



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Thursday 15th May 2014 in the Council Chambers, Fowler Street, Perenjori commencing at 5pm.

Ali Mills
Chief Executive Officer
08 May 2014

Shire of Perenjori Finance Committee Meeting 15th May 2014

Agenda

8th May 2014

Copies forward to:

Finance Committee

Cr CR King

Cr JH Hirsch

Cr LJ Smith

Cr HC Wass

Cr RP Desmond

Cr JR Cunningham

Shire of Perenjori
AGENDA
Finance Committee Meeting

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Thursday 15th May 2014 to commence at 5pm.

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14051 PRELIMINARIES

14051.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

14051.2 DISCLAIMER READING

14051.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

14051.4 NOTATIONS OF INTEREST

Financial Interest – Local Government Act S 5.60a

Proximity Interest – Local Government Act S 5.60b

Interest Affecting Impartiality – Local Government - Code Of Conduct.

14051.5 APPLICATIONS FOR LEAVE OF ABSENCE

14051.6 CONFIRMATION OF MINUTES

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

14052 FINANCE & ADMINISTRATION

14052.1 FINANCIAL STATEMENTS – APRIL 2014

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

Executive Summary

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

Background

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

Details

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

The following statements are presented to Council:

- Statement of Financial Activity (Statutory Reporting by Program) - This provides the budget and actual income and expenditure for operating and non- recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Net Current (Assets) Funding Position (Note 3.)-This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
 - Note 1.- Significant Accounting Policies
 - Note 2. - Graphical Representation
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Major Variances
 - Note 6. – Budget Amendments
 - Note 7. – Receivables & Rates Information
 - Note 8. – Payables - Borrowings
 - Note 9. – Grants and Contributions
 - Note 10. – Cash Back Reserves
 - Note 11. - Capital Disposals and Acquisitions
 - Note 12.- Trust Fund

Legal Compliance

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

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

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

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

c. is authorised in advance by the mayor or president in an emergency.

Policy Implications

Nil

Financial Implication

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO, MCDS, ECDC, and MIS.

Comment

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 14052.1

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

14052.2 ACCOUNTS FOR PAYMENT – APRIL 2014

APPLICANT: SHIRE OF PERENJORI
FILE: 1306P
DISCLOSURE OF INTEREST: NIL
AUTHOR: DAVID FONG – SFO
RESPONSIBLE OFFICER: PETER MONEY - MCDS
REPORT DATE: 15 MAY 2014
ATTACHMENTS: ACCOUNTS FOR PAYMENT

Executive Summary

Recommendation - The Schedule of Accounts for month ending 30 April 2014 be confirmed.

The Schedule of Accounts is presented pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996.

The report identifies payments made from the Municipal and Trust Fund.

Background

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

Under Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, where a

local government has delegated to the Chief Executive Officer the exercise of its power to make payments from the Municipal fund or the Trust fund, each payment from the Municipal fund or the Trust fund is to be noted on a list compiled for each month showing:

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

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

Legal Compliance

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

(a) the payee's name;

(b) the amount of the payment;

(c) the date of the payment; and (

d) sufficient information to identify the transaction.

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

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

(b) recorded in the minutes of that meeting.

Policy Implications

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

Financial Implications

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

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

MCDS

Comment

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 14052.2

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

Municipal Account	
EFT	\$701,255.82
Direct Debits	\$1,631.66
Cheques	\$55,500.74
Corporate MasterCard	\$1,890.15
Bank Fees	\$203.13
Total	\$760,481.50

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

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$0
Cheques	\$0

Bank Fees	\$0
Total	\$0.00

Totaling \$761,431.5 from Municipal and Trust Accounts for the month ending 30 April 2014

14052.3 DIFFERENTIAL RATES

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

Executive Summary

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

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

Background

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

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

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

The Council has several options in this regard:

- Wait to set rates within the budget process (probably during June) and then commence an advertising process for the relevant differential rates. This will delay the issuing of rates to somewhere around late August depending on when Ministerial approval is given (assuming it is given).
- Commence early advertising of proposed rates in the dollar now including differential rates at a high level of say 7%. The Council can then reduce the rate that was advertised rate if it chooses or if all the income that would be raised from the higher rate is not required to provide the services the Council wants to provide.
- However if the Council advertises a lower rate and it finds that the income raised is insufficient to fund the services it requires and it chooses to raise more rates, this would have to be re-advertised and a delay in issuing rates would result.
- In advertising the proposed rates which will include differential rates, the Council also needs to consider the waiting time for Ministerial approval which will delay the issuing of the rate notices. For this reason early adoption of a rate is recommended and after considering submissions and the overall budget income and expenditures the Council will be better placed to make a sound decision.

