



## **NOTICE OF MEETING**

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Tuesday 15th March 2016 in the Council Chambers, Fowler Street, Perenjori commencing at 5.00 pm.

Ali Mills  
Chief Executive Officer  
11th March 2016

### **Shire of Perenjori Finance Committee Meeting 15th March 2016**

## **Agenda**

11th March 2016  
Copies forward to:

Finance Committee

Cr LC Butler  
Cr JM Hirsch  
Cr LJ Smith  
Cr JR Cunningham

---

Shire of Perenjori  
AGENDA  
Finance Committee Meeting

---

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 15<sup>th</sup> March  
2016 commenced at 5.00 pm.

---

Table of Contents

<b>16031</b>	<b>PRELIMINARIES.....</b>	<b>18</b>
16031.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS.....	18
16031.2	DISCLAIMER READING .....	18
16031.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE .....	18
16031.4	NOTATIONS OF INTEREST .....	18
16031.5	APPLICATIONS FOR LEAVE OF ABSENCE .....	18
16031.6	CONFIRMATION OF MINUTES .....	18
<b>16032</b>	<b>FINANCE &amp; ADMINISTRATION.....</b>	<b>19</b>
16032.1	FINANCIAL STATEMENTS – FEBRUARY 2016 .....	19
16032.2	ACCOUNTS FOR PAYMENT – FEBRUARY 2016.....	21
<b>16033</b>	<b>GENERAL BUSINESS.....</b>	<b>24</b>
16033.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN .....	24
16033.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN .....	24
16033.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION.....	24
16033.4	MATTERS BEHIND CLOSED DOORS .....	24
16033.5	DATE OF NEXT MEETING / MEETINGS .....	24
16033.6	CLOSURE.....	24

**16031 PRELIMINARIES**

**16031.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS**

**16031.2 DISCLAIMER READING**

**16031.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

**16031.4 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.**

**16031.5 APPLICATIONS FOR LEAVE OF ABSENCE**

**16031.6 CONFIRMATION OF MINUTES**

That the Minutes of Finance Committee Meeting of 16<sup>th</sup> February 2016 be confirmed as a true and correct record of the meeting

<b>Committee Resolution – Item 16031.6</b>
--

<b>That Council accepts the Minutes from the Finance Committee of the 16<sup>th</sup> February 2016 as a true and correct record of that Meeting.</b>
---

**16032 FINANCE & ADMINISTRATION**

**16032.1 FINANCIAL STATEMENTS – FEBRUARY 2016**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>ADM 0081</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>DEBBY BARNDON - SFO</b>
<b>RESPONSIBLE OFFICER:</b>	<b>PETER MONEY - MCDS</b>
<b>REPORT DATE:</b>	<b>15<sup>TH</sup> MARCH 2016</b>
<b>ATTACHMENTS</b>	<b>MONTHLY FINANCIAL REPORT</b>

**Executive Summary**

This item recommends that the Council accepts the Financial Activity Statement for the period ending 29<sup>th</sup> February 2016.

**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 29<sup>th</sup> February 2016.

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 16032.1**

**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 29<sup>th</sup> February 2016.**

**16032.2 ACCOUNTS FOR PAYMENT – FEBRUARY 2016**

**APPLICANT: SHIRE OF PERENJORI**  
**FILE: 1306P**  
**DISCLOSURE OF INTEREST: NIL**  
**AUTHOR: DEBBY BARNDON - SFO**  
**RESPONSIBLE OFFICER: PETER MONEY - MCDS**  
**REPORT DATE: 15<sup>TH</sup> FEBRUARY 2016**  
**ATTACHMENTS ACCOUNTS FOR PAYMENT**

**Executive Summary**

This item recommends that the Council confirms the payment of accounts for February 2016 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 16032.2**

**That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 29<sup>th</sup> February 2016 as attached to and forming part of this report.**

<b>Municipal Account</b>	
EFT	\$ 387,957.66
Direct Debits	\$ 59,528.12
Cheques	\$ 56,714.60
Corporate MasterCard	\$ 2,014.87
Bank Fees	\$ 256.04
<b>Total</b>	<b>\$ 506,471.29</b>

<b>Trust Account - Shire</b>	
EFT	\$ 0.00
Cheques	\$ 0.00
Bank Fees	\$ 0.00
<b>Total</b>	<b>\$ 0.00</b>

<b>Trust Account – Mt Gibson Public Benefit Funds</b>	
EFT	\$ 14,369.81
Cheques	\$ 0.00
Bank Fees	\$ 0.00



Total	\$ 14,369.81
-------	--------------

*Totalling \$520,841.10 from Municipal and Trust Accounts for the month ending 29<sup>th</sup> February 2016.*

**16033 GENERAL BUSINESS**

**16033.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN**

**16033.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

**16033.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**

**16033.4 MATTERS BEHIND CLOSED DOORS**

**16033.5 DATE OF NEXT MEETING / MEETINGS**

The next Finance Committee Meeting is to be held Tuesday 19<sup>th</sup> April 2016.

**16033.6 CLOSURE**



**Perenjori**  
Embrace Opportunity

# *Attachments*

*Finance Committee Meeting  
15th March 2016*



**Perenjori**  
Embrace Opportunity

*Attachment  
16032.1*

*Monthly Financial Report  
February 2016*

*Finance Committee Meeting  
15th March 2016*

# SHIRE OF PERENJORI

## MONTHLY FINANCIAL REPORT

For the Period Ended 29 February 2016

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

### TABLE OF CONTENTS

Compilation Report

Monthly Summary Information

Statement of Financial Activity by Program

Statement of Financial Activity By Nature or Type

Statement of Capital Acquisitions and Capital Funding

Statement of Budget Amendments

Note 1 Significant Accounting Policies

Note 2 Explanation of Material Variances

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Details of Capital Acquisitions

Appendix A Detailed Schedules

# Shire of Perenjori

## Compilation Report

For the Period Ended 29 February 2016

### 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 29 February 2016 of \$2,338,510.

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

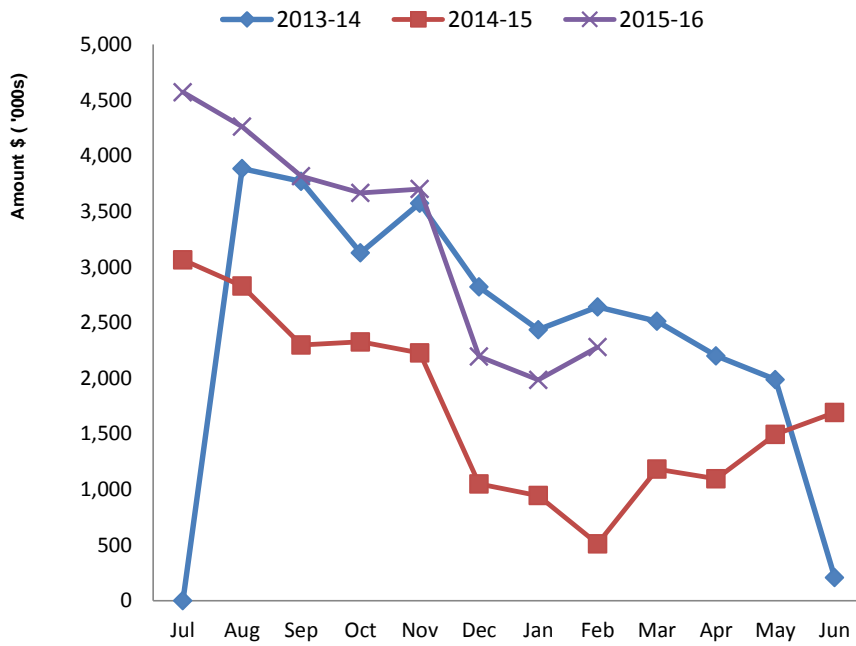
Date prepared: 10/03/2016

# Shire of Perenjori

## Monthly Summary Information

For the Period Ended 29 February 2016

**Liquidity Over the Year (Refer Note 3)**

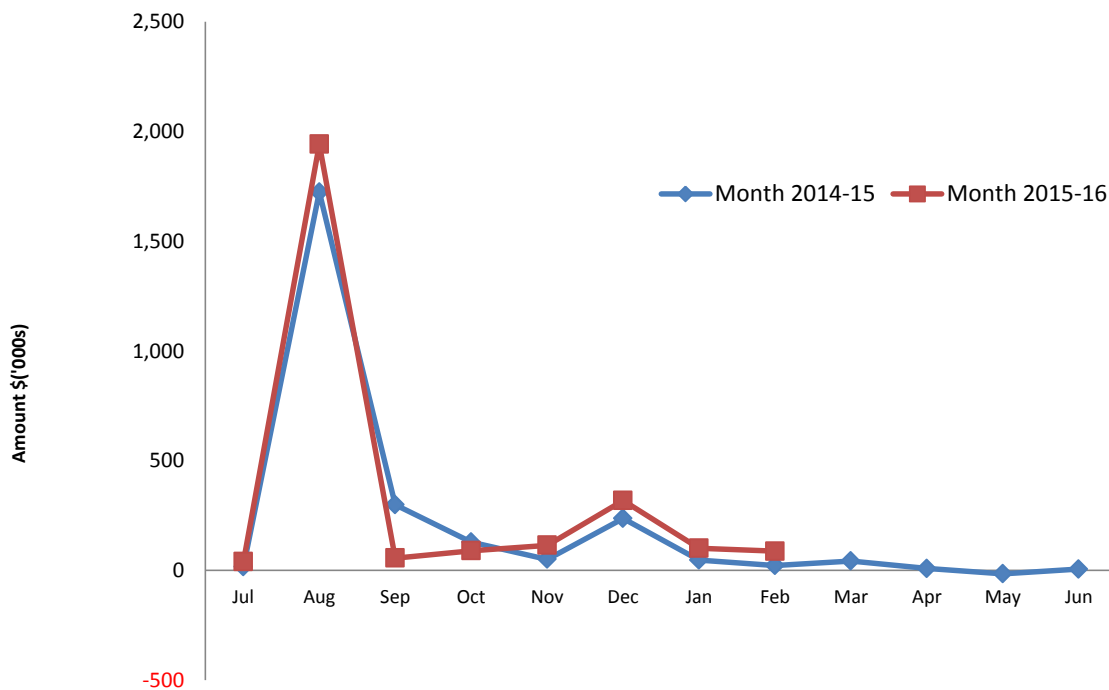


**Cash and Cash Equivalents as at period end**

Unrestricted	\$	1,946,037
Restricted	\$	1,721,778
	\$	<u>3,667,815</u>

Rates	\$	123,320
Other	\$	<u>153,079</u>
	\$	276,399

**Rates Received (Refer Note 6)**



**Comments**

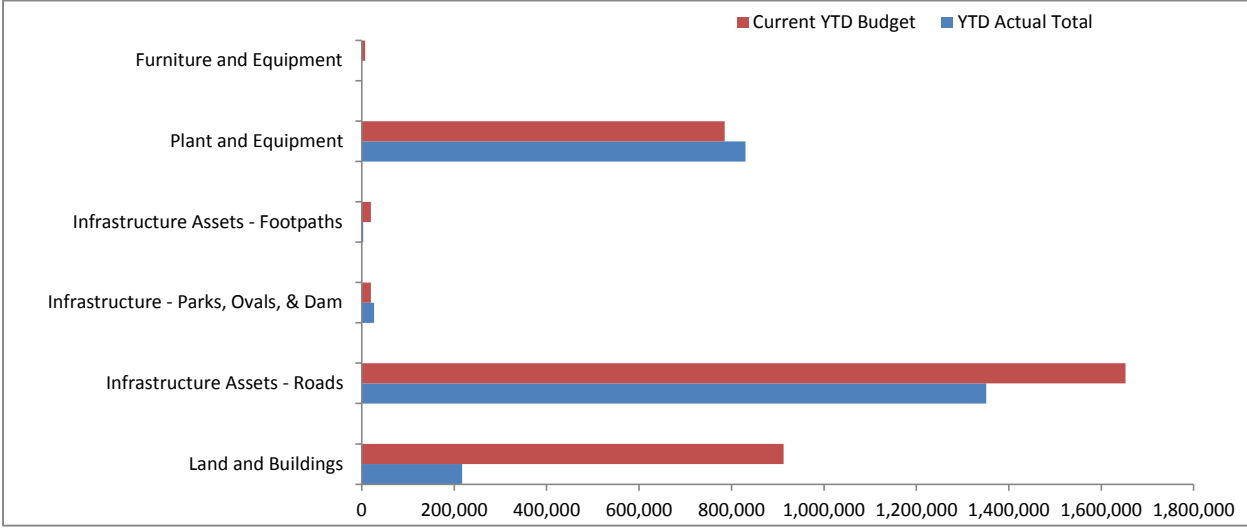
This information is to be read in conjunction with the accompanying Financial Statements and notes.

