133
Operating Expenditure Total		\$83,299	\$6,608	\$4,334	-\$2,274
Law, Order & Public Safety					
Fire Prevention					
Operating Income					
05100	FESA Operating Grant	-\$19,000	\$0	\$0	\$0
05106	FESA GRANT - CAPITAL	-\$25,000	\$0	\$0	\$0
05107	GRANT - MT GIBSON	-\$10,000	\$0	\$0	\$0
Operating Income Total		-\$54,000	\$0	\$0	\$0
Law, Order & Public Safety					
Fire Prevention					
Capital Expenditure					
05150	LATHAM FIRESTATION/AMBULANCE SHED	\$50,000	\$0	\$0	\$0
Capital Expenditure Total		\$50,000	\$0	\$0	\$0
Fire Prevention Total		\$79,299	\$6,608	\$4,334	-\$2,274
Law, Order & Public Safety					
Vermin Control					
Operating Expenditure					
05201	ANIMAL CONTROL EXPENSE	\$15,000	\$1,250	\$550	-\$700
05203	CAT CONTROL	\$2,000	\$166	\$0	-\$166
05399	ADMINISTRATION ALLOCATED	\$9,189	\$765	\$898	\$133
Operating Expenditure Total		\$26,189	\$2,181	\$1,448	-\$733
Law, Order & Public Safety					
Vermin Control					
Operating Income					
05300	Dog Registration Fees	-\$500	-\$41	-\$240	-\$199
05302	CAT REGISTRATION FEES	-\$200	-\$16	\$0	\$16
Operating Income Total		-\$700	-\$57	-\$240	-\$183
Law, Order & Public Safety					
Vermin Control					
Capital Expenditure					
05349	PLANT & EQUIPMENTS - OTHERS	\$3,500	\$0	\$0	\$0
05350	LAND & BUILDINGS - DOG & CAT POUND	\$2,000	\$0	\$1,620	\$1,620
Capital Expenditure Total		\$5,500	\$0	\$1,620	\$1,620
Vermin Control Total		\$30,989	\$2,124	\$2,828	\$704
Law, Order & Public Safety					
Other Law & Order					
Operating Expenditure					
05202	WILD DOG CONTROL	\$20,000	\$0	\$0	\$0
05609	DEPRECIATION - OTHER LAW & ORDER	\$3,167	\$263	\$255	-\$8
Operating Expenditure Total		\$23,167	\$0	\$0	\$0
Law, Order & Public Safety					
Other Law & Order					
Capital Expenditure					
05601	CCTV	\$1,000	\$83	\$0	-\$83
Capital Expenditure Total		\$1,000	\$83	\$0	-\$83
Other Law & Order Total		\$24,167	\$346	\$255	-\$91
Law, Order & Public Safety Total		\$134,456	\$9,078	\$7,417	-\$1,661
Health					
Health Admin & Inspection					
Operating Expenditure					
07002	EHO EXPENSES	\$5,000	\$416	\$0	-\$416
Operating Expenditure Total		\$5,000	\$416	\$0	-\$416
Health					

COA	Description	Original Budget	YTD Budget	Actual	Variance
	Operating Income Total	-\$480,000	\$0	\$0	\$0
Education & Welfare					
Care Of Families And Children					
Capital Expenditure					
022TT	TRANSFER TO EARLY CHILDHOOD CENTRE RESERV	\$0	\$0	\$0	\$0
08450	EARLY CHILDHOOD CENTRE - BUILDINGS	\$1,751,816	\$145,984	\$344	-\$145,640
	Capital Expenditure Total	\$1,751,816	\$145,984	\$344	-\$145,640
Education & Welfare					
Care Of Families And Children					
Capital Income					
021TF	TRANSFER FROM MT GIBSON INFRASTRUCTURE R	-\$200,000	\$0	\$0	\$0
022TF	TRANSFER FROM EARLY CHILDHOOD CENTRE RES	-\$913,403	\$0	\$0	\$0
08475	PROCEEDS OF LOAN - PECC	-\$130,000	\$0	\$0	\$0
	Capital Income Total	-\$1,243,403	\$0	\$0	\$0
	Care Of Families And Children Total	\$37,602	\$146,749	\$1,242	-\$145,507
Education & Welfare					
Other Welfare					
Operating Expenditure					
08502	YOUTH ACTIVITIES	\$25,000	\$2,082	\$818	-\$1,264
08505	VOLUNTEER EVENT/CELEBRATION	\$1,000	\$0	\$0	\$0
08506	SCHOOL WELFARE OFFICER	\$25,000	\$1,999	\$2,094	\$95
	Operating Expenditure Total	\$51,000	\$4,081	\$2,912	-\$1,169
Education & Welfare					
Other Welfare					
Operating Income					
08550	GRANT - SCHOOL WELFARE OFFICER	\$0	\$0	\$0	\$0
08551	GRANT - YOUTH ACTIVITIES	-\$22,500	-\$10,000	-\$10,000	\$0
	Operating Income Total	-\$22,500	-\$10,000	-\$10,000	\$0
	Other Welfare Total	\$28,500	-\$5,919	-\$7,088	-\$1,169
Education & Welfare					
Childcare Centre					
Operating Expenditure					
08633	CHILDCARE CENTRE - EXPENSES	\$30,000	\$0	\$0	\$0
	Operating Expenditure Total	\$30,000	\$0	\$0	\$0
Education & Welfare					
Childcare Centre					
Operating Income					
08600	CHILDCARE CENTRE - FEES	-\$30,000	\$0	\$0	\$0
	Operating Income Total	-\$30,000	\$0	\$0	\$0
	Childcare Centre Total	\$0	\$0	\$0	\$0
	Education & Welfare Total	\$68,602	\$140,830	-\$5,845	-\$146,675
Housing					
Housing					
Operating Expenditure					
09249	RENTAL REVIEW	\$0	\$0	\$0	\$0
11206	INTEREST ON LOAN 101	\$9,657	\$0	\$0	\$0
	Operating Expenditure Total	\$9,657	\$0	\$0	\$0
Housing					
Housing					
Capital Income					
006TF	TRANSFER FROM HOUSING RESERVE	-\$99,395	\$0	\$0	\$0
	Capital Income Total	-\$99,395	\$0	\$0	\$0
	Housing Total	-\$89,738	\$0	\$0	\$0
Housing					
Housing Other					
Operating Expenditure					
09201	Loan 96 Interest Expense	\$8,419	\$0	\$0	\$0
09202	Constructions Risks insurance	\$4,400	\$0	\$0	\$0
09204	60 DOWNER ST MNTCE EXPENSE	\$0	\$0	-\$127	-\$127

COA	Description	Original Budget	YTD Budget	Actual	Variance
Community Amenities					
Town Planning & Regional Development					
Operating Expenditure					
10202	TOWN PLANNING OTHER (SUBDIVISION) EXPENSE	\$20,000	\$1,666	\$0	-\$1,666
10204	LOAN 98 INTEREST EXPENSE	\$22,685	\$11,342	\$11,465	\$123
10205	LOAN 94 INTEREST	\$2,424	\$0	\$0	\$0
10298	ADMINISTRATION ALLOCATED	\$9,189	\$765	\$898	\$133
Operating Expenditure Total		\$54,299	\$13,773	\$12,364	-\$1,409
Community Amenities					
Town Planning & Regional Development					
Operating Income					
10300	Planning Approval fees	-\$200	-\$16	\$0	\$16
Operating Income Total		-\$200	-\$16	\$0	\$16
Town Planning & Regional Development Total		\$54,099	\$13,757	\$12,364	-\$1,393
Community Amenities					
Community Services					
Operating Expenditure					
10400	Cemetery Maintenance Expense	\$1,540	\$125	\$0	-\$125
10410	CDO SALARIES	\$73,675	\$5,894	\$6,437	\$543
10411	CDO SUPERANNUATION	\$6,175	\$494	\$1,115	\$621
10412	CDO Project Expenses	\$10,000	\$833	\$500	-\$333
10413	CENTENARY: BOOK	\$0	\$0	\$0	\$0
10414	CENTENARY CELEBRATIONS	\$0	\$0	\$0	\$0
10416	TOWN MARKETING COSTS	\$10,000	\$833	\$0	-\$833
10417	CDO VEHICLE COSTS	\$3,300	\$275	\$0	-\$275
10419	CDO OFFICE EXPENSES	\$1,000	\$83	\$0	-\$83
10420	CDO TRAINING & CONFERENCES	\$3,000	\$250	\$0	-\$250
10421	LOSS ON SALE OF ASSET	\$0	\$0	\$0	\$0
10422	BLUES FOR THE BUSH - REIMBURSEMENT EXP	\$0	\$0	\$0	\$0
10498	ADMINISTRATION ALLOCATED	\$9,189	\$765	\$898	\$133
10499	Depreciation - Community Services	\$278	\$23	\$24	\$1
Operating Expenditure Total		\$118,157			
Community Amenities					
Community Services					
Operating Income					
10418	CENTENARY CELEBRATIONS INCOME	\$0	\$0	\$0	\$0
10490	PROCEEDS OF SALE OF ASSET	\$0	\$0	\$0	\$0
10491	REALISATION OF SALE OF ASSET	\$0	\$0	\$0	\$0
10500	Burial Fees	-\$400	-\$33	\$0	\$33
10504	INSURANCE CLAIMS	\$0	\$0	\$0	\$0
10506	GRANT INCOME - LOTTERYWEST - CENTENARY BO	\$0	\$0	\$0	\$0
10507	BLUES FOR THE BUSH - REIMBURSEMENT INC	\$0	\$0	\$0	\$0
10508	GRANT INCOME - COMMUNITY BUS	-\$50,000	\$0	\$0	\$0
13701	BURIAL FEES	\$0	\$0	\$0	\$0
Operating Income Total		-\$50,400	-\$33	\$0	\$33
Community Amenities					
Community Services					
Capital Expenditure					
10450	PLANT & EQUIPMENT - CDO VEHICLE	\$0	\$0	\$0	\$0
10451	PLANT & EQUIPMENT - COMMUNITY BUS	\$140,000	\$0	\$0	\$0
Capital Expenditure Total		\$140,000	\$0	\$0	\$0
Community Amenities					
Community Services					
Capital Income					
010TF	TRANSFER FROM PLANT RESERVE	\$0	\$0	\$0	\$0
014TF	TRANSFER FROM COMMUNITY BUS & MAINT RES	-\$16,000	\$0	\$0	\$0
Capital Income Total		-\$16,000	\$0	\$0	\$0
Community Services Total		\$191,757	\$9,542	\$8,974	-\$568
Community Amenities					
Public Conveniences					
Operating Expenditure					
10800	Public Conveniences Mntce Expense	\$5,555	\$461	\$1,086	\$625
10810	Public Conveniences Cleaning Costs	\$8,347	\$695	\$265	-\$430
Operating Expenditure Total		\$13,902	\$1,156	\$1,351	\$195

