



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Tuesday 15th December 2015 in the Council Chambers, Fowler Street, Perenjori commencing at 5.00 pm.

Ali Mills
Chief Executive Officer
11th December 2015

Shire of Perenjori Finance Committee Meeting 15th December 2015

Agenda

11th December 2015
Copies forward to:

All Councillors

Cr LC Butler
Cr RP Desmond
Cr JR Cunningham
Cr LJ Smith
Cr RL Spencer
Cr JM Hirsch

Shire of Perenjori
AGENDA
Finance Committee Meeting

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 15th
December 2015 commencing at 5.00 pm.

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15121 PRELIMINARIES

15121.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

15121.2 DISCLAIMER READING

15121.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

15121.4 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.

15121.5 APPLICATIONS FOR LEAVE OF ABSENCE

15121.6 CONFIRMATION OF MINUTES

That the Minutes of Finance Committee Meeting of 18th August 2015 be confirmed as a true and correct record of the meeting.

15122 FINANCE & ADMINISTRATION

15122.1 FINANCIAL STATEMENTS – NOVEMBER 2015

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DEBBY BARNDON - SFO
RESPONSIBLE OFFICER:	PETER MONEY - MCDS
REPORT DATE:	15TH DECEMBER 2015
ATTACHMENTS	MONTHLY FINANCIAL REPORT –NOVEMBER 2015

Executive Summary

This item recommends that the Council accepts the Financial Activity Statement for the period ending 30th November 2015.

Background

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

Details

Presented is the Financial Activity Statement Report for the period ending 30th November 2015.

The following statements are presented to Council:

- Monthly Summary Information - Charts
- Statement of Financial Activity (Program of Nature and Type) this provides the budget and actual income and expenditure for operating and non-recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Statement of Capital Acquisitions and Capital Funding
- Net Current (Assets) Funding Position (Note 3). This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
 - Note 1.- Significant Accounting Policies
 - Note 2. - Explanation of Material Variances
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Budget Amendments
 - Note 6. – Receivables
 - Note 7. – Cash Back Reserves
 - 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 sub regulation (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 sub regulation 34 (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 MCDS, FO, & MIS.

Comment

There have been some difficulties with the July statements due to faults in the Synergy Soft programme. This was first observed in the June statements when a Councillor identified different rate incomes in parts of the statements. The owners of the software have made several attempts to correct the 'bugs' and this finally appears to have been successful.

Voting Requirements – Simple Majority

Officers Recommendation – Item 15122.1

That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 30 th November 2015.

15122.2 ACCOUNTS FOR PAYMENT – NOVEMBER 2015

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DEBBY BARNDON - SFO
RESPONSIBLE OFFICER:	PETER MONEY - MCDS
REPORT DATE:	15TH NOVEMBER 2015
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that the Council confirms the payment of accounts for November 2015 as shown on the attached schedule.

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 34 (1) is to be —

(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and

(b) recorded in the minutes of that meeting.

Policy Implications

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

Financial Implications

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

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

FO

Comment

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

Voting Requirements – Simple Majority

Officer Recommendation – Item 15122.2	
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 th November 2015 as attached to and forming part of this report.	
Municipal Account	
EFT	\$ 416,065.05
Direct Debits	\$ 90,006.66
Cheques	\$ 7,853.46
Corporate MasterCard	\$ 2,142.75
Bank Fees	\$ 314.59
Total	\$ 516,382.51
Trust Account - Shire	
EFT	\$ 13,228.93
Cheques	\$ 0.00
Bank Fees	\$ 0.00
Total	\$ 13,228.93
Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$ 12,669.00
Cheques	\$ 0.00

Bank Fees	\$ 0.00
Total	\$ 12,669.00

Totalling \$542,280.44 from Municipal and Trust Accounts for the month ending 30th November 2015

15122.3 MASTER LENDING AGREEMENT

APPLICANT: SHIRE OF PERENJORI
FILE: ADM 0360
DISCLOSURE OF INTEREST: NIL
AUTHOR: DEBBY BARNDON - SFO
RESPONSIBLE OFFICER: PETER MONEY - MCDS
REPORT DATE: 15TH NOVEMBER 2015
ATTACHMENTS WATC LETTER

Executive Summary

This item recommends that Council approves the signing and sealing of a Master Lending Agreement with the Western Australian Treasury Corporation.

Background

The Western Australian Treasury Corporation (WATC) has changed the way they facilitate agreements with local governments with regards to borrowing facilities. Instead of providing individual agreement each time a new borrowing facility is required a Master Lending Agreements (LGMA) is provided that sweeps all existing loans under the Master Lending Agreement and facilitates future borrowings.

This removes the need for individual loan agreements that need to be executed under seal each time the Shire undertakes loan facilities with WATC.

For the Master Lending Agreement to be effective WATC requires the Shire of Perenjori to execute the LGMLA under its Common Seal as authorised by a resolution of the Shire of Perenjori.

A copy of the LGMLA is provided under separate cover.

Statutory Environment

Local Government Act 1995

Policy Implications

There are not direct policy implications in relation to this item.

Financial Implications

There are no financial implications.

Strategic Implications

Area 5: Investing in Councils Capacity – Our Leadership

Goal: Fostering and maximising growth across the economy, embracing opportunities for diversifying and strengthening our economic base.

Risk Management

There are no risks in endorsing this agreement. However it will improve processes when the Shire wishes to raise new loans as the process will be less complex.

Consultation

WATC

Comment

Any borrowing under the LGMA will still be subject to WATC's credit approval policy at the time of application, and the release of funds is subject to the issuance of a firm rate quote by WATC and its acceptance by an authorised signatory of the Shire of Perenjori.

The resolution below is that recommended by the WATC except that this resolution has removed references enabling senior officers authorised by the Chief Executive Officer to sign schedule documents in accordance with Council resolutions.

Voting Requirements – Simple Majority

Officers Recommendation – Item 15122.3
<p>That Council:</p> <ol style="list-style-type: none">1. Enters into a Master Lending Agreement with Western Australian Treasury Corporation in accordance with the document tabled at this meeting.2. Approves the affixation of the Common Seal of the Shire of Perenjori to the Master Lending Agreement in the presence of the President and the Chief Executive Officer each of whom shall sign the document to attest the affixation of the Common Seal thereto; and3. Authorises the Chief Executive Officer from time to time to sign schedule documents under the Master Lending Agreement and or to give instructions thereunder on behalf of the Shire of Perenjori in accordance with Council resolutions.

WESTERN AUSTRALIAN
TREASURY CORPORATION

FINANCIAL SOLUTIONS FOR THE BENEFIT OF ALL WESTERN AUSTRALIANS

Our Ref: 28097
Enquires: Tamara Marsh
Tel: (08) 9235 9153

Ms Ali Mills
Chief Executive Officer
Shire of Perenjori
PO Box 22
PERENJORI WA 6620

Dear Ali

WATC – EXECUTION OF THE LOCAL GOVERNMENT MASTER LENDING AGREEMENT

Western Australian Treasury Corporation (WATC) advises the previously requested information provided by the Shire of Perenjori has now been incorporated into the enclosed final Local Government Master Lending Agreement (LGMLA) for the Shire of Perenjori.

Enclosed are two final copies of the LGMLA for the Shire of Perenjori which sweeps all existing loans under the LGMLA and facilitates future borrowings under the one agreement thereby removing the need for individual loan agreements to be executed under seal each time the Shire of Perenjori borrows from WATC. Any borrowing under the LGMLA will be subject to WATC's credit approval policy at the time of the application, and the release of funds is subject to the issuance of a firm rate quote by WATC and its acceptance by an authorised signatory of the Shire of Perenjori.

For the LGMLA to be effective WATC requires that the Shire of Perenjori execute the LGMLA under its Common Seal as authorised by a resolution of the Shire of Perenjori. Please see the Attachment to this letter for the preferred wording of the resolution to be passed by the Shire of Perenjori.

The WATC is committed to providing its local government clients with a valued service and making the transition to the LGMLA as smooth as possible. Please do not hesitate to contact your client relationship manager Tamara Marsh if you have any queries in respect to the agreement.

Yours Sincerely



Richard McKenzie
Manager, Client Services
2 December 2015

DRAFT RESOLUTION

The Shire of Perenjori hereby **RESOLVES**:

- i) That the Shire of Perenjori enters into a Master Lending Agreement with Western Australian Treasury Corporation as per the document tabled at this meeting.
- ii) To approve the affixation of the Common Seal of the Shire of Perenjori to the said Master Lending Agreement in the presence of the Mayor or President and the Chief Executive Officer or an Agent or a Senior Employee of the Shire of Perenjori authorised by the Chief Executive Officer each of whom shall sign the document to attest the affixation of the Common Seal thereto; and
- iii) That the Chief Executive Officer, Agent or any one of the Senior Employees of the Shire of Perenjori authorised by the Chief Executive Officer from time to time is authorised to sign schedule documents under the Master Lending Agreement and or to give instructions thereunder on behalf of the Shire of Perenjori.

DATED []

15123 GENERAL BUSINESS

15123.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

15123.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

15123.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

15123.4 MATTERS BEHIND CLOSED DOORS

15123.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee Meeting is to be held Tuesday 16th February 2015 at 5.00pm.

15123.6 CLOSURE



*Attachment
15122.1*

Monthly Financial Report

*Finance Committee Meeting
15th December 2015*

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

For the Period Ended 30 November 2015

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Details of Capital Acquisitions

Appendix A Detailed Schedules

Shire of Perenjori

Compilation Report

For the Period Ended 30 November 2015

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 7 and shows a surplus as at 30 November 2015 of \$3,696,316.

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

Preparation

Prepared by: Debby Barndon

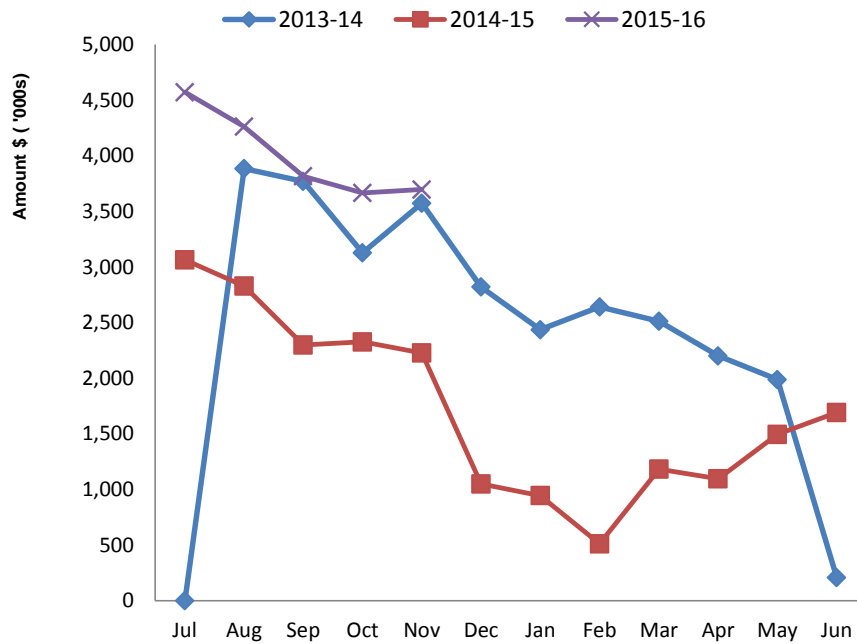
Reviewed by: Ali Mills

Date prepared: 9/12/2015

Shire of Perenjori

Monthly Summary Information
For the Period Ended 30 November 2015

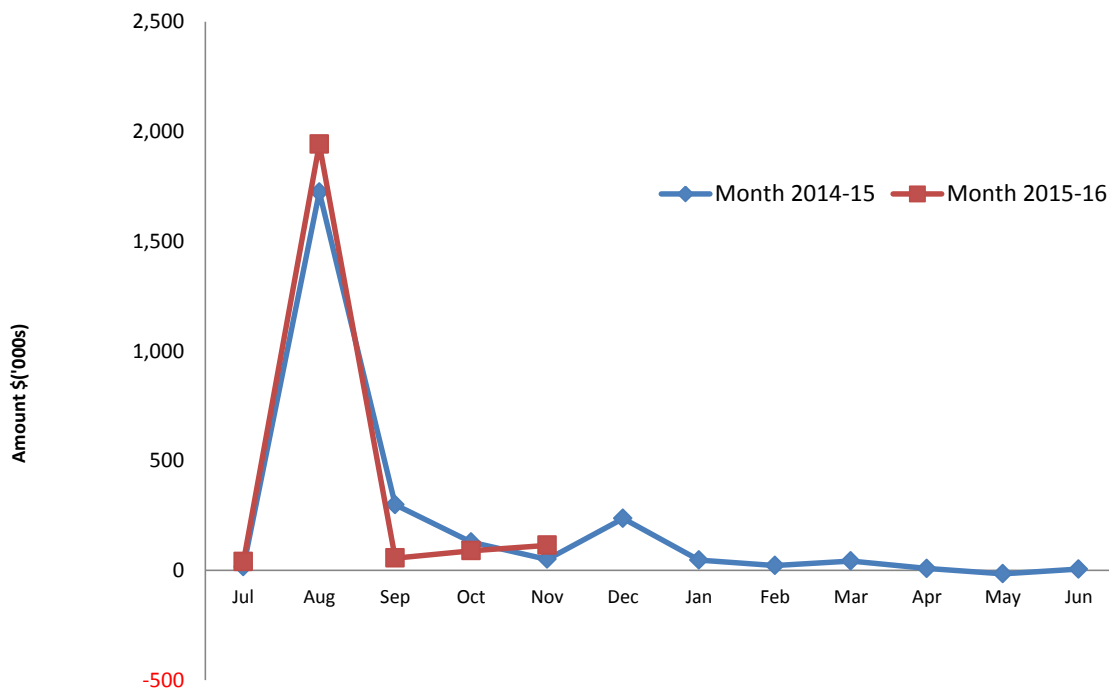
Liquidity Over the Year (Refer Note 3)