# Shire of Perenjori

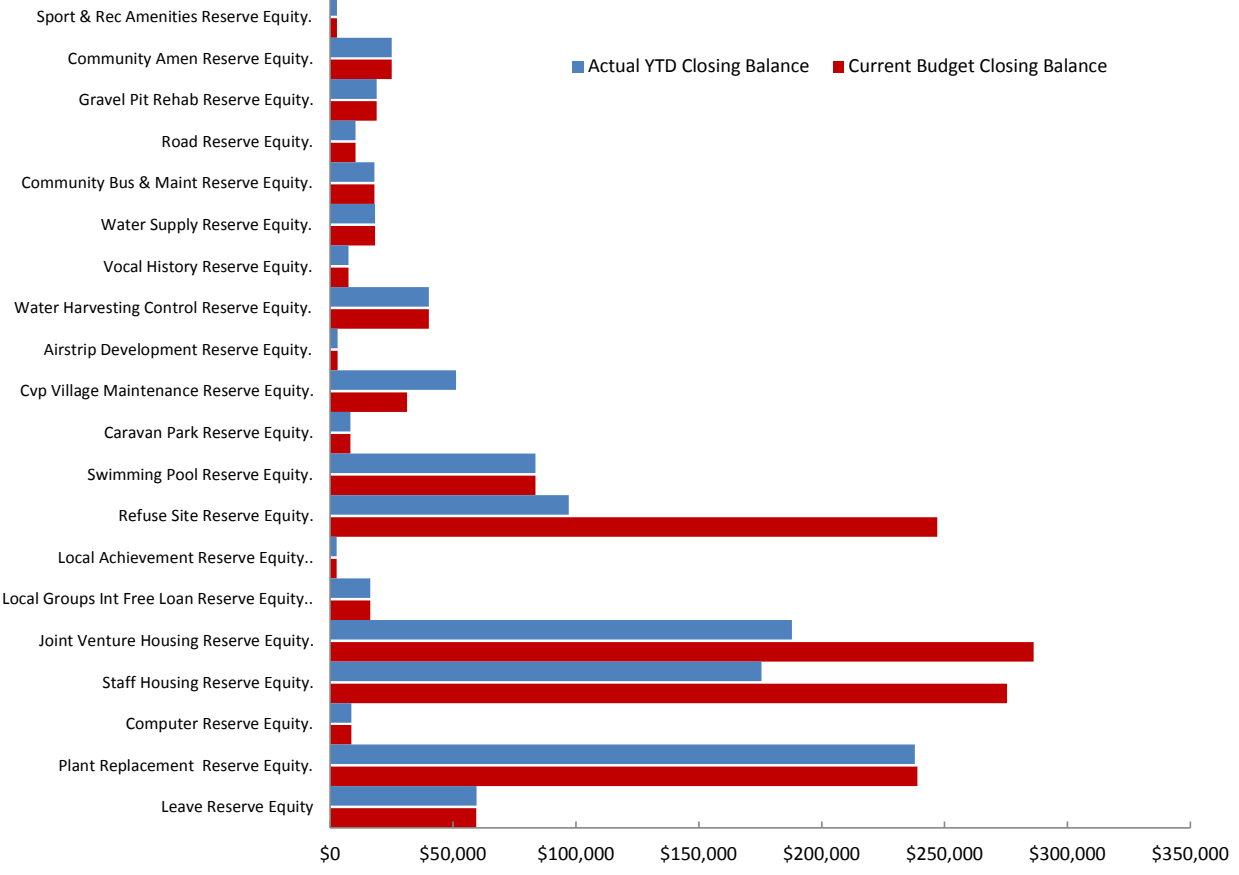
## Monthly Summary Information

For the Period Ended 29 February 2016

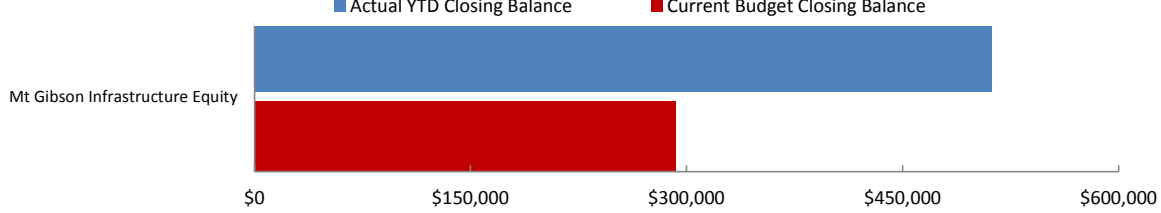
**Capital Expenditure Program YTD (Refer Note 13)**



**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)**



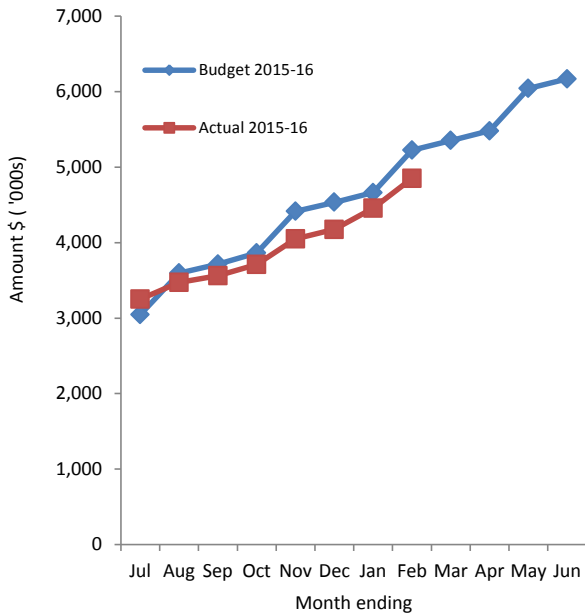
# Shire of Perenjori

## Monthly Summary Information

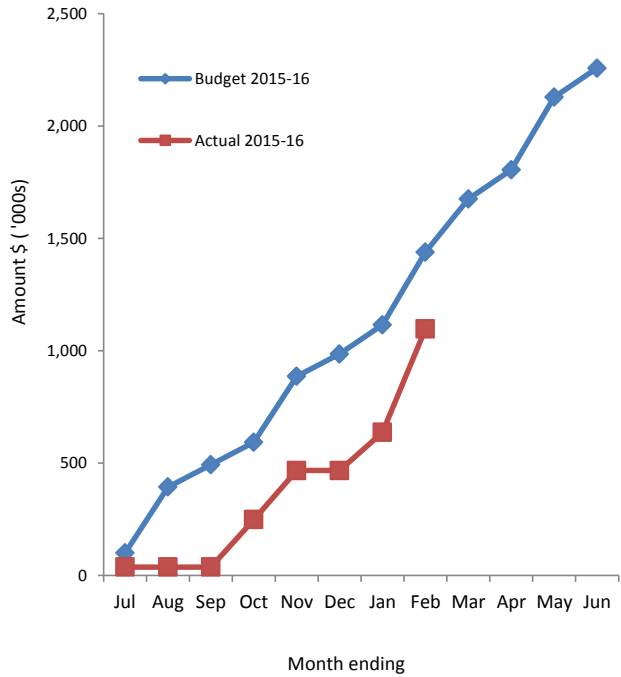
For the Period Ended 29 February 2016

### Revenues

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

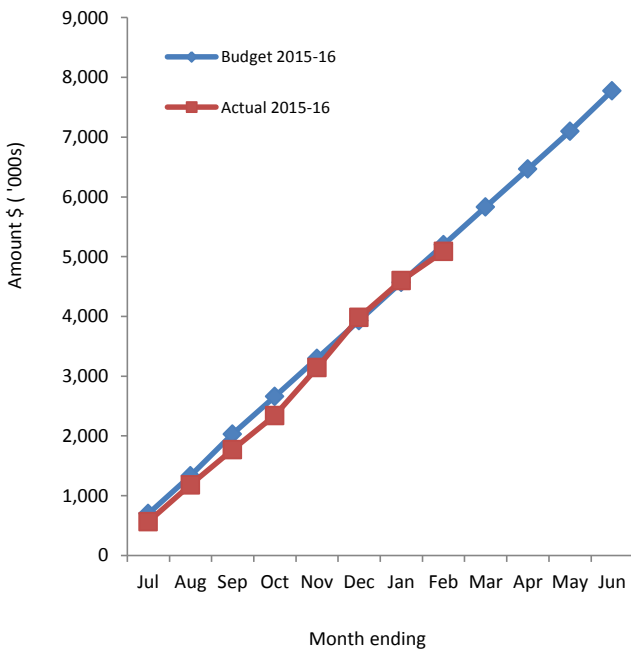


**Budget Capital Revenue -v- Actual (Refer Note 2)**

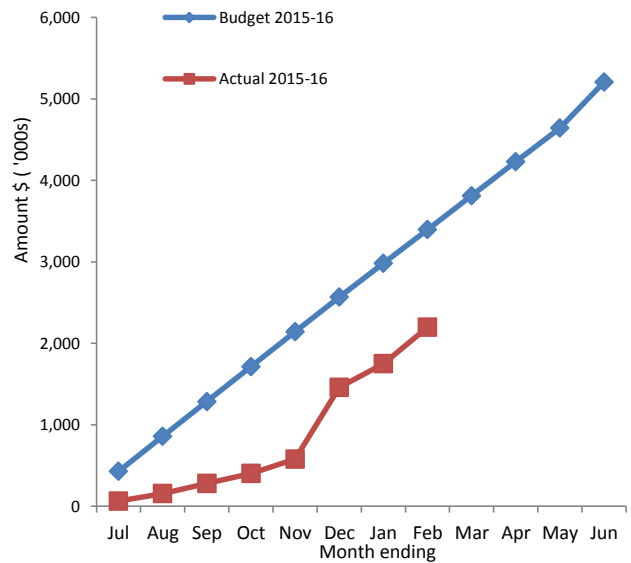


### Expenditure

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



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



### Comments

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



**SHIRE OF PERENJORI**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 29 February 2016**

Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>						
	\$	\$	\$	\$	%	
	78,078	52,048	97,221	45,173	86.79%	▲
9	2,674,299	2,713,098	2,605,320	(107,778)	(3.97%)	▼
	883,841	699,551	724,546	24,995	3.57%	▲
	19,750	14,746	19,176	4,430	30.04%	▲
	4,200	2,928	1,913	(1,015)	(34.67%)	▼
	118,500	79,000	54,096	(24,904)	(31.52%)	▼
	190,500	126,992	116,831	(10,161)	(8.00%)	▼
	42,022	55,832	95,374	39,542	70.82%	▲
	95,341	63,374	243,405	180,031	284.08%	▲
	1,107,665	733,360	357,297	(376,063)	(51.28%)	▼
	500,250	304,808	195,195	(109,613)	(35.96%)	▼
	626,000	379,296	340,327	(38,969)	(10.27%)	▼
	<b>6,340,446</b>	<b>5,225,033</b>	<b>4,850,700</b>	<b>(374,333)</b>		
<b>Operating Expense</b>						
	(209,934)	(178,722)	(149,699)	29,023	16.24%	▼
	(81,659)	(65,680)	(86,280)	(20,600)	(31.36%)	▲
	(222,313)	(147,440)	(102,913)	44,527	30.20%	▼
	(103,190)	(69,032)	(63,269)	5,763	8.35%	▼
	(400,788)	(273,840)	(238,995)	34,845	12.72%	▼
	(602,316)	(370,624)	(307,298)	63,326	17.09%	▼
	(443,303)	(284,620)	(262,730)	21,890	7.69%	▼
	(1,125,727)	(768,224)	(740,522)	27,702	3.61%	▼
	(3,179,164)	(2,206,374)	(2,324,993)	(118,619)	(5.38%)	▼
	(717,974)	(503,376)	(442,621)	60,755	12.07%	▼
	(649,885)	(333,952)	(369,024)	(35,072)	(10.50%)	▲
	<b>(7,736,253)</b>	<b>(5,201,884)</b>	<b>(5,088,344)</b>	<b>113,540</b>		
<b>Funding Balance Adjustments</b>						
	3,032,897	2,052,160	2,129,457	77,297	3.77%	
8	6,073	(12,642)	(22,813)	(10,171)	80.45%	
	0	0	0	0		
	<b>1,643,163</b>	<b>2,062,667</b>	<b>1,869,000</b>	<b>(193,667)</b>		
<b>Capital Revenues</b>						
11	2,257,430	1,438,541	1,097,175	(341,366)	(23.73%)	▼
8	100,000	0	167,545	167,545		▲
	<b>2,357,430</b>	<b>1,438,541</b>	<b>1,264,721</b>	<b>(173,820)</b>		
<b>Capital Expenses</b>						
	0	0	0	0		
13	(1,433,685)	(912,442)	(217,110)	695,332	76.21%	▼
13	(2,479,399)	(1,652,920)	(1,351,408)	301,512	18.24%	▼
13	(170,000)	(20,000)	(26,467)	(6,467)	(32.33%)	▼
13	(29,264)	(19,504)	(2,726)	16,778	86.02%	▼
13	(1,108,000)	(785,334)	(830,496)	(45,162)	(5.75%)	▼
13	(15,475)	(6,982)	0	6,982	100.00%	▼
	<b>(5,235,823)</b>	<b>(3,397,182)</b>	<b>(2,428,207)</b>	<b>968,975</b>		
	<b>(2,878,393)</b>	<b>(1,958,641)</b>	<b>(1,163,486)</b>	<b>795,155</b>		
<b>Financing</b>						
	267,000	178,000	276,000	98,000	55.06%	
7	20,000	13,336	0	(13,336)	(100.00%)	
10	(187,956)	(100,329)	(99,337)	992	0.99%	
7	(372,990)	(144,906)	(236,270)	(91,364)	(63.05%)	▲
	<b>(273,946)</b>	<b>(53,899)</b>	<b>(59,607)</b>	<b>(5,708)</b>		
<b>Net Operations, Capital and Financing</b>						
	<b>(1,509,176)</b>	<b>50,127</b>	<b>645,906</b>	<b>595,779</b>		
<b>Opening Funding Surplus(Deficit)</b>						
3	<b>1,706,426</b>	<b>1,706,426</b>	<b>1,692,604</b>	<b>(13,822)</b>	<b>(0.81%)</b>	
<b>Closing Funding Surplus(Deficit)</b>						
3	<b>197,251</b>	<b>1,756,553</b>	<b>2,338,510</b>	<b>581,957</b>		