	COA	Description	Original Budget	YTD Budget	Actual	Variance
Community Amenities						
Public Conveniences						
Capital Expenditure						
	10850	CAPITAL -PUBLIC CONVENIENCES	\$9,250	\$769	\$0	-\$769
Capital Expenditure Total			\$9,250	\$769	\$0	-\$769
Public Conveniences Total			\$23,152	\$1,925	\$1,351	-\$574
Community Amenities Total			\$473,421	\$15	-\$1,850	-\$1,865
Recreation & Culture						
Public Halls						
Operating Expenditure						
	11000	PERENJORI HALL MNTCE EXPENSE	\$20,965	\$1,744	\$144	-\$1,600
	11001	Latham Hall Mntce Expense	\$13,011	\$858	\$357	-\$501
	11005	PJ Hall Cleaning Costs	\$2,800	\$233	\$294	\$61
	11010	LATHAM HALLS CLEANING COSTS	\$0	\$0	\$0	\$0
	11020	LATHAM CWA BUILDING MAINTENANCE	\$6,406	\$407	\$220	-\$187
	11090	Depreciation - Public Halls	\$14,851	\$1,237	\$1,261	\$24
	11099	ADMINISTRATION ALLOCATED	\$9,189	\$765	\$898	\$133
Operating Expenditure Total			\$67,222	\$5,244	\$3,176	-\$2,068
Recreation & Culture						
Public Halls						
Operating Income						
	11100	Hall Hire Fees	-\$6,360	-\$530	-\$480	\$50
Operating Income Total			-\$6,360	-\$530	-\$480	\$50
Recreation & Culture						
Public Halls						
Capital Expenditure						
	11053	PERENJORI TOWN HALL RENOVATIONS	\$10,000	\$3,300	\$0	-\$3,300
Capital Expenditure Total			\$10,000	\$3,300	\$0	-\$3,300
Public Halls Total			\$70,862	\$8,014	\$2,696	-\$5,318
Recreation & Culture						
Swimming Pool						
Operating Expenditure						
	11200	SWIMMING POOL MANAGERS SALARY	\$74,875	\$5,990	\$0	-\$5,990
	11201	SUPERANNUATION - POOL MANAGER	\$6,175	\$494	\$845	\$351
	11202	TRAINING & CONFERENCE - POOL	\$3,000	\$250	\$0	-\$250
	11203	Pool Operating Expense	\$85,000	\$6,455	\$175	-\$6,280
	11204	LOAN 99 INTEREST EXPENSE	\$23,147	\$0	\$0	\$0
	11205	REMOVAL OF OLD POOL	\$7,500	\$625	\$0	-\$625
	11208	LOAN 100A INTEREST	\$13,908	\$0	\$0	\$0
	11209	MINOR EQUIPMENT (EXPENSED)	\$0	\$0	\$0	\$0
	11290	Depreciation - Swimming Pools	\$48,298	\$4,024	\$4,102	\$78
	11299	ADMINISTRATION ALLOCATED	\$9,189	\$765	\$898	\$133
Operating Expenditure Total			\$271,092	\$18,603	\$6,021	-\$12,582
Recreation & Culture						
Swimming Pool						
Operating Income						
	11300	Govt Grant - Swimming Pool	-\$3,000	\$0	\$0	\$0
	11301	Swimming Pool - Admission Fees	-\$8,000	\$0	\$0	\$0
	11307	LGEEP GRANT - SWIMMING POOL	\$0	\$0	\$0	\$0
Operating Income Total			-\$11,000	\$0	\$0	\$0
Recreation & Culture						
Swimming Pool						
Capital Expenditure						
	11251	Capital - Perenjori Aquatic Centre Buildings	\$8,000	\$0	\$0	\$0
	11254	SWIMMING POOL MINOR EQUIPMENT - CAPITALI	\$0	\$0	\$0	\$0
	11255	CAPITAL - LGEEP PROJECT	\$0	\$0	\$0	\$0
Capital Expenditure Total			\$8,000	\$0	\$0	\$0
Swimming Pool Total			\$268,092	\$18,603	\$6,021	-\$12,582

COA	Description	Original Budget	YTD Budget	Actual	Variance
Recreation & Culture					
Other Recreation & Sport					
Operating Expenditure					
11401	SPORTS CLUB - INSURANCE	\$3,400	\$0	\$0	\$0
11403	Casual Hirers Liability Insurance	\$1,900	\$158	\$0	-\$158
11404	Perenjori Pavillion Mntce Expense	\$29,443	\$1,742	\$2,005	\$263
11405	Latham Community Centre Mntce Expense	\$15,830	\$1,209	\$2,044	\$835
11407	Parks & Gardens Expense- JOB	\$185,000	\$15,330	\$9,494	-\$5,836
11408	Golf & Bowls Expense- JOB	\$25,000	\$2,083	\$0	-\$2,083
11409	Perenjori Oval Expense- JOB	\$90,000	\$7,485	\$1,869	-\$5,616
11412	PJ Pavillion Cleaning	\$5,500	\$440	\$346	-\$94
11413	GYM CLEANING	\$500	\$41	\$25	-\$16
11415	PJ OVAL TOILETS CLEANING COSTS	\$2,500	\$208	\$301	\$93
11416	PJ OVAL TOILETS MAINTENANCE	\$3,925	\$326	\$0	-\$326
11421	GYM EQUIPMENT MAINTENANCE	\$2,000	\$166	\$0	-\$166
11423	NETBALL & TENNIS FACILITIES MAINTENANCE	\$0	\$0	\$0	\$0
11425	REGIONAL CLUB DEVELOPMENT OFFICER	\$35,000	\$0	\$0	\$0
11490	Depreciation - Other Rec & Sport	\$63,041	\$5,253	\$2,872	-\$2,381
11498	ADMINISTRATION ALLOCATED	\$9,189	\$765	\$898	\$133
11514	GYM MAINTENANCE	\$3,000	\$250	\$2,208	\$1,958
Operating Expenditure Total		\$475,228	\$35,456	\$22,063	-\$13,393
Recreation & Culture					
Other Recreation & Sport					
Operating Income					
11500	Pavillion Hire Charges	-\$1,000	-\$83	-\$109	-\$26
11502	Chair Hire Fees	\$0	\$0	\$0	\$0
11511	GYM MEMBERSHIP FEES	-\$2,000	-\$166	-\$60	\$106
11517	LATHAM GYM FEES	-\$500	-\$41	\$0	\$41
11518	GRANT INCOME - LATHAM BOWLING GREEN - CLG	-\$122,000	\$0	\$0	\$0
11519	GRANT INCOME - DSR -CLUB DEVELOPMENT OFFI	-\$30,000	\$0	\$0	\$0
Operating Income Total		-\$155,500	-\$290	-\$169	\$121
Recreation & Culture					
Other Recreation & Sport					
Capital Expenditure					
11449	PLANT & EQUIPMENT - OTHERS	\$49,000	\$0	\$0	\$0
11450	Capital - Perenjori Pavillion Building	\$30,000	\$0	\$0	\$0
11459	CAPITAL - PJ SPORTS FACILITIES UPGRADE TENNIS	\$78,235	\$0	\$0	\$0
11480	LATHAM SPORTS CLUB - FURNITURE & EQUIPMEN	\$2,000	\$0	\$0	\$0
11482	LATHAM BOWLING GREEN RESURFACING	\$0	\$0	\$0	\$0
11484	PLAYGROUND UPGRADE	\$20,000	\$0	\$0	\$0
Capital Expenditure Total		\$179,235	\$0	\$0	\$0
Recreation & Culture					
Other Recreation & Sport					
Capital Income					
007TF	TRANSFER FROM RECREATION RESERVE	\$0	\$0	\$0	\$0
11499	PROCEEDS OF LOAN - LATHAM BOWLING GREEN F	\$0	\$0	\$0	\$0
Capital Income Total		\$0	\$0	\$0	\$0
Other Recreation & Sport Total		\$498,963	\$35,166	\$21,894	-\$13,272
Recreation & Culture					
Libraries					
Operating Expenditure					
11600	Admin Salaries	\$10,622	\$854	\$1,039	\$185
11601	LIBRARY MATERIALS EXPENSE	\$2,000	\$160	\$0	-\$160
11699	Administration Allocated	\$18,379	\$1,531	\$1,797	\$266
Operating Expenditure Total		\$31,001	\$2,545	\$2,836	\$291
Recreation & Culture					
Libraries					
Operating Income					
11700	Library Books Inc	\$0	\$0	-\$70	-\$70
Operating Income Total		\$0	\$0	-\$70	-\$70
Libraries Total		\$31,001	\$2,545	\$2,766	\$221
Recreation & Culture					
Other Culture					
Operating Expenditure					
11800	Community Event-Ag Society	\$5,000	\$416	\$0	-\$416
11801	Old Bankwest Building	\$5,021	\$399	\$0	-\$399