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

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

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

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

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

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

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

Local Government	Mining Rate 13-14	UV – Rural Rate 13-14	GRV Rate 13-14	Commercial 13-14
Morawa	30.0	3.63	5.2143	
Yalgoo	35.75	6.28	7.12	
Mount Magnet	28.083	6.0105	9.0788	9.3433
Cue	26.83	7.9	9.44	7.22
Three Springs	34.8524	1.4585	10.4339	
Perenjori	30	1.686	6.721	
Mingenew	22.5	1.2282	11.2598	

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

Statutory Environment

Section 6.33 Local Government Act 1995.

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

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

Section 6.35 (6) Local Government Act 1995.

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

Section 6.36 Local Government Act 1995. Subsection (1)

Local public notice must be given before imposing differential rates.

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

Submissions must be considered before imposing the differential rates.

Policy Implications

Nil

Financial Implications

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

Strategic Implications

Area 1: Infrastructure and Natural Assets – Our Natural and Built Environment

Goal: A community that develops and lives sustainably in a thriving natural and quality built environment, which meets current and future community needs.

Consultation

WALGA Local Government Economic Briefing

Other local governments in the area

Comment

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 14052.3

That Council;

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

That the differential rates to be advertised are;

UV Rural = 1.924 cents in \$

UV Mining = 33.946 cents in \$

Minimum rates:

UV Rural = \$300

UV Mining = \$395

14053 GENERAL BUSINESS

14053.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

14053.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

**14053.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY
DECISION**

14053.4 MATTERS BEHIND CLOSED DOORS

14053.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee meeting will be discussed at the meeting held on the 15th May 2014.

14053.6 CLOSURE



Perenjori
Embrace Opportunity

Attachments

*Finance Committee Meeting
15th May 2014*



Perenjori
Embrace Opportunity

Attachment
14052.1

Financial Statements—April 2014
1. Monthly Financial Report

Finance Committee Meeting
15th May 2014

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

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Note 9 Cash Backed Reserves

Note 10 Capital Disposals and Acquisitions

Note 11 Trust

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

Shire of Perenjori
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended April-14