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 29 February 2016**

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>							
Rates	9	\$ 2,622,523	\$ 2,713,098	\$ 2,605,320	\$ (107,778)	% (3.97%)	
Operating Grants, Subsidies and Contributions	11	1,959,345	1,460,575	1,164,407	(296,168)	(20.28%)	↑↑↑↑
Fees and Charges		1,524,450	1,028,024	760,430	(267,594)	(26.03%)	▼
Service Charges		0	0	0	0		
Interest Earnings		58,551	40,360	50,821	10,461	25.92%	▲
Other Revenue		137,650	(29,666)	246,909	276,575	(932.30%)	
Profit on Disposal of Assets	8	37,927	12,642	22,813	10,171	80.45%	
<b>Total Operating Revenue</b>		<b>6,340,446</b>	<b>5,225,033</b>	<b>4,850,700</b>	<b>(374,333)</b>		
<b>Operating Expense</b>							
Employee Costs		(1,640,381)	(1,093,232)	(1,405,484)	(312,252)	(28.56%)	▲
Materials and Contracts		(2,280,498)	(1,548,248)	(954,024)	594,224	38.38%	▼
Utility Charges		(232,594)	(154,912)	(156,870)	(1,958)	(1.26%)	
Depreciation on Non-Current Assets		(3,032,897)	(2,052,160)	(2,207,452)	(155,292)	(7.57%)	
Interest Expenses		(80,924)	(58,468)	(59,257)	(789)	(1.35%)	
Insurance Expenses		(144,632)	(108,008)	(128,388)	(20,380)	(18.87%)	▲
Other Expenditure		(280,364)	(186,856)	(176,870)	9,986	5.34%	
Loss on Disposal of Assets	8	(44,000)	0	0	0		
<b>Total Operating Expenditure</b>		<b>(7,736,290)</b>	<b>(5,201,884)</b>	<b>(5,088,344)</b>	<b>113,540</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		3,032,897	2,052,160	2,129,457	77,297	3.77%	
Adjust (Profit)/Loss on Asset Disposal	8	6,073	(12,642)	(22,813)	(10,171)	80.45%	
Adjust Provisions and Accruals		0	0	0	0		
<b>Net Cash from Operations</b>		<b>1,643,126</b>	<b>2,062,667</b>	<b>1,869,000</b>	<b>(193,667)</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	2,257,430	1,438,541	1,097,175	(341,366)	(23.73%)	▼
Proceeds from Disposal of Assets	8	100,000	0	167,545	167,545		▲
<b>Total Capital Revenues</b>		<b>2,357,430</b>	<b>1,438,541</b>	<b>1,264,721</b>	<b>(173,820)</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(1,423,684)	(912,442)	(217,110)	695,332	76.21%	▼
Infrastructure - Roads	13	(2,479,399)	(1,652,920)	(1,351,408)	301,512	18.24%	▼
Infrastructure - Parks, Ovals, & Dam	13	(180,000)	(20,000)	(26,467)	(6,467)		
Infrastructure - Footpaths	13	(29,264)	(19,504)	(2,726)	16,778	86.02%	▼
Plant and Equipment	13	(1,108,000)	(785,334)	(830,496)	(45,162)	(5.75%)	
Furniture and Equipment	13	(15,475)	(6,982)	0	6,982	100.00%	
<b>Total Capital Expenditure</b>		<b>(5,235,822)</b>	<b>(3,397,182)</b>	<b>(2,428,207)</b>	<b>968,975</b>		
<b>Net Cash from Capital Activities</b>		<b>(2,878,392)</b>	<b>(1,958,641)</b>	<b>(1,163,486)</b>	<b>795,155</b>		
<b>Financing</b>							
Proceeds from New Debentures		267,000	178,000	276,000	98,000	55.06%	
Transfer from Reserves	7	20,000	13,336	0	(13,336)	(100.00%)	
Repayment of Debentures	10	(187,956)	(100,329)	(99,337)	992	0.99%	
Transfer to Reserves	7	(372,990)	(144,906)	(236,270)	(91,364)	(63.05%)	▲
<b>Net Cash from Financing Activities</b>		<b>(273,946)</b>	<b>(53,899)</b>	<b>(59,607)</b>	<b>(5,708)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,509,212)</b>	<b>50,127</b>	<b>645,906</b>	<b>595,779</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>1,706,426</b>	<b>1,706,426</b>	<b>1,692,604</b>	<b>(13,822)</b>	<b>(0.81%)</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>197,215</b>	<b>1,756,553</b>	<b>2,338,510</b>	<b>581,957</b>		

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.

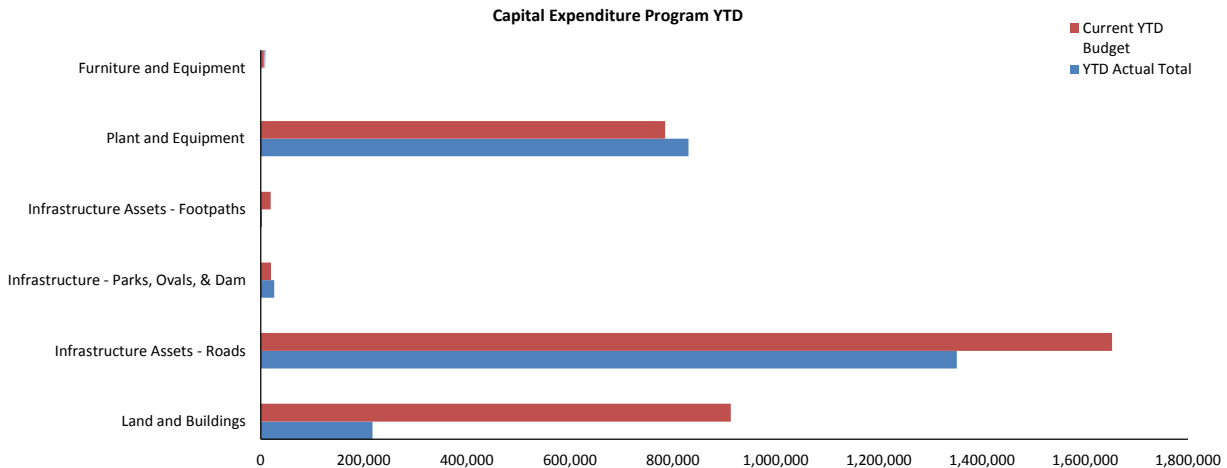
**SHIRE OF PERENJORI**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 29 February 2016

Capital Acquisitions	Note	YTD 29 02 2016					
		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	127,985	89,125	217,110	912,442	1,433,685	912,442
Infrastructure Assets - Roads	13	1,351,409	0	1,351,409	1,652,920	2,479,399	(301,511)
Infrastructure - Parks, Ovals, & Dam	13	0	26,467	26,467	20,000	170,000	6,467
Infrastructure Assets - Footpaths	13	2,726	0	2,726	19,504	29,264	(16,778)
Plant and Equipment	13	830,496	0	830,496	785,334	1,108,000	45,162
Furniture and Equipment	13	0	0	0	6,982	15,475	(6,982)
<b>Capital Expenditure Totals</b>		<b>2,312,616</b>	<b>115,592</b>	<b>2,428,208</b>	<b>3,397,182</b>	<b>5,235,823</b>	<b>638,800</b>

**Funded By:**

Capital Grants and Contributions	Note 11	1,302,205	1,438,541	2,257,430	136,336
Borrowings	Note 10	276,000	178,000	267,000	98,000
Other (Disposals & C/Fwd)	Note 8	167,545	0	100,000	167,545
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	0	0
Water Harvesting Control Reserve		0	0	0	0
Community Bus & Maintenance Reserve		0	0	0	0
<b>Total Own Source Funding - Cash Backed Reserves</b>	Note 7	<b>0</b>	<b>13,336</b>	<b>20,000</b>	<b>(13,336)</b>
Own Source Funding - Operations		682,458	1,767,305	2,591,393	(1,084,847)
<b>Capital Funding Total</b>		<b>2,428,208</b>	<b>3,397,182</b>	<b>5,235,823</b>	<b>968,974</b>

Comments and graphs



**SHIRE OF PERENJORI**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 29 February 2016**

	Adopted Budget	Adopted Budget Amendments (Note 5)	Current Annual Budget	Current YTD Budget (a)
<b>Operating Revenues</b>	\$	\$	\$	\$
Governance	30,475	47,603	78,078	52,048
General Purpose Funding - Rates	2,674,298	0	2,674,298	2,713,098
General Purpose Funding - Other	1,873,395	(989,553)	883,841	699,551
Law, Order and Public Safety	19,750	0	19,750	14,746
Health	4,200	0	4,200	2,928
Education and Welfare	118,500	0	118,500	79,000
Housing	200,500	(10,000)	190,500	126,992
Community Amenities	35,450	6,572	42,022	55,832
Recreation and Culture	69,100	26,241	95,341	63,374
Transport	1,473,212	(365,547)	1,107,665	733,360
Economic Services	510,250	(10,000)	500,250	304,808
Other Property and Services	859,000	(233,000)	626,000	379,296
<b>Total Operating Revenue</b>	<b>7,868,130</b>	<b>(1,527,684)</b>	<b>6,340,445</b>	<b>5,225,033</b>
<b>Operating Expense</b>				
Governance	(209,934)		(209,934)	(178,722)
General Purpose Funding	(87,334)	5,675	(81,659)	(65,680)
Law, Order and Public Safety	(202,313)	(20,000)	(222,313)	(147,440)
Health	(85,690)	(17,500)	(103,190)	(69,032)
Education and Welfare	(278,648)	(122,140)	(400,788)	(273,840)
Housing	(542,316)	(60,000)	(602,316)	(370,624)
Community Amenities	(401,639)	(41,664)	(443,303)	(284,620)
Recreation and Culture	(932,297)	(193,430)	(1,125,727)	(768,224)
Transport	(2,844,564)	(334,600)	(3,179,164)	(2,206,374)
Economic Services	(831,637)	113,663	(717,974)	(503,376)
Other Property and Services	(664,885)	15,000	(649,885)	(333,952)
<b>Total Operating Expenditure</b>	<b>(7,081,257)</b>	<b>(654,996)</b>	<b>(7,736,253)</b>	<b>(5,201,884)</b>
<b>Funding Balance Adjustments</b>				
Add back Depreciation	1,855,939	1,176,958	3,032,897	2,052,160
Adjust (Profit)/Loss on Asset Disposal	6,073	0	6,073	(12,642)
Adjust Provisions and Accruals	0		0	0
<b>Net Cash from Operations</b>	<b>2,648,885</b>	<b>(1,005,722)</b>	<b>1,643,162</b>	<b>2,062,667</b>
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	2,323,897	(66,467)	2,257,430	1,438,541
Proceeds from Disposal of Assets	100,000	0	100,000	0
Proceeds from Sale of Investments	0		0	0
<b>Total Capital Revenues</b>	<b>2,423,897</b>	<b>(66,467)</b>	<b>2,357,430</b>	<b>1,438,541</b>
<b>Capital Expenses</b>				
Land Held for Resale	0		0	0
Land and Buildings	(1,496,183)	62,500	(1,433,685)	(912,442)
Infrastructure - Roads	(2,427,509)	(51,890)	(2,479,399)	(1,652,920)
Infrastructure - Parks, Ovals, & Dam	(170,000)	0	(170,000)	(20,000)
Infrastructure - Footpaths	(29,264)	0	(29,264)	(19,504)
Plant and Equipment	(787,000)	(321,000)	(1,108,000)	(785,334)
Furniture and Equipment	(5,475)	(10,000)	(15,475)	(6,982)
<b>Total Capital Expenditure</b>	<b>(4,915,431)</b>	<b>(320,390)</b>	<b>(5,235,823)</b>	<b>(3,397,182)</b>
<b>Net Cash from Capital Activities</b>	<b>(2,491,534)</b>	<b>(386,857)</b>	<b>(2,878,393)</b>	<b>(1,958,641)</b>
<b>Financing</b>				
Proceeds from New Debentures	0	267,000	267,000	178,000
Transfer from Reserves	226,822	(206,822)	20,000	13,336
Repayment of Debentures	(175,004)	(12,952)	(187,956)	(100,329)
Transfer to Reserves	(222,990)	(150,000)	(372,990)	(144,906)
<b>Net Cash from Financing Activities</b>	<b>(171,172)</b>	<b>(102,774)</b>	<b>(273,946)</b>	<b>(53,899)</b>
<b>Net Operations, Capital and Financing</b>	<b>(13,821)</b>	<b>(1,495,353)</b>	<b>(1,509,176)</b>	<b>50,127</b>
<b>Opening Funding Surplus(Deficit)</b>	<b>13,821</b>	<b>1,692,604</b>	<b>1,706,426</b>	<b>1,706,426</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>197,251</b>	<b>197,251</b>	<b>1,756,553</b>

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 29 February 2016**

**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 29 February 2016**

**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 29 February 2016**

**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 29 February 2016**

**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 29 February 2016**

**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 29 February 2016**

**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 29 February 2016**

**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 29 February 2016**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

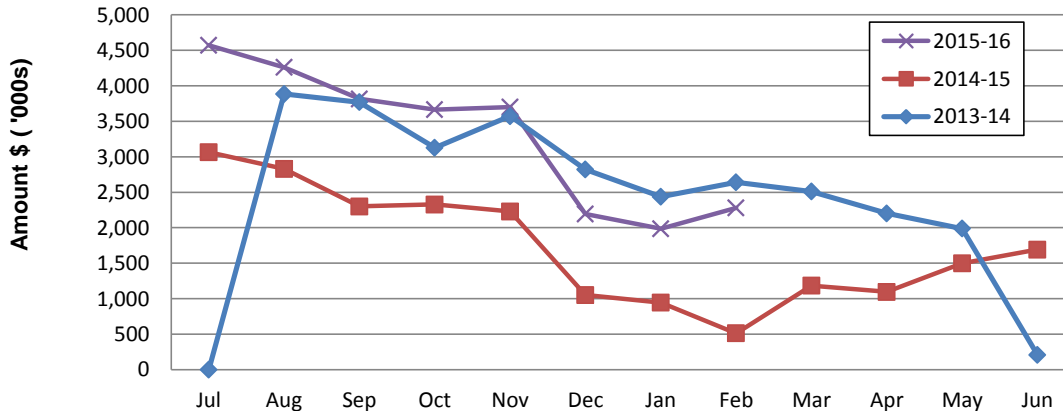
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Governance	45,173	87%	▲	Timing	Allocation Offset too low
General Purpose Funding	(82,783)	0%		Timing	
Law Order & Public Safety	4,430	30%		Timing	
Health	(1,015)	-35%			
Education & Welfare	(24,904)	-32%	▼	Timing	PECC Building under budget
Housing	(10,161)	-8%		Timing	
Community Amenities	39,542	71%	▲	Timing	Grant Lotterywest, Centenary Book Sales, Blues for the Bush Reimbursement
Recreation and Culture	180,031	284%	▲	Timing	Mt Gibson Funding
Transport	(376,063)	-51%	▼	Timing	Grants not yet received
Economic Services	(109,613)	-36%	▼	Timing	Budget year to date income not yet received in comparasion
Other Property and Services	(38,969)	-10%	▼	Timing	
<b>Operating Expense</b>					
Governance	29,023	16.24%	▼	Timing	Administration and members expenditure under budget
General Purpose Funding	(20,600)	(31.36%)	▲	Timing	
Law, Order and Public Safety	44,527	30.20%	▼	Timing	Fire prevention expenditure and dog control under budget
Health	5,763	8.35%			
Education and Welfare	34,845	12.72%	▼	Timing	PECC Building under budget
Housing	63,326	17.09%	▼	Timing	Capital & operating expenditure still pending
Community Amenities	21,890	7.69%			
Recreation and Culture	27,702	3.61%		Timing	
Transport	(118,619)	(5.38%)		Timing	Capital expenditure still pending
Economic Services	60,755	12.07%	▼	Timing	Building control and business incubator expenses under budget
Other Property and Services	(35,072)	(10.50%)	▲		
<b>Capital Expenses</b>					
Land and Buildings	695,332	76%	▼	Timing	Capital expenditure still pending
Infrastructure - Roads	301,512	18%	▼	Timing	Capital expenditure still pending
Infrastructure - Parks, Ovals, & Dam	(6,467)				
Infrastructure - Footpaths	16,778	86%			
Plant and Equipment	(45,162)	-6%		Timing	
Furniture and Equipment	6,982	100%		Timing	No purchases to date
<b>Surplus/(Deficit)</b>					
Opening Funding Surplus(Deficit)	(13,822)	-1%			