COA	Description	Original Budget	YTD Budget	Actual	Variance
11803	Radio Broadcasting - FM Tower Mntce Expense	\$2,710	\$223	\$0	-\$223
11804	Arts & Crafts Building Mntce Expense	\$3,200	\$265	\$0	-\$265
11805	Museum/Tourist Bureau Mntce Expense	\$14,538	\$1,001	\$1,228	\$227
11806	Perenjori Masonic Lodge Mntce Expense	\$5,284	\$330	\$0	-\$330
11822	BLUES FOR THE BUSH EVENT EXP	\$163,500	\$2,000	\$6,864	\$4,864
11890	Depreciation - Other Culture	\$3,615	\$301	\$307	\$6
11899	Administration Allocated	\$18,379	\$1,531	\$1,797	\$266
	Operating Expenditure Total	\$221,246	\$6,466	\$10,196	\$3,730
Recreation & Culture					
Other Culture					
Operating Income					
11823	BLUES FOR THE BUSH EVENT INCOMES	-\$133,500	-\$2,000	-\$2,000	\$0
11900	Rent - Old Bankwest Building	-\$1,560	-\$130	-\$130	\$0
11902	GRANT - LOTTERYWEST (MUSEUM RESTORATION)	-\$35,000	\$0	\$0	\$0
	Operating Income Total	-\$170,060	-\$2,130	-\$2,130	\$0
Recreation & Culture					
Other Culture					
Capital Expenditure					
11815	CAPITAL - GYM EQUIPMENT	\$5,000	\$416	\$0	-\$416
11850	Capital - Masonic Hall	\$10,678	\$888	\$0	-\$888
11853	BUILDING - OLD BANKWEST BUILDING	\$0	\$0	\$0	\$0
11854	BUILDING - FM TOWER	\$0	\$0	\$0	\$0
11856	ART BELT (CAPITAL WORKS)	\$10,000	\$3,300	\$0	-\$3,300
11857	BANK OF NSW (MUSEUM) RESTORATION EXPEND	\$35,000	\$2,916	\$0	-\$2,916
11858	FM TRANSMITTER (CAPITAL EXPENDITURE)	\$0	\$0	\$0	\$0
	Capital Expenditure Total	\$60,678	\$7,520	\$0	-\$7,520
	Other Culture Total	\$111,864	\$11,856	\$8,066	-\$3,790
	Recreation & Culture Total	\$980,783	\$76,184	\$41,443	-\$34,741
Transport					
Streets, Roads - Construction					
Capital Expenditure					
12001	Road Construction Expense Council - JOB	\$1,853,061	\$154,424	\$34,662	-\$119,762
12003	Road Construction Expense RRG - JOB	\$0	\$0	\$0	\$0
	Capital Expenditure Total	\$1,853,061	\$154,424	\$34,662	-\$119,762
	Streets, Roads - Construction Total	\$1,853,061	\$154,424	\$34,662	-\$119,762
Transport					
Streets, Roads - Maintenance					
Operating Expenditure					
12200	Street Lighting Expense	\$21,613	\$1,800	\$0	-\$1,800
12201	ROMANS SOFTWARE EXPENSE	\$6,500	\$541	\$0	-\$541
12230	ROAD MAINTENANCE EXPENSE RRG - JOB	\$0	\$0	\$0	\$0
12240	Yard Mntce Expense	\$42,000	\$3,121	\$5,871	\$2,750
12241	RAILWAY STATION MNTCE EXPENSE	\$5,500	\$458	\$0	-\$458
12260	General Road Mntce Expense - JOBS	\$645,000	\$53,748	\$41,193	-\$12,555
12261	Traffic Signs Expense	\$20,000	\$1,666	\$1,446	-\$220
12262	Street Cleaning Expense	\$12,000	\$999	\$223	-\$776
12263	STREET TREES MNTCE EXPENSE	\$15,000	\$1,250	\$0	-\$1,250
12265	ENGINEERS/CONSULTANT	\$3,000	\$250	\$0	-\$250
12270	Loss on Sale of Assets	\$15,089	\$0	\$0	\$0
12290	Depreciation - Infrastructure	\$1,743,946	\$145,328	\$142,909	-\$2,419
12299	Administration Allocated	\$91,905	\$7,658	\$8,985	\$1,327
	Operating Expenditure Total	\$2,621,552	\$216,819	\$200,627	-\$16,192
Transport					
Streets, Roads - Maintenance					
Operating Income					
12300	Direct Grant	-\$164,200	-\$164,200	-\$164,200	-\$1
12301	REGIONAL ROAD GROUP FUNDING	-\$556,001	\$0	\$0	\$0
12302	MRD Street Lighting Subsidy	-\$1,871	-\$155	\$0	\$155
12303	ROADS TO RECOVERY FUNDING - NO GST	-\$363,163	-\$244,640	-\$244,640	\$0
12304	Black Spot Funding	-\$130,367	-\$26,227	-\$26,227	\$0
12306	PROFIT ON SALE OF ASSETS	\$0	\$0	\$0	\$0
12307	PROCEEDS FROM SALE OF ASSETS	-\$8,000	\$0	\$0	\$0
12313	REALISATION OF SALE OF ASSET	\$8,000	\$0	\$0	\$0
12314	MT GIBSON INFRASTRUCTURE FUND GRANT - RO	-\$100,000	\$0	\$0	\$0

	COA	Description	Original Budget	YTD Budget	Actual	Variance
	12315	MT GIBSON INFRASTRUCTURE FUND - DEPOT OFF	-\$50,000	\$0	\$0	\$0
		Operating Income Total	-\$1,365,601	-\$435,221	-\$435,067	\$155
		Transport				
		Streets, Roads - Maintenance				
		Capital Expenditure				
	12280	PLANT & EQUIPMENT - SKID STEER LOADER	\$0	\$0	\$0	\$0
	12281	PLANT & EQUIPMENT - TRI AXLE WATER TANKER	\$0	\$0	\$0	\$0
	12283	PLANT & EQUIPMENT - TIPPER	\$58,000	\$0	\$0	\$0
	12284	PLANT & EQUIPMENT - SUNDRY	\$3,000	\$0	\$0	\$0
	12285	CAPITAL - DEPOT OFFICE	\$50,000	\$0	\$466	\$466
	12316	TRANSFER TO MT GIBSON INFRASTRUCTURE RESE	\$100,000	\$0	\$0	\$0
		Capital Expenditure Total	\$211,000	\$0	\$466	\$466
		Transport				
		Streets, Roads - Maintenance				
		Capital Income				
	008TF	TRANSFER FROM PLANT RESERVE	-\$54,000	\$0	\$0	\$0
		Capital Income Total	-\$54,000	\$0	\$0	\$0
		Streets, Roads - Maintenance Total	\$1,412,951	-\$218,402	-\$233,974	-\$15,572
		Transport				
		Airport				
		Operating Expenditure				
	12400	Perenjori Air Strip Mntce Expense - JOB	\$6,000	\$496	\$99	-\$397
	12490	Depreciation - Airport	\$20	\$1	\$2	\$1
		Operating Expenditure Total	\$6,020	\$497	\$101	-\$396
		Transport				
		Airport				
		Capital Expenditure				
	12452	PLANT & EQUIPMENT - AIRSTRIP - GEN SET	\$0	\$0	\$0	\$0
		Capital Expenditure Total	\$0	\$0	\$0	\$0
		Airport Total	\$6,020	\$497	\$101	-\$396
		Transport				
		Traffic Control				
		Operating Expenditure				
	12600	Administration Allocated	\$55,148	\$4,595	\$5,391	\$796
		Operating Expenditure Total	\$55,148	\$4,595	\$5,391	\$796
		Transport				
		Traffic Control				
		Operating Income				
	12650	Local Authority Plates	\$0	\$0	\$0	\$0
	12651	DOT Licensing Commissions	-\$13,100	-\$1,091	-\$1,477	-\$386
	12700	LOCAL AUTHORITY PLATES	\$0	\$0	\$0	\$0
		Operating Income Total	-\$13,100	-\$1,091	-\$1,477	-\$386
		Traffic Control Total	\$42,048	\$3,504	\$3,914	\$410
		Transport				
		Mrlgsa				
		Operating Expenditure				
	12703	Main Roads Administration Costs Allocated	\$21,819	\$1,818	\$1,797	-\$21
	12712	MWLGSA ROUTINE MAINTENANCE	\$340,000	\$28,331	\$29,109	\$778
		Operating Expenditure Total	\$361,819	\$30,149	\$30,906	\$757
		Transport				
		Mrlgsa				
		Operating Income				
	12751	MRWA Service Agreement Income - General	-\$340,000	-\$28,333	-\$21,831	\$6,502
	12753	MRWA Service Agreement Income - ABC	-\$41,172	-\$3,431	-\$3,431	\$0
		Operating Income Total	-\$381,172	-\$31,764	-\$25,262	\$6,502
		Mrlgsa Total	-\$19,353	-\$1,615	\$5,644	\$7,259
		Transport Total	\$3,294,727	-\$61,592	-\$189,653	-\$128,061

	COA	Description	Original Budget	YTD Budget	Actual	Variance
Economic Services						
Caravan Park						
Operating Expenditure						
	13100	CARAVAN PARK SALARIES	\$74,620	\$5,969	\$4,449	-\$1,520
	13101	Caravan Park Superannuation	\$5,700	\$455	\$585	\$130
	13102	Caravan Park Maintenance Expense	\$78,350	\$6,419	\$2,841	-\$3,578
	13103	Caravan Park Building Expense	\$5,000	\$291	\$12	-\$279
	13107	Backpackers/Barracks Cleaning Costs	\$39,525	\$3,162	\$2,775	-\$387
	13108	CVP CLEANING	\$62,959	\$5,068	\$5,658	\$590
	13109	ECO HOUSE MAINTENANCE	\$4,300	\$233	\$434	\$201
	13110	ECO HOUSE CLEANING COST	\$4,592	\$370	\$1,164	\$794
	13112	REMOVE POND	\$11,000	\$0	\$0	\$0
	13170	Caravan Park Village Salaries	\$5,000	\$400	\$213	-\$187
	13171	CARAVAN PARK VILLAGE SUPERANNUATION	\$475	\$38	\$585	\$547
	13172	Caravan Park Village Maintenance Expense	\$19,497	\$1,623	\$437	-\$1,186
	13173	Midwest Transportables Commission Expense	\$163,094	\$29,010	\$29,010	\$0
	13174	CVP VILLAGE MONTHLY MAINTENANCE PROVISIO	\$0	\$0	\$0	\$0
	13175	CVP VILLAGE CLEANING COSTS	\$53,256	\$4,331	\$4,783	\$452
	13176	CVP VILLAGE INSURANCE	\$2,200	\$0	\$0	\$0
	13399	ADMINISTRATION ALLOCATED	\$9,189	\$765	\$898	\$133
		Operating Expenditure Total	\$538,758	\$58,134	\$53,843	-\$4,291
Economic Services						
Caravan Park						
Operating Income						
	13150	CARAVAN PARK FEES	-\$148,320	-\$21,960	-\$24,560	-\$2,600
	13151	CARAVAN PARK BARRACKS CLEANING FEES	-\$80,640	-\$6,720	-\$6,720	\$0
	13152	LGEEP GRANT - CARAVAN PARK	\$0	\$0	\$0	\$0
	13183	ECO HOUSE 1 FEES	-\$13,091	-\$4,363	-\$4,364	-\$1
	13184	ECO HOUSE 2 FEES	-\$13,091	-\$4,363	-\$4,364	-\$1
	13185	Caravan Park Village Accommodation Fees	-\$191,875	-\$40,394	-\$41,738	-\$1,344
	13189	MT GIBSON INFRASTRUCTURE FUND - CARAVAN P	-\$50,000	\$0	\$0	\$0
		Operating Income Total	-\$497,017	-\$77,800	-\$81,745	-\$3,945
Economic Services						
Caravan Park						
Capital Expenditure						
	13190	CARAVAN PARK - BUILDINGS - ABLUTION BLOCK	\$38,894	\$3,240	\$0	-\$3,240
	13191	CARAVAN PARK - CAPITAL - FENCING	\$20,500	\$1,707	\$217	-\$1,490
	13192	CARAVAN PARK - NEW ABLUTIONS - APRON	\$8,500	\$0	\$0	\$0
	13193	CARAVAN PARK- PLANT & EQUIPMENT	\$0	\$0	\$0	\$0
	13194	CARAVAN PARK - HOT WATER SYSTEMS (LGEEP)	\$0	\$0	\$0	\$0
	13195	CARAVAN PARK - CAPITAL - AMENITIES	\$10,000	\$0	\$0	\$0
		Capital Expenditure Total	\$77,894	\$4,947	\$217	-\$4,730
Economic Services						
Caravan Park						
Capital Income						
	012TF	TRANSFER FROM RESERVE - CARAVAN PARK	\$0	\$0	\$0	\$0
		Capital Income Total	\$0	\$0	\$0	\$0
		Caravan Park Total	\$119,634	-\$14,719	-\$27,686	-\$12,967
Economic Services						
Rural Services						
Operating Expenditure						
	13090	Depreciation - Rural Services	\$152	\$12	\$13	\$1
		Operating Expenditure Total	\$152	\$12	\$13	\$1
		Rural Services Total	\$152	\$12	\$13	\$1
Economic Services						
Tourism & Area Promotion						
Operating Expenditure						
	13199	ADMINISTRATION ALLOCATED	\$9,189	\$765	\$898	\$133
	13200	AREA PROMOTION EXPENSE	\$5,000	\$416	\$0	-\$416
	13201	Townscape Project Expense	\$20,000	\$1,666	\$0	-\$1,666
	13203	Regional Tourism Officer	\$4,500	\$375	\$0	-\$375
	13204	Tourist Sites Mntce Expense	\$10,000	\$833	\$587	-\$246
	13291	Depreciation - Tourism	\$22,430	\$1,869	\$1,688	-\$181