Cash and Cash Equivalents as at period end

Unrestricted	\$	2,973,794
Restricted	\$	1,495,678
	\$	4,469,472
Rates	\$	593,505
Other	\$	107,332
	\$	700,837

Rates Received (Refer Note 6)



Comments

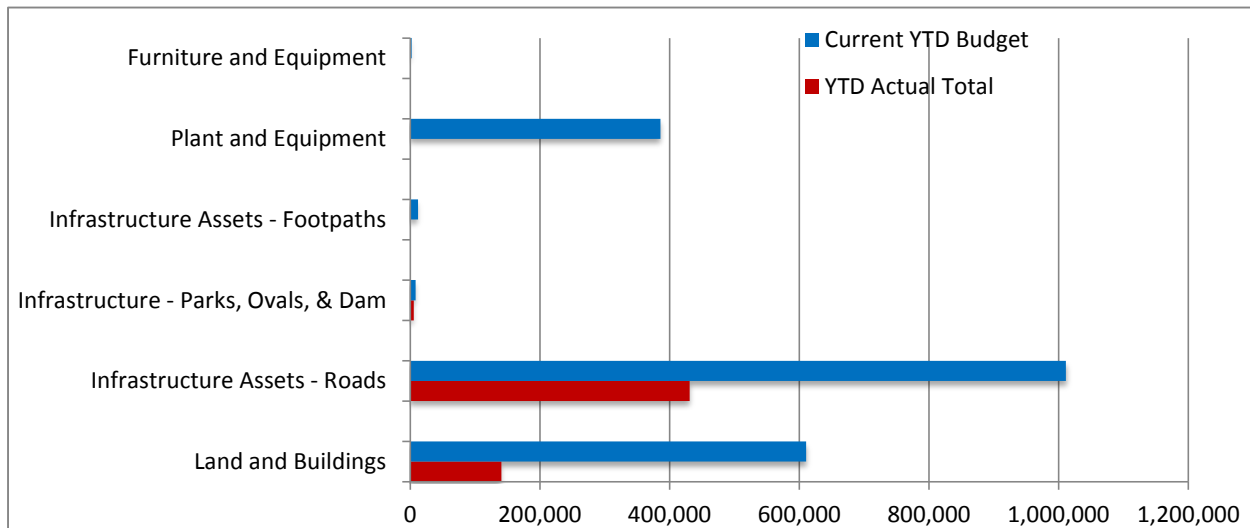
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Perenjori

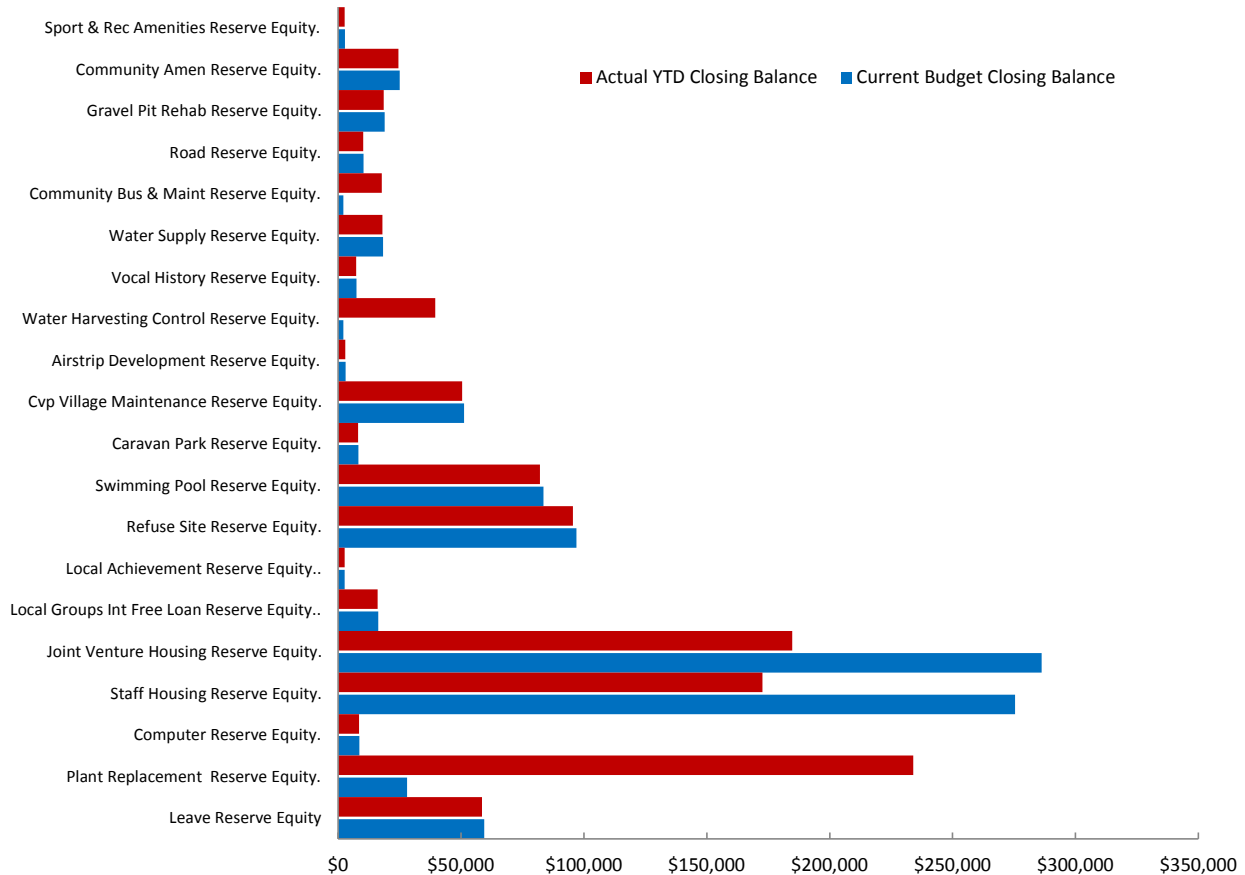
Monthly Summary Information

For the Period Ended 30 November 2015

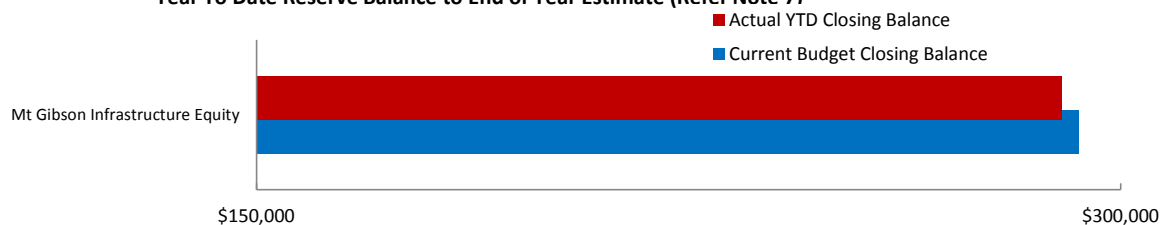
Capital Expenditure Program YTD (Refer Note 13)



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



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

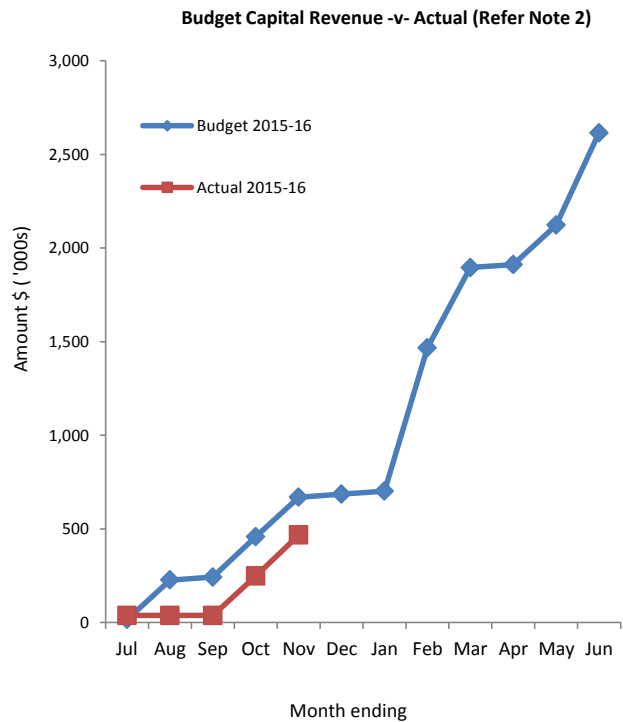
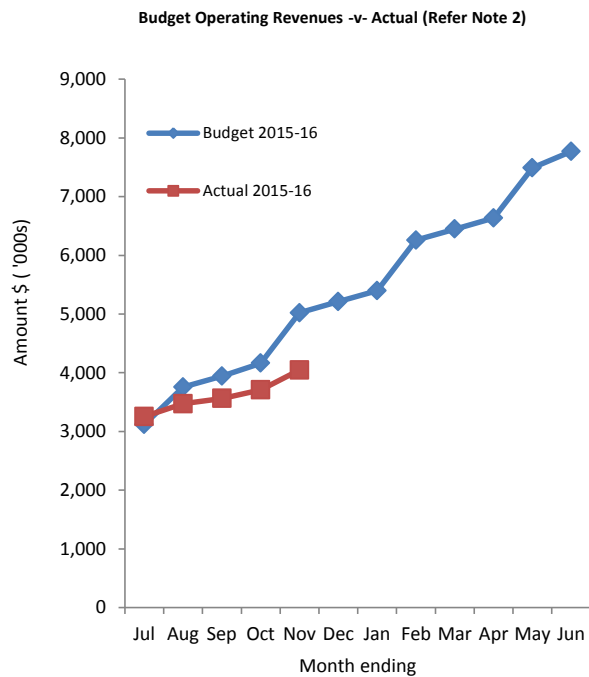


Shire of Perenjori

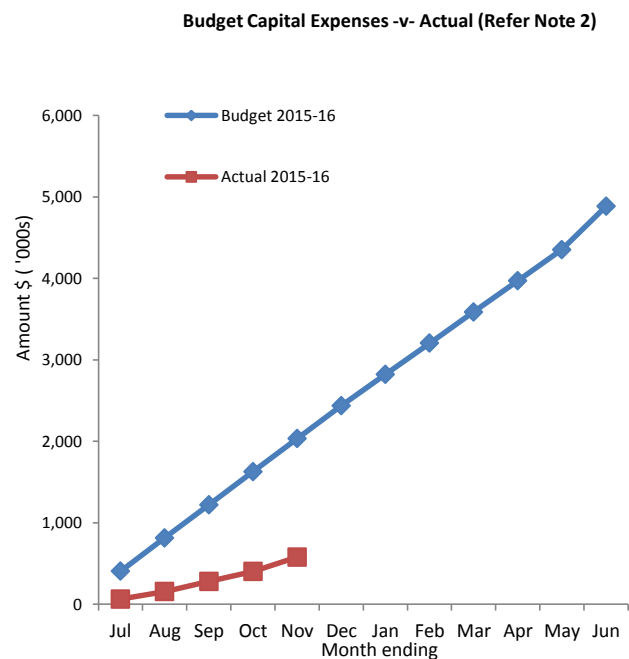
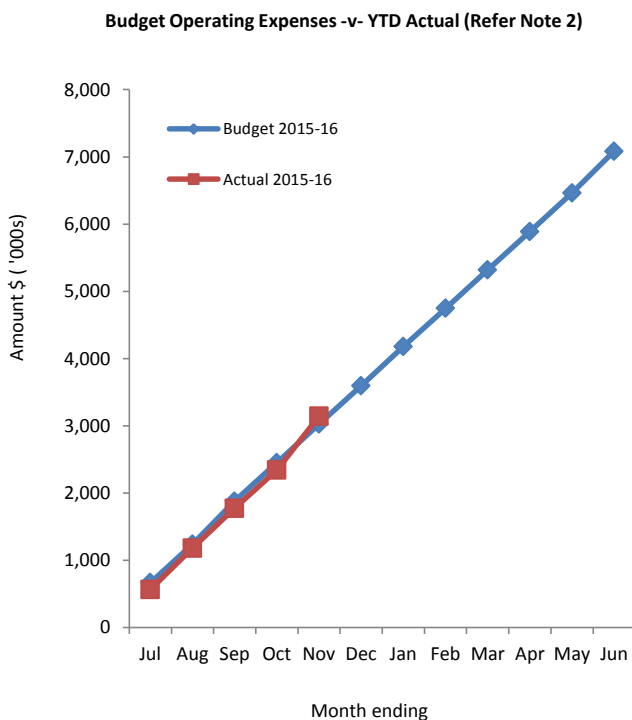
Monthly Summary Information