		FM Reg 34(1)(a)	FM Reg 34(1)(b)	FM Reg 34(1)(c)	FM Reg 34(1)(d) FM Reg 34(5)		
Note	Original Budget	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
Operating Revenues							
		\$	\$	\$	\$	%	
Governance	22,780	22,780	19,810	38,601	18,791	48.68%	▲
General Purpose Funding	944,174	944,174	712,213	718,496	6,283	0.87%	
Law, Order and Public Safety	36,700	16,700	13,990	21,884	7,894	36.07%	
Health	3,822	3,822	3,170	2,400	(770)	(32.08%)	▼
Education and Welfare	1,319,000	1,119,000	609,000	622,942	13,942	2.24%	
Housing	351,132	514,527	446,017	469,731	23,714	5.05%	
Community Amenities	43,328	43,328	41,090	33,199	(7,891)	(23.77%)	▼
Recreation and Culture	303,479	186,579	53,770	29,389	(24,381)	(82.96%)	▼
Transport	1,487,768	1,507,768	1,268,269	1,251,146	(17,123)	(1.37%)	
Economic Services	643,097	648,597	428,800	511,637	82,837	16.19%	▲
Other Property and Services	1,000,900	940,980	750,770	812,492	61,722	7.60%	
Total (Excluding Rates)	6,156,180	5,948,255	4,346,899	4,511,915	165,016		
Operating Expense							
Governance	(620,573)	(607,504)	(524,938)	(502,338)	22,600	4.50%	
General Purpose Funding	(162,947)	(129,222)	(105,730)	(112,211)	(6,481)	(5.78%)	
Law, Order and Public Safety	(125,647)	(129,273)	(107,660)	(105,544)	2,116	2.01%	
Health	(117,140)	(120,924)	(59,010)	(45,819)	13,191	28.79%	▼
Education and Welfare	(88,286)	(86,570)	(52,463)	(33,936)	18,527	54.59%	▼
Housing	(319,880)	(293,133)	(239,230)	(238,940)	290	0.12%	
Community Amenities	(295,684)	(274,922)	(230,175)	(201,024)	29,151	14.50%	▼
Recreation and Culture	(872,486)	(877,331)	(738,090)	(670,591)	67,499	10.07%	▼
Transport	(3,003,139)	(2,966,688)	(2,463,760)	(2,211,301)	252,459	11.42%	▼
Economic Services	(629,531)	(546,714)	(454,185)	(506,180)	(51,995)	(10.27%)	▲
Other Property and Services	(835,995)	(825,384)	(660,084)	(809,070)	(148,986)	(18.41%)	▲
Total	(7,071,308)	(6,857,666)	(5,635,326)	(5,436,953)	198,372		
Change in Net Assets Resulting From Operations							
	(915,128)	(909,412)	(1,288,427)	(925,038)			
Funding Balance Adjustment							
Add back Depreciation	2,053,570	2,056,627	1,713,780	1,671,236	(42,544)	(2.55%)	
Adjust (Profit)/Loss on Asset Disposal	1,584	(4,811)	603	5,568	4,965	89%	
Movement Rates (Non-Current)	0	0	0	179,886	179,886	100%	▲
Adjust Provisions and Accruals	0	0	0	0	0		
Net Operating (Ex. Rates)	1,140,026	1,142,405	425,956	931,652	325,810		
Capital Revenues							
Proceeds from Disposal of Assets	203,000	195,363	36,363	37,363	1,000	2.68%	
Proceeds from New Debentures	353,000	353,000	0	0	0		
Proceeds from Sale of Investments	0	0	0	0	0		
Proceeds from Advances	0	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0	0		
Transfer from Reserves	535,474	900,470	0	0	0		
Total	1,091,474	1,448,833	36,363	37,363	1,000		
Capital Expenses							
Land Held for Resale	(30,000)	(30,000)	(15,000)	(15,161)	(161)	(1.06%)	▼
Land and Buildings	(3,000,070)	(3,102,352)	(1,128,330)	(324,992)	803,338	247.19%	▼
Plant and Equipment	(333,600)	(343,657)	(100,800)	(100,409)	391	0.39%	
Furniture and Equipment	(23,500)	(23,500)	(19,570)	(6,643)	12,927	194.62%	▼
Infrastructure Assets - Roads	(2,106,379)	(2,051,526)	(1,748,266)	(1,472,495)	275,771	18.73%	▼
Infrastructure Assets - Other	(315,000)	(308,000)	(305,500)	(292,300)	13,200	4.52%	
Purchase of Investments	0	0	0	0	0		
Repayment of Debentures	(156,524)	(156,524)	(132,868)	(132,868)	0	0.00%	
Advances to Community Groups	0	0	0	0	0		
Transfer to Reserves	(16,080)	(216,080)	(213,400)	(207,071)	6,329	3.06%	
Total	(5,981,153)	(6,231,639)	(3,663,734)	(2,551,939)	1,111,795		
Net Capital	(4,889,679)	(4,782,806)	(3,627,371)	(2,514,576)	1,112,795		
Total Net Operating + Capital							
	(3,749,653)	(3,640,401)	(3,201,414)	(1,582,923)	1,438,605		
Rate Revenue	2,440,565	2,403,235	2,403,694	2,423,210	19,516	0.81%	
Opening Funding Surplus(Deficit)	1,348,895	1,289,786	1,289,786	1,289,786	0	0.00%	
Closing Funding Surplus(Deficit)	39,807	52,620	492,066	2,130,073	1,458,121		

Comments/Notes - Statement of Financial Activity

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

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

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

(i) Fixed Assets

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

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

(j) Depreciation of Non-Current Assets

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

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

Buildings	2%
Furniture and Equipment	10-25%
Plant and Equipment	15-25%
Motor Vehicles	25%
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years
Drains and Sewers	75 years
Airfield - Runways	12 years

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

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

GOVERNANCE

Details of expenses related to Councils eight councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control.
Requirements that Council carries out by statute.

HEALTH

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council is a member of a group health scheme North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

EDUCATION AND WELFARE

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

RECREATION AND CULTURE

Maintenance of hall, the aquatic centre, library and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