COA	Description	Original Budget	YTD Budget	Actual	Variance
	Operating Expenditure Total	\$71,119	\$5,924	\$3,173	-\$2,751
Economic Services					
	Tourism & Area Promotion				
	Operating Income				
13302	GRANT - PERENJORI CARVAN PARK REVITALISATIO	\$0	\$0	\$0	\$0
	Operating Income Total	\$0	\$0	\$0	\$0
	Tourism & Area Promotion Total	\$71,119	\$5,924	\$3,173	-\$2,751
Economic Services					
	Building Control				
	Operating Expenditure				
13400	BUILDING EXPENSE	\$4,500	\$375	\$0	-\$375
13499	ADMINISTRATION ALLOCATED	\$9,189	\$765	\$898	\$133
	Operating Expenditure Total	\$13,689	\$1,140	\$898	-\$242
Economic Services					
	Building Control				
	Operating Income				
13500	Building Permit Fees	-\$250	-\$20	\$0	\$20
	Operating Income Total	-\$250	-\$20	\$0	\$20
	Building Control Total	\$13,439	\$1,120	\$898	-\$222
Economic Services					
	Other Economic Services				
	Operating Expenditure				
13603	STANDPIPES MNTCE EXPENSE	\$6,200	\$516	\$0	-\$516
13604	Dams Mntce Expense	\$5,500	\$458	\$0	-\$458
13614	STANDPIPES WATER EXPENSES	\$3,000	\$250	\$0	-\$250
13699	Administration Allocated	\$9,189	\$765	\$898	\$133
	Operating Expenditure Total	\$23,889	\$1,989	\$898	-\$1,091
Economic Services					
	Other Economic Services				
	Operating Income				
13700	STANDPIPE WATER CHARGES	-\$3,000	-\$250	\$0	\$250
13913	GRANT INCOME - TELECOMMUNICATIONS TOWER	\$0	\$0	\$0	\$0
13914	GRANT INCOME - TELECOMMUNICATIONS TOWER	-\$150,000	\$0	\$0	\$0
	Operating Income Total	-\$153,000	-\$250	\$0	\$250
Economic Services					
	Other Economic Services				
	Capital Expenditure				
023TT	TRANSFER TO BUSINESS INCUBATOR RESERVE	\$0	\$0	\$0	\$0
13651	CAPITAL - BUSINESS INCUBATOR (RUSSELL STREE	\$320,000	\$26,666	\$14,743	-\$11,923
	Capital Expenditure Total	\$320,000	\$26,666	\$14,743	-\$11,923
Economic Services					
	Other Economic Services				
	Capital Income				
023TF	TRANSFER FROM BUSINESS INCUBATOR RESERVE	-\$158,618	\$0	\$0	\$0
13675	LOAN PROCEEDS - BUSINESS INCUBATOR	\$0	\$0	\$0	\$0
13921	TRANSFER FROM MT GIBSON INFRASTRUCTURE R	-\$80,000	\$0	\$0	\$0
	Capital Income Total	-\$238,618	\$0	\$0	\$0
	Other Economic Services Total	-\$47,729	\$28,405	\$15,641	-\$12,764
Economic Services					
	Economic Development				
	Operating Expenditure				
13610	BUSINESS INCUBATOR - OPERATING EXPENSES	\$21,600	\$0	\$0	\$0
13611	REGIONAL BUSINESS SUPPORT SERVICES	\$5,000	\$0	\$0	\$0
13800	EDO SALARIES EXPENSE	\$0	\$0	\$90	\$90
13899	ADMINISTRATION ALLOCATED	\$9,189	\$765	\$899	\$134
	Operating Expenditure Total	\$35,789	\$765	\$989	\$224
Economic Services					
	Economic Development				
	Operating Income				
13909	BUSINESS INCUBATOR - RENTAL INCOME	-\$21,600	\$0	\$0	\$0

COA	Description	Original Budget	YTD Budget	Actual	Variance
14400	1FUELS & OILS	\$196,364	\$16,363	\$0	-\$16,363
14401	Tyres & Tubes	\$7,000	\$583	\$0	-\$583
14402	TOOL REPLACEMENT	\$3,000	\$250	\$18	-\$232
14403	Parts & Repairs	\$150,000	\$12,499	\$4,393	-\$8,106
14404	Repair Wages	\$92,294	\$7,383	\$5,420	-\$1,963
14405	Insurance	\$55,000	\$0	\$0	\$0
14406	Wearparts	\$6,000	\$500	\$0	-\$500
14407	Licences	\$7,875	\$0	\$0	\$0
14409	DEPOT ADMINISTRATION WAGES	\$0	\$0	\$0	\$0
14410	LESS ALLOCATED TO PLANT	-\$1,005,149	-\$83,762	-\$46,378	\$37,384
14412	Plant Leases	\$336,401	\$13,172	\$13,172	-\$0
14490	Depreciation - Plant	\$129,259	\$10,771	\$6,275	-\$4,496
14499	Administration Allocated	\$18,379	\$1,531	\$1,797	\$266
	Operating Expenditure Total	\$0	-\$20,424	-\$15,118	\$5,305
Other Property & Services					
Plant Operating Costs					
Operating Income					
14502	Community Bus Hire	-\$500	-\$41	\$0	\$41
14503	Hacc - Bus Maintenance Contribution	-\$8,000	-\$666	-\$667	-\$1
14504	Reimbursements - Good Insurance	-\$4,788	\$0	\$0	\$0
14509	PROCEEDS OF SALE OF ASSET	\$0	\$0	\$0	\$0
14510	REALISATION OF SALE OF ASSET	\$0	\$0	\$0	\$0
	Operating Income Total	-\$13,288	-\$707	-\$667	\$40
Other Property & Services					
Plant Operating Costs					
Capital Expenditure					
14927	PLANT & EQUIPMENT - MECHANIC VEHICLE	\$0	\$0	\$0	\$0
14928	PLANT & EQUIPMENT - COMMUNICATION REPEA	\$0	\$0	\$0	\$0
	Capital Expenditure Total	\$0	\$0	\$0	\$0
	Plant Operating Costs Total	-\$13,288	-\$21,131	-\$15,785	\$5,346
Other Property & Services					
Materials					
Operating Expenditure					
14600	MATERIAL PURCHASES GEN	\$0	\$0	\$0	\$0
14601	MATERIAL PURCHASED CONTROL ACCOUNT	\$0	\$0	\$0	\$0
14603	LESS ALLOCATED TO WORKS - MATERIALS	\$0	\$0	\$0	\$0
14604	STOCK VARIANCE	\$0	\$0	\$0	\$0
	Operating Expenditure Total	\$0	\$0	\$0	\$0
Other Property & Services					
Materials					
Operating Income					
14700	FUEL REBATES	-\$11,865	-\$988	\$0	\$988
	Operating Income Total	-\$11,865	-\$988	\$0	\$988
	Materials Total	-\$11,865	-\$988	\$0	\$988
Other Property & Services					
Salaries & Wages					
Operating Expenditure					
14800	GROSS SALARIES & WAGES	\$2,299,247	\$183,939	\$265,690	\$81,751
14801	WORKERS COMPENSATION - WAGES	\$0	\$0	\$18,138	\$18,138
14802	WORKERS COMPENSATION - OTHER	\$0	\$0	\$0	\$0
14803	LESS SALARY & WAGES ALLOCATED	-\$2,299,247	-\$147,128	-\$228,879	-\$81,751
14804	PARENTAL LEAVE - EXPENSE	\$11,198	\$895	\$0	-\$895
	Operating Expenditure Total	\$11,198	\$37,706	\$54,949	\$17,243
Other Property & Services					
Salaries & Wages					
Operating Income					
14900	REIMBURSEMENT WORKERS COMP	\$0	\$0	\$0	\$0
14901	PARENTAL LEAVE - INCOME	-\$11,198	-\$895	\$0	\$895
	Operating Income Total	-\$11,198	-\$895	\$0	\$895
	Salaries & Wages Total	\$0	\$36,811	\$54,949	\$18,138
Other Property & Services					
Unclassified					