For the Period Ended 30 November 2015

Revenues



Expenditure



Comments

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 2015

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Governance		\$ 30,475	\$ 12,690	\$ 67,080	\$ 54,390	428.61%	▲
General Purpose Funding - Rates	9	2,674,298	2,674,298	2,620,429	(53,869)	(2.01%)	
General Purpose Funding - Other		1,873,395	934,280	486,618	(447,662)	(47.92%)	↑↑↑↑
Law, Order and Public Safety		19,750	9,810	14,017	4,207	42.88%	
Health		4,200	1,980	1,313	(667)	(33.69%)	
Education and Welfare		118,500	49,375	37,975	(11,400)	(23.09%)	▼
Housing		200,500	83,535	67,169	(16,366)	(19.59%)	▼
Community Amenities		35,450	35,180	63,446	28,266	80.35%	▲
Recreation and Culture		69,100	46,275	36,579	(9,696)	(20.95%)	
Transport		1,435,285	666,322	325,688	(340,634)	(51.12%)	▼
Economic Services		510,250	150,095	130,518	(19,577)	(13.04%)	▼
Other Property and Services		896,927	357,900	196,567	(161,333)	(45.08%)	▼
Total Operating Revenue		7,868,130	5,021,740	4,047,398	(974,342)		
Operating Expense							
Governance		(209,934)	(142,795)	(96,891)	45,904	32.15%	▼
General Purpose Funding		(87,334)	(36,380)	(62,236)	(25,856)	(71.07%)	▲
Law, Order and Public Safety		(202,313)	(95,900)	(76,356)	19,544	20.38%	▼
Health		(85,690)	(35,670)	(40,343)	(4,673)	(13.10%)	
Education and Welfare		(278,648)	(116,085)	(142,838)	(26,753)	(23.05%)	▲
Housing		(542,316)	(208,251)	(201,638)	6,613	3.18%	
Community Amenities		(401,639)	(169,069)	(140,240)	28,829	17.05%	▼
Recreation and Culture		(932,297)	(388,295)	(464,606)	(76,311)	(19.65%)	▲
Transport		(2,844,564)	(1,189,075)	(1,387,378)	(198,303)	(16.68%)	▲
Economic Services		(831,637)	(346,450)	(297,032)	49,418	14.26%	▼
Other Property and Services		(664,885)	(297,375)	(236,290)	61,085	20.54%	▼
Total Operating Expenditure		(7,081,257)	(3,025,345)	(3,145,849)	(120,504)		
Funding Balance Adjustments							
Add back Depreciation		1,855,939	792,210	1,274,986	482,776	60.94%	▲
Adjust (Profit)/Loss on Asset Disposal	8	6,073	0	0	0		
Adjust Provisions and Accruals		0	0	29,437	29,437		▲
Net Cash from Operations		2,648,885	2,788,605	2,205,972	(582,633)		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,323,897	589,250	467,386	(121,864)	(20.68%)	▼
Proceeds from Disposal of Assets	8	100,000	79,625	0	(79,625)	(100.00%)	▼
Total Capital Revenues		2,423,897	668,875	467,386	(201,489)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(1,496,184)	(610,905)	(140,812)	470,093	76.95%	▼
Infrastructure - Roads	13	(2,427,509)	(1,011,450)	(431,011)	580,439	57.39%	▼
Infrastructure - Parks, Ovals, & Dam	13	(170,000)	(8,335)	(5,393)	2,942		
Infrastructure - Public Facilities	13	0	0	0	0		
Infrastructure - Footpaths	13	(29,264)	(12,190)	0	12,190	100.00%	▼
Plant and Equipment	13	(787,000)	(386,250)	0	386,250	100.00%	▼
Furniture and Equipment	13	(5,475)	(2,280)	0	2,280	100.00%	
Total Capital Expenditure		(4,915,432)	(2,031,410)	(577,215)	1,454,195		
Net Cash from Capital Activities		(2,491,535)	(1,362,535)	(109,829)	1,252,706		
Financing							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	226,822	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(175,004)	(87,504)	(82,262)	5,242	5.99%	
Transfer to Reserves	7	(222,990)	(6,625)	(10,170)	(3,545)	(53.50%)	
Net Cash from Financing Activities		(171,172)	(94,129)	(92,431)	1,698		
Net Operations, Capital and Financing		(13,822)	1,331,941	2,003,712	671,771		
Opening Funding Surplus(Deficit)	3	13,821	13,821	1,692,604	1,678,783	12146.61%	▲
Closing Funding Surplus(Deficit)	3	(0)	1,345,762	3,696,316	2,350,554		

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 30 November 2015

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 2,674,298	\$ 2,674,298	\$ 2,620,429	\$ (53,869)	% (2.01%)	
Operating Grants, Subsidies and Contributions	11	2,896,582	1,385,397	729,598	(655,799)	(47.34%)	↑↑↑↑
Fees and Charges		1,534,450	659,945	483,084	(176,861)	(26.80%)	▼
Service Charges		0	0	0	0		
Interest Earnings		58,551	24,475	32,358	7,883	32.21%	
Other Revenue		666,322	277,625	181,930	(95,695)	(34.47%)	▼
Profit on Disposal of Assets	8	37,927	0	0	0		
Total Operating Revenue		7,868,130	5,021,740	4,047,398	(974,342)		
Operating Expense							
Employee Costs		(2,308,499)	(961,655)	(865,209)	96,446	10.03%	▼
Materials and Contracts		(2,151,458)	(932,420)	(661,377)	271,043	29.07%	▼
Utility Charges		(232,594)	(96,820)	(69,739)	27,081	27.97%	▼
Depreciation on Non-Current Assets		(1,855,939)	(792,210)	(1,274,986)	(482,776)	(60.94%)	▲
Interest Expenses		(79,096)	(35,460)	(39,236)	(3,776)	(10.65%)	
Insurance Expenses		(144,632)	(80,630)	(128,383)	(47,753)	(59.22%)	▲
Other Expenditure		(265,039)	(126,150)	(106,920)	19,230	15.24%	▼
Loss on Disposal of Assets	8	(44,000)	0	0	0		
Total Operating Expenditure		(7,081,257)	(3,025,345)	(3,145,849)	(120,504)		
Funding Balance Adjustments							
Add back Depreciation		1,855,939	792,210	1,274,986	482,776	60.94%	▲
Adjust (Profit)/Loss on Asset Disposal	8	6,073	0	0	0		
Adjust Provisions and Accruals		0	0	29,437	29,437		▲
Net Cash from Operations		2,648,885	2,788,605	2,205,972	(582,633)		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,323,897	589,250	467,386	(121,864)	(20.68%)	▼
Proceeds from Disposal of Assets	8	100,000	79,625	0	(79,625)	(100.00%)	▼
Total Capital Revenues		2,423,897	668,875	467,386	(201,489)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(1,496,184)	(610,905)	(140,812)	470,093	76.95%	▼
Infrastructure - Roads	13	(2,427,509)	(1,011,450)	(431,011)	580,439	57.39%	▼
Infrastructure - Parks, Ovals, & Dam	13	(170,000)	(8,335)	(5,393)	2,942		
Infrastructure - Public Facilities	13	0	0	0	0		
Infrastructure - Footpaths	13	(29,264)	(12,190)		12,190	100.00%	▼
Infrastructure - Drainage	13	0	0	0	0		
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(787,000)	(386,250)	0	386,250	100.00%	▼
Furniture and Equipment	13	(5,475)	(2,280)	0	2,280	100.00%	
Total Capital Expenditure		(4,915,432)	(2,031,410)	(577,215)	1,454,195		
Net Cash from Capital Activities		(2,491,535)	(1,362,535)	(109,829)	1,252,706		
Financing							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	226,822	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(175,004)	(87,504)	(82,262)	5,242	5.99%	
Transfer to Reserves	7	(222,990)	(6,625)	(10,170)	(3,545)	(53.50%)	
Net Cash from Financing Activities		(171,172)	(94,129)	(92,431)	1,698		
Net Operations, Capital and Financing		(13,822)	1,331,941	2,003,712	671,771		
Opening Funding Surplus(Deficit)	3	13,821	13,821	1,692,604	1,678,783	12146.61%	▲
Closing Funding Surplus(Deficit)	3	(0)	1,345,762	3,696,316	2,350,554		

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.

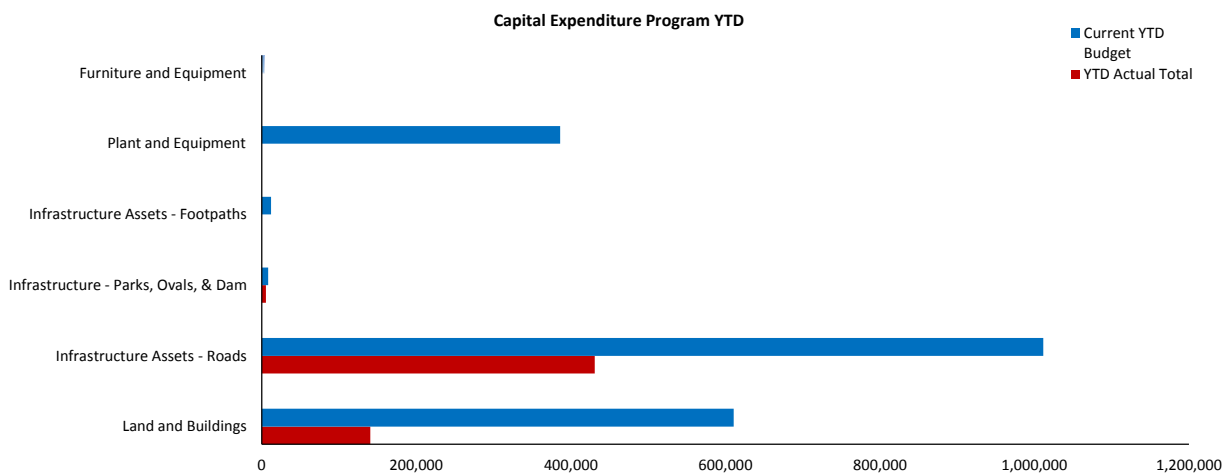
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 November 2015

		YTD 30 11 2015					
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	102,366	38,467	140,833	610,905	1,466,183	610,905
Infrastructure Assets - Roads	13	431,011	0	431,011	1,011,450	2,427,509	(580,439)
Infrastructure - Parks, Ovals, & Dam	13	0	5,393	5,393	8,335	170,000	(2,942)
Infrastructure Assets - Footpaths	13	0	0	0	12,190	29,264	(12,190)
Plant and Equipment	13	0	0	0	386,250	787,000	(386,250)
Furniture and Equipment	13	0	0	0	2,280	5,475	(2,280)
Capital Expenditure Totals		533,377	43,860	577,236	2,031,410	4,885,431	(373,197)

Funded By:

Capital Grants and Contributions	Note 11	459,915	589,250	2,148,200	129,335
Borrowings	Note 10	0	0	0	0
Other (Disposals & C/Fwd)	Note 8	0	79,625	100,000	(79,625)
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	210,822	
Water Harvesting Control Reserve		0	0	38,104	
Community Bus & Maintenance Reserve		0	0	16,000	
Total Own Source Funding - Cash Backed Reserves	Note 7	0	0	264,926	0
Own Source Funding - Operations		117,321	1,362,535	2,372,305	(1,245,214)
Capital Funding Total		577,236	2,031,410	4,885,431	1,454,174