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

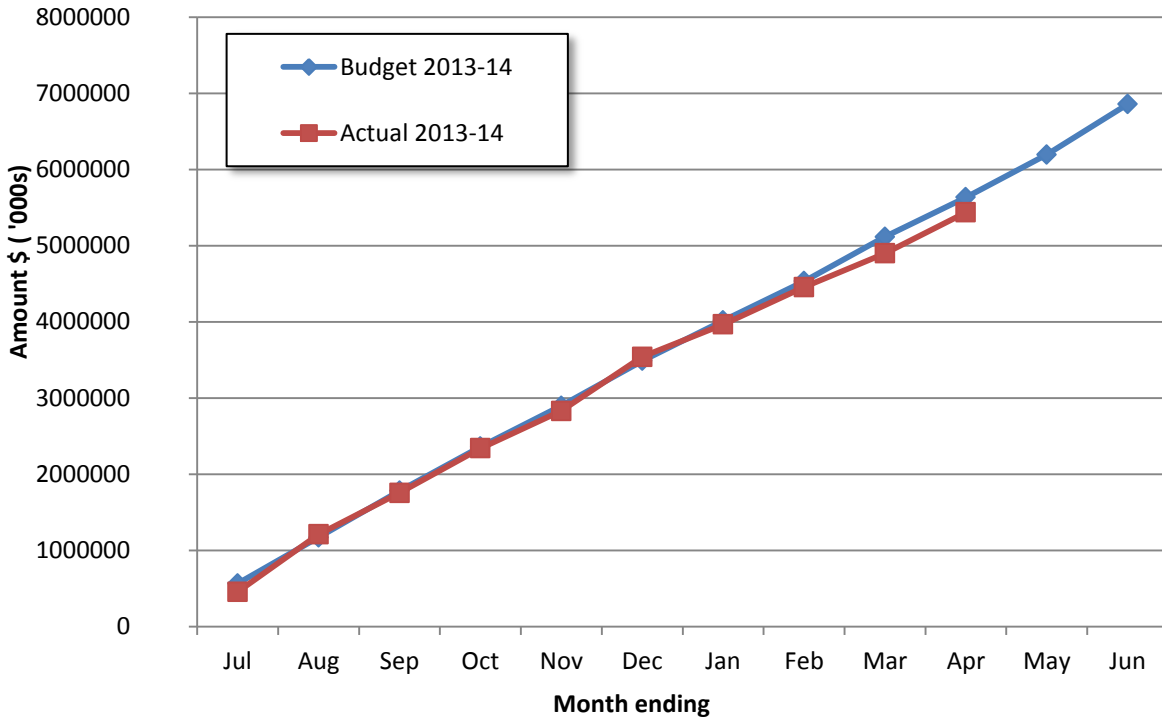
OTHER PROPERTY & SERVICES

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

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

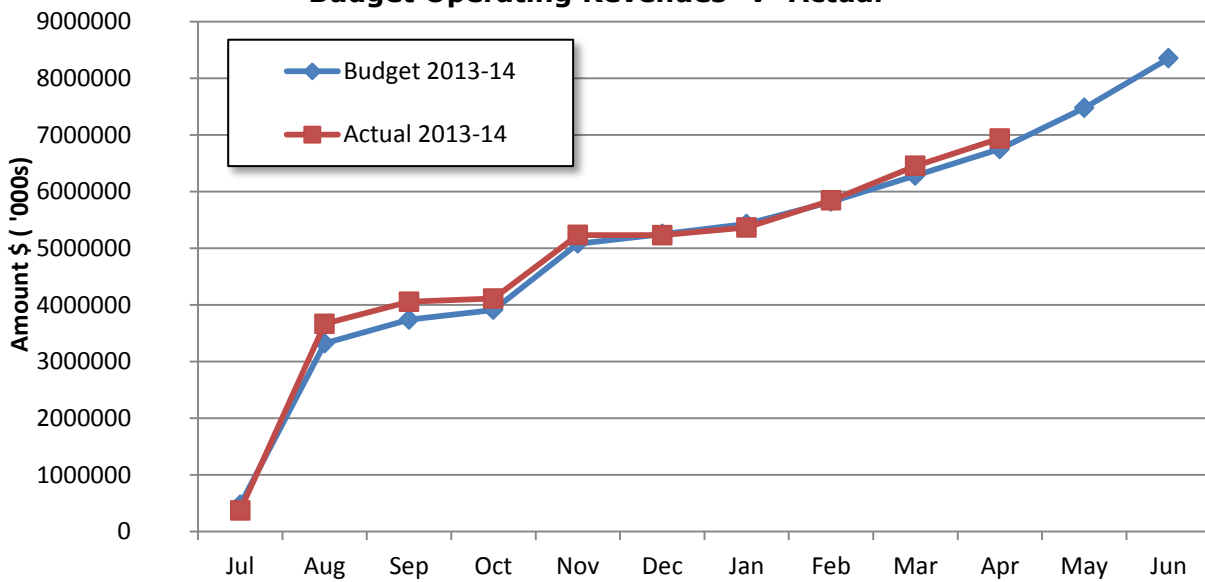
Note 2 - Graphical Representation - Source Statement of Financial Activity