COA	Description	Original Budget	YTD Budget	Actual	Variance
Operating Expenditure					
14911	DONATIONS EXPENSE	\$0	\$0	\$0	\$0
14912	REIMBURSEMENTS EXPENSE	\$100,000	\$8,333	\$690	-\$7,643
14913	Northeast Farming Future - Dry Season	\$5,000	\$416	\$0	-\$416
14990	Depreciation - Unclassified	\$437	\$36	\$37	\$1
Operating Expenditure Total		\$105,437	\$8,785	\$727	-\$8,058
Other Property & Services					
Unclassified					
Operating Income					
14950	REIMBURSEMENTS INCOME	-\$100,000	-\$8,333	\$0	\$8,333
14951	PROCEEDS OF SALE OF LAND	-\$60,000	\$0	\$0	\$0
Operating Income Total		-\$160,000	-\$8,333	\$0	\$8,333
Other Property & Services					
Unclassified					
Capital Expenditure					
14960	PURCHASE OF INDUSTRIAL LAND	\$60,000	\$0	\$0	\$0
14980	CAPITAL - CARON DAM'S ROOF	\$212,766	\$0	\$0	\$0
Capital Expenditure Total		\$272,766	\$0	\$0	\$0
Other Property & Services					
Unclassified					
Capital Income					
14981	PROCEEDS OF LOAN - CARON'S DAM ROOF	-\$100,000	\$0	\$0	\$0
14986	TRANSFER FROM WATER HARVESTING RESERVE	-\$38,104	\$0	\$0	\$0
Capital Income Total		-\$138,104	\$0	\$0	\$0
Unclassified Total		\$80,100	\$452	\$727	\$275
Other Property & Services					
Mwlgsa					
Operating Expenditure					
14713	MWLGSA TRAINING EXPENSE	\$0	\$0	\$0	\$0
Operating Expenditure Total		\$0	\$0	\$0	\$0
Mwlgsa Total		\$0	\$0	\$0	\$0
Other Property & Services Total		-\$7,164	\$7,739	\$25,780	\$18,040
Finance					
Loan Repayments					
Liabilities					
16094	LOAN REPAYMENT LOAN 94 CAPITAL	\$7,637	\$0	\$0	\$0
16096	LOAN REPAYMENT LOAN 96 CAPITAL	\$9,649	\$0	\$0	\$0
16097	LOAN REPAYMENT LOAN 97 CAPITAL	\$19,425	\$0	\$0	\$0
16098	LOAN REPAYMENT LOAN 98 CAPITAL	\$14,343	\$7,048	\$7,048	\$0
16099	LOAN REPAYMENT LOAN 99 CAPITAL	\$61,582	\$0	\$0	\$0
16100	LOAN REPAYMENT LOAN 100 CAPITAL	\$30,791	\$0	\$0	\$0
16111	LOAN REPAYMENT LOAN 101 CAPITAL	\$22,074	\$0	\$0	\$0
Liabilities Total		\$165,501	\$7,048	\$7,048	\$0
Loan Repayments Total		\$165,501	\$7,048	\$7,048	\$0
Finance Total		\$165,501	\$7,048	\$7,048	\$0
Grand Total		\$2,253,051	-\$2,516,888	-\$2,834,372	-\$317,484



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BUSINESS BONUS STATEMENT

BSB: 306-024
 (Bank,State,Branch)
 Account Number 537500-8
 From 01/07/2014
 To 31/07/2014
 Statement Number 330

Account of SHIRE OF PERENJORI

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
01/07/2014	OPENING BALANCE			\$448,203.75
01/07/2014	PAPER TRANSACTION FEE	\$5.40		\$448,198.35
01/07/2014	OVER THE COUNTER SERVICE FEE	\$17.00		\$448,181.35
01/07/2014	KEEPING FEE REBATE EX 024-537300-6		\$7.00	\$448,188.35
01/07/2014	MAINTENANCE FEE EX 024-537300-6	\$7.00		\$448,181.35
01/07/2014	MAINTENANCE FEE EX 012-086004-9	\$10.00		\$448,171.35
01/07/2014	OBB MAINTENANCE FEE	\$15.00		\$448,156.35
01/07/2014	OBB PAYROLL FEE	\$17.25		\$448,139.10
01/07/2014	OBB TRANSACTION FEE	\$9.45		\$448,129.65
01/07/2014	OBB TRANSACTION FEE EX 012-086004-9	\$0.15		\$448,129.50
01/07/2014	OBB TRANSACTION FEE EX 024-537300-6	\$0.15		\$448,129.35
01/07/2014	MTGIB PUB LTH GOLF		\$8,569.00	\$456,698.35
01/07/2014	MTGIB PUB PJ GOLF		\$15,883.64	\$472,581.99
01/07/2014	CREDITORS 30.06.14	\$49,785.61		\$422,796.38
01/07/2014	MTGIB PUB - RSL		\$4,820.00	\$427,616.38
01/07/2014	MTGIB PUB - FREMAN		\$17,650.00	\$445,266.38
01/07/2014	PAY	\$71,187.45		\$374,078.93
01/07/2014	PAY	\$2,813.28		\$371,265.65
01/07/2014	CHEQUE 018996	\$200.00		\$371,065.65
01/07/2014	ALLEASING E6QC249157001	\$1,381.81		\$369,683.84
01/07/2014	CBA MERCHANT FEE 5353109691668425	\$8.24		\$369,675.60
01/07/2014	CBA MERCHANT FEE 5353109693574753	\$139.89		\$369,535.71
01/07/2014	CBA POS POS 16387200		\$1,845.90	\$371,381.61
01/07/2014	CBA POS POS 16387100		\$25.00	\$371,406.61
01/07/2014	CBA POS POS 16387100		\$140.00	\$371,546.61
01/07/2014	TRANSPORT PEJO20140627	\$10,522.50		\$361,024.11

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BUSINESS BONUS STATEMENT

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
02/07/2014	CREDITORS 02.07.14	\$6,500.00		\$354,524.11
02/07/2014	CHEQUE 018986	\$463.33		\$354,060.78
02/07/2014	CHEQUE 018987	\$865.44		\$353,195.34
02/07/2014	CHEQUE 018989	\$456.42		\$352,738.92
02/07/2014	CHEQUE 018991	\$86.97		\$352,651.95
02/07/2014	CHEQUE 018995	\$1,515.13		\$351,136.82
02/07/2014	0000000-994 PERENJORI LPO 02JUL14		\$122.15	\$351,258.97
02/07/2014	TRUCK CENTRE WA INV 10689		\$44,000.00	\$395,258.97
02/07/2014	CTRLINK PENSION 190P1006555053522A		\$259.01	\$395,517.98
02/07/2014	CBA POS POS 16387200		\$1,807.32	\$397,325.30
02/07/2014	TRANSPORT PEJO20140630	\$2,194.55		\$395,130.75
02/07/2014	STATE REVENUE DE ESL27061400066054R		\$28.50	\$395,159.25
02/07/2014	STATE REVENUE DE PEN27061400066055R		\$307.56	\$395,466.81
03/07/2014	CREDIT TRANSFER FROM JOHN EDWARD WELCOME HARLE		\$50.00	\$395,516.81
03/07/2014	CHEQUE 019002	\$25,047.00		\$370,469.81
03/07/2014	0000000-995 PERENJORI LPO 03JUL14		\$2,126.00	\$372,595.81
03/07/2014	CBA POS POS 16387200		\$417.45	\$373,013.26
03/07/2014	CBA POS POS 16387100		\$775.00	\$373,788.26
03/07/2014	CBA POS CBA POS FEE 163872	\$24.04		\$373,764.22
03/07/2014	CBA POS CBA POS FEE 163871	\$18.54		\$373,745.68
03/07/2014	TRANSPORT PEJO20140701	\$1,494.00		\$372,251.68
03/07/2014	WENDY TIMMINS A736		\$30.00	\$372,281.68
03/07/2014	WENDY TIMMINS A741		\$30.00	\$372,311.68
04/07/2014	10713		\$280.00	\$372,591.68
04/07/2014	WESTNET 14183025cc28a64	\$249.85		\$372,341.83
04/07/2014	BROOKFIELD RAIL A103907		\$5,000.00	\$377,341.83
04/07/2014	CBA POS POS 16387200		\$905.00	\$378,246.83
04/07/2014	J LAYTON 60 Downer St		\$310.00	\$378,556.83
04/07/2014	LANDGATE EAS2 Payment JUN-2		\$22.00	\$378,578.83
04/07/2014	TRANSPORT PEJO20140702	\$417.45		\$378,161.38
07/07/2014	CREDIT INTEREST EX 162-045362-3		\$4,287.95	\$382,449.33
07/07/2014	CDO J GOULD - RELOCATION ADVANCE	\$1,500.00		\$380,949.33
07/07/2014	CHEQUE 018994	\$762.10		\$380,187.23
07/07/2014	CBA POS POS 16387100		\$100.00	\$380,287.23
07/07/2014	TRANSPORT PEJO20140703	\$1,031.00		\$379,256.23
08/07/2014	rent Bev king KING, BEVERLY MAUREEN		\$520.00	\$379,776.23
08/07/2014	CHEQUE 018952	\$832.90		\$378,943.33
08/07/2014	CHEQUE 018967	\$244.30		\$378,699.03
08/07/2014	CHEQUE 018990	\$8,569.00		\$370,130.03
08/07/2014	CHEQUE 018992	\$120.00		\$370,010.03



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DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
08/07/2014	CHEQUE 019004	\$1,376.35		\$368,633.68
08/07/2014	CHEQUE 019005	\$3,442.47		\$365,191.21
08/07/2014	H LEGGE invoice 10697elect		\$182.15	\$365,373.36
08/07/2014	H LEGGE invoice10733 -rent		\$300.00	\$365,673.36
08/07/2014	CBA POS POS 16387100		\$25.00	\$365,698.36
08/07/2014	CBA POS POS 16387100		\$140.00	\$365,838.36
08/07/2014	CBA POS POS 16387200		\$670.00	\$366,508.36
09/07/2014	0000000-996 PERENJORI LPO 09JUL14		\$2,658.25	\$369,166.61
09/07/2014	FAMILY PAYMENT REF NO 240P1194555053522A		\$259.01	\$369,425.62
09/07/2014	MACA CIVIL PTY L MACACIVIL		\$56,556.80	\$425,982.42
09/07/2014	DLGC 000605		\$27,500.00	\$453,482.42
10/07/2014	CREDITORS 08.07.14	\$232,810.85		\$220,671.57
10/07/2014	0000000-997 PERENJORI LPO 10JUL14		\$432.80	\$221,104.37
10/07/2014	CBA POS POS 16387200		\$451.80	\$221,556.17
10/07/2014	CBA POS POS 16387100		\$50.00	\$221,606.17
10/07/2014	J LAYTON 60 Downer St		\$310.00	\$221,916.17
10/07/2014	MAIN ROADS WESTE 2015676		\$437,689.48	\$659,605.65
11/07/2014	AUDIT CERTIFICATE FEE	\$60.00		\$659,545.65
11/07/2014	0000000-998 PERENJORI LPO 11JUL14		\$442.50	\$659,988.15
11/07/2014	CBA POS POS 16387100		\$140.00	\$660,128.15
11/07/2014	CBA POS POS 16387200		\$420.00	\$660,548.15
11/07/2014	TRANSPORT PEJO20140709	\$1,845.05		\$658,703.10
11/07/2014	MINGENEW SHIRE MINGENEW SC 80529		\$25,976.35	\$684,679.45
14/07/2014	PERIODICAL PAYMENT TO MASTERCARD	\$12,604.95		\$672,074.50
14/07/2014	CHEQUE 018971	\$90.00		\$671,984.50
14/07/2014	0000000-999 PERENJORI LPO 14JUL14		\$378.55	\$672,363.05
14/07/2014	CBA POS POS 16387200		\$128.70	\$672,491.75
14/07/2014	CBA POS POS 16387100		\$25.00	\$672,516.75
14/07/2014	TRANSPORT PEJO20140710	\$232.80		\$672,283.95
14/07/2014	Finiterre Farm Inv 10675 King		\$594.00	\$672,877.95
15/07/2014	0000000-000 PERENJORI LPO 15JUL14		\$756.81	\$673,634.76
15/07/2014	CREDITORS 10.07.14	\$28,242.52		\$645,392.24
15/07/2014	PAY	\$58,692.23		\$586,700.01