Comments and graphs



SHIRE OF PERENJORI
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 November 2015

	Adopted Budget	Adopted Budget Amendments (Note 5)	Current Annual Budget	Current YTD Budget (a)
Operating Revenues	\$	\$	\$	\$
Governance	30,475		30,475	12,690
General Purpose Funding - Rates	2,674,298		2,674,298	2,674,298
General Purpose Funding - Other	1,873,395		1,873,395	934,280
Law, Order and Public Safety	19,750		19,750	9,810
Health	4,200		4,200	1,980
Education and Welfare	118,500		118,500	49,375
Housing	200,500		200,500	83,535
Community Amenities	35,450		35,450	35,180
Recreation and Culture	69,100		69,100	46,275
Transport	1,435,285		1,435,285	666,322
Economic Services	510,250		510,250	150,095
Other Property and Services	896,927		896,927	357,900
Total Operating Revenue	7,868,130	0	7,868,130	5,021,740
Operating Expense				
Governance	(209,934)		(209,934)	(142,795)
General Purpose Funding	(87,334)		(87,334)	(36,380)
Law, Order and Public Safety	(202,313)		(202,313)	(95,900)
Health	(85,690)		(85,690)	(35,670)
Education and Welfare	(278,648)		(278,648)	(116,085)
Housing	(542,316)		(542,316)	(208,251)
Community Amenities	(401,639)		(401,639)	(169,069)
Recreation and Culture	(932,297)		(932,297)	(388,295)
Transport	(2,844,564)		(2,844,564)	(1,189,075)
Economic Services	(831,637)		(831,637)	(346,450)
Other Property and Services	(667,058)	0	(664,885)	(297,375)
Total Operating Expenditure	(7,083,430)	0	(7,081,257)	(3,025,345)
Funding Balance Adjustments				
Add back Depreciation	1,855,939		1,855,939	792,210
Adjust (Profit)/Loss on Asset Disposal	6,073		6,073	0
Adjust Provisions and Accruals	0		0	0
Net Cash from Operations	2,646,712	0	2,648,885	2,788,605
Capital Revenues				
Grants, Subsidies and Contributions	2,323,897		2,323,897	589,250
Proceeds from Disposal of Assets	291,100	0	100,000	79,625
Proceeds from Sale of Investments	0		0	
Total Capital Revenues	2,614,997	0	2,423,897	668,875
Capital Expenses				
Land Held for Resale	0		0	0
Land and Buildings	(1,496,183)	0	(1,496,185)	(610,905)
Infrastructure - Roads	(2,427,509)		(2,427,509)	(1,011,450)
Infrastructure - Parks, Ovals, & Dam	(170,000)	0	(170,000)	(8,335)
Infrastructure - Public Facilities	0		0	0
Infrastructure - Footpaths	(29,264)		(29,264)	(12,190)
Infrastructure - Drainage	0		0	0
Heritage Assets	0		0	0
Plant and Equipment	(787,000)		(787,000)	(386,250)
Furniture and Equipment	(5,475)		(5,475)	(2,280)
Total Capital Expenditure	(4,915,431)	0	(4,915,433)	(2,031,410)
Net Cash from Capital Activities	(2,300,434)	0	(2,491,536)	(1,362,535)
Financing				
Proceeds from New Debentures	0		0	0
Proceeds from Advances	0		0	0
Self-Supporting Loan Principal	0		0	0
Transfer from Reserves	226,822		226,822	0
Purchase of Investments	0		0	0
Advances to Community Groups	0		0	0
Repayment of Debentures	(175,004)		(175,004)	(87,504)
Transfer to Reserves	(222,990)		(222,990)	(6,625)
Net Cash from Financing Activities	(171,172)	0	(171,172)	(94,129)
Net Operations, Capital and Financing	175,106	0	(13,822)	1,331,941
Opening Funding Surplus(Deficit)	13,821	0	13,821	13,821
Closing Funding Surplus(Deficit)	188,927	0	(0)	1,345,762

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 30 November 2015

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 30 November 2015

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 30 November 2015

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 30 November 2015

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 30 November 2015

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 30 November 2015

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 30 November 2015

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 30 November 2015

Note 2: EXPLANATION OF MATERIAL VARIANCES

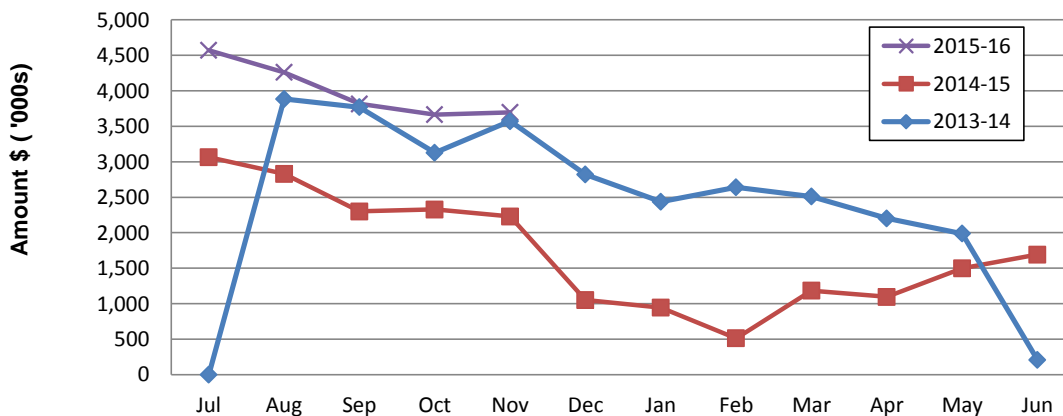
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Governance	54,390	429%	▲	Timing	Refund Received from Regional Council not budgeted for
Recreation and Culture	(9,696)	-21%		Timing	
Transport	(340,634)	-51%	▼	Timing	
Other Property and Services	(161,333)	-45%	▼	Timing	
Operating Expense					
Law, Order and Public Safety	19,544	20%	▼	Timing	
Housing	6,613	3%		Timing	
Community Amenities	28,829	17%	▼	Timing	
Transport	(198,303)	-17%	▲	Timing	
Economic Services	49,418	14%	▼	Timing	
Other Property and Services	61,085	21%	▼	Timing	
Capital Expenses					
Land Held for Resale	0				
Land and Buildings	470,093	77%	▼	Timing	
Infrastructure - Roads	580,439	57%	▼	Timing	
Plant and Equipment	386,250	100%	▼	Timing	
Furniture and Equipment	2,280	100%		Timing	
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	1,678,783	12147%	▲	Permanent	FAGS & MWDC Grants Received 30th June 2015

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 30 Nov 2015	30th June 2015	YTD 30 Nov 2014
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	2,973,794	1,618,105	1,329,781
Cash Restricted	4	1,495,678	1,636,708	2,366,003
Receivables - Rates & Rubbish	6	593,505	116,477	466,735
Receivables -Other	6	107,332	299,243	281,712
Interest / ATO Receivable/Trust		8,891	(12,994)	(22,165)
Inventories		139,534	92,897	31,566
		5,318,734	3,750,436	4,453,631
Less: Current Liabilities				
Payables		(219,482)	(596,126)	(290,393)
Provisions		(25,673)	(147,436)	(58,519)
		(245,154)	(743,562)	(348,912)
Less: Adjustments				
Cash Reserves - Restricted	7	(1,495,678)	(1,636,708)	(2,366,003)
For Current Leave Provisions		25,673	147,436	58,519
For Current Borrowings		92,743	175,005	87,654
		(1,377,262)	(1,314,268)	(2,219,830)
Net Current Funding Position		3,696,316	1,692,604	1,884,889

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

Receivables Other is comprised of Sundry Debtors, Pensioners Rebates Allowed
Sundry Debtors Rubbish & ESL Interest

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

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%	52,690				52,690	Bankwest	At Call
Telenet Saver Account	0542587		2.40%	2,900,675	1,205,796	186,882		4,293,353	Bankwest	At Call
Mt Gibson Infrastructure Account	0860049		1.25%		289,882			289,882	Bankwest	At Call
Trust Bank Account	5373006					38,913		38,913	Bankwest	At Call
Perenjori Benefit Trust Account	0849576					0		0	Bankwest	At Call
Community Dev Projects Account	856328			20,129				20,129	Bankwest	
Petty Cash				300				300		
Total				2,973,794	1,495,678	225,795	0	4,695,268		

Note 4A: CASH INVESTMENTS

Comments/Notes - Investments

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption Permanent Changes			\$	\$	\$	\$
				0	0	0	

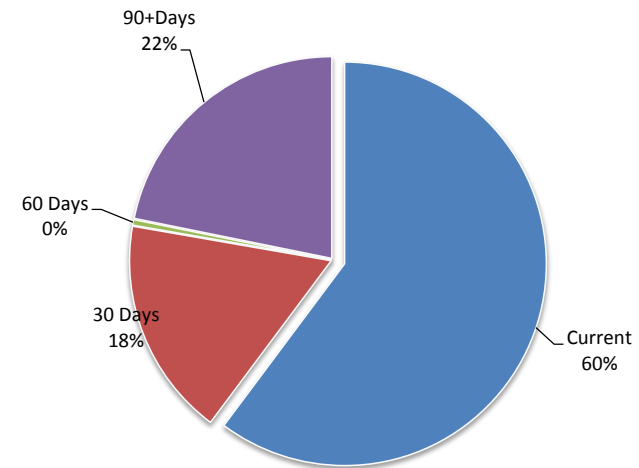
SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 6: RECEIVABLES

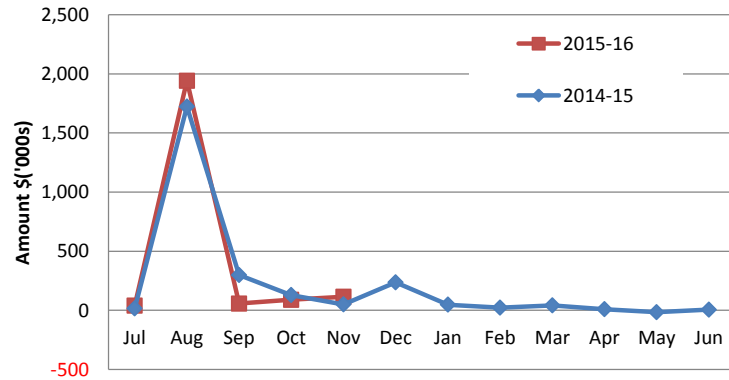
Receivables - Rates Receivable	YTD 30 Nov 2015	30 June 2015
	\$	\$
Opening Arrears Previous Years	136,240	83,312
Levied this year	2,638,102	2,620,076
<u>Less Collections to date</u>	<u>(2,154,417)</u>	<u>(2,567,149)</u>
Equals Current Outstanding	619,925	136,240
Net Rates Collectable	619,925	136,240
% Collected	77.66%	94.96%
 Non Current Assets:		
Rates Non-Current	21,081	21,081
Total Rates Outstanding	589,681	157,320

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	58,452	17,016	427	21,182
Total Receivables General Outstanding				97,076

Note 6 - Accounts Receivable (non-rates)