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
		YTD 29 Feb 2016	30th June 2015	YTD 01 Mar 2015
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,946,037	1,618,105	591,163
Cash Restricted	4	1,721,778	1,636,708	2,395,521
Receivables - Rates & Rubbish	6	123,320	116,477	216,650
Receivables -Other	6	153,079	299,243	281,712
Interest / ATO Receivable/Trust		5,528	(12,994)	(27,075)
Inventories		133,183	92,897	32,828
		4,082,924	3,750,436	3,490,798
<b>Less: Current Liabilities</b>				
Payables		(98,302)	(596,126)	(443,887)
Provisions		(25,673)	(147,436)	(58,519)
		(123,974)	(743,562)	(502,406)
<b>Less: Adjustments</b>				
Cash Reserves - Restricted	7	(1,721,778)	(1,636,708)	(2,395,521)
For Current Leave Provisions		25,673	147,436	58,519
For Current Borrowings		75,668	175,005	83,905
		(1,620,438)	(1,314,268)	(2,253,097)
<b>Net Current Funding Position</b>		<b>2,338,510</b>	<b>1,692,604</b>	<b>735,294</b>

**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 29 February 2016**

**Note 4: CASH AND INVESTMENTS**

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>									
Municipal Bank Account	5375008	1.25%	22,365				22,365	Bankwest	At Call
Telenet Saver Account	0542587	2.40%	1,903,153	1,227,438	222,181		3,352,772	Bankwest	At Call
Mt Gibson Infrastructure Account	0860049	1.25%		510,610			510,610	Bankwest	At Call
Trust Bank Account	5373006				5,943		5,943	Bankwest	At Call
Perenjori Benefit Trust Account	0849576						0	Bankwest	At Call
Community Dev Projects Account	856328		20,219				20,219	Bankwest	
Petty Cash			300				300		
<b>Total</b>			<b>1,946,037</b>	<b>1,738,048</b>	<b>228,125</b>	<b>0</b>	<b>3,912,210</b>		

**Note 4A: CASH INVESTMENTS**

Comments/Notes - Investments

Shire of Perenjori  
NOTES TO THE BUDGET REVIEW REPORT  
29/02/2016

**Note 5: BUDGET AMENDMENTS**

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

Program	GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		<b>Budget Adoption</b>			\$	\$	\$	\$
Gene	03009	Legal Fees Expense		Opening Surplus(Deficit)		1,692,604		1,692,604
Gene	03106	Interim Rates		Operating Expenses			11,959	1,680,645
Gene	03111	Legal Fees Income		Operating Revenue			51,775	1,628,870
Gene	03116	Rates - Discount Allowed		Operating Revenue		11,959		1,640,829
Gene	03300	Grants Commission Grant		Operating Expenses		37,634		1,678,463
Gene	03301	Untied Road Grant		Operating Revenue			511,132	1,167,331
Gene	03499	Administration Allocated		Non Cash Item	37,872		438,605	728,726
Gene	04238	Consultants Fees		Operating Expenses			10,000	718,726
Gene	04258	Capital Administration Building		Capital Expenses			30,000	688,726
Gov	04099	Administration Allocated		Non Cash Item	14,400			688,726
Gov	04216	IT Vision Support Fees - PO & Budgets Modules		Operating Expenses			10,000	678,726
Gov	04218	Admin Vehicle Running Expenses		Operating Expenses			10,000	668,726
Gov	04269	Workforce Development		Operating Expenses		20,000		688,726
Gov	04299	Administration Allocated		Non Cash Item	(37,872)			688,726
Gov	04299	Administration Allocated		Non Cash Item	(14,400)			688,726
Gov	04301	Sundry Income		Operating Revenue		10,000		698,726
Gov	04326	Regional Council Refund		Operating Revenue		37,603		736,329
Gov		Capital Expenditure - New Chairs Council Chamber		Capital Expenses			10,000	726,329
Law	05090	Fire Building Deprecation		Non Cash Item	20,000			726,329
Law	05399	Administration Allocated		Non Cash Item	22,000			726,329
Gov	04299	Administration Allocated		Non Cash Item	(22,000)			726,329
Law	05151	Fire Shed - Capital Expenditure		Capital Expenses		50,000		776,329
Law	05599	Administration Allocated		Non Cash Item	11,000			776,329
Gov	04299	Administration Allocated		Non Cash Item	(11,000)			776,329
Heal	07206	Doctors Software & Computer Expense		Operating Expenses			5,000	771,329
Heal	07208	Doctors Practice Support		Operating Expenses			5,000	766,329
Heal	07250	Capital- Medical Centre Building		Operating Expenses		7,500		773,829
Heal	07600	Mosquito Control Expense		Operating Expenses			7,500	766,329
Hou	09290	Depreciation Adjustment (Revaluation after Budget)		Non Cash Item	60,000			766,329
Hou	09312	Regional Grant - Housing		Capital Revenue			177,849	588,480
Hou	13184	Eco House 2 Fees		Operating Revenue			10,000	578,480
Edu	08400	PECC Building Expenditure		Operating Expenses			8,000	570,480
Edu	08424	Early Childhood Centre Income - CLGF Received in 2011		Capital Revenue			105,000	465,480
Edu	08453	PECC Building Depreciaton		Operating Expenses	114,140			465,480
Edu	08502	Youth Activities		Operating Expenses			10,000	455,480
Com	10133	Capital Land		Capital Expenses		150,000		605,480
Com	009TT	Transfer to Refuse Reserve		Capital Revenue			150,000	455,480
Com	10400	Cemetary Manintenance Expense		Operating Expenses			10,000	445,480
Com	10413	Centenary Book Expenditure		Operating Expenses			20,299	425,181
Com	10418	Centenary Book Income		Operating Revenue		7,500		432,681
Com	014TF	Transfer from Reserve		Capital Expenses			16,000	416,681
Com	10202	Town Planning Expense		Operating Expenses		20,000		436,681
Com	10401	Burdekin Cementery Expense		Operating Expenses			8,000	428,681
Com	10410	CDO Salaries		Operating Expenses		13,635		442,316
Com	10505	Sundry Income - Trust Income for Burdekin Cementery		Operating Revenue		4,241		446,557
Com	10506	Lotterywest Grant - Reimburse Costs Sound of Cockies		Capital Revenue		12,500		459,057
Com	10507	Blues for the Bush Reimbursement Income		Operating Revenue		6,572		465,629
Com	10800	Public Conveniences Maintenance Expense		Operating Expenses			10,000	455,629
Recr	11252	Perenjori Aquatic Centre Pool and Surrounds		Capital Expenses			15,000	440,629
Recr	11600	Libraries Salaries		Operating Expenses		7,870		448,499
Recr	11890	Depreciation Adjustment (Revaluation after Budget)		Operating Expenses	5,000			448,499
Recr	11822	Blues for the Bush Expenditure		Operating Expenses			27,000	421,499
Recr	11823	Blues for the Bush Events Income		Operating Revenue		22,000		443,499
Recr	11290	Swimming Pool Depreciation		Non Cash Item	50,000			443,499
Recr	11404	Perenjori Pavillion Maintenance Expense		Operating Expenses			10,000	433,499

Program	GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		<b>Balance Carried Forward</b>						<b>433,499</b>
Recr	11407	Parks & Gardens Expense		Operating Expenses			10,000	423,499
Recr	11484	Playground Upgrade		Capital Expenses			10,000	413,499
Recr	11490	Depreciation Adjustment (Revaluation after Budget)		Non Cash Item	126,300			413,499
Tran	CC44	North Road Widening		Capital Expenses		187,021		600,520
Tran	CC64	Gateway Pavings - Townscape		Capital Expenses		90,000		690,520
Tran	CC65	Bunjil North East Road		Capital Expenses			140,062	550,458
Tran	CC66	North Road Seal		Capital Expenses			188,849	361,609
Tran	12303	R2R Funding		Capital Revenue		328,911		690,520
Tran	12260	General Road Maintenance		Operating Expenses			0	690,520
Tran	12304	Blackspot Funding		Capital Revenue		37,471		727,991
Tran	12283	Plant Purchase - Grader		Capital Expenses			267,000	460,991
Tran	12283	Plant & Equipment - Radio's		Capital Expenses			60,000	400,991
Tran	12676	Proceeds of Loan (Loan 102 Repayment GL 12279)		Capital Revenue		267,000		667,991
Tran	12490	Non Payment of Lease Fees Grader (Purchaed not Leased)		Operating Expenses		34,296		702,287
Tran	12279	Loan Repayments		Capital Expenses			14,780	687,507
Tran	12290	Infrastructure Depreciation		Non Cash Item	675,795			687,507
Tran	12652	Traffic Management Income		Operating Revenue			25,000	662,507
Tran	12601	Traffic Management Expense		Operating Expenses		25,000		687,507
Tran	12751	MRWA Service Agreement Income - General		Operating Revenue			216,530	470,977
Tran	12753	MRWA Service Agreement Income - ABC		Operating Revenue			24,017	446,960
Tran	12712	MRWA Routine Maintenance Expense		Operating Expenses		244,990		691,950
Tran	13291	Depreciation Adjustment (Revaluation after Budget)		Non Cash Item	(43,554)			691,950
Tran	008TT	Transfer from Reserve		Capital Expenses			210,822	481,128
Ecor	1026TF	Transfer from CVP Village Reserve		Capital Revenue		20,000		501,128
Ecor	CP10	Caravan Park Septice Upgrade - Add \$20000 Reserve Transfer		Capital Expenses			72,000	429,128
Ecor	13101	Caravan Park Superannuation		Operating Expenses		10,000		439,128
Ecor	13173	Midwest Transportable Commission Expense		Operating Expenses		25,000		464,128
Ecor	13175	CVP Village Cleaning Costs		Operating Expenses		7,000		471,128
Ecor	13185	Caravan Park Village Accomodation Fees		Operating Expenses			63,000	408,128
Ecor	13190	Disabled Abultion - Caravan Park		Capital Expenses			50,000	358,128
Ecor	13193	Plant & Equipment		Capital Expenses		6,000		364,128
Ecor	13194	Caravan Park Capital		Capital Expenses		32,000		396,128
Ecor	13177	Low Value Pool Assets		Operating Expenses			6,000	390,128
Ecor	13201	Townscape Project Expense		Operating Expenses			50,000	340,128
Ecor	13204	Toursim Sites Maintenance		Operating Expenses			10,000	330,128
Ecor	13291	Depreciation Adjustment (Revaluation after Budget)		Non Cash Item	48,460			330,128
Ecor	13405	Buildings Salaries & Wages - Costed to Jobs		Operating Expenses		160,123		490,251
Ecor	13610	Business Incubator Operating Expenditure		Operating Expenses		10,000		500,251
Ecor	13900	Townscape Project Income		Operating Expenses			20,000	480,251
Ecor	13909	Business Incubator Rental Income		Operating Revenue		10,000		490,251
Ecor	13914	Council Cont - Telecom Tower - Transfer to Reserve		Capital Revenue			150,000	340,251
Othe	14000	Private Works Expense		Operating Expenses		140,000		480,251
Othe	14003	Mining Project Income - Karrara		Operating Revenue			100,000	380,251
Othe	14102	Private Works Income		Operating Revenue			140,000	240,251
Othe	14103	Plant Hire Income		Operating Revenue			50,000	190,251
Othe	14106	Mining Project Expenditure - Karrara		Operating Expenses		100,000		290,251
Othe	14218	Housing Allowance		Operating Expenses		12,000		302,251
Othe	14221	Depot Admin		Operating Expenses		15,000		317,251
Othe	14223	Minor Equipment Expenses		Operating Expenses			26,000	291,251
Othe	14403	Parts		Operating Expenses			44,000	247,251
Othe	14404	Repair Wages		Operating Expenses			50,000	197,251
Othe	14412	Airport Depreciaiton		Non Cash Item	56,000			197,251
Othe	14492	Motor Vehicle/Utes Expenditure		Operating Expenses			10,000	187,251
Othe	14410	POC		Operating Revenue		10,000		197,251
		<b>Amended Budget Cash Position as per Council Resolution</b>			<b>1,112,141</b>	<b>2,190,826</b>	<b>3,686,179</b>	<b>197,251</b>

Classifications Pick List
Operating Revenue
Operating Expenses
Capital Revenue
Capital Expenses
Opening Surplus(Deficit)
Non Cash Item



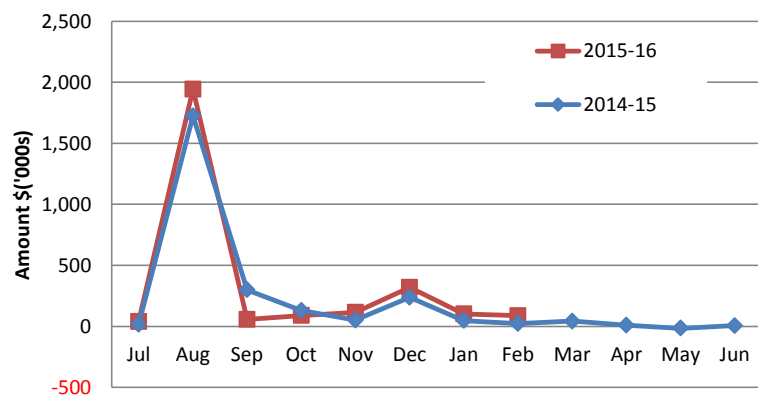
**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**Note 6: RECEIVABLES**