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BUSINESS BONUS STATEMENT

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
15/07/2014	CBA POS POS 16387200		\$1,790.67	\$588,490.68
15/07/2014	TRANSPORT PEJO20140711	\$571.15		\$587,919.53
15/07/2014	MT GIBSON MNG LT MT GIBSON MINING		\$12,785.00	\$600,704.53
15/07/2014	SG FLEET AUSTRAL 679425	\$14,489.52		\$586,215.01
16/07/2014	0000000-005 PERENJORI LPO 16JUL14		\$300.00	\$586,515.01
16/07/2014	CTRLINK PENSION 190P1386555053522A		\$259.01	\$586,774.02
16/07/2014	CBA POS POS 16387100		\$25.00	\$586,799.02
16/07/2014	CBA POS POS 16387200		\$109.30	\$586,908.32
16/07/2014	MACA CIVIL PTY L MACACIVIL		\$26,051.30	\$612,959.62
16/07/2014	TRANSPORT PEJO20140714	\$769.85		\$612,189.77
17/07/2014	CBA POS POS 16387100		\$50.00	\$612,239.77
17/07/2014	17 07 2014 10709 TOP IRON		\$13,290.00	\$625,529.77
17/07/2014	TRANSPORT PEJO20140715	\$109.30		\$625,420.47
17/07/2014	WENDY TIMMINS A741		\$30.00	\$625,450.47
17/07/2014	WENDY TIMMINS A736		\$30.00	\$625,480.47
18/07/2014	SEE PAYMENT ADVICE		\$560.00	\$626,040.47
18/07/2014	Rent 80512 B King KING,BEVERLY MAUREEN		\$520.00	\$626,560.47
18/07/2014	CBA POS POS 16387100		\$25.00	\$626,585.47
21/07/2014	BPH (WA) - Licence		\$7,735.20	\$634,320.67
21/07/2014	TRANSPORT PEJO20140717	\$40.70		\$634,279.97
21/07/2014	WA TREASURY CORP WATC LOAN REPAY	\$18,513.86		\$615,766.11
22/07/2014	J M ROSE ROSE,JOHN MICHAEL		\$82.50	\$615,848.61
22/07/2014	CREDITORS 18.07.14	\$15,481.81		\$600,366.80
22/07/2014	0000000-006 PERENJORI LPO 22JUL14		\$20.00	\$600,386.80
22/07/2014	0000000-007 PERENJORI LPO 22JUL14		\$40.70	\$600,427.50
22/07/2014	0000000-008 PERENJORI LPO 22JUL14		\$921.75	\$601,349.25
22/07/2014	0000000-009 PERENJORI LPO 22JUL14		\$860.30	\$602,209.55
22/07/2014	0000000-010 PERENJORI LPO 22JUL14		\$1,689.85	\$603,899.40
22/07/2014	CBA POS POS 16387100		\$15.00	\$603,914.40
22/07/2014	TRANSPORT PEJO20140718	\$8,356.95		\$595,557.45
23/07/2014	CREDITORS 22.07.14	\$186,789.50		\$408,767.95
23/07/2014	0000000-011 PERENJORI LPO 23JUL14		\$761.65	\$409,529.60
23/07/2014	FAMILY PAYMENT REF NO 240P1574555053522A		\$259.01	\$409,788.61



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BUSINESS BONUS STATEMENT

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
23/07/2014	TRANSPORT PEJO20140721	\$60.30		\$409,728.31
24/07/2014	CHEQUE 019003	\$50.00		\$409,678.31
24/07/2014	CHEQUE 019006	\$140.00		\$409,538.31
24/07/2014	CHEQUE 019007	\$1,995.95		\$407,542.36
24/07/2014	0000000-012 PERENJORI LPO 24JUL14		\$412.10	\$407,954.46
24/07/2014	CBA POS POS 16387100		\$65.00	\$408,019.46
24/07/2014	J LAYTON 60 Downer St		\$310.00	\$408,329.46
24/07/2014	TRANSPORT PEJO20140722	\$1,569.85		\$406,759.61
25/07/2014	80522 Inv10724		\$143.00	\$406,902.61
25/07/2014	0000000-013 PERENJORI LPO 25JUL14		\$3,755.95	\$410,658.56
25/07/2014	H LEGGE invoice 10752 rent		\$300.00	\$410,958.56
25/07/2014	JOHN FORREST PTY A33 Forrest		\$364.00	\$411,322.56
25/07/2014	CBA POS POS 16387200		\$3,092.98	\$414,415.54
25/07/2014	CBA POS POS 16387100		\$305.00	\$414,720.54
25/07/2014	Aurizon A000000133244		\$7,392.00	\$422,112.54
25/07/2014	3000 - KARARA MI 000267E006136		\$44,549.17	\$466,661.71
25/07/2014	TRANSPORT PEJO20140723	\$814.05		\$465,847.66
25/07/2014	ME and SG Wilson 80363 INV 10711		\$1,260.00	\$467,107.66
28/07/2014	IB RETURNED CREDIT SHIRE OF PERENJORI 188054919		\$238.66	\$467,346.32
28/07/2014	CREDITORS 24.07.14	\$218,454.08		\$248,892.24
28/07/2014	0000000-014 PERENJORI LPO 28JUL14		\$61.90	\$248,954.14
28/07/2014	CBA POS POS 16387100		\$100.00	\$249,054.14
28/07/2014	CBA POS POS 16387200		\$581.03	\$249,635.17
28/07/2014	MAARTEN NOORDHOF Transfer of troop		\$2,627.90	\$252,263.07
28/07/2014	TRANSPORT PEJO20140724	\$406.50		\$251,856.57
28/07/2014	NORTHERN AGRICUL NACC		\$528.00	\$252,384.57
28/07/2014	THE SPEARWOOD TR A15057		\$6,553.22	\$258,937.79
29/07/2014	PAY	\$64,488.43		\$194,449.36
29/07/2014	D J TULL A535		\$960.29	\$195,409.65
29/07/2014	D J TULL A174		\$925.38	\$196,335.03
29/07/2014	ATO ATO68267899822R210		\$34,831.00	\$231,166.03
29/07/2014	CBA POS POS 16387200		\$727.40	\$231,893.43
29/07/2014	CBA POS POS 16387100		\$25.00	\$231,918.43
29/07/2014	TRANSPORT PEJO20140725	\$3,753.10		\$228,165.33
29/07/2014	DEPARTMENT OF TR PAYMENT:27957		\$1,624.36	\$229,789.69
30/07/2014	0000000-015 PERENJORI LPO 30JUL14		\$994.00	\$230,783.69
30/07/2014	0000000-016 PERENJORI LPO 30JUL14		\$6,712.77	\$237,496.46
30/07/2014	CTRLINK PENSION 190P1766555053522A		\$259.01	\$237,755.47
30/07/2014	CBA POS POS 16387200		\$1,321.55	\$239,077.02
30/07/2014	BUSH HERITAGE AU BUSH HERITAGE AUST		\$516.89	\$239,593.91
30/07/2014	TRANSPORT PEJO20140728	\$3,417.20		\$236,176.71
31/07/2014	CREDIT INTEREST		\$519.01	\$236,695.72
31/07/2014	80512 KING, BEVERLY MAUREEN		\$520.00	\$237,215.72
31/07/2014	Gundawa EFT 2812.		\$11,000.00	\$248,215.72
31/07/2014	0000000-017 PERENJORI LPO 31JUL14		\$164.20	\$248,379.92
31/07/2014	BROOKFIELD RAIL A104595		\$364.00	\$248,743.92
31/07/2014	CBA POS POS 16387100		\$585.00	\$249,328.92
31/07/2014	CBA POS POS 16387200		\$18,452.19	\$267,781.11
31/07/2014	31 07 2014 A15115 TOP IRON		\$1,123.56	\$268,904.67

31/07/2014	TRANSPORT PEJO20140729	\$40.70		\$268,863.97
31/07/2014	WENDY TIMMINS A741		\$30.00	\$268,893.97
31/07/2014	WENDY TIMMINS A736		\$30.00	\$268,923.97
31/07/2014	CLOSING BALANCE			\$268,923.97