Note 6 - Rates Collected



Comments/Notes - Receivables Rates

*Total Rates Outstanding does not include Rubbish
& ESL Levy*

Comments/Notes - Receivables General

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

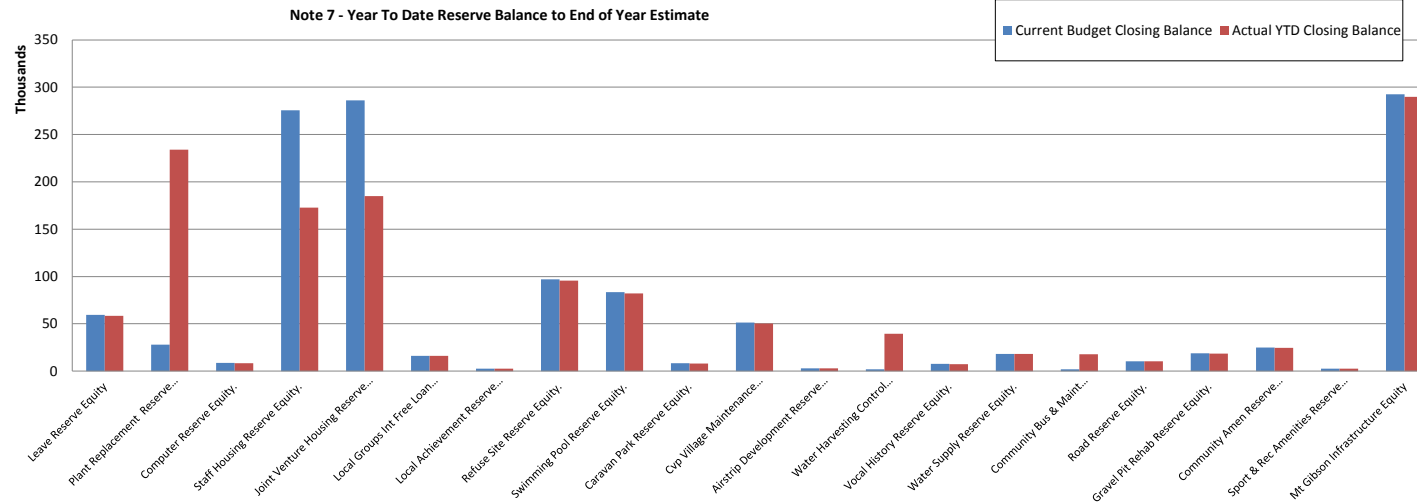
Note 6A - RECEIVABLES GENERAL

Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80365					\$ 180.00	\$ 180.00
80591					\$ 260.00	\$ 260.00
80581					\$ 260.00	\$ 260.00
80394					\$ 7,392.00	\$ 7,392.00
80555	\$ 456.07	180				\$ 456.07
80243					\$ 260.00	\$ 260.00
80594					\$ 90.00	\$ 90.00
80565				\$ 160.00		\$ 160.00
80546					\$ 10,859.93	\$ 10,859.93
81553	\$ 971.36	238				\$ 971.36
80580					\$ 1,200.00	\$ 1,200.00
80342				\$ 16,785.72	\$ 36,006.57	\$ 52,792.29
80489					\$ 630.00	\$ 630.00
80519	\$ 1,169.89	325				\$ 1,169.89
80552				\$ 70.00		\$ 70.00
80585			\$ 115.50			\$ 115.50
80596					\$ 160.00	\$ 160.00
80533	\$ 2,560.00	570				\$ 2,560.00
80592					\$ 44.00	\$ 44.00
81549					\$ 117.15	\$ 117.15
80013					\$ 440.00	\$ 440.00
80593					\$ 251.90	\$ 251.90
80570			\$ 115.90		\$ 300.00	\$ 415.90
80562	\$ 501.58	153	\$ 133.48			\$ 635.06
80541	\$ 15,388.56	122				\$ 15,388.56
80508	\$ 134.26	174	\$ 62.49			\$ 196.75
	\$ 21,181.72	\$1,762.00	\$ 427.37	\$ 17,015.72	\$ 58,451.55	\$ 97,076.36

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 7: Cash Backed Reserve

2015-16										
	Budgeted Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Current Budget Closing Balance	Actual YTD Closing Balance
Name	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve Equity	58,079	1416	461	0	0	0			59,495	58,540
Plant Replacement Reserve Equity.	232,112	6777	1,841	0	0	(210,822)	0		28,067	233,953
Computer Reserve Equity.	8,380	205	59	0	0	0	0		8,585	8,439
Staff Housing Reserve Equity.	171,283	4181	1,359	100000	0	0	0		275,464	172,642
Joint Venture Housing Reserve Equity.	183,337	2892	1,454	100000	0	0	0		286,229	184,792
Local Groups Int Free Loan Reserve Equity..	15,875	387	126	0	0	0	0		16,262	16,001
Local Achievement Reserve Equity..	2,603	64	18	0	0	0	0		2,667	2,620
Refuse Site Reserve Equity.	94,711	2309	751	0	0	0	0		97,020	95,462
Swimming Pool Reserve Equity.	81,488	1987	646	0	0	0	0		83,475	82,135
Caravan Park Reserve Equity.	8,026	196	64	0	0	0	0		8,222	8,089
Cvp Village Maintenance Reserve Equity.	50,036	1220	397	0	0	0	0		51,256	50,433
Airstrip Development Reserve Equity.	2,928	71	23	0	0	0	0		2,999	2,951
Water Harvesting Control Reserve Equity.	39,211	956	311	0	0	(38,104)	0		2,063	39,522
Vocal History Reserve Equity.	7,332	179	58	0	0	0	0		7,511	7,390
Water Supply Reserve Equity.	17,872	436	142	0	0	0	0		18,308	18,014
Community Bus & Maint Reserve Equity.	17,640	430	140	0	0	(16,000)	0		2,070	17,780
Road Reserve Equity.	10,122	247	80	0	0	0	0		10,369	10,202
Gravel Pit Rehab Reserve Equity.	18,451	451	146	0	0	0	0		18,902	18,597
Community Amen Reserve Equity.	24,391	597	193	0	0	0	0		24,988	24,584
Sport & Rec Amenities Reserve Equity.	2,660	65	21	0	0	0	0		2,725	2,681
Mt Gibson Infrastructure Equity	288,972	3708	910	0	0	0	0		292,680	289,882
Communications Reserve	150,000	0	970	0	0				150,000	150,970
	\$ 1,485,508	\$ 28,774	\$ 10,170	\$ 200,000	\$ -	-\$ 264,926	\$ -		\$ 1,449,356	\$ 1,495,678



Comments/Notes

Note 8 CAPITAL DISPOSALS

Comments - Capital Disposal/Replacements

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 9: RATING INFORMATION

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Current Budget Total Revenue \$
RATE TYPE											
Differential General Rate											
UV Rural	1.9441	267	83,272,750	1,618,600	0	0	1,618,600	1,618,906	0	0	1,618,906
UV Mining	33.3118	78	1,954,745	651,184	(52,085)	(480)	598,619	651,161	0	0	651,161
GRV Townsites	7.6810	177	1,186,000	85,208	310	0	85,518	91,091	0	0	91,091
GRV Mining	7.6810	2	6,434,980	494,272	0	0	494,272	494,238	0	0	494,239
Sub-Totals		524	92,848,475	2,849,265	(51,775)	(480)	2,797,010	2,855,396	0	0	2,855,397
Minimum Payment	Minimum \$										
UV Rural	310.00	9	53,700	2,790	0	0	2,790	2,790	0	0	2,790
UV Mining	406.00	34	18,988	10,962	0	0	10,962	13,752	0	0	13,752
GRV Townsites	310.00	35	34,378	10,850	0	0	10,850	10,850	0	0	10,850
GRV Mining	310.00	1	0	0	0	0	0	310	0	0	310
Sub-Totals		79	107,066	24,602	0	0	24,602	27,702	0	0	27,702
Discounts							2,821,612				2,883,099
Concession							(201,183)				(220,000)
Amount from General Rates							0				0
Ex-Gratia Rates							2,620,429				2,663,099
Totals							0				11,200
							2,620,429				2,674,299

Comments - Rating Information

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate	Principal 1-Jul-15	Principal Repayments		Principal Outstanding		Interest Repayments	
	%		Actual \$	Current Budget \$	Actual \$	Current Budget \$	Actual \$	Current Budget \$
Loan 94 Industrial Land	7.38%	26,532	0	8,211	26,532	18,321	0	1,850
Loan 96 CHA Housing	6.54%	121,462	5,062	10,290	116,399	111,172	3,911	7,778
Loan 97 Flat Pack Housing	4.68%	164,319	10,055	20,345	154,264	143,974	3,845	7,579
Loan 98 Subdivision John Street	6.97%	311,194	7,548	15,360	303,646	295,834	10,845	21,548
Loan 99 Aquatic Centre	6.09%	327,767	32,212	65,389	295,556	262,378	9,973	19,340
Loan 100 Aquatic Centre	5.50%	261,849	15,958	32,290	245,890	229,559	6,292	12,409
Loan 101 2x Duplex Housing	4.68%	186,726	11,426	23,119	175,300	163,607	4,369	8,592
Totals		1,399,848	82,262	175,004	1,317,587	1,224,844	39,236	79,096

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 30 November 2015

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2015-16 Current Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING				Received 30.06.2015				
03300 Grants Commission Grant 30	Dept Local Government	Y	1,022,627	(511,132)	1,022,627	0	264,432	247,063
03301 Untied Road Grant 30	Dept Local Government	Y	820,792	(438,605)	820,792	0	186,539	195,649
GOVERNANCE								
04315 Grant Income - Trainee. 30		Y	1,200	0	1,200	0	4,091	(2,891)
LAW, ORDER, PUBLIC SAFETY								
05100 Fesa Operating Grant 30	FESA	Y	19,000	0	19,000	0	12,813	6,187
EDUCATION								
08424 Early Childhood Centre - Grant Income - Clgf 32	Clgf Individual	Y	105,000	0	0	105,000	0	105,000
08551 Youth Activities Grant 30		Y	22,500	0	22,500	0	0	22,500
HOUSING								
9312 Housing Grant - Regional. 30		Y	355,697	0		355,697	0	355,697
COMMUNITY AMENITIES								
10508 Grant Income - Community Bus. 32			58,000	0	0	58,000	0	58,000
RECREATION AND CULTURE								
11300 Govt Grant - Swimming Pool 30	Dept Local Government	Y	3,000	0	3,000	0	0	3,000
11306 Grant - Dept Of Sport & Rec. 32	Dept of Sport & Rec	Y	30,000	0	30,000	0	30,000	0
11518 Grant Income Received 32	Mt Gibson	Y	200,000	0	0	200,000	0	200,000
TRANSPORT								
12300 Direct Grant 30	Main Roads	Y	819,463	0	819,463	0	215,971	603,492
12753 Mrwa Service Agreement Income - Abc. 33	Main Roads	Y	41,172	0	41,172	0	17,155	24,017
12751 Mrwa Service Agreement Income - General. 33	Main Roads	Y	340,000	0	340,000	0	123,470	216,530
12301 Regional Road Group Funding. 32	Main Roads	Y	778,500	0	0	778,500	211,067	567,433
12303 Roads To Recovery Funding 32	Dept of Inf and Transport	Y	776,700	0	0	776,700	218,849	557,851
ECONOMIC SERVICES								
13914 Council Cont - Telecommunications Tower 32			150,000	0	0	150,000	0	150,000
13189 Mt Gibson Infrastructure Fund - Caravan Park Infs. 32	Mt Gibson	Y	50,000	0	0	50,000	0	50,000
OTHER PROPERTY & SERVICES								
14700 Fuel Rebates. 33		Y	24,000	0	24,000	0	10,613	13,387
14503 Hacc - Bus Maintenance Contribution 33	Hacc	Y	8,000	0	8,000	0	2,667	5,333
14504 Reimbursements - Good Insurance 33	WALGA	Y	4,000	0	4,000	0	3,774	226
14950 Reimbursements Income. 33		Y	500	0	500	0	0	500
TOTALS			5,630,151	(949,737)	3,156,254	2,473,897	1,301,440	3,378,974

Operat Operating		3,481,951	585,369	841,525
Non-O Non-operating	32	2,148,200	(175,697)	459,915
Balance		5,630,151		1,301,440
				4,328,711
				5,630,151

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

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 15	Amount Received	Amount Paid	Closing Balance 30-Nov-15
	\$	\$	\$	\$
Sundry Income	653	0	0	653
Bus Bonds	2,000	400	(1,200)	1,200
Hall Bonds	1,550	300	(700)	1,150
Housing Bonds	10,053	3,950	(10,250)	3,753
Nomination Bonds	0	640	0	640
Yarra Yarra Regional Council	16,461	0	(16,461)	0
Other Bonds	45,728	3,570	(17,781)	31,517
	76,445	8,860	(46,392)	38,913

Comments - Trust

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 30-Nov-15
Perenjori Public Benefit Bank Account	210,871			210,871
Income/Expenditure		0	23,989	23,989
Closing Bank Balance	0	0	23,989	186,882

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicators

0%	○	40%	◐	80%	◑
20%	◒	60%	◓	100%	●

YTD 30 11 2015								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Capital Acquisitons by Program							
	Governance							
○	Capital - Admin Building.	04258	35,000	14,585	6,025	(8,560)	6,025	
○	Capital -Office Equipment.	4251	5,475	2,280	0	(2,280)	0	
○	Governance Total		40,475	16,865	6,025	(10,840)	6,025	
	Law, Order And Public Safety							
○	Capital Expenditure - Buildings	5151	70,000	29,165	0	(29,165)	0	
○	Cctv	5601	5,000	2,085	0	(2,085)	0	
○	Law, Order And Public Safety Total		75,000	31,250	0	(31,250)	0	
	Health							
○	Capital - Medical Centre Building.	07250	15,000	6,250	0	(6,250)	0	
○	Health Total		15,000	6,250	0	(6,250)	0	
	Education & Welfare							
○	Early Childhood Centre - Buildings.	08450	167,775	69,905	54,700	(15,205)	0	
○	Education & Welfare Total		167,775	69,905	54,700	(15,205)	0	
	Housing							
○	Capital - Housing Expenditure.	09286	580,691	241,955	32,442	(209,513)	32,442	
○	Housing Total		580,691	241,955	32,442	(209,513)	32,442	
	Community Amenities							
○	Capital - Land.	10133	150,000	62,500	0	(62,500)	0	
○	Plant & Equipment - Community Bus.	10451	140,000	116,665	0	(116,665)	0	
○	Community Amenities Total		290,000	179,165	0	(179,165)	0	