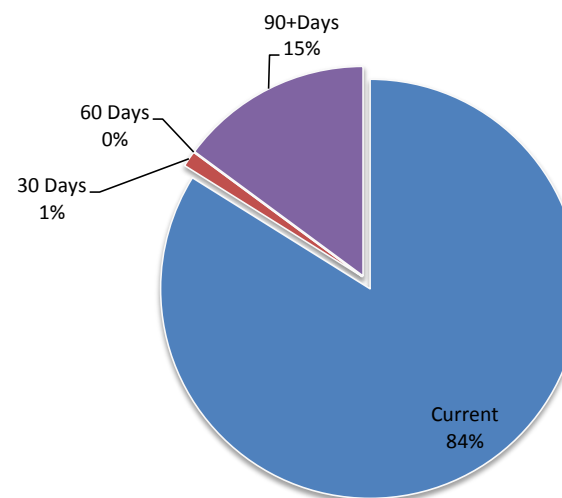
Receivables - Rates Receivable	YTD 29 Feb 2016	30 June 2015
	\$	\$
Opening Arrears Previous Years	136,240	83,312
Levied this year	2,622,993	2,620,076
Less Collections to date	(2,619,512)	(2,567,149)
Equals Current Outstanding	<b>139,721</b>	<b>136,240</b>
<b>Net Rates Collectable</b>	<b>139,721</b>	<b>136,240</b>
% Collected	94.94%	94.96%
<b><u>Non Current Assets:</u></b>		
Rates Non-Current	21,081	21,081
<b>Total Rates Outstanding</b>	<b>109,477</b>	<b>157,320</b>

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	123,757	1,810	0	21,958
<b>Total Receivables General Outstanding</b>				<b>147,525</b>

**Note 6 - Rates Collected**



**Note 6 - Accounts Receivable (non-rates)**



**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 29 February 2016**

**Note 6A - RECEIVABLES GENERAL**

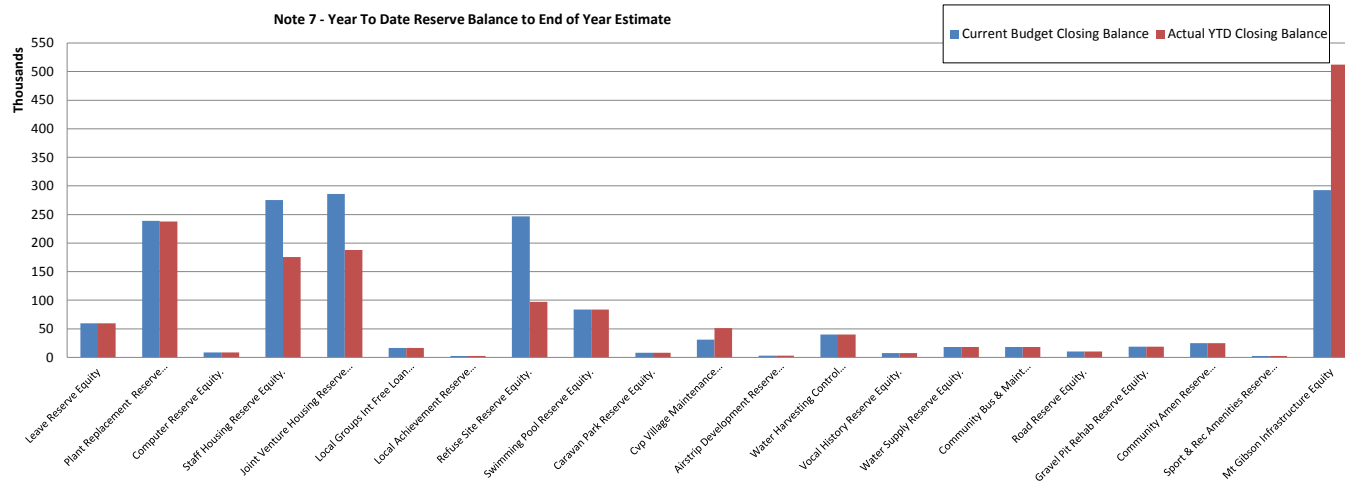
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80591				\$ 410.00	\$ 334.30	\$ 744.30
80581					\$ 1,474.50	\$ 1,474.50
80394					\$ 7,392.00	\$ 7,392.00
80598					\$ 327.72	\$ 327.72
80557					\$ 21,995.03	\$ 21,995.03
80103					\$ 240.00	\$ 240.00
80556					\$ 60.74	\$ 60.74
80555	\$ 456.07	270				\$ 456.07
80100					\$ 2,026.20	\$ 2,026.20
80518					\$ 300.00	\$ 300.00
80565				\$ 800.00	\$ 2,240.00	\$ 3,040.00
80573					\$ 600.00	\$ 600.00
80509					\$ 54.67	\$ 54.67
81553	\$ 971.36	328				\$ 971.36
80580				\$ 600.00	\$ 2,117.06	\$ 2,717.06
80342					\$ 15,805.62	\$ 15,805.62
80002					\$ 48.00	\$ 48.00
80489	\$ 630.00	96				\$ 630.00
80602					\$ 97.55	\$ 97.55
80519	\$ 1,169.89	415				\$ 1,169.89
80044					\$ 2,831.20	\$ 2,831.20
80590					\$ 58.00	\$ 58.00
80282					\$ 62,377.35	\$ 62,377.35
80533	\$ 2,560.00	660				\$ 2,560.00
80601					\$ 520.00	\$ 520.00
80570					\$ 1,182.90	\$ 1,182.90
80562	\$ 585.06	243			\$ 787.54	\$ 1,372.60
80541	\$ 15,388.56	212				\$ 15,388.56
81496					\$ 886.67	\$ 886.67
80508	\$ 196.75	264				\$ 196.75
						\$ -
	<b>\$ 21,957.69</b>		<b>\$ -</b>	<b>\$ 1,810.00</b>	<b>\$ 123,757.05</b>	<b>\$ 147,524.74</b>

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**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	721	0	721	0	0		59,495	59,522
Plant Replacement Reserve Equity.	232,112	6777	2,883	0	2,883	0	0		238,889	237,878
Computer Reserve Equity.	8,380	205	96	0	96	0	0		8,585	8,573
Staff Housing Reserve Equity.	171,283	4181	2,128	100000	2,128	0	0		275,464	175,539
Joint Venture Housing Reserve Equity.	183,337	2892	2,277	100000	2,277	0	0		286,229	187,892
Local Groups Int Free Loan Reserve Equity..	15,875	387	197	0	197	0	0		16,262	16,269
Local Achievement Reserve Equity..	2,603	64	29	0	29	0	0		2,667	2,661
Refuse Site Reserve Equity.	94,711	2309	1,176	150000	1,176	0	0		247,020	97,064
Swimming Pool Reserve Equity.	81,488	1987	1,012	0	1,012	0	0		83,475	83,513
Caravan Park Reserve Equity.	8,026	196	100	0	100	0	0		8,222	8,225
Cvp Village Maintenance Reserve Equity.	50,036	1220	622	0	622	(20,000)	0		31,256	51,279
Airstrip Development Reserve Equity.	2,928	71	36	0	36	0	0		2,999	3,001
Water Harvesting Control Reserve Equity.	39,211	956	487	0	487	0	0		40,167	40,185
Vocal History Reserve Equity.	7,332	179	91	0	91	0	0		7,511	7,514
Water Supply Reserve Equity.	17,872	436	222	0	222	0	0		18,308	18,316
Community Bus & Maint Reserve Equity.	17,640	430	219	0	219	0	0		18,070	18,078
Road Reserve Equity.	10,122	247	126	0	126	0	0		10,369	10,373
Gravel Pit Rehab Reserve Equity.	18,451	451	229	0	229	0	0		18,902	18,909
Community Amen Reserve Equity.	24,391	597	303	0	303	0	0		24,988	24,997
Sport & Rec Amenities Reserve Equity.	2,660	65	33	0	33	0	0		2,725	2,726
Mt Gibson Infrastructure Equity	288,972	3708	1,639	0	221,639	0	0		292,680	512,250
Communications Reserve	150,000	0	1,642	0	1,642	0	0		150,000	153,284
	<b>\$ 1,485,508</b>	<b>\$ 28,774</b>	<b>\$ 16,270</b>	<b>\$ 350,000</b>	<b>\$ 236,270</b>	<b>-\$ 20,000</b>	<b>\$ -</b>		<b>\$ 1,844,282</b>	<b>\$ 1,738,048</b>

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



Comments/Notes

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget			Comments
					YTD 29 02 2016			
Cost	Accum Depr	Proceeds	Profit (Loss)		Net Book Value	Sale Proceeds	Variance	
\$	\$	\$	\$		\$	\$	\$	
				<b>Plant and Equipment</b>				
				Mitsubishi Dual Cab - 1500 PJ	16,427	20,000	3,573	
145,455	47,350	90,000	8,104	Volvo Grader - PJ 1558	93,454	80,100	(13,354)	
54,545	24,586	35,000	(5,040)	Ammann Multit Tyred Roller - PJ 1501	27,545	60,000	32,455	
0	0	10,545	(10,545)	Mitsubish Triton - PJ 1500	9,673	9,000	(673)	
22,727	6,058	21,364	(4,695)	Mitsubish Triton - PJ 1570	8,528	9,000	472	
	0	10,636	(10,636)	Mitsubish Triton - PJ 1579	9,572	11,000	1,428	
				Kubota Mower PJ 1654	6,900	2,000	(4,900)	
				<b>Land and Buildings</b>				
				Lot 71 Carnamah Road Property	144,000	100,000	(44,000)	
<b>222,727</b>	<b>77,995</b>	<b>167,545</b>	<b>(22,812)</b>		<b>316,099</b>	<b>291,100</b>	<b>(24,999)</b>	

**Comments - Capital Disposal/Replacements**

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**Note 9: RATING INFORMATION**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Current Budget Rate Revenue \$</b>	<b>Current Budget Interim Rate \$</b>	<b>Current Budget Back Rate \$</b>	<b>Current Budget Total Revenue \$</b>
<b>Differential General Rate</b>											
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)	(869)	598,230	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
<b>Sub-Totals</b>		524	92,848,475	2,849,265	(51,775)	(869)	2,796,621	2,855,396	0	0	2,855,397
<b>Minimum Payment</b>	<b>Minimum \$</b>										
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
<b>Sub-Totals</b>		79	107,066	24,602	0	0	24,602	27,702	0	0	27,702
Discounts							2,821,223				2,883,099
Concession							(215,903)				(220,000)
<b>Amount from General Rates</b>							0				0
Ex-Gratia Rates							<b>2,605,320</b>				<b>2,663,099</b>
<b>Totals</b>							0				11,200
							<b>2,605,320</b>				<b>2,674,299</b>

Comments - Rating Information

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Interest Rate %	Principal 1-Jul-15	Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
			Actual \$	Current Budget \$	Actual \$	Current Budget \$	Actual \$	Current Budget \$	
Loan 94 Industrial Land	7.38%	26,532	4,036	8,211	22,496	18,321	1,073	1,850	9th June 2018
Loan 96 CHA Housing	6.54%	121,462	10,290	10,290	111,171	111,172	8,073	7,778	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	164,319	10,055	20,345	154,264	143,974	4,396	7,579	2nd May 2022
Loan 98 Subdivision John Street	6.97%	311,194	15,360	15,360	295,834	295,834	22,469	21,548	20th January 2028
Loan 99 Aquatic Centre	6.09%	327,767	32,212	65,389	295,556	262,378	11,088	19,340	15th September 2019
Loan 100 Aquatic Centre	5.50%	261,849	15,958	32,290	245,890	229,559	7,162	12,409	10th April 2022
Loan 101 2x Duplex Housing	4.68%	186,726	11,426	23,119	175,300	163,607	4,995	8,592	9th May 2022
<b>Totals</b>		<b>1,399,848</b>	<b>99,337</b>	<b>175,004</b>	<b>1,300,511</b>	<b>1,224,844</b>	<b>59,257</b>	<b>79,096</b>	

(b) New Debentures

Loan 102 Volvo Grader	2.65%	276,000	0	12,952	276,000	0	0	1,828	6th January 2021
<b>Totals</b>		<b>1,675,848</b>	<b>99,337</b>	<b>187,956</b>	<b>1,576,511</b>	<b>1,224,844</b>	<b>59,257</b>	<b>0</b>	

All debenture repayments were financed by general purpose revenue.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**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)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
03300 Grants Commission Grant	30 Dept Local Government	Y	511,495	0	511,495	0	396,648	114,847
03301 Untied Road Grant	30 Dept Local Government	Y	382,187	0	382,187	0	279,808	102,379
<b>GOVERNANCE</b>								
04315 Grant Income - Trainee.	30	Y	1,200	0	1,200	0	4,091	(2,891)
<b>LAW, ORDER, PUBLIC SAFETY</b>								
05100 Fesa Operating Grant	30 FESA	Y	19,000	0	19,000	0	17,563	1,437
<b>EDUCATION</b>								
08551 Youth Activities Grant	30	Y	22,500	0	22,500	0	0	22,500
<b>HOUSING</b>								
9312 Housing Grant - Regional.	30	Y	177,848	0		177,848	0	177,848
<b>COMMUNITY AMENITIES</b>								
10506 Grant - Lotterywest Community History	32		12,500	0	0	12,500	12,500	0
10508 Grant Income - Community Bus.	32		58,000	0	0	58,000	0	58,000
<b>RECREATION AND CULTURE</b>								
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	200,000	0
<b>TRANSPORT</b>								
12300 Direct Grant	30 Main Roads	Y	796,644	0	796,644	0	215,971	580,673
12304 Black Spot Funding	33 Main Roads	Y	37,471	0	37,471	0	37,471	0
12301 Regional Road Group Funding.	32 Main Roads	Y	778,500	0	0	778,500	422,134	356,366
12303 Roads To Recovery Funding	32 Dept of Inf and Transport	Y	1,128,430	0	0	1,128,430	587,571	540,859
<b>ECONOMIC SERVICES</b>								
13189 Mt Gibson Infrastructure Fund - Caravan Park Infs.	32 Mt Gibson	Y	50,000	0	0	50,000	50,000	0
<b>OTHER PROPERTY &amp; SERVICES</b>								
14503 Hacc - Bus Maintenance Contribution	33 Hacc	Y	8,000	0	8,000	0	4,667	3,333
<b>TOTALS</b>			<b>4,216,775</b>	<b>0</b>	<b>1,811,497</b>	<b>2,405,278</b>	<b>2,258,423</b>	<b>1,958,352</b>
	Operat Operating		1,959,345	0			956,218	
	Non-O Non-operating	32	2,257,430	0			1,302,205	
	Balance		4,216,775				2,258,423	1,958,352

4,216,775

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 29 February 2016**

**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 29-Feb-16
	\$	\$	\$	\$
Sundry Income	653	0	(653)	0
Bus Bonds	2,000	600	(2,400)	200
Hall Bonds	1,550	450	(1,850)	150
Housing Bonds	10,053	8,290	(13,750)	4,593
Nomination Bonds	0	640	(640)	0
Yarra Yarra Regional Council	16,461	0	(16,461)	0
Other Bonds	45,728	4,075	(48,803)	1,000
	76,445	14,055	(84,557)	5,943