Total Debits: -\$1,068,222.22
Total Credits: \$888,942.44



Perenjori
Embrace Opportunity

Attachment

14072.2

Accounts for Payment

*Finance Committee Meeting
13th August 2014*

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

Chq/EFT	Date	Name	Description	Amount	Bank
EFT5913	02/07/2014	EVENTUS LAWYERS PTY LTD	FORTRESS HOMES - DEED OF SETTLEMENT PAYMENT	\$ 6,500.00	M
EFT5917	08/07/2014	BL & MJ THORNTON	PERENJORI WASTE REMOVAL JUNE 14	\$ 3,253.14	M
EFT5918	08/07/2014	BPH (WA) PTY LTD	GRIFFITHS ROAD - GRAVEL CARTING	\$ 189,992.00	M
EFT5919	08/07/2014	CLEANPAK SOLUTIONS	CLEANING EQUIPMENT	\$ 699.01	M
EFT5920	08/07/2014	COATES HIRE OPERATIONS PTY LTD	HIRE OF MINI EXCAVATOR, BUCKET & TRAILER	\$ 649.11	M
EFT5921	08/07/2014	FLETCHER COMMUNICATIONS	FM TOWER RADIO TRANSMITTER - CHECK AND FIX	\$ 1,689.15	M
EFT5922	08/07/2014	HOPPPYS PARTS R US	TOOL REPLACEMENT - DEPOT	\$ 70.09	M
EFT5923	08/07/2014	JASON SIGNMAKERS	VARIOUS ROAD SIGNS	\$ 5,725.50	M
EFT5924	08/07/2014	KOOLA ENTERPRISES PTY LTD ATF CBMA TRUST	SHIRE HOUSES & KENNELS - CONNECT HOT WATER SYSTEMS AND WATER	\$ 1,964.60	M
EFT5925	08/07/2014	LEOPOLD CONTRACTING	CONTRACT MNTCE GRADING OF SHIRE OF PERENJORI ROADS	\$ 21,824.00	M
EFT5926	08/07/2014	MARKET CREATIONS	STATIONARY - ENVELOPES & BUSINESS CARDS	\$ 1,793.00	M
EFT5927	08/07/2014	RESIDENTIAL & RURAL SERVICES	FENCING ON HOUSES AND CRC	\$ 1,700.00	M
EFT5928	08/07/2014	SKELETON GAMBLERS	BLUES FOR THE BUSH - SPONSORSHIP PROSPECTUS	\$ 1,940.00	M
EFT5929	08/07/2014	STAPLES AUSTRALIA PTY LTD	CLEANING PRODUCTS & OFFICE SUPPLIES	\$ 1,041.55	M
EFT5930	08/07/2014	STATE LIBRARY OF WA	LIBRARY - BOOK REPLACEMENT	\$ 12.10	M
EFT5931	08/07/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	PJ1558 - INSPECT GRADER	\$ 457.60	M
EFT5932	10/07/2014	GERALDTON FUEL CO	FUEL CARD PURCHASES FOR MONTH ENDED 30 JUNE 14	\$ 16,478.02	M
EFT5933	10/07/2014	MINGENEW FABRICATORS	BUSINESS INCUBATOR - STEEL COLUMNS	\$ 11,764.50	M
EFT5934	18/07/2014	AUSSIE PLASTERBOARD	BUSINESS INCUBATOR - PLASTERBOARD	\$ 15,481.81	M
EFT5935	22/07/2014	BOC LIMITED	MEDICAL CENTRE - OXYGEN	\$ 354.11	M
EFT5936	22/07/2014	CHRIS ANTILL PLANNING & URBAN DESIGN CONSULTANT	PERENJORI REVITALISATION PROJECT - STAGE TWO	\$ 17,050.00	M
EFT5937	22/07/2014	COBRA EARTHMOVING AND CONSTRUCTION MACHINERY PTY LTD	SYSON RD GRADING - HIRE OF MULTIROLLER	\$ 4,611.57	M
EFT5938	22/07/2014	F L COSTELLO & CO	CARAVAN PARK - COMMERCIAL WASHER	\$ 1,980.00	M
EFT5939	22/07/2014	FINER IMAGES	LOCAL PLANNING SCHEME NO 2 - 2 PRINTS A1 SIZE AND LAMINATED	\$ 83.60	M
EFT5940	22/07/2014	GREENFIELD TECHNICAL SERVICES	ENGINEERING CONSULTANT - MARCH TO MAY 14	\$ 841.50	M
EFT5941	22/07/2014	JENNA DIMITRIJEVIC	YOUNG LEADERS - FUEL & PERSONAL WAGES	\$ 900.00	M
EFT5942	22/07/2014	KOOLA ENTERPRISES PTY LTD ATF CBMA TRUST	PUBLIC TOILETS - BLOCKED TOILET	\$ 242.00	M
EFT5943	22/07/2014	LANDMARK OPERATIONS LIMITED	CARAVAN PARK - WEEDMASTER	\$ 879.36	M
EFT5944	22/07/2014	LEOPOLD CONTRACTING	GRADING OF ACCESS ROADS TO KARARA IRON ORE PROJECT	\$ 19,038.42	M
EFT5945	22/07/2014	MARKET CREATIONS	MID WEST DIRECTORY - SHIRE PAGES	\$ 781.00	M
EFT5946	22/07/2014	MID WEST CHAMBER OF COMMERCE AND INDUSTRY	MWCCI - ANNUAL MEMBERSHIP 14/15	\$ 615.00	M
EFT5947	22/07/2014	MIDWEST QUARRIES	STOCK - 100.59T 7MM & 50.19T 10MM AGGREGATE	\$ 5,999.08	M
EFT5948	22/07/2014	MIDWEST TRANSPORTABLES	CARAVAN PARK - RENTAL RETURN FOR 24 UNITS	\$ 30,882.39	M
EFT5949	22/07/2014	NORDIC HOMES PTY LTD	1 X 2 HOME - MILESTONE 5	\$ 42,957.62	M
EFT5950	22/07/2014	PERENJORI AGRICULTURAL SOCIETY	2014 PERENJORI AGRICULTURAL SOCIETY - GOLD PARTNERSHIP	\$ 5,000.00	M
EFT5951	22/07/2014	PERENJORI IGA X - PRESS	PERENJORI IGA - JUNE ACCOUNT	\$ 503.98	M
EFT5952	22/07/2014	RJ & LJ KING	PJ1599 - TYRES AND BATTERIES	\$ 3,163.16	M
EFT5953	22/07/2014	SPASH ALLEY	UNIFORMS - MENS SHIRT	\$ 72.19	M
EFT5954	22/07/2014	TOLL IPEC PTY LTD	FREIGHT - DEPOT PRODUCTS	\$ 132.57	M
EFT5955	22/07/2014	WESTRAC PTY LTD	CAPITAL - 1 X 2013 CATERPILLAR 226B3AC SKID STEER	\$ 50,701.95	M
EFT5956	24/07/2014	AGRI SERVICES PERENJORI	EQUIPMENT MAINTENANCE - REPELLANT, BATTERIES, HAT, SUNCREAN	\$ 1,484.25	M
EFT5957	24/07/2014	AMPLIFY FB	BLUES FOR THE BUSH - FACEBOOK ADVERTISING	\$ 140.00	M
EFT5958	24/07/2014	BOC LIMITED	DEPOT - GAS	\$ 96.24	M
EFT5959	24/07/2014	BPH (WA) PTY LTD	SYSON RD - MACHINERY HIRE	\$ 133,328.25	M
EFT5960	24/07/2014	BUNNINGS WAREHOUSE	CARAVAN PARK - TOOLS AND MATERIALS	\$ 2,139.82	M
EFT5961	24/07/2014	CIVIC LEGAL	FORTRESS HOME V SHIRE OF PERENJORI - LEGAL FEES	\$ 5,810.86	M
EFT5962	24/07/2014	CJD EQUIPMENT	PJ1558 - LABOUR & MISCELLANEOUS	\$ 1,820.50	M
EFT5963	24/07/2014	DOWNER EDI WORKS PTY LTD	10T 7MM COLDMIX	\$ 2,090.00	M
EFT5964	24/07/2014	FIRE & SAFETY WA	FIRE BRIGADE - BOOTS	\$ 1,488.48	M
EFT5965	24/07/2014	FREMANTLE PRESS	CENTENARY BOOK - 50% DEPOSIT ON SOUND OF THE COCKIES""	\$ 19,415.00	M
EFT5966	24/07/2014	GALVINS PLUMBING SUPPLIES	PAVILLION - BUSH HEX RED	\$ 64.88	M
EFT5967	24/07/2014	GERALDTON HYDRAULICS	PJ1535 - REPAIRS AND NEW/EXTRA PARTS	\$ 1,162.87	M
EFT5968	24/07/2014	GH COUNTRY COURIER	PJ1535 - FREIGHT FROM GERALDTON HYDRAULICS	\$ 68.99	M
EFT5969	24/07/2014	JARAM FLEET EQUIPMENT	PLANT EQUIPMENT - MAXI RACK	\$ 1,845.36	M
EFT5970	24/07/2014	JR & A HERSEY PTY LTD	PJ1599 - PLANT REPLAIRS	\$ 291.83	M
EFT5971	24/07/2014	LANDGATE - VALUATIONS	MINING TENEMENTS CHARGEABLE	\$ 56.80	M
EFT5972	24/07/2014	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	BLUES FOR THE BUSH - PROJECT MANAGEMENT	\$ 4,849.90	M
EFT5973	24/07/2014	MCINTOSH & SONS	HOLLAND TRACTOR - LABOUR AND PARTS	\$ 1,993.94	M
EFT5974	24/07/2014	MITCHELL & BROWN	PAVILLION - OVEN AND MICROWAVE	\$ 2,959.00	M