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicators

0%	○	40%	◐	80%	◑
20%	◓	60%	◒	100%	●

YTD 30 11 2015								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Recreation And Culture							
○	Playground Upgrade.	11484	20,000	8,335	5,393	(2,942)	5,393	
○	Capital - Perenjori Pavillion Building	11450	220,000	91,665	0	(91,665)	0	
○	Latham Comm Centre Capital Expn	11476	15,000	6,250	0	(6,250)	0	
○	Bank Of Nsw (Museum) Restoration Expenditure.	11857	30,000	12,500	0	(12,500)	0	
○	Recreation And Culture Total		285,000	118,750	5,393	(113,357)	5,393	
	Transport							
○	Capital - Depot Office.	12285	17,000	7,080	559	(6,521)	0	
○	Plant & Equipment Purchase	12283	631,000	262,915	0	(262,915)	0	
○	Plant & Equipment - Sundry.	12284	5,000	2,085	0	(2,085)	0	
○	Road Construction Expense Council	12001	1,034,670	431,100	58,881	(372,219)	0	
○	Road Construction Expense Rrg	12003	900,000	374,995	372,130	(2,865)	0	
○	Road Construction R2R	12006	492,839	205,355	0	(205,355)	0	
○	Footpaths Construction Expense - Job	12004	29,264	12,190	0	(12,190)	0	
○	Transport Total		3,109,773	1,295,720	431,570	(864,150)	0	
	Economic Services							
○	Caravan Park- Plant & Equipment.	13193	6,000	2,500	0	(2,500)	0	
○	Caravan Park - Capital.	13194	56,000	23,335	0	(23,335)	0	
○	Capital - Business Incubator (Russell Street Depot).	13651	109,717	45,715	47,086	1,371	0	
○	Capital - Caron Dam'S Roof.	14980	150,000	0	0	0	0	
○	Economic Services Total		321,717	71,550	47,086	(24,464)	0	
○	Capital Expenditure Total		4,915,432	2,031,410	577,215	(1,454,195)	43,860	



Attachment 15122.2

Accounts for Payment

*Finance Committee Meeting
15th December 2015*

Shire of Perenjori
Local Government Act 1995
Accounts for Payment for the month ended 30th November 2015

Chq/EFT	Date	Name	Description	Amount
EFT7784	05/11/2015	OPUS LIVING MUSIC	1 x PWA Sound Art Portable P/A, 1 x Ex- Speaker, 1 x Stand. Minor Equipment (Expensed) - 1 x PWA Sound Art Portable P/A, 1 x Stand	-2599.95
EFT7785	09/11/2015	MIDWEST TRANSPORTABLES	Rental Return for the MWT units for the months of September and October 2015	-10778.93
EFT7786	05/11/2015	SOUTH FREMANTLE CONSTRUCTIONS	ECO House 2 - Final Agreement on the completion payments for ECO house 2	-25466.20
EFT7787	12/11/2015	AUSTRALIAN TAXATION OFFICE	BAS Interest Charge - Amendment of gst for July 2014 Bas	-1868.10
EFT7788	12/11/2015	LGIS	LGIS Workcare cover 30/6/15 to 30/6/16 - 2nd Installment, LGIS Liability cover 30/6/15 to 30/6/16 - 2nd Installment, LGIS Property Cover - 2nd Installment	-81996.16
EFT7789	17/11/2015	AMPAC DEBT RECOVERY	Rates Debt Collection Expenses for the months of September and October 2015	-1113.41
EFT7790	17/11/2015	AUSTRALIAN TAXATION OFFICE	Bas Payment due for the month ended 31st October 2015	-45919.10
EFT7791	17/11/2015	BARBECUES GALORE & SOLAHART GERALDTON	C/Park - Chair Alum wicker-Larache Dining x 10	-1090.00
EFT7792	17/11/2015	BL & MJ THORNTON	Perenjori Waste Removal Expenses for the month of October 2015	-2803.02
EFT7793	17/11/2015	BOC LIMITED	Depot - Container Service for period 29/08 to 27/09/15 and 28/09 to 28/10/15	-112.53
EFT7794	17/11/2015	BURGESS RAWSON (WA) PTY LTD	W4140/L6808-1 Latham Lease - Water Usage 10/8 to 12/10/15	-351.48
EFT7795	17/11/2015	CHRISTOPHER ROBERT KING	Presidents's Allowance 2015/16 - 1st and Only Installment Prorata Jul-Oct 15 (4 Months @ \$1583.33), Members Travelling & Meeting Fees Exp for Oct 15 Council Meeting	-6774.75
EFT7796	17/11/2015	CUTTING EDGES	PJ1524/PJ1558/PJ4578 - 40 x Grader Blade Ht Curv, 40 x Plowbolt, 40 x 5/8 Nut"	-3266.12
EFT7797	17/11/2015	DEPARTMENT OF FIRE & EMERGENCY SERVICES PERTH	2015/16 ESL in accordance with the Fire & Emergency Act	-1972.00
EFT7798	17/11/2015	GERALDTON MOWER & REPAIR SPECIALIST	PJ1599 - Champ 5 kit, square line 3.3mm 12pkt	-155.00
EFT7799	17/11/2015	GODFREYS	Admin - Henry Blue Vacuum Cleaner & Cleaning Solution 5lts for Polvac Terminator	-545.00
EFT7800	17/11/2015	GERALDTON TROPHY CENTRE	Council Functions Expenses.- 1 x Redraw Shire of Perenjori Logo to Suitable Format, 1 x Layout and Print Setup of Plaques, 3 x Jarrah Plaques 200 x 250mm with Sublimated Colour Print for Retiring Councillors	-651.75
EFT7801	17/11/2015	KOTT GUNNING LAWYERS	Legal Fees - Total Fees, Total Disbursements, Gst Applied	-134.09
EFT7802	17/11/2015	LAURIE CHARLES BUTLER	Deputy Presidents's Allowance 2015/16 - 1st and Only Installment (4 Months @ \$395.83), Members meeting payments & Travel Fees for October 15 meetings	-2265.85
EFT7803	17/11/2015	LISA JANE SMITH	Members Meeting & Travel Payments - October 15 Meetings	-434.42
EFT7804	17/11/2015	MEDELECT BIOMEDICAL SERVICES	Repair of Medical Equipment - Spirometer, Power Supply S/N, Diagnostic Charger, Audiometer, Defibrillator, Power Suppy, Oxy Viva, Programmed preventive maintenance of medical equipment - 21/9/15	-2964.50
EFT7805	17/11/2015	MIDWEST CARPENTRY & ELECTRICAL	C/Park - 3 x septic waste removals 7000lt tank	-4493.50

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Chq/EFT	Date	Name	Description	Amount
EFT7806	17/11/2015	MITCHELL & BROWN	Caravan Park Village - 3 x 100ltr Bar Fridge White	-810.00
EFT7807	17/11/2015	MODERN TEACHING AIDS	Childcare Expenses - Wooden blocks, Flower Sorting Tray, Simple Scale, Glitter shaker tubes	-107.58
EFT7808	17/11/2015	OCTANE PLUMBING	Capital Business Incubator - Supply & install new sewer pump line in sleeve under drive, supply and install new 20mm water line from water meter near new toilet block to Creedence shed with new hose tap.	-2375.03
EFT7809	17/11/2015	PRINT AND DESIGN ONLINE PTY LTD	CDO Project Expenses - Vinyl Banner Printed 2 Sided, 10,000mm x 1000mm with Hemmed edges, eyelets and wind holes. Designed Printed and Delivered. CDO Project Expenses - 3 x 4m Replacement Banner Pole Kit, Includes Carry Case. CDO Project Expenses - 1 x Basic Pull Up Banner Printed 1 Sided, 850mm x 2000mm, Designed - Printed and Delivered, 1 x Pull Up Banner Re-Skin Printed 1 Side, 850mm x 2000mm, Designed Printed and Delivered	-1808.00
EFT7810	17/11/2015	RJ & LJ KING	PJ1527 -2 x Lts 10W 30 Havoline Premium Plus, 4 x 235 17.5 x 12.5 Durun, 2 x 245 70 17 Hercules, 8 x 11R 22.5 Goodride, 10 x Valve Extensions, 2PJ - 2 x 235 55 18 Kumho and wheel alignment	-6017.00
EFT7811	17/11/2015	SEEK LIMITED	Advertising - Coordinator Perenjori Early Childhood Centre & Qualified Child Educator, Advertising - General Hand with Seek Online 24/9/15	-743.60
EFT7812	17/11/2015	SHIRE OF MORAWA	Consultant Fees - Network Inspector Redundancy Payout 1 @ 3070.40, Britt St Road Sweeping Mntce - Hire of road sweeper for Latham townsite 4/9/15 for 5hr x \$175.00	-3945.40
EFT7813	17/11/2015	TOLL IPEC PTY LTD	Toll Ipec freight charges for weeks ended 23rd, and 30th October 15 and 6th November 15	-251.94
EFT7814	17/11/2015	WEST AUSTRALIAN NEWSPAPERS LIMITED	Advertising - WA Travel Sat feature 5/9/15	-440.00
EFT7817	26/11/2015	A J PLUMBER N GAS	C/Park - Consultant site visit to inspect Waste water treatment unit	-550.00
EFT7818	26/11/2015	ABLE SALES	Minor Equipment Expensed - Compressor Diesel 100L 7HP 20CFM 145PSL 12 Month Warranty	-1790.00
EFT7819	26/11/2015	AFGRI EQUIPMENT PTY LTD	01PJ - Supply & fit spot light kit, 01PJ - Carry out 15,000km service	-1212.02
EFT7820	26/11/2015	AGWEST MACHINERY & MIDWEST ISUZU	MWLGSA Routine Maintenance. - Lamp Asm; Side, Clip; Fender Cover, Clip; Blister Cover and Freight	-82.62
EFT7821	26/11/2015	AQUARIUS WASTEWATER MANAGEMENT PTY LTD	C/Park - Onsite Consultant charge for site visit 29/10/15 plus fuel expenses	-1199.00
EFT7822	26/11/2015	AUSTRALIA POST	Postage expenses for the month ended 31st October 2015	-102.51
EFT7823	26/11/2015	AUSTRALIA'S GOLDEN OUTBACK	Advertising - Shire editorial in 2016 Australia's Golden Outback Holiday Planner	-1675.00
EFT7824	26/11/2015	AUSTRALIAN SERVICES UNION	Payroll deductions	-51.60
EFT7825	26/11/2015	BLUEHILL COURIERS	Freight Services - Geraldton and Perth for month ending 31st October 2015	-1318.90
EFT7826	26/11/2015	BUSH BASKET (BENJI)	Seniors/Volunteers Dinner - Supply Music by Benji	-450.00
EFT7827	26/11/2015	CANINE CONTROL	Ranger Services - Patrol date 28th October 2015, 4th November,	-939.40