**Comments - Trust**

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 29-Feb-16
Perenjori Public Benefit Bank Account	210,871			210,871
Income/Expenditure		(60,066)	48,756	(11,310)
Closing Bank Balance	0	(60,066)	48,756	222,181



**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 29 February 2016

**Note 13: CAPITAL ACQUISITIONS**

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

Level of Completion Indicator	Infrastructure Assets	Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	Strategic Reference / Comment	
<b>Capital Acquisitions by Program</b>							
<b>Governance</b>							
●	Capital - Admin Building.	04258	65,000	43,328	54,985	11,657	Finalised
○	Capital - Council Chambers Furniture & Equipment	4050	10,000	3,334	0	(3,334)	Still Pending
○	Capital -Office Equipment.	4251	5,475	3,648	0	(3,648)	Still Pending
<b>Governance Total</b>			<b>80,475</b>	<b>50,310</b>	<b>54,985</b>	<b>4,675</b>	
<b>Law, Order And Public Safety</b>							
○	Capital Expenditure - Buildings	5151	20,000	13,336	0	(13,336)	Change in Budget Review Pending
○	Cctv	5601	5,000	3,336	0	(3,336)	Still Pending
<b>Law, Order And Public Safety Total</b>			<b>25,000</b>	<b>16,672</b>	<b>0</b>	<b>(16,672)</b>	
<b>Health</b>							
○	Capital - Medical Centre Building.	07250	7,500	5,000	0	(5,000)	Still Pending
<b>Health Total</b>			<b>7,500</b>	<b>5,000</b>	<b>0</b>	<b>(5,000)</b>	
<b>Education &amp; Welfare</b>							
○	Early Childhood Centre - Buildings.	08450	167,775	111,848	66,160	(45,688)	Work in Progress
<b>Education &amp; Welfare Total</b>			<b>167,775</b>	<b>111,848</b>	<b>66,160</b>	<b>(45,688)</b>	
<b>Housing</b>							
○	Capital - Housing Expenditure.	09286	580,691	387,128	34,140	(352,988)	Work in Progress
<b>Housing Total</b>			<b>580,691</b>	<b>387,128</b>	<b>34,140</b>	<b>(352,988)</b>	

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 29 February 2016

**Note 13: CAPITAL ACQUISITIONS**

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

Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	Strategic Reference / Comment
	<b>Community Amenities</b>						
●	Plant & Equipment - Community Bus.	10451	140,000	139,998	116,496	(23,502)	Finalised
	<b>Community Amenities Total</b>		<b>140,000</b>	<b>139,998</b>	<b>116,496</b>	<b>(23,502)</b>	
	<b>Recreation And Culture</b>						
○	Perenjori Acquatic Centre Pool & Surrounds	11252	15,000	10,000	0	(10,000)	Still Pending
●	Playground Upgrade.	11484	30,000	20,000	26,467	6,467	Still Pending
○	Capital - Perenjori Pavillion Building	11450	220,000	146,664	0	(146,664)	Still in Tender Stage
○	Latham Comm Centre Capital Expn	11476	15,000	10,000	0	(10,000)	Still Pending
○	Bank Of Nsw (Museum) Restoration Expenditure.	11857	30,000	20,000	0	(20,000)	Still Pending
	<b>Recreation And Culture Total</b>		<b>310,000</b>	<b>206,664</b>	<b>26,467</b>	<b>(180,197)</b>	
	<b>Transport</b>						
○	Capital - Depot Office.	12285	17,000	11,328	559	(10,769)	
●	Plant & Equipment Purchase	12283	958,000	638,664	714,000	75,336	Purchase of New Grader not leased
○	Plant & Equipment - Sundry.	12284	5,000	3,336	0	(3,336)	Still Pending
○	Road Construction Expense Council	12001	757,649	505,088	170,449	(334,639)	Work in Progress
●	Road Construction Expense Rrg	12003	900,000	599,992	796,833	196,841	Work in Progress
●	Road Construction R2R	12006	821,750	547,840	384,127	(163,713)	Work in Progress
○	Footpaths Construction Expense - Job	12004	29,264	19,504	2,726	(16,778)	Work in Progress
	<b>Transport Total</b>		<b>3,488,663</b>	<b>2,325,752</b>	<b>2,068,694</b>	<b>(257,058)</b>	
	<b>Economic Services</b>						
○	Caravan Park - Capital.	13194	96,000	64,000	0	(64,000)	Work in Progress
●	Capital - Business Incubator (Russell Street Depot).	13651	109,717	73,144	61,266	(11,878)	Work in Progress
○	Capital - Caron Dam'S Roof.	14980	150,000	0	0	0	Still Pending
	<b>Economic Services Total</b>		<b>405,717</b>	<b>153,810</b>	<b>61,266</b>	<b>(92,544)</b>	
	<b>Capital Expenditure Total</b>		<b>5,235,822</b>	<b>3,397,182</b>	<b>2,428,208</b>	<b>(968,974)</b>	



**Perenjori**  
Embrace Opportunity

*Attachment*  
*16032.2*

*Accounts for Payment*  
*February 2016*

*Finance Committee Meeting*  
*15th March 2016*

**Shire of Perenjori  
Local Government Act 1995**

**Accounts for Payment for the month ended 29th February 2016**

Chq/EFT	Date	Name	Description	Amount
EFT8103	02/02/2016	JOHN HUGHES FLEET	Plant & Equipment - 4 X Triton MN My 12 Utilities	-70830.50
EFT8105	11/02/2016	AGRI SERVICES PERENJORI	Perenjori Oval - 5 x Meridian 1 Kg, Parks & Gardens - 1 x Netav Tap Adaptor, Depot -1 x Air Fitting,1 x Boston Starting Fluid,2 x Hose Clamps 12-22,1 x Boston Black Zinc Cold Galvan, Housing Mntce - 1 x Bag Rags, Protective Clothing - 1 x Pr Arquele Wheat Size 9 P&G - 1 x Pkt 19mm Ratchet Clips, Depot - 1 x Can 1.8kg Tomcat Mouse Bait Parks and Gardens - Pop up Adj & Pop up Adj 1/2, P&G - 1 x 8.5Kg Gas. PJ1554 - 4 x Mt 19mm Clear Hose, P&G Mtnce - 1 x Gorilla Tape 48mm x 11m, 1 x Cup Hooks 2.9mm x 32mm, 3 x Mtr Starter Cord 3mm, 1 x Anchor Polyester Resin,1 x Calking Gun, 2 x Mtr Starting Cord 3mm, 2 x 100ml x 6mtr Pvc Pipe, P&G - 1 x 3/4 Nipple, 1 x 3/4 Socket, 1 x Boston Adhesive Spray, 1 x Vegitable Fertilizer,1 x 5 Metre Extension Lead & Joiner - Barbed 19mm, 4 x Solenoid Value, 1 x Neta Uni Twin Tap Click -On,1 x Thread Tape,1 x PVC 100mm Class 18 Biner, 2 x Linch Puc Elbow,1 x 19mm Ratchet Clip, 8 x 1/2 Nipple, 8 x 1/2 BSP Tel,1 x 19mm Garden Propol, 2 x 19mm Joiner, 2 x 19mm Plug, 1 x 19mm Ratchet, 8 x Adj Arc Pop Up Sprinkler, Perenjori Rothsay Road Construction - Quick set cement, medium gripple 20, P&G - hoseclamp 22/12, PVC, brass fitting joiner CDO Project Expenses - mtr smart card, gorilla tape, cable	-4274.07
EFT8106	11/02/2016	BLUEHILL COURIERS	Freight Charges From 06/01/2016 To 29/01/2016	-1048.30
EFT8107	11/02/2016	BOC LIMITED	Depot maintenance Materials - Container Service For Period 29/12/2015 - 28/01/2016	-57.18
EFT8108	11/02/2016	BUNNINGS WAREHOUSE	Office/housing/ bureau/ caravan prk - maintenance and materials, P&G Gardens Maintenance - Lawn Mower 4 Stroke Victa 18 IN Supr Catcher 550 Ex, Capital - Admin Building - Wood Filler Timbermate 500g Jarrah, Caravan Park Maintenance - Passage Knobset, 355 Hirshauer St - Bolt Windows Profile Lane White 4Pk 356 Hirshauer St - Bolt Windows Profile Lane White 4Pk, Latham Lib Expenditure/ Business Incubator - Materials	-2129.07
EFT8109	11/02/2016	CJD EQUIPMENT	PJ1559 Plant Parts - Hose Assembly,	-1148.77
EFT8110	11/02/2016	CLEANPAK SOLUTIONS	CVP Village Cleaning Costs - 8kg bluewash laundry powder Backpackers/Barracks Cleaning Costs -8kg bluewash laundry powder CVP Cleaning -8kg bluewash laundry powder	-185.46
EFT8111	11/02/2016	COVS PARTS PTY LTD	PJ1578 Plant Maintenance - Secondary Air Filter, Air Filter Primary, PJ4578 Plant Repairs - Repair Kit, Volvo Motor Grader - Washer Pump, PJ4578 Plant Repairs -Washer Pump & Freight Charges, PJ1559 - Hose Assembly	-623.15
EFT8112	11/02/2016	DAVID GRAY & CO PTY LIMITED	Mosquito Control Expense - Thermal Fogging (Mosquito Ulv) 20lt, Carmel Carrier 20lt	-4705.98
EFT8113	11/02/2016	FRANK GILMOUR PEST CONTROL	PECC - Assessed and treated ants trailing into back door area of the PECC Building and around front of building	-156.00
EFT8114	11/02/2016	GELLATLY'S ROADHOUSE	Community Functions Expense - Catering Wednesday 20/01/16, Bag Ice & Catering Thursday 21/01/16	-394.70
EFT8115	11/02/2016	GERALDTON INDEPENDENT BUILDING SUPPLIES	Admin Building - 250 Wall Track 0.55 BMT 92 x 32x3.0, 251 Wall Stud 0.55 BMT 92 x3.0, 200 SD Wafer Coarse C3 10-16 x 16 Per 1000, 10mm PVC Casing Bead, Knauf Mastaline (Blueline) Ready Mix all Purpose 24kg, SD Wafer Coarse C3 10-16 x 30 Pack 50	-215.33

**Shire of Perenjori  
Local Government Act 1995**

**Accounts for Payment for the month ended 29th February 2016**

EFT8116	11/02/2016	HOPPYS PARTS R US	Minor Equipment - 4 Transfer Pump", PJ1599 - Cobra Battery & Gc2 6 Volt Total Deep Cycle, PJ1599 - Bearing Ball Annular, PJ1574 - Solend 12V Cont Duty Norm Off, PJ5101 - Battery marine stud type, Battery marine stud type,Lube filter spin-on, 12 V globe, Navara 12v 11 x 36mm, air filter outer, air filter inner, indicator, PJ5101 - Battery marine stud type, Battery marine stud type,Lube filter spin-on, 12 V globe, Navara 12v 11 x 36mm, air filter outer, air filter inner, indicator, Dam Mntce - Type C camlock, Layflat Hose 100mm, Clamp 122-130mm, Clamp 113- 121mm, clamp T bolt, Type E camlock, PVC suction hose 102mm, Dam Mntce - Brass footvalve, 100mm PP Cam type F	-8196.63
EFT8117	11/02/2016	INITIAL HYGIENE	PECC - 2 Slimline Sanitary Disposal ( Manual 18L )	-586.30
EFT8118	11/02/2016	IT VISION	IT Vision support- fees	-9492.18
EFT8119	11/02/2016	KOTT GUNNING LAWYERS	Legal Fees - Total Fees & Total Disbursements	-4360.95
EFT8120	11/02/2016	LAURIE CHARLES BUTLER	Presidents Allowance Expense - President's Allowance 2015/16 1st installment Prorata nov-Dec15, 2 Months @ \$1583.33	-3166.66
EFT8121	11/02/2016	MICK LUNDIE BITUTEK	Emulsion Patching - Supply and Deliver of 8000lts CRS Emulsion	-8800.00
EFT8122	11/02/2016	MIDWEST CARPENTRY & ELECTRICAL	C/Park - Septic Waste Removal x 2 - 7000 Litre Tanks at Perenjoi Caravan Park on Friday 22.01.2016, Travel - Per Kilometre, Truck Operator - Hourly Rate, Morawa Disposal Site Charge & Government Levy - Compulsory	-3051.40
EFT8123	11/02/2016	MOORA EMBROIDERY	Protective Clothing Expense - 5 x Shire of Perenjori Embroidery & Logo	-61.60
EFT8124	11/02/2016	OAKSTAR ASSET PTY LTD	Housing Mntce - Supply and Lay Concrete Rain Water Tank bases as requested for No.7&9 Hirshauer St & No. 2 John Street, 2.8m x 1m x 150mm Thick, Reinforced with F72 Mesh	-1540.00
EFT8125	11/02/2016	PERENJORI COMMUNITY RESOURCE CENTRE	Printing & Stationery and postage expenses	-126.19
EFT8126	11/02/2016	PETER JOHN WATERHOUSE	Deputy Presidents Allowance Expense - Deputy President's Allowance 2015/16, 1st Installment. 2 Months @ \$395.83	-791.66
EFT8127	11/02/2016	QK TECHNOLOGIES PTY LTD	Childcare Expenses - Average Active Children for the period - Period Starting 04.01.2016 To 31.01.2016	-12.41
EFT8128	11/02/2016	RJ & LJ KING	1500PJ Plant Repairs - Wheel Alignment, 14401 NEXEN, windpower DR, torque fluid, Fuels & Oils - 2 x 205 Lts Rando 68 Oil, PJ1527 Plant Repairs - 2 x 1200 CCA Batteries	-6262.74
EFT8129	11/02/2016	THEAKER VON ZIARNO	Blues For The Bush Event Exp - Blues For The Bush Pre Production and Planning Payment 1	-5000.00
EFT8130	11/02/2016	TOLL IPEC PTY LTD	Freight Expenses for week ended 11th Feb 2016	-145.49
EFT8131	11/02/2016	WALLIS COMPUTER SOLUTIONS	Computer Maintenance - Agreement: IT PLATINUM, Nanobride with POE Power Supply	-718.63
EFT8132	11/02/2016	WURTH AUSTRALIA PTY LTD	Depot Plant Repairs - Hexagon Nut, Self Locking Low Profile, Washer, Graffiti Remover, Mounting Part Datsun, Mazda, Nissan. Body Clip Nissan/Mits/univ Grill	-152.36
EFT8136	24/02/2016	AFGRI EQUIPMENT PTY LTD	Wearparts Materials - fitting, 90 Elbow, Hyd-hose Ryco, Fitting, Hose Manufacture	-268.61
EFT8137	24/02/2016	AUSTRALIA POST	Postage expense for month ended 31st January 2016	-196.45
EFT8138	24/02/2016	AUSTRALIAN SERVICES UNION	Payroll deductions	-103.20
EFT8139	24/02/2016	AUSTRALIAN TAXATION OFFICE	Bas Payment for the month ended Jan 2016	-28606.00
EFT8140	24/02/2016	BL & MJ THORNTON	Waste Removal/ Rubbish Collection for the month ended 31st January 2016	-2792.24