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

EFT5975	24/07/2014	MOORA EMBROIDERY	STAFF UNIFORMS - EMBROIDERY OF LOGO	\$ 202.75	M
EFT5976	24/07/2014	MORAWA CRC	BLUES IN THE BUSH FULL PAGE ADVERT IN MORAWA SCENE	\$ 150.00	M
EFT5977	24/07/2014	MULTIPLE TRADES AND MAINTENANCE	CARAVAN PARK - TESTING AND TAGGING	\$ 788.15	M
EFT5978	24/07/2014	PEACHES & CLEAN	BLUES FOR THE BUSH - WORKSHOP DEPOSIT	\$ 1,430.00	M
EFT5979	24/07/2014	PURCHER INTERNATIONAL PTY LTD	PJ1565 - FREIGHT	\$ 19.80	M
EFT5980	24/07/2014	SHIRE OF MORAWA	MEDICAL CENTRE REIM 13/14	\$ 1,242.87	M
EFT5981	24/07/2014	SHIRE OF THREE SPRINGS	SHARED COMMUNITY EMERGENCY SERVICES MANAGER- RICK RYAN	\$ 100.00	M
EFT5982	24/07/2014	STAPLES AUSTRALIA PTY LTD	CARAVAN PARK - POWDERED GLOVES	\$ 17.42	M
EFT5983	24/07/2014	TRU-LINE EXCAVATIONS & PLUMBING	PERENJORI ROTHSA Y INTERSECTION - BLACKSPOT	\$ 33,141.90	M
EFT5984	24/07/2014	ULLRICH ALUMINIUM	CARAVAN PARK - FENCING	\$ 238.66	M
EFT5985	24/07/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	CR P WATERHOUSE - SHORT COURSE BOOKING	\$ 15.56	M
EFT5986	31/07/2014	WA SUPER	Superannuation contributions	\$ 21,380.21	M
EFT5987	31/07/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	\$ 225.90	M
EFT5988	31/07/2014	CATHOLIC SUPER FUND	Superannuation contributions	\$ 181.69	M
EFT5989	31/07/2014	SUPERWRAP	Superannuation contributions	\$ 54.15	M
EFT5990	31/07/2014	WESTPAC SUPERANNUATION & RETIEMENT SERVICES	Superannuation contributions	\$ 328.83	M
EFT5991	31/07/2014	WESTSCHEME DIVISION/AUSTALIAN SUPER	Superannuation contributions	\$ 172.74	M
EFT5992	31/07/2014	MARK HAMMERLING	T416 - GYM BOND REFUND	\$ 100.00	T
EFT5993	31/07/2014	RUTH BATEMAN	T453 - GYM BOND REFUND	\$ 100.00	T
EFT5994	31/07/2014	AUSTRALIA POST	AUSTRALIA POST - JUNE ACCOUNT	\$ 119.73	M
EFT5995	31/07/2014	BLUEHILL COURIERS	COURIER - GERALDTON TO PERENJORI	\$ 356.40	M
EFT5996	31/07/2014	BUNNINGS WAREHOUSE	73 RUSSELL ST - ROOFING MATERIALS	\$ 1,652.90	M
EFT5997	31/07/2014	DISCOUNT DOMAIN NAME SERVICES PTY LTD	WEBSITE MAINTENANCE - PERENJORI & LATHAM	\$ 90.00	M
EFT5998	31/07/2014	GERALDTON LOCK AND KEY SPECIALISTS	CRC, FIRE STATION - KEY TOUCH PADS	\$ 550.00	M
EFT5999	31/07/2014	GLASS CO CLEAR QUALITY	29 LIVINGSTONE STREET - REPLACE WINDOW GLASS	\$ 129.50	M
EFT6000	31/07/2014	GLOBE PEST SOLUTIONS	MOSQUITO CONTROL - PUMP, BRUSH, KIT	\$ 236.50	M
EFT6001	31/07/2014	IT VISION	SYNERGY SOFT - RENEW & LICENCE FEES	\$ 28,626.40	M
EFT6002	31/07/2014	JASON SIGNMAKERS	WASTE ONLY SIGNS, RURAL PLATE NUMBERS	\$ 580.80	M
EFT6003	31/07/2014	KOOLA ENTERPRISES PTY LTD ATF CBMA TRUST	REPAIR OF LEAKING TAPS/SHOWER TAPS	\$ 523.60	M
EFT6004	31/07/2014	LANDMARK OPERATIONS LIMITED	FRIDGE BASE	\$ 121.00	M
EFT6005	31/07/2014	MCDONALDS WHOLESALERS	COUNCIL REFRESHMENTS AND CLEANING	\$ 276.35	M
EFT6006	31/07/2014	MICK LUNDIE BITUTEK	PERENJORI ROTHSA Y RD AND WUBIN MULLEWA RD SEALING	\$ 18,250.10	M
EFT6007	31/07/2014	MK BROWN	73 RUSSELL ST - MAINTENANCE	\$ 1,680.00	M
EFT6008	31/07/2014	PRECISION LASER SYSTEM	PJ1599 - LASER TEST BATTERY	\$ 149.60	M
EFT6009	31/07/2014	SHIRE OF THREE SPRINGS	SHIRE OF THREE SPRINGS - SHARED COMMUNITY EMERGENCY SERVICES	\$ 3,946.22	M
EFT6010	31/07/2014	SPOTLIGHT PTY LTD	ECO HOUSE 1 & 2 - SHEETS	\$ 53.98	M
EFT6011	31/07/2014	STAPLES AUSTRALIA PTY LTD	METER CHARGES 20/05 - 20/06	\$ 1,386.35	M
EFT6012	31/07/2014	TOLL IPEC PTY LTD	TOLL COURIER - FREIGHT	\$ 95.61	M
EFT6013	31/07/2014	WCC ELECTRICAL & AIR CONDITIONING	DEPOT - INSTALL OVERRIDE SWITCH	\$ 5,438.21	M
EFT6014	31/07/2014	WESTRAC PTY LTD	PJ1585 - PLANT REPAIRS MATERIALS	\$ 162.69	M
EFT6015	01/07/2014	ALLEASING PTY LTD	LANIER MPC5000 PHOTOCOPIER LEASE 01 JULY TO 30 SEP 14	\$ 1,381.81	M
EFT6016	15/07/2014	SG FLEET AUSTRALIA PTY LIMITED	JET PATCHER = LEASE JULY 14	\$ 14,489.52	M
EFT6017	21/07/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 98 FIXED COMPONENT - JOHN STREET SUBDIVISION	\$ 18,513.86	M
868	07/07/2014	MIGHTY MENS CONFERENCE AUSTRALIA	T467 LATHAM COMMUNITY CENTRE BOND REFUND	\$ 150.00	T
869	07/07/2014	BOND ADMINISTRATOR	T20 - GELLATLY 160 JOHN ST BOND TRANSFER	\$ 530.00	T
19002	01/07/2014	DAIMLER TRUCKS PERTH	SUPPLY 1 FUSO CANTER 515	\$ 25,047.00	M
19003	07/07/2014	SHIRE OF PERENJORI - CHQ	Payroll deductions	\$ 50.00	M
19004	07/07/2014	SYNERGY	FM TOWER - ELECTRICITY 05 APR TO 19 JUN 14	\$ 1,376.35	M
19005	07/07/2014	TELSTRA CORPORATION	TELSTRA - USAGE CHARGES TO THE 15 JUN 14	\$ 3,442.47	M
19006	22/07/2014	SHIRE OF PERENJORI - CHQ	Payroll deductions	\$ 140.00	M
19007	22/07/2014	SYNERGY	STREETLIGHTS - 25MAY - 24JUN	\$ 1,995.95	M
19008	31/07/2014	ASGARD SUPER	Superannuation contributions	\$ 708.42	M
19009	31/07/2014	AUSTRALIAN SUPER	Superannuation contributions	\$ 1,400.89	M
19010	31/07/2014	GESB	Superannuation contributions	\$ 62.09	M
19011	31/07/2014	HOST PLUS SUPER	Superannuation contributions	\$ 699.97	M
19012	31/07/2014	REST INDUSTRY SUPERANNUATION	Superannuation contributions	\$ 2,293.33	M
19013	31/07/2014	SHIRE OF PERENJORI - CHQ	Payroll deductions	\$ 130.00	M
19014	31/07/2014	FRANK GILMOUR PEST CONTROL	29 LIVINGSTONE ST - TREAT FOR COCKROACHES	\$ 330.00	M
19015	31/07/2014	GILMOUR EARTHMOVING PTY LTD	WARRIDAR - COPPERMINE RD - ROAD CLEARING, RUBBISH TIP, GRAVEL STOCKPILE	\$ 25,976.50	M
19016	31/07/2014	MORAWA ROADHOUSE	YOUNG LEADERS - SANDWHICHES	\$ 165.00	M
19017	31/07/2014	PERENJORI & DISTRICTS TOURIST CENTRE & PIONEER MUSEUM	CARAVAN PARK - EVERLASTING SEEDS	\$ 40.00	M

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

19018	31/07/2014	PERENJORI CWA	REVITALISATION PROJECT - CATERING	\$ 262.50	M
19019	31/07/2014	PERENJORI HOTEL	JULY COUNCIL LUNCH 18/7/14	\$ 1,137.00	M
19020	31/07/2014	PERENJORI VOLUNTEER BUSH FIRE BRIGADE	BLUES FOR THE BUSH 2013 - SERVICES	\$ 725.00	M
19021	31/07/2014	TELSTRA CORPORATION	TELSTRA CHARGES TO 15 JULY 2014	\$ 3,439.27	M
40714	04/07/2014	WESTNET	WESTNET CHARGES	\$ 249.85	M
300714	14/07/2014	BANKWEST	PERIODICAL PAYMENT TO MASTERCARD	\$ 12,604.95	M
300714	31/07/2014	BANKWEST	BANK FEES	\$ 183.98	M
			SUM	\$ 892,773.93	



Perenjori
Embrace Opportunity

Minutes

Finance Committee Meeting

9th July 2014

Shire of Perenjori
AGENDA
Finance Committee Meeting

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on
Wednesday 9th July 2014 commenced at 4.00pm.

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14071 PRELIMINARIES

14071.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr Hirsch was nominated as chairman for the meeting.
Cr Hirsch declared the meeting opened at 4:07pm

14071.2 DISCLAIMER READING

14071.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr H Wass
Cr L Smith
Cr J Hirsch
Ali Mills - CEO
Peter Money - MCDS
David Fong- SFO

Apologies - Cr King
Cr Butler
Cr Cunningham
Cr Desmond – Leave of absence

14071.4 NOTATIONS OF INTEREST

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

14071.5 APPLICATIONS FOR LEAVE OF ABSENCE

14071.6 CONFIRMATION OF MINUTES

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

COUNCIL RESOLUTION – ITEM 14071.6

Moved: Cr Smith

Seconded: Ali Mills

That the Minutes of the Finance Committee Meeting held Thursday 11th June 2014 as attached be accepted as a true and correct record of the Meeting.

Carried: 6/0

14072.0 FINANCE & ADMINISTRATION

14072.1 FINANCIAL STATEMENTS – JUNE 2014

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

Executive Summary

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

Background

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

Details

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

The following statements are presented to Council:

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

-
- Note 8. – Payables - Borrowings
 - Note 9. – Grants and Contributions
 - Note 10. – Cash Back Reserves
 - Note 11. - Capital Disposals and Acquisitions
 - Note 12.- Trust Fund

Legal Compliance

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

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

calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

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

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

Policy Implications :

Nil

Financial Implications:

Nil

Strategic Implications:

Area 5: Investing in Councils Leadership

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

Consultation:

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

Comment:

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 14072.1

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

Committees Recommendation – Item 14072.1

Moved: Cr H Wass

Seconded: CR L Smith

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

Carried: 6/0

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

Executive Summary

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

Background

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

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

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

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

Legal Compliance

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

6.10. financial management regulations

Regulations may provide for —

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

—

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

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

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

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

Policy Implications

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

Financial Implications

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

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Nil

Comment

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 14072.2

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

Municipal Account	
EFT	\$474,717.10

Direct Debits	\$51,388.07
Cheques	\$57,312.37
Corporate MasterCard	\$7,214.42
Bank Fees	\$215.12
Total	\$590,847.08
Trust Account – Shire	
EFT	\$0
Cheques	\$10,030.00
Bank Fees	\$0
Total	\$10,030.00
Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$46,922.64
Cheques	\$0
Bank Fees	\$0
Total	\$46,922.64
<i>Totalling \$647,799.72 from Muni and Trust Accounts for the month ending 30 June 2014</i>	

Committees Recommendation – Item 14072.2

Moved: Cr L smith

Seconded: Cr H Wass

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

Carried 6/0

14072.3 WRITE OFF BAD DEBTS

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

Purpose of Report

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

Background

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

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

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

	debts collectors. It relates to rental fees charged in Aug and Sept 2012. In May 2013, the debtor went into bankruptcy.	
		\$2,773.50

Legal Compliance

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

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

Policy Implication:

Nil

Financial Implications:

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

Strategic Implications:

There are no strategic implications for this report.

Consultation:

Liaison with MCDS and FO.

Comment:

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 14072.3

That Council authorises the write off of the following sundry debtors, totalling \$2,773.50:

- | | |
|----------|------------|
| 1. 80457 | \$1,560.00 |
| 2. 80497 | \$110.00 |
| 3. 80280 | \$1,103.50 |

Moved: Cr J Hirsch

Seconded: Cr L Smith

Committee Recommendation – Item 14072.3

That Council authorises the write off of the following sundry debtors, totalling \$2,773.50:

1. 80457 \$1,560.00
2. 80497 \$110.00
3. 80280 \$1,103.50

Carried 6/0

14073 GENERAL BUSINESS

14073.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

14073.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

14073.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

14073.4 MATTERS BEHIND CLOSED DOORS

14073.5 DATE OF NEXT MEETING / MEETINGS

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

14073.6 CLOSURE

Cr Hirsch declared the meeting closed at 4:50pm

I certify that this copy of the Minutes is a true and correct record of the meeting held on 9th July 2014.

*Signed: _____
 Presiding Elected Member*

Date: _____