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Chq/EFT	Date	Name	Description	Amount
EFT7828	26/11/2015	CHOICES FLOORING GERALDTON (GERALDTON CARPET CHOICE)	21 Hesford St - Supply & install Atlantic vinyl & new discovery carpet, C/Park Office - Supply & Install Atlantic sheet vinyl, 2 John St - Supply & Install Atlantic sheet vinyl, direct stick in living, dining & kitchen	-8134.00
EFT7829	26/11/2015	CIVIC LEGAL	Professional Fees - Supply of Audit Letter	-580.80
EFT7830	26/11/2015	CMCA LTD	Signs - 2 x RV Friendly signs	-260.00
EFT7831	26/11/2015	COATES HIRE OPERATIONS PTY LTD	PJ/Rothsay Rd - Roller Pad Drum hire 13/10 to 31/10/15, P&G - Trencher hire 19/10 to 31/10/15, P&G - Trencher hire 31/10 to 9/11/15	-9714.59
EFT7832	26/11/2015	COMPLETE LANDSCAPE SOLUTIONS	341A John St - Green Leaf Park Turf x 28.5m2	-330.60
EFT7833	26/11/2015	COUNTRY ARTS WA	Annual Subscription Membership fee to Country Arts WA	-110.00
EFT7834	26/11/2015	COVS PARTS PTY LTD	PJ1524. PJ4578, PJ1558 - 3 x fuel, oil, air, radial seal air cleaner,PJ1566, PJ1578, PJ1527 - 6 x Donaldson Filters, 3 x fuel filter kits & freight, PJ1577 - 2 x sika 255 extra cartridge black, PJ1577 - 2 x Fuel Filter, 2 x air Filter, 2 x Filter & 90Deg Elbow 1/4 x 1/8 NPT, PJ1524. PJ4578, PJ1558 - 3 x fuel, oil, air, radial seal air cleaner, Tool Replacement. - Deutsch Crimping Tool, PJ1599 - Hose ClampSSBand 6-16mm Box, Hose ClampSSBand 8-20mm Box, Hose ClampSSBand 11-25mm Box,Hose ClampSSBand 27-51mm Box. PJ1502 - Lube Filter, Filter, Primary Filter,Air Filter. Tool Replacement - Goggle Gas, P1585 - Optim Rot Beacon AMB Mag 12/24 P1524 - Amber 24V DC Tool Replacement - Digital Trye Inflator Gauge Tool Replacement - Retracta Aire Delivery Rell 3/8, P1599 - Globe BA15S 12V 21W (10 pk), Globe BAY15D 24V 21/5 (10 Pk), BA15D 24V 32CP, 12V 5W 11x36 Festoon,12V 10W 31 x 10 Festoon,Wedge Globe 10mm 12V 5W, 24V 5W 11 x 36 Festoon,Globe BA9S 12V 4W,Globe BA9S 12V 3W,Globe BA9S 12V 5W,Globe BA9S 12V 5W,NLA Use 47270 - 1Globe,24V 5W 11x41 Festoon,Bollie Rush Spec Smoke Lens,Pro Uncorded Earplugs 200bx,Bollie Bclean Lens Wipes,Magic Tree Card-60 Assorted,12V 5W 11 x 41 Festoon, 12V 21/21W Bay	-3915.08
EFT7835	26/11/2015	CREEDENCE CONTRACTING PTY LTD	Business Incubator Project - Earthworks for carpark including Asphalt & kerbing	-38637.50
EFT7836	26/11/2015	DALWALLINU COMMUNITY CENTRE	Advertising - Full colour ad Bin Your Street Art""	-133.00
EFT7837	26/11/2015	DALWALLINU CONCRETE PTY LTD	Perenjori Rothsay Road Construction Culvert & Drainage Works- 4 x Supply and Delivery of 1200mm Box Culverts,Supply and Delivery of 1200 x 1200mm Box Culvert Bases to suit above Culverts Boundary Road Construction Culvert & Drainage Works-Supply and Delivery of 300mm Single Barrel Headwalls, Supply and Delivery of 375mm Single Barrell Headwalls	-13666.40
EFT7838	26/11/2015	DR NALINI RAO	Pre Placement Medicals - Chas Skipworth & Warick Coles	-190.00
EFT7839	26/11/2015	FIRE & SAFETY WA	Volunteer Protective Clothing - 4 x pairs Oliver Wildland fire boots	-750.68
EFT7840	26/11/2015	GALVINS PLUMBING SUPPLIES	159 John St - Toilet cistern & seat, 400mm flexi hose, chrome cistern tap, 59 Hesford - Basket strainer waste	-183.70

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Chq/EFT	Date	Name	Description	Amount
EFT7841	26/11/2015	GELLATLY'S ROADHOUSE	Refreshment & Entertainment Expense - Sandwiches and Wraps as Required, R&E - Catering Salad & Meat Wraps, The West Sat 31/10 & Wed 11/11/15	-233.20
EFT7842	26/11/2015	GERALDTON INDEPENDENT BUILDING SUPPLIES	Admin Capital - Back Office Extension into Hall - building materials required	-563.10
EFT7843	26/11/2015	GG PUMPS AND ELECTRICAL	CRC - Changed Fluros and starters on existing lights, 58 Hesford St- Install double weatherproof GPO in garage	-541.49
EFT7844	26/11/2015	GOLDINGS PAVING CENTRE	Townscape - 1 x Bev L/Stone block, Burdekin Cemetery - 84 x SB19 500 x 165 x 240 Plain split blocks	-768.60
EFT7845	26/11/2015	GREENFIELD TECHNICAL SERVICES	Engineering Services - September to October 2015	-1320.00
EFT7846	26/11/2015	HITACHI	Plant Repairs PJ1577 - Lock; Door & Glass	-1019.03
EFT7847	26/11/2015	HOPPYS PARTS R US	PJ1566 - 4 x male stud coupling, 2 x stud elbow, 2 x viton seal	-102.16
EFT7848	26/11/2015	J. BLACKWOOD & SON PTY LIMITED	Minor Equipment - Pump kit transfer (Adblu)	-2502.50
EFT7849	26/11/2015	LEOPOLD CONTRACTING	Karara Access Rds Grading - 1st October - 28th October 2015 89.5hrs, Rates Assistance for September and October 2015	-15948.55
EFT7850	26/11/2015	LGIS RISK MANAGEMENT	LGISWA General Risk Management Support Services - Playground Safety Course	-525.32
EFT7851	26/11/2015	LORD MAYOR'S DISTRESS RELIEF FUND	Donation - Esperance fire relief fund	-2000.00
EFT7852	26/11/2015	MARKETFORCE	Advertising Expense - Total for The West Australian, Total for Production Fees, Advert - Local Govt Tenders Community Bus - Wednesday 21/10/15, Advertising - Local Govt Tenders Pavillion Redevelopment - Saturday 24/10/15	-2040.16
EFT7853	26/11/2015	MC CRUSHING & SCREENING	Boundary Road Construction Gravel Pit Pr & Rehabilitation - Hire of screening plant	-3135.00
EFT7854	26/11/2015	MCINTOSH & SONS	New Holland Tractor - Air Con Repairs, New Holland Tractor - Install new glass on LHS door	-2452.02
EFT7855	26/11/2015	MEDELECT BIOMEDICAL SERVICES	Aquatic Centre - Programmed preventative maintenance of medical equipment & set of adult defibrillator pads	-484.00
EFT7856	26/11/2015	MEDICAL DIRECTOR	Doctors Software Fee - Pracsoft Software User Fee for Patient Bookings 01/12/15 to 30/11/16	-869.00
EFT7857	26/11/2015	METAL ARTWORK CREATIONS	Council Exp - 3 x Prestige Hand-Made Solid WA Jarrah Desk Name Bases and name plaques	-134.20
EFT7858	26/11/2015	MOORE STEPHENS (WA) PTY LTD	Training - Nuts & Bolts Accounting & Synergysoft Finance Essentials 23-24th Nov 15 - Debby Barndon	-1564.20
EFT7859	26/11/2015	MORAWA CRC	Advertising - Bin your Street Art" A4 Colour in the Morawa Scene"	-78.65
EFT7860	26/11/2015	NAVSDRON PTY LTD	Consultant Services - Assistance with Budget Document Finalisation (28hrs), Annual Financial Statements processing Revaluation data & assistance with report finalisation (88hrs)	-10846.00
EFT7861	26/11/2015	NORTHERN COUNTRY ZONE OF WALGA	Annual subscription to Northern Country Zone of WALGA 1/7/15 to 30/6/16	-1700.00
EFT7862	26/11/2015	NOVUS AUTOGLASS REPAIRS & REPLACEMENT	PJ1565, 1500PJ, PJ1549, PJ1578, PJ1527, PJ1566, PJ1570 - Supply & Fit windscreens & travel to Perenjori	-3729.14
EFT7863	26/11/2015	OCTANE PLUMBING	153 Livingstone St - fit a new boost hot water gas heater	-1315.60

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Chq/EFT	Date	Name	Description	Amount
EFT7864	26/11/2015	ONESTEEL METALAND	Admin Capital - 150 x Standard flanged purlin bolts & nuts, 1 x 75x75x5 steel angle	-131.92
EFT7865	26/11/2015	PERENJORI COMMUNITY RESOURCE CENTRE	P&S - 4 x medium satchels, 1 x reg post envelopes	-58.10
EFT7866	26/11/2015	POSITION PARTNERS	PJ1524 - System 4 plus blade sensor	-921.17
EFT7867	26/11/2015	PRIYA ROSLIN THOMAS	Pecc - Refund of childcare fees paid due to 100% rebate calculation	-115.11
EFT7868	26/11/2015	QK TECHNOLOGIES PTY LTD	Childcare Exp - Average Active Children for the period 05/10 to 26/10/15	-19.91
EFT7869	26/11/2015	RJ & LJ KING	PJ1502 - 2 x batteries, PJ1502 - 5 x valve extensions, PJ1599 - 1 x 205lt delo multigrade oil, PJ1527 - 2 x 295 80 22.5 Windpower ST	-2371.60
EFT7870	26/11/2015	SAFETY SIGNS SERVICE PTY LTD	Signs - 4 x muster point & galv post with brackets and cap, screws & washers	-452.76
EFT7871	26/11/2015	SHIRE OF CARNAMAH	Advertising - Carnamah Mat & Eneabba News - Bin Your Street Art" full page colour ad"	-100.00
EFT7872	26/11/2015	SHIRE OF MORAWA	Drs Reimbursements - Housing Mtce, Cleaning & Utilities	-621.31
EFT7873	26/11/2015	SHIRE OF THREE SPRINGS	Community Fire Manager - Shared Community Service Manager (Richard Ryan) Costs for the period 01/07/2015 - 30/09/2015, Advertising - Yakabout 26/10/15 Bin Your Streetart", Advertising - Yakabout 31/8/15 1 x full page advert Sound of the Cockies""	-3872.70
EFT7874	26/11/2015	SIGMA CHEMICALS	Aquatic Centre - 6 x drums no fume 15lts, 6 x drums 15lt drum poly, 2 x pool stabiliser gran 25kg, 5 x sodium bicarb 25kg, 5 x photometre 9 tube	-560.54
EFT7875	26/11/2015	ST JAMES PRINT	Printing & Stationery Expense - 60 Triplicated Daily HME Inspection Checklist Books Numbered fom 15001 - 18000, Printing & Stationery Expense - 50 Triplicate weekly light Vehicle Checklist Books Numbered from 6001-8500	-1573.00
EFT7876	26/11/2015	STAR TRACK EXPRESS	Freight - Ex Sigma Chemicals Balcatta	-665.27
EFT7877	26/11/2015	STATE LAW PUBLISHER	Advertising - Printing Special Govt Gazette No 167 Shire of Perenjori Standing Orders Local Law	-2007.00
EFT7878	26/11/2015	STEPHEN BABB	Travel costs reimbursed - for C/Park interview 19/11/15	-159.39
EFT7879	26/11/2015	SYLEX ERGONOMICS	Furniture - Arise 2 cornerworkstation Height Adjustable Frame Only in Silver, Arise Corner Top 1800 x 1800 Beech	-5445.00
EFT7880	26/11/2015	SEASIDE SIGNS	Admin - Safety Information Board	-385.00
EFT7881	26/11/2015	THE BRITEX GROUP	Aquatic Centre - 2 x baby change stations	-1881.00
EFT7882	26/11/2015	THE UNIVERSITY OF WESTERN AUSTRALIA	Perenjori House 2 Contract - Recoup car travel site visits 11/12/13 to 4/11/15, Perenjori House 2 Contract Invoice no 5 - Client Architect Agreement Clause C	-6402.14
EFT7883	26/11/2015	TOLL IPEC PTY LTD	Freight for wk ended 13/11/15	-11.55
EFT7884	26/11/2015	TOTALLY WORKWEAR	Clothing - 5 x KG WC spliced L/S shirt yel/nav, 5 x kg LDS W/C Spl L/S shirt Yel/Nav	-409.63
EFT7885	26/11/2015	WALLIS COMPUTER SOLUTIONS	Computer Equip - New Intel Core i5 computer for Mechanic, Computer Equipment - Logitech Wired keyboard & mouse media combo	-2582.95