**Shire of Perenjori  
Local Government Act 1995**

**Accounts for Payment for the month ended 29th February 2016**

EFT8141	24/02/2016	BPH (WA) PTY LTD	Boundary Rd construct - Side tipper hire 31hrs @ \$140/hr, Mobilisation/Demobilisation - 11th Jan Pick up Roller's from Geraldton and Morawa. Drop off at Boundary Rd. 8.5hrs Truck Hire @ \$140/hr & 12th Jan Shift Culvert Ends from North Yard to Boundary Road. 2 Hours Truck Hire @ \$140/hr	-6391.00
EFT8142	24/02/2016	BANJO'S PAINTING SERVICES	Admin Building Capital - Painting of new office extension & store rooms	-5181.00
EFT8143	24/02/2016	CANINE CONTROL	Ranger Services - Patrol Date 9th Feb 2016	-469.70
EFT8144	24/02/2016	CHILD SUPPORT AGENCY	Payroll deductions	-1033.24
EFT8145	24/02/2016	COATES HIRE OPERATIONS PTY LTD	Bunjil North East Road - Hire of Roller multi tyre, roller smooth 20t single drum, environmental charge, waiver charge	-12564.91
EFT8146	24/02/2016	COUNTRY ARTS WA	CDO Project Expenses - Presenters Fee for SOTG Everything Must Go Tour	-3696.00
EFT8147	24/02/2016	CREEDENCE CONTRACTING PTY LTD	Bunjil North East Road Construction Waterbinding - Loader Shire - Loading Road Trains for Road Works - 08/12/2015 - 17/12/2015 Bunjil North East Road Construction Gravel Carting & Resheeting - Semi Water Cart PJ Shire - Dust Suppression - Bunjil N/E Rd 08/12/2015 - 17/12/2015, Karara Mining - Grader Maintenance Karara Rd & Semi Water Cart	-44451.00
EFT8148	24/02/2016	DAIMLER TRUCKS PERTH	PJ1574 Plant Repairs - Air cleaner, Seal, Cylinder block, O-Ring	-288.16
EFT8149	24/02/2016	ECOWATER SERVICES PTY LTD	PECC- Retic Warning Signs & Chlorine ( Trichlorcyanuric Acid Tablets) Pack of 5, Quarterly Maintenance Service On Commercial C20 Size, HP 10 Air Filter	-591.30
EFT8150	24/02/2016	ELECTRICAIR PTY LTD	Capital Admin Building- Airconditioning units installation to new extension	-9110.00
EFT8151	24/02/2016	GALVINS PLUMBING SUPPLIES	Latham Com Centre Maintenance - 442 series RHEEM electric hot water system, Tourist Bureau - Abey Bolted Clip For Pvc Storm Water 90, Abey Bolted Clip Stand Off T Bracket, Pvc Storm Water Ben F&F 90 x 45, Pvc Storm Water Ben F&F 90 x 90, Pvc Storm Water Ben F&F 90 x 22, Pvc Storm Water Slip Coupling 90, Len Pvc Storm Water Pipe 90, Museum/Tourist Bureau Maintenance - PVC StormWater Threaded Cap 90, PVC StormWater Threaded Coupling 90, PVC StormWater Junction 90x90, Depot Maintenance materials - tap to fit crown"	-1829.62
EFT8152	24/02/2016	GELLATLY'S ROADHOUSE	Catering for Budget Review Workshop Lunch	-45.00
EFT8153	24/02/2016	GERALDTON MOWER & REPAIR SPECIALIST	PJ1599 Plant Repairs - FJ180V- Coil & Freight & Handling Charges	-182.60
EFT8154	24/02/2016	GERALDTON SIGNMAKERS	Community Bus- Logo and signwriting	-1227.16
EFT8155	24/02/2016	GG PUMPS AND ELECTRICAL	Aquatic Centre - Disconnect pump and remove to workshop for inspection. Housing worn	-899.94
EFT8156	24/02/2016	GLASS CO CLEAR QUALITY	356 Hirshauer St Maintenance - 5.38mm Clear Laminate, Sika WS305 Neutral Cure Silicone Black (Box 25)	-117.58
EFT8157	24/02/2016	GROVES MANUFACTURING & TOOLING	North East Bunjil Rd - sealing	-541.20
EFT8158	24/02/2016	HOPPYS PARTS R US	PJ1727 Plant Repairs - Inch T piece, 1 to 1/2" reducer"	-83.01
EFT8159	24/02/2016	JOHN MORRIS T/A CATUA LAKE	29 Livingstone Street Maintenance - Travelled to PJ & Fixed Satellite Tv at 34 Hesford St	-275.00
EFT8160	24/02/2016	JR & A HERSEY PTY LTD	Perenjori Streets Reseal - White Spray and Mark, Poly Yard, Handle Timber 5' x 1' Depot Maintenance - Spray Bottle 500ml, Protective Clothing Expense - Sunscreen 1Lt 50+ and Freight	-298.98
EFT8161	24/02/2016	LANDGATE - VALUATIONS	Valuation Expenses - Minimum Charge	-37.50
EFT8162	24/02/2016	LEOPOLD CONTRACTING	Boundary Rd/Sutherland Rd - 12th to 15th Jan 2016	-5343.25

**Shire of Perenjori  
Local Government Act 1995**

**Accounts for Payment for the month ended 29th February 2016**

EFT8163	24/02/2016	MARKET CREATIONS	Record Keeping - Records Management Solution- January: 50x Active Standard Archive Cartons, Childcare Expenses - Printing Issues Assisted Leteesha with Printer and Document settings to allow printing on full A4 Page. Change in Margins on documents appears to have fixed the issue	-291.50
EFT8164	24/02/2016	MARKETFORCE	Advertising Expense various	-1337.88
EFT8165	24/02/2016	MICK LUNDIE BITUTEK	Perenjori Streets reseal- sealing materials, Stock - Supply and deliver 8000lts CRS Emulsion	-45720.50
EFT8166	24/02/2016	OCTANE PLUMBING	Depot - Supply only 1 x boiler tap for depot lunch room	-88.00
EFT8167	24/02/2016	PERENJORI IGA X - PRESS	Minor Purchases for the Period Ending 2nd February 2016	-664.98
EFT8168	24/02/2016	PURCHER INTERNATIONAL PTY LTD	PJ1515 - Police Inspection and License Fee for Rosa Deluxe Bus	-394.80
EFT8169	24/02/2016	R J BACK	Consultant Fees. - Finance Committee/Introduction- Preparation - 3.75 Hours @ \$100 per Hour, Councillor Training 3 Hours @ \$100 per Hour & 17th December 2015 354 x 2 @0.69c Per Km Perth/ Perenjori/Perth	-1222.19
EFT8170	24/02/2016	SHIRE OF MORAWA	Doctor's Reimbursements - Vehicle Costs, Maintenance Cleaning , Power, Telephone, Internet and Water	-2930.14
EFT8171	24/02/2016	SIGMA CHEMICALS	Swimming Pool Maintenance - 8 x No Fume 15Lt, 8 x 15Lt Dg Drum Poly Fifteen Litre, 50 x Photo Metre No 1 (10) Tabs/ Strip AP011, 50 x Photo Metre Phenol Red (10) / Strip Ap130, 1 x Pallet Skid, 25 x Photo Metre Tot Alkaphot (10)/Strip Ap188	-483.82
EFT8172	24/02/2016	STAPLES AUSTRALIA PTY LTD	Various Stationery/Cleaning Items, Photocopier Expense - Meter Charges - Black & White & Meter Charges - Colour, Printing and Stationery Expenses - Various stationery items, Photocopier Expense - 2 x Travel Time	-3270.47
EFT8173	24/02/2016	STAR TRACK EXPRESS	Swimming Pool - Freight 06-JAN-16 - Perth to Perenjori - Ex Sigma Chemicals Balacatta	-733.54
EFT8174	24/02/2016	TOLL IPEC PTY LTD	Freight Services for week ended 12th Feb 2016	-28.35
EFT8175	24/02/2016	WINCHESTER INDUSTRIES	Bunjil North East Rd - 300T of 10MM Aggregate, Boundary Rd - 400T of 10MM Aggregate, 7mm Blue Metal Sealing Material - 52.02 Tonnes - 7mm Washed Stone & 36.85 Tonnes - 7mm Washed Stone, 5mm Blue Metal Waterbinding - 7mm Wahsed Stone, Perenjori Streets Reseal Sealing- 7mm Washed Stone - 54.15 Tonnes, 7mm Washed Stone - 54.75 Tonnes, 7mm Washed Stone - 52.75 Tonnes, 7mm Washed Stone - 54.3 Tonnes, 7mm Washed Stone - 53.85 Tonnes, 7mm Washed Stone - 50.2 Tonnes	-65934.13
19304	08/02/2016	MAGNETIC RESOURCES NL	Rates refund for assessment A15122 LOT E70/04598 MINING 6620	-1013.97
19305	08/02/2016	BLACK PEAK HOLDINGS PTY LTD	Rates refund for assessment A15036 E70/03615 MINING 6620	-210.98
19306	08/02/2016	CITY OF GREATER GERALDTON	Training Expenses - Practical Record Keeping Training - 15th January 2016 - Using Key Word for Councils, Business Classification & Systems	-275.00
19307	08/02/2016	IVAN FREDERICK SOLOMON	Rates refund for assessment A1467 LOT M70/01126 MINNING TEN MINING 6620	-744.67
19308	08/02/2016	PERENJORI VOLUNTEER BUSH FIRE BRIGADE	Community Functions Expense - Cooking Breakfast on Australia Day	-200.00
19309	08/02/2016	SYNERGY	Caravan Park & Caravan Park Village Electricity From 17 Dec 2015 to 20 Jan 2016	-1212.10
19310	08/02/2016	TELSTRA CORPORATION	Ph Charges for month ended 15th January 2016, Supply & Installation of new phones for office extension	-9346.67
19311	17/02/2016	SYNERGY	Street lighting expense From 25 Dec 2015 To 24 Jan 2016	-1947.50
19312	17/02/2016	TELSTRA CORPORATION	CDO & Club Develop Officer- telstra phone charges	-248.19
19313	26/02/2016	SHIRE OF PERENJORI - TRUST	Payroll deductions	-400.00

**Shire of Perenjori  
Local Government Act 1995**

**Accounts for Payment for the month ended 29th February 2016**

19314	26/02/2016	SYNERGY	All Council properites - Electricity usage to 05/02/16	-18923.70
19315	26/02/2016	TELSTRA CORPORATION	355 Hirshauer st- phone usage to 9/2/16	-84.95
19316	26/02/2016	s	All Council properties and locations - Water usage to 10/2/16	-22106.87
DD9809.1	09/02/2016	WA SUPER	Payroll deductions	-7387.26
DD9809.2	09/02/2016	AUSTRALIAN SUPER	Superannuation contributions	-1026.55
DD9809.3	09/02/2016	MLC SUPER	Superannuation contributions	-620.37
DD9809.4	09/02/2016	INTEGRA SUPER	Superannuation contributions	-244.88
DD9809.5	09/02/2016	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	-266.50
DD9809.6	09/02/2016	HOST PLUS SUPER	Superannuation contributions	-194.94
DD9809.7	09/02/2016	HESTA SUPER FUND	Superannuation contributions	-211.92
DD9809.8	09/02/2016	REST INDUSTRY SUPERANNUATION	Superannuation contributions	-426.47
DD9809.9	09/02/2016	ESSENTIAL SUPER	Superannuation contributions	-103.76
DD9834.1	11/02/2016	BANKWEST MASTERCARD	Bankwest Mastercard Purchases For the Period 23 Dec 15 To 22 Jan 16	-2014.87
DD9857.1	23/02/2016	WA SUPER	Payroll deductions	-7329.47
DD9857.2	23/02/2016	AUSTRALIAN SUPER	Superannuation contributions	-1020.67
DD9857.3	23/02/2016	MLC SUPER	Superannuation contributions	-620.37
DD9857.4	23/02/2016	INTEGRA SUPER	Superannuation contributions	-244.88
DD9857.5	23/02/2016	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	-271.37
DD9857.6	23/02/2016	HOST PLUS SUPER	Superannuation contributions	-194.94
DD9857.7	23/02/2016	HESTA SUPER FUND	Superannuation contributions	-108.28
DD9857.8	23/02/2016	REST INDUSTRY SUPERANNUATION	Superannuation contributions	-456.76
DD9857.9	23/02/2016	ESSENTIAL SUPER	Superannuation contributions	-103.76
DD9858.1	23/02/2016	WA SUPER	Superannuation contributions	62.34
DD9866.1	23/02/2016	WA SUPER	Superannuation contributions	-53.32
DD9873.1	15/02/2016	SG FLEET AUSTRALIA PTY LIMITED	P1690 Jetpatcher, 1503PJ Isuzu, PJ1577 Hitachi Leases for Feb 16	-14489.52
DD9873.2	01/02/2016	WESTNET	Westnet Fees for month ended 29th February 2016	-249.85
DD9876.1	02/02/2016	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 96 Interest payment - CHA Housing	-8975.93
DD9883.1	22/02/2016	BLUE DIAMOND MACHINERY	Large Mobile Evaporative Air Conditioner	-1419.00
DD9887.1	15/02/2016	GERALDTON FUEL CO	Fuel Card purchases for month ending 31st January 2016	-13569.69
356	01/02/2016	BANK FEES - BANK FEES NO GST	Bank Fees no gst	-1.80
356	01/02/2016	BANK FEES - BANK FEES NO GST	Bank Fees no gst	-23.00
356	02/02/2016	EFT GST - EFTPOS FEES WITH GST	Eftpos fees with gst	-23.54
356	02/02/2016	EFT GST - EFTPOS FEES WITH GST	Eftpos fees with gst	-170.74
356	03/02/2016	EFT GST - EFTPOS FEES WITH GST	Eftpos fees with gst	-9.10
356	03/02/2016	EFT GST - EFTPOS FEES WITH GST	Eftpos fees with gst	-17.86
356	01/02/2016	BANK FEES - BANK FEES NO GST	Bank Fees no gst	-10.00
EFT8133	12/02/2016	BRIAN BAXTER	Perenjori Public Benefit Fund Expense - Car Reimbursements - Hire Car Costs - Townsville	-437.51
EFT8134	12/02/2016	NISSAN CAR CLUB WA	Perenjori Public Benefit Fund Expense - Grant for Rod Hatter Memorial, Duel in the Dirt, Perenjori 360	-8000.00
EFT8135	12/02/2016	OUTDOOR FITNESS HUB PTY LTD	CDO Project- Press/pull up combo, Spin bike, Pull up/ paralell/ sit up bars, Freight charges, Deposit paid 50% off	-5932.30
		<b>TOTAL</b>		<b>-520841.10</b>





**Perenjori**  
Embrace Opportunity

# *Previous Minutes*

*Finance Committee Meeting  
15th March 2016*

---

Shire of Perenjori  
MINUTES  
Finance Committee Meeting

---

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 16<sup>th</sup> February 2016 commenced at 5.00 pm.

---

Table of Contents

<b>16021</b>	<b>PRELIMINARIES.....</b>	<b>18</b>
16021.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS.....	18
16021.2	DISCLAIMER READING .....	18
16021.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE .....	18
16021.4	NOTATIONS OF INTEREST .....	18
16021.5	APPLICATIONS FOR LEAVE OF ABSENCE .....	18
16021.6	CONFIRMATION OF MINUTES .....	18
<b>16022</b>	<b>FINANCE &amp; ADMINISTRATION.....</b>	<b>19</b>
16022.1	FINANCIAL STATEMENTS – DECEMBER 2015 .....	19
16022.2	ACCOUNTS FOR PAYMENT – DECEMBER 2015.....	21
16022.3	FINANCIAL STATEMENTS – JANUARY 2016 .....	25
16022.4	ACCOUNTS FOR PAYMENT – JANUARY 2016.....	28
<b>16023</b>	<b>GENERAL BUSINESS.....</b>	<b>32</b>
16023.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN .....	32
16023.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN .....	32
16023.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION.....	32
16023.4	MATTERS BEHIND CLOSED DOORS.....	34
16023.5	DATE OF NEXT MEETING / MEETINGS .....	34
16023.6	CLOSURE.....	34

**16021 PRELIMINARIES**

**16021.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS**

President L Butler declared the meeting open at 5:00 pm.

**16021.2 DISCLAIMER READING**

**16021.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

Cr L Butler  
Cr L Smith  
Cr J Cunningham  
Cr J Hirsch  
Peter Money – MCDS  
Debby Barndon – SFO

**16021.4 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.**

**16021.5 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**16021.6 CONFIRMATION OF MINUTES**

<b>Committee Resolution – Item 16021.6</b>
That Council accepts the Minutes from the Finance Committee of the 15 <sup>th</sup> December 2015 as a true and correct record of that meeting.

<b>Committee Resolution – Item 16021.6</b>
Moved: Cr L Smith That Council accepts the Minutes from the Finance Committee of the 15 <sup>th</sup> December 2015 as a true and correct record of that meeting.
Seconded: Cr J Hirsch
Carried: 6/0

**16022 FINANCE & ADMINISTRATION**

**16022.1 FINANCIAL STATEMENTS – DECEMBER 2015**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>ADM 0081</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>DEBBY BARNDON - SFO</b>
<b>RESPONSIBLE OFFICER:</b>	<b>PETER MONEY - MCDS</b>
<b>REPORT DATE:</b>	<b>16<sup>TH</sup> FEBRUARY 2016</b>
<b>ATTACHMENTS</b>	<b>MONTHLY FINANCIAL REPORT</b>

**Executive Summary**

This item recommends that the Council accepts the Financial Activity Statement for the period ending 31<sup>st</sup> December 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 31<sup>st</sup> December 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**

<b>Officers Recommendation – Item 16022.1</b>
---

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 31 <sup>st</sup> December 2015.
---

<b>Committee Resolution – Item 16022.1</b>
--

Moved: Cr L Smith 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 31 <sup>st</sup> December 2015.	Seconded: Cr J Cunningham
--	---------------------------

Carried: 6/0
--------------

<b>16022.2 ACCOUNTS FOR PAYMENT – DECEMBER 2015</b>
---

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>1306P</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>DEBBY BARNDON - SFO</b>
<b>RESPONSIBLE OFFICER:</b>	<b>PETER MONEY - MCDS</b>

**REPORT DATE: 16<sup>TH</sup> FEBRUARY 2016**

**ATTACHMENTS ACCOUNTS FOR PAYMENT**

**Executive Summary**

This item recommends that the Council confirms the payment of accounts for December 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**

<b>Officer Recommendation – Item 16022.2</b>	
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31 <sup>st</sup> December 2015 as attached to and forming part of this report.	
<b>Municipal Account</b>	
EFT	\$ 545,150.52
Direct Debits	\$ 112,168.34
Cheques	\$ 47,686.37
Corporate MasterCard	\$ 6,396.03
Bank Fees	\$ 311.80
<b>Total</b>	<b>\$ 711,713.06</b>
<b>Trust Account - Shire</b>	
EFT	\$ 4,000.00
Cheques	\$ 3,040.00
Bank Fees	\$ 0.00



<b>Total</b>	<b>\$ 7,040.00</b>
<b>Trust Account – Mt Gibson Public Benefit Funds</b>	
EFT	\$ 0.00
Cheques	\$ 0.00
Bank Fees	\$ 0.00
<b>Total</b>	<b>\$ 0.00</b>

*Totalling \$718,753.06 from Municipal and Trust Accounts for the month ending 31<sup>st</sup> December 2015.*

<b>Committee Resolution – Item 16022.2</b>	
Moved: Cr J Cunningham	Seconded: Cr J Hirsch
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31 <sup>st</sup> December 2015 as attached to and forming part of this report.	
Carried: 6 / 0	
<b>Municipal Account</b>	
EFT	\$ 545,150.52
Direct Debits	\$ 112,168.34
Cheques	\$ 47,686.37
Corporate MasterCard	\$ 6,396.03
Bank Fees	\$ 311.80
<b>Total</b>	<b>\$ 711,713.06</b>
<b>Trust Account - Shire</b>	
EFT	\$ 4,000.00
Cheques	\$ 3,040.00

Bank Fees	\$ 0.00
<b>Total</b>	<b>\$ 7,040.00</b>

<b>Trust Account – Mt Gibson Public Benefit Funds</b>	
EFT	\$ 0.00
Cheques	\$ 0.00
Bank Fees	\$ 0.00
<b>Total</b>	<b>\$ 0.00</b>

*Totalling \$718,753.06 from Municipal and Trust Accounts for the month ending 31<sup>st</sup> December 2015.*

**16022.3 FINANCIAL STATEMENTS – JANUARY 2016**

**APPLICANT:** SHIRE OF PERENJORI  
**FILE:** ADM 0081  
**DISCLOSURE OF INTEREST:** NIL  
**AUTHOR:** DEBBY BARNDON - SFO  
**RESPONSIBLE OFFICER:** PETER MONEY - MCDS  
**REPORT DATE:** 16<sup>TH</sup> FEBRUARY 2016  
**ATTACHMENTS** MONTHLY FINANCIAL REPORT

**Executive Summary**

This item recommends that the Council accepts the Financial Activity Statement for the period ending 31<sup>st</sup> January 2016.

**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 31<sup>st</sup> January 2016.

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 –

- (6) 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.
- (7) 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.

- (8) 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
- (9) 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.
- (10) 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 —

- (2) 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, SFO, & 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 16022.3**

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 31<sup>st</sup> January 2016.

**Committee Resolution – Item 16022.3**

Moved: Cr L Smith  
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 31<sup>st</sup> January 2016.

Seconded: Cr J Cunningham

Carried: 6/0

**16022.4 ACCOUNTS FOR PAYMENT – JANUARY 2016**

**APPLICANT:** SHIRE OF PERENJORI  
**FILE:** 1306P  
**DISCLOSURE OF INTEREST:** NIL  
**AUTHOR:** DEBBY BARNDON - SFO  
**RESPONSIBLE OFFICER:** PETER MONEY - MCDS  
**REPORT DATE:** 16<sup>TH</sup> FEBRUARY 2016  
**ATTACHMENTS** ACCOUNTS FOR PAYMENT

**Executive Summary**

This item recommends that the Council confirms the payment of accounts for January 2016 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**

SFO

**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 16022.4**

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31<sup>st</sup> January 2016 as attached to and forming part of this report.

Municipal Account	
EFT	\$ 1,172,384.81
Direct Debits	\$ 74,690.35
Cheques	\$ 17,911.08
Corporate MasterCard	\$ 4,675.04
Bank Fees	\$ 388.85
<b>Total</b>	<b>\$ 1,270,050.13</b>

Trust Account - Shire	
EFT	\$ 4,745.86
Cheques	\$ 3,400.00
Bank Fees	\$ 0.00
<b>Total</b>	<b>\$ 8,145.86</b>

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$ 5,932.30
Cheques	\$ 0.00
Bank Fees	\$ 0.00
<b>Total</b>	<b>\$ 5,932.30</b>

*Totalling \$1,284,128.29 from Municipal and Trust Accounts for the month ending 31<sup>st</sup> January 2016.*

**Committee Resolution – Item 16022.4**

Moved: Cr J Hirsch  
Seconded: Cr J Cunningham  
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31<sup>st</sup> January 2016 as attached to and forming part of this report.

Carried: 6/0

<b>Municipal Account</b>	
EFT	\$ 1,172,384.81
Direct Debits	\$ 74,690.35
Cheques	\$ 17,911.08
Corporate MasterCard	\$ 4,675.04
Bank Fees	\$ 388.85
<b>Total</b>	<b>\$ 1,270,050.13</b>

<b>Trust Account - Shire</b>	
EFT	\$ 4,745.86
Cheques	\$ 3,400.00
Bank Fees	\$ 0.00
<b>Total</b>	<b>\$ 8,145.86</b>

<b>Trust Account – Mt Gibson Public Benefit Funds</b>	
EFT	\$ 5,932.30
Cheques	\$ 0.00
Bank Fees	\$ 0.00
<b>Total</b>	<b>\$ 5,932.30</b>

*Totalling \$1,284,128.29 from Municipal and Trust Accounts for the month ending 31<sup>st</sup> January 2016.*



**16023 GENERAL BUSINESS**

**16023.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN**

**16023.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

**16023.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**

<b>Motion – To Accept The Late Item For Discussion</b>	
Moved: Cr L Butler	Seconded: Cr J Hirsch
That council agrees to address late item 16023.3.1	
Carried 6/0	

**16023.3.1 LATE ITEM - DRAFT BUDGET REVIEW 2015/16**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>ADM 0039</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>DEBBY BARNDON</b>
<b>RESPONSIBLE OFFICER:</b>	<b>PETER MONEY</b>
<b>REPORT DATE:</b>	<b>16<sup>TH</sup> FEBRUARY 2016</b>
<b>ATTACHMENTS</b>	<b>FINANCIAL DOCUMENT</b>

**Executive Summary**

Each Local Government is required to conduct a budget review between 1 January and 31 March each financial year. A budget review is a detailed comparison of the year to date actual results with the adopted budget

**Background**

The review has been carried out by senior staff responsible for their own budgets. The review has required a thorough investigation of all areas over several meetings to ensure expenditure and income stated will be as accurate as possible.

Local Government Financial Management regulation 33A requires the Council to consider the review for the period from July to December of that financial year. The regulation also requires the Council to consider the local governments financial position, consider the options presented and decide whether or not to adopt the review as presented, any part of the review or any recommendations made in the review, and consider the outcomes that are forecast in the budget

The Shire is required to provide the budget review to the Department of Local Government within 30 days after Council has made its determinations.

The review provides the details of anticipated changes in income and expenditures and these changes are identified below.

In some instances the changes are minor and a verbal explanation is provided. More significant changes to income or expenditures are provided in writing.

**Statutory Environment**

Local Government (Financial Management) Regulations 1996, regulation 33A

**Policy Implications**

Nil

**Financial Implications**

This review fine tunes the budget for the remainder of the year, taking into consideration changed circumstances that were not evident when the budget was adopted

**Strategic Implications**

Nil

**Risk Management**

There are no adverse risks associated with this item as the recommendation is to reallocate expenditure and savings within the approved budget, and transfer excess funds to Reserves.

The Council does not have to accept the budget review but as the document has already been discussed at length, the Council can still make amendments to the review if it wishes.

By not completing a budget review and providing it to the Department of Local Government, the Council would be in breach of the Local Government Act.

**Consultation**

The budget review has the input of all senior staff, and is reflective of discussions held with Council regarding this situation. Most of the changes in circumstances have been highlighted in various Council meetings and other changes are predicted using the best knowledge available.

**Comment**

Annual budgets are by nature predictions of what will happen during the term of the budget. Though budgets are carefully prepared unexpected circumstances and external influences result in the need to review the proposed activities for the remainder of the financial year.

The process for this review has been thorough and the expected changes are suggested from careful analysis of each circumstance.

**Voting Requirements – Absolute Majority**

**Officers Recommendation – Item 16023.3.1**

That in accordance with Regulation 33A of the Local Government (Financial Management) Regulations 1996 Council:

1. Adopts the statutory budget review for the financial year of 2015/2016.
2. That a copy of the budget review be provided to the Department of Local

Government within 30 days of Council adoption.

**Committee Recommendation – Item 16023.3.1**

Moved: Cr J Cunningham

Seconded: Cr J Hirsch

That in accordance with Regulation 33A of the Local Government (Financial Management) Regulations 1996 Council:

1. Adopts the statutory budget review for the financial year of 2015/2016.
2. That a copy of the budget review be provided to the Department of Local

Government within 30 days of Council adoption.

Carried: 6/0

**16023.4 MATTERS BEHIND CLOSED DOORS**

**16023.5 DATE OF NEXT MEETING / MEETINGS**

The next Finance Committee Meeting is to be held Tuesday 15<sup>th</sup> March 2016 at 5.00pm.

**16023.6 CLOSURE**

Cr L Butler declared the meeting closed at 6:02pm.