Budget Operating Expenses -v- YTD Actual



Comments/Notes - Operating Expenses

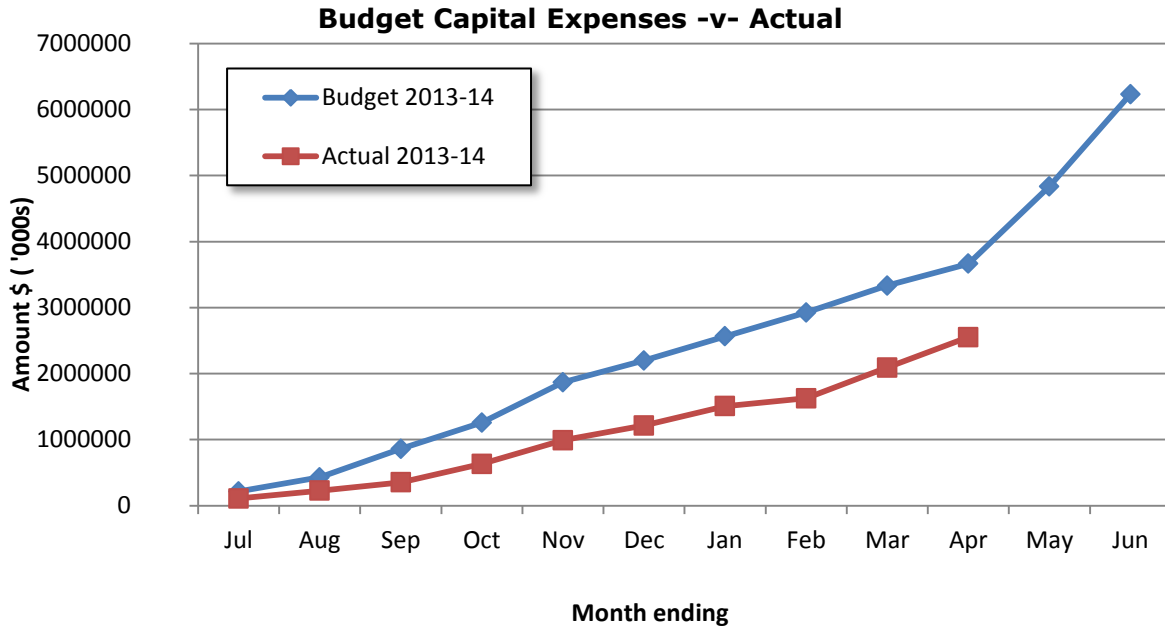
Budget Operating Revenues -v- Actual



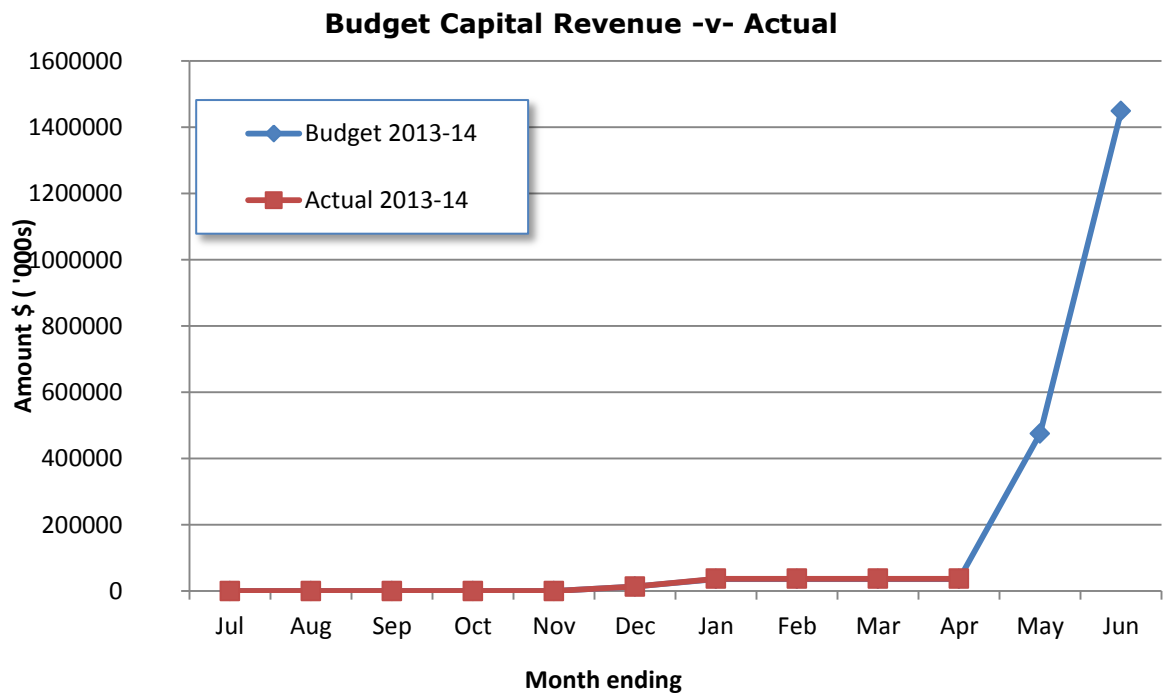
Comments/Notes - Operating Revenues

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

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses



Comments/Notes - Capital Revenues

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

Note 3: NET CURRENT FUNDING POSITION

Note	Positive=Surplus (Negative=Deficit)			
	2013-14			
	This Period Apr-14	Last Period Mar-14	Same Period Last Year Apr-13	Jun-13
	\$	\$	\$	\$
Current Assets				
Cash Unrestricted	2,028,983	2,429,186	385,979	1,215,361
Cash Restricted	1,483,249	1,483,249	892,146	1,276,179
Receivables - Rates and Rubbish	116,713	171,985	279,108	163,102
Receivables -Other	354,179	215,888	521,938	825,293
Inventories	47,011	45,876	58,046	37,600
	4,030,135	4,346,184	2,137,216	3,517,535
Less: Current Liabilities				
Payables	(440,247)	(419,737)	(363,588)	(1,108,096)
Provisions	(150,073)	(150,073)	(155,767)	(150,073)
	(590,320)	(569,810)	(519,356)	(1,258,169)
Net Current Assets	3,439,816	3,776,374	1,617,861	2,259,367
Less: Adjustments				
Cash Reserves - Restricted	(1,483,249)	(1,483,249)	(892,146)	(1,276,179)
For Current Leave Provisions	150,073	150,073	155,767	150,073
For Current Borrowings	23,657	38,512	22,498	156,525
Adjustment from Annuals	(223)	-	-	-
	(1,309,743)	(1,294,664)	(713,881)	(969,581)
Net Current Funding Position^{*1}	2,130,073	2,481,710	903,980	1,289,786

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

Note 4: CASH AND INVESTMENTS

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits									
Municipal	5375008	1.25%	514,686				514,686	Bankwest	At Call
Municipal	0542587	2.50%	1,831,298				1,831,298	Bankwest	At Call
Business Bonus	0860049	1.25%		404,676			404,676	Bankwest	At Call
Trust - Shire	5373006				56,976		56,976	Bankwest	At Call
Trust - Mt Gibson	0849576				72,839		72,839	Bankwest	At Call
(b) Term Deposits									
162-043170-6		3.70%		450,000			450,000	Bankwest	30/06/2014
162-045362-3		3.70%		450,000			450,000	Bankwest	7/07/2014
162-054515-3		3.00%		183,263			183,263	Bankwest	20/05/2014
(c) Investments									
Nil							0		
Total			2,345,983	1,487,939	129,815	0	3,963,737		

Note 4A: CASH INVESTMENTS

Deposit Ref	Deposit Date	Institution	Term	Invested	Expected
Restricted					
162-043170-6	31/03/14	Bankwest	91	3.70%	\$ 4,151
162-045362-3	04/04/14	Bankwest	94	3.70%	\$ 4,288
162-054515-3	20/02/14	Bankwest	89	3.00%	\$ 1,341
				Subtotal	\$ 9,780
					\$ -
				Subtotal	\$ -
				Total Funds Invested	\$ 9,780

Amount Invested (Days)					Total
Up to 30	30-60	60-90	90-120	120+	
			\$ 450,000		\$ 450,000
			\$ 450,000		\$ 450,000
			\$ 183,263		\$ 183,263
\$ -	\$ -	\$ -	\$ 1,083,263	\$ -	\$ 1,083,263
					\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Comments - Cash and Investment

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

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	Variance	
	Timing	Permanent
5.1 OPERATING REVENUE (EXCLUDING RATES)		
▲ 5.1.1 Governance	■	
-The period variation is up on the period budget by \$18,792.00		
- The variation results mainly from the CRC reimbursement account (04307), which is up by \$22,157 compared to year-to-date budget. This account is up as it includes the \$25,000 contribution to CRC , which will be paid in the following months.		
▼ 5.1.2 Recreation and Culture	■	
-The period variation is down on the period budget by \$24,382.00		
- The variation results mainly from Grant Lotterywest (Museum Restoration) budgeted for but fully received and delays in receiving this fund is partly due to the grant variation, which has been requested.		
▲ 5.1.3 Economic Services		■
-The period variation is up on the period budget by \$82,837.00		
- The variation is due to greater than anticipated amount of revenue generated from the Caravan Park Fees and the Caravan Park Accommodation Village fees, as a result of Safelink's Crew staying longer at the Caravan Park than forecasted in the Budget review.		
- The combined additional income generated from the Caravan Park fees and Caravan Park Accommodation Village fees is \$56,686 as at year-to-date. As the actual revenue is greater than the YTD budgeted amount, there may be a positive \$ impact on the year end position.		■
- The variation results also from the unbudgeted Caravan Park Revitalisation Grant income of \$25,500 and as there was no budget allocated to this grant in the current financial year the impact will be a positive of \$25,000		■
5.2 OPERATING EXPENSES		
▼ 5.2.1 Health	■	
-The period variation is down on the period budget by \$13,191.00		
- The variation results mainly from expenses budgeted for but not fully expended.		
- Some of those expenses are EHO Expenses, Dr Practice Support, Medical Centre Cleaing Cost, and Mosquito Control Expenses		
- There will be a nil \$ impact on the year end position due to the costs being carried forward.		
▼ 5.2.2 Education and Welfare	■	
-The period variation is down on the period budget by \$18,527.00		
- The variation results mainly from expenses budgeted for but not fully expended.		
- Some of those expenses are Youth Activities and School Welfare Officer Expenses.		
- There will be a nil \$ impact on the year end position due to the costs being carried forward.		

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

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	Variance	
	Timing	Permanent
<p>▼ 5.2.3 Community Amenities</p> <ul style="list-style-type: none"> -The period variation is down on the period budget by \$29,152.00 - The variation results mainly from expenses budgeted for but not fully expended. - Some of those expenses are MWRC Zero Waste Management Plan, Morawa Perenjori Landfill, Cemetery Maint Exp, CDO Project Exp, CDO Training & Conference Expenses, and Centenary Books. - There will be a nil \$ impact on the year end position due to the costs being carried forward. 	■	
<p>▼ 5.2.4 Recreation and Culture</p> <ul style="list-style-type: none"> -The period variation is down on the period budget by \$67,500.00 - The variation results mainly from expenses budgeted for but not fully expended. - Some of those expenses are Parks & Garden Expenses, Golf & Bowls Expenses, Blues for the Bush Event Exp, and cleaning & maintenance cost of PJ Hall & Pavillion. - There will be a nil \$ impact on the year end position due to the costs being carried forward. 	■	
<p>▼ 5.2.5 Transport</p> <ul style="list-style-type: none"> -The period variation is down on the period budget by \$252,460.00 - The variation results mainly from General Road Maintenance expenses budgeted for but not fully expended. - There will be a nil \$ impact on the year end position due to the costs being carried forward. 	■	
<p>▲ 5.2.6 Economic Services</p> <ul style="list-style-type: none"> -The period variation is up on the period budget by \$51,996.00 - The variation results mainly from the unanticipated additional Midwest Transportable Commission Expenses, as a result of Safelink's Crew staying longer at the Accommodation Village than initially forecasted at Budget Review. - As the actual expenses is greater than the budgeted amount, there will be a negative \$ impact on the year end position. 		■

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

Note 5: MAJOR VARIANCES

Comments/Reason for Variance	Variance	
	Timing	Permanent
▲ 5.2.7 Other Property and Services		
-The period variation is up on the period budget by \$148,986.00		
- The variation is a combination of a lower allocation of overheads costs (Less Allocated to Jobs and Less Allocated to Plant), less than anticipated Workers Compensation Insurance, and from expenses budgeted for but not fully expended.		
- The total Public Work Overhead Cost under allocated as at 30.04.14 is \$43,439 compared to budget and this variation might be due to some staff under workers comp, or to training.		
- The total Plant Overhead Cost under allocated as at 30.04.14 is \$150,078 compared to budget and this variation might be due to delays in some projects (e.g. Road Construction and Maintenance).		
- The variation is due to a less than anticipated Workers Compensation Insurance Cost and as the actual expenses is less than the budgeted amount, there will be a positive \$ impact on the year end position.		■
- The total expenses budgeted for but not fully expended as at 31.04.14 is \$93,989 compared to budget. Some of those expenses are Mining Project Expenses, Depot Admin, Tyres & Tybes, Parts & Repairs, and Wearparts expenses.	■	
5.3 FUNDING BALANCE ADJUSTMENT		
▲ 5.3.1 Movement Rates (Non-Current)		■
-The period variation is up on the period budget by \$179,887.00		
- The movement represents the payment received from rate payer A15032 and the back rates adjustment 12/13.		
5.4 CAPITAL EXPENSES		
▼ 5.4.1 Land and Buildings	■	
-The period variation is down on the period budget by \$788,313.00		
The variation results from Capital work/expenditures that were budgeted for but has not yet started - refer to Note 10. These capital expenditures have been carried forward to the next month.		
▼ 5.4.2 Furniture and Equipment	■	
-The period variation is down on the period budget by \$10,971.00		
The variation results from Capital work/expenditures that were budgeted for but has not yet started - refer to Note 10. These capital expenditures have been carried forward to the next month.		
▼ 5.4.3 Infrastructure Assets - Roads	■	
-The period variation is down on the period budget by \$431,586.00		
The variation results from Capital work/expenditures that were budgeted for but has not yet started - refer to Note 10. These capital expenditures have been carried forward to the next month.		

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

Note 6: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)	\$			\$ 39,807
10005	MWRC - Zero Waste Management Plan Gen	13102.4	Operating Expenses		8,200		48,007
14928	Plant & Equipment - Communication Repeater	13102.4	Capital Expenses			(8,200)	39,807
04100	Wcrc Annual Contribution Gen	13129.4.1	Operating Expenses		22,199		62,006
04252	Capital - Ceo Vehicle Gen	13129.4.1	Operating Expenses		15,000		77,006
13173	Midwest Transportables Commission Expense GEN	13129.4.1	Operating Expenses			(37,199)	39,807
	Budget Review Dec 13	14022.5	Operating Revenue			(207,925)	(168,118)
	Budget Review Dec 13	14022.5	Operating Expenses		213,642		45,523
	Budget Review Dec 13	14022.5	Non Cash Item	(3,338)			42,186
	Budget Review Dec 13	14022.5	Capital Revenue		357,359		399,545
	Budget Review Dec 13	14022.5	Capital Expenses			(250,486)	149,059
	Budget Review Dec 13	14022.5	Operating Revenue			(37,330)	111,729
	Budget Review Dec 13	14022.5	Opening Surplus(Deficit)			(59,109)	52,620
Closing Funding Surplus (Deficit)				(3,338)	616,400	(600,249)	0

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

Note 7: RECEIVABLES

Note 7.1A

Receivables - Rates

Current Assets:

Opening Arrears Previous Years

Rates Levied this year

Less Collections to date

Equals Current Outstanding

Net Rates Collectable

% Collected (Current)

Non Current Assets:

Rates Non-Current

Total Rates Outstanding

Note	Current 2013-14	Previous 2012-13
	\$	\$
	125,025	49,050
Note 7.1B	2,423,210	2,376,684
	(2,456,073)	(2,300,709)
	92,162	125,025
	96.38%	94.85%
	21,081	200,967
	113,243	325,992

Note 7.2

Receivables - General

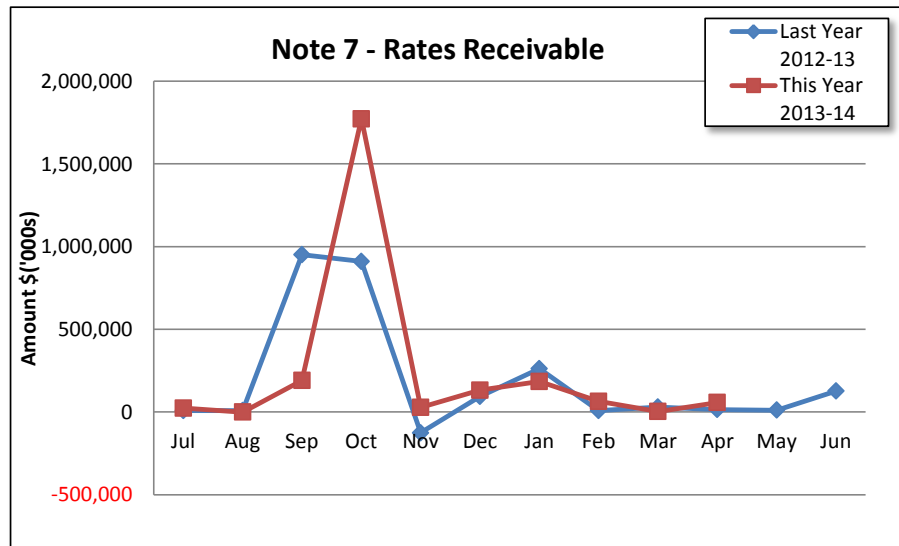
Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
233,559	68,474	40,545	3,078
67.57%	19.81%	11.73%	0.89%

Total Outstanding

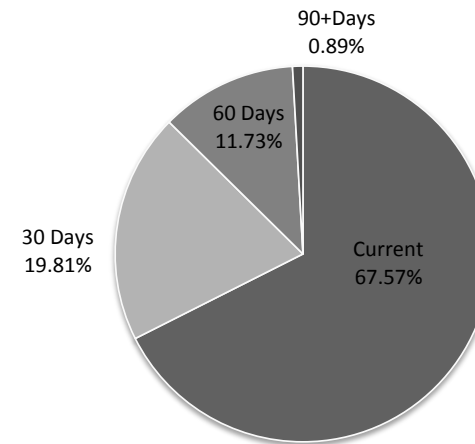
Note 7.2C

345,656

Amounts shown above include GST (where applicable)



Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates and Rubbish

Comments/Notes - Receivables General

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

Note 7.1B RATING INFORMATION - 2013-14 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
UV Rural	1.7976	282	83,357,380	1,498,432	15,667	(291)	1,513,809	1,498,432			1,498,432
UV Mining	31.7255	83	1,728,837	548,482	(364)		548,119	548,482			548,482
GRV