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Chq/EFT	Date	Name	Description	Amount
EFT7886	26/11/2015	WCC ELECTRICAL & AIR CONDITIONING	159 John St - Supply & Install Bonaire VSH85 evap unit, dropper & flashing, Test & tagging of all appliances, tools & RCD'S at various locations - 53hrs total @ \$70/hr, Medical Centre - Inspection of Electrical circuits, Fault Find Lighting in Office/Reception Area - (No fault found) - Labour, Depot Maintenance - 1 x 10A RCBO and Labour, Administration Building Maintenance - Installation of RCD Protection onto Office Sub-Board, Completely Redo switchboard - Remove Plastic Trunking to Accommodate Larger Switchgear, Test all Switches and circuits - 6 x 10A NHP Panel Board RCBO, 8 x 16A NHP Board RCBO, Labour, Caravan Park Maintenance - Supply and Installation of 3phase HWS at Camp Kitchen, Installation of New Underground Power Supply to Camp Kitchen - Price as Quoted & Trenching Cost for Underground Power Supply, C/Park - Test Power Outlets, Replace Faulty Switchgear at Bays 28/29, Replace Faulty Switchgear and GPO's at Bays 4/5, Install RCD for Lights at Cleaners Hut, Install RCD for Lights in Main Ablution Block -1 x 32A RCBO, 1 x 10A RCBO,5 x 1 Pole 16A MCB,4 x 15A GPO, 3 m x 2.5mm 2C+E TPS and Labour, Batching Plant - Installation of meterbox at batching plant for motor & outlet cables, 58 Hesford St - Replacement of faulty smoke alarm,59 Hesford St - Replacement of light fittings & repair of faulty light switches, 38A Russell St APU - Inspection & replacement of faulty hotplate element, Depot - Replacement of wall exhaust fan in ladies toilet,	-24837.46
EFT7887	26/11/2015	WINCHESTER INDUSTRIES	Stock - 99.95 Tonne of 7mm washed stone	-6376.81
19273	12/11/2015	WA PLANNING COMMISSION	Lot 101 Perenjori/Rothsay Rd -Lodgement of Deposited Plan	-565.00
19274	13/11/2015	SYNERGY	Street Lighting Charges - 25th September to 24th October 2015 and various other buildings electricity charges	-2540.90
19275	13/11/2015	TELSTRA CORPORATION	Telstra phone charges to 15th October 2015	-4074.16
19276	27/11/2015	COVENTRY ENTERPRISES PTY LTD	Rates refund for assessment A15012 LOT E59/01538 MINING 6620	-179.50
19277	27/11/2015	PERENJORI HOTEL	Refreshment & Entertainment Expense - Lunch x 11 Persons	-209.00
19278	27/11/2015	PERENJORI MEDICAL CENTRE	Pre-placement Medicals Expense - Tabitha Rozenboom - Medical Assessment	-120.00
19279	27/11/2015	TELSTRA CORPORATION	Telstra Charges - 99731736 Ph & Internet Charges 355 Hirshauer MCDS Res	-164.90
DD9508.1	03/11/2015	WA SUPER	Payroll deductions	-7609.43
DD9508.2	03/11/2015	HESTA SUPER FUND	Superannuation contributions	-211.92
DD9508.3	03/11/2015	REST INDUSTRY SUPERANNUATION	Superannuation contributions	-473.37
DD9508.4	03/11/2015	ESSENTIAL SUPER	Superannuation contributions	-103.75
DD9508.5	03/11/2015	AUSTRALIAN SUPER	Superannuation contributions	-1220.18
DD9508.6	03/11/2015	WESTPAC SUPERANNUATION &	Superannuation contributions	-337.56
DD9508.7	03/11/2015	ASGARD SUPER	Superannuation contributions	-230.67
DD9508.8	03/11/2015	MLC SUPER	Superannuation contributions	-390.39
DD9508.9	03/11/2015	INTEGRA SUPER	Superannuation contributions	-229.22
DD9543.1	17/11/2015	WA SUPER	Payroll deductions	-7567.87
DD9543.2	17/11/2015	AUSTRALIAN SUPER	Superannuation contributions	-851.03
DD9543.3	17/11/2015	MLC SUPER	Superannuation contributions	-400.14
DD9543.4	17/11/2015	INTEGRA SUPER	Superannuation contributions	-239.80
DD9543.5	17/11/2015	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	-264.05
DD9543.6	17/11/2015	HOST PLUS SUPER	Superannuation contributions	-155.18
DD9543.7	17/11/2015	HESTA SUPER FUND	Superannuation contributions	-211.92
DD9543.8	17/11/2015	REST INDUSTRY SUPERANNUATION	Superannuation contributions	-182.67
DD9543.9	17/11/2015	ESSENTIAL SUPER	Superannuation contributions	-103.75

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Chq/EFT	Date	Name	Description	Amount
DD9550.1	13/11/2015	BANKWEST MASTERCARD	Bankwest Credit Card Expenses 24th September to 23rd October 2015	-2142.75
DD9560.1	04/11/2015	WESTNET	Westnet fees for month ended 30th November 2015	-249.85
DD9568.1	09/11/2015	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 101 Fixed Component - Duplex Construction	-29695.37
DD9578.1	12/11/2015	GERALDTON FUEL CO	Fuel Card Purchases for the month ended 31st October 2015	-24140.13
DD9508.10	03/11/2015	PRIME SUPER PTY LTD	Superannuation contributions	-233.88
DD9508.11	03/11/2015	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	-271.37
DD9508.12	03/11/2015	HOST PLUS SUPER	Superannuation contributions	-143.64
EFT7909	16/11/2015	SG FLEET AUSTRALIA PTY LIMITED	P1690 Jetpatcher. 1503PJ Isuzu, PJ1577 Hitachi Leases for October 2015	-14489.52
346	02/11/2015	BANK FEES - BANK FEES NO GST	Bank Fees no gst	-5.40
346	02/11/2015	BANK FEES - BANK FEES NO GST	Bank Fees no gst	-24.00
346	02/11/2015	BANK FEES - BANK FEES NO GST	Bank Fees no gst	-10.00
346	03/11/2015	EFT GST - EFTPOS FEES WITH GST	Eftpos Fees with gst	-12.22
346	03/11/2015	EFT GST - EFTPOS FEES WITH GST	Eftpos Fees with gst	-209.92
346	03/11/2015	EFT GST - EFTPOS FEES WITH GST	Eftpos Fees with gst	-34.34
346	03/11/2015	EFT GST - EFTPOS FEES WITH GST	Eftpos Fees with gst	-18.71
EFT7783	03/11/2015	SMART DIGITAL AUSTRALIA PTY LTD	Parkview 6mt inflatable screen, projector & bluray player	-12669.00
EFT7815	18/11/2015	BRODIE MARTIN-RICETTI	T504 Bond Return Less \$50 for damaged lino & Debtor Invoice 11290	-669.25
EFT7816	18/11/2015	SHIRE OF PERENJORI - EFT	T504 Bond Return Less \$50 for damaged lino & Debtor Invoice 11291	-370.75
EFT7888	30/11/2015	SHIRE OF PERENJORI - EFT	Header Muster - Sale of DVDS	-7478.93
EFT7889	30/11/2015	BRIAN BAXTER	Refund of Bus Bond	-100.00
EFT7890	30/11/2015	BRETT ROWLAND	Refund of Gym Bond	-100.00
EFT7891	30/11/2015	CARNAMAH DISTRICT HIGH SCHOOL	Refund of Bus Bond	-200.00
EFT7892	30/11/2015	JACOPO DI TRANI	Refund of Gym Bond	-90.00
EFT7893	30/11/2015	JF BENTON & CO	Refund of Gym Bond	-200.00
EFT7894	30/11/2015	LENNY HEGARTY	Refund of Gym Bond	-100.00
EFT7895	30/11/2015	MAARTEN NOODHOF	Refund of Gym Bond	-100.00
EFT7896	30/11/2015	MEG MCHUGH	Refund of Gym Bond	-100.00
EFT7897	30/11/2015	NORTHERN AGRICULTURAL CATCHMENT COUNCIL	Refund of Bus Bond	-150.00
EFT7898	30/11/2015	REGAN SPARKMAN	Refund of Gym Bond	-100.00
EFT7899	30/11/2015	SHIRE OF PERENJORI - EFT	Refund of Forfieted Housing Bonds as per CEO	-3370.00
EFT7900	30/11/2015	SUZANNE ELIZABETH PENDERGRAST	Refund of Gym Bond	-100.00
				-542280.44



Previous Minutes

*Finance Committee Meeting
18th August 2015*

Shire of Perenjori**MINUTES****Finance Committee Meeting**

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday **18th August 2015 commenced at 5pm.**

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15081 PRELIMINARIES

15081.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr C King declared the meeting open at 5.09pm.

15081.2 DISCLAIMER READING

Nil

15081.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr C King
Cr J Cunningham
Cr L Smith
Cr H Wass
Ali Mills – Chief Executive Officer
Debbie Barndon – Senior Finance Officer

Apologies

Cr J Hirsch

15081.4 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.

15081.5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

15081.6 CONFIRMATION OF MINUTES

That the Minutes for the Finance Committee Meeting of 14th April 2015 be confirmed as a true and correct record of the meeting.

Moved: Cr H Wass

Seconded: Cr L Smith

That the Minutes for the Finance Committee Meeting of 14th April 2015 be confirmed as a true and correct record of the meeting.

Carried: 6/0

15082 FINANCE & ADMINISTRATION**15082.1 FINANCIAL STATEMENTS – JULY 2015**

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DEBBY BARNDON - SFO
RESPONSIBLE OFFICER:	PETER MONEY - MCDS
REPORT DATE:	18TH AUGUST 2015
ATTACHMENTS	MONTHLY FINANCIAL REPORT – JULY 2015

Executive Summary

This item recommends that the Council accepts the Financial Activity Statement for the period ending 31st July 2015.

Background

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

Details

Presented is the Financial Activity Statement Report for the period ending 31st July 2015.

The following statements are presented to Council:

- Monthly Summary Information - Charts
- Statement of Financial Activity (Program of Nature and Type) this provides the budget and actual income and expenditure for operating and non-recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Statement of Capital Acquisitions and Capital Funding
- Net Current (Assets) Funding Position (Note 3). This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
 - Note 1.- Significant Accounting Policies
 - Note 2. - Explanation of Material Variances
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Budget Amendments
 - Note 6. – Receivables
 - Note 7. – Cash Back Reserves

- 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 sub regulation (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 sub regulation 34 (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 MCDS, FO, & MIS.

Comment

There have been some difficulties with the July statements due to faults in the Synergy Soft programme. This was first observed in the June statements when a Councillor identified different rate incomes in parts of the statements. The owners of the software have made several attempts to correct the 'bugs' and this finally appears to have been successful.

Voting Requirements – Simple Majority**Officer Recommendation – Item 15082.1**

That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31st July 2015.

COMMITTEE RECOMMENDATION – ITEM 15082.1

Move: Cr L Smith

Seconded: Cr J Cunningham

That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31st July 2015.

Carried: 6/0

15082.2 ACCOUNTS FOR PAYMENT – JULY 2015

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DEBBY BARNDON - SFO
RESPONSIBLE OFFICER:	PETER MONEY - MCDS
REPORT DATE:	18TH AUGUST 2015
ATTACHMENTS	ACCOUNTS FOR PAYMENT

Executive Summary

This item recommends that the Council confirms the payment of accounts for July 2015 as shown on the attached schedule.

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 34 (1) is to be —

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

Policy Implications

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

Financial Implications

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

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

FO

Comment

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

Voting Requirements – Simple Majority

Officer Recommendation – Item 15082.2

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31st July 2015 as attached to and forming part of this report.

Municipal Account

EFT

\$ 584,431.38

Direct Debits	\$ 34,017.08
Cheques	\$ 54,756.18
Corporate MasterCard	\$ 6,222.63
Bank Fees	\$ 662.35
Total	\$ 680,089.62

Trust Account - Shire	
EFT	\$ 1,500.00
Cheques	\$
Bank Fees	\$
Total	\$ 1,500.00

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$ 6,820.00
Cheques	\$ -
Bank Fees	\$ -
Total	\$ 6,820.00

Totaling \$688,409.62 from Municipal and Trust Accounts for the month ending 31st July 2015.

COUNCIL RESOLUTION – Item 15082.2

Moved: Cr J Cunningham

Seconded: Cr L Smith

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31st July 2015 as attached to and forming part of this report.

Carried: 6/0

Municipal Account	
EFT	\$ 584,431.38
Direct Debits	\$ 34,017.08
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Bank Fees	\$ 662.35
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Trust Account - Shire	
EFT	\$ 1,500.00
Cheques	\$
Bank Fees	\$
Total	\$ 1,500.00

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$ 6,820.00
Cheques	\$ -
Bank Fees	\$ -
Total	\$ 6,820.00

Totalling \$688,409.62 from Municipal and Trust Accounts for the month ending 31st July 2015.

15083 GENERAL BUSINESS

15083.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

15083.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

15083.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

15083.4 MATTERS BEHIND CLOSED DOORS

15083.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee Meeting is to be held Tuesday 15th September 2015 at 5.00pm.

15083.6 CLOSURE

Cr C King declared the meeting closed at 5.55pm.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 18th August 2015.

Signed: _____
Presiding Elected Member

Date: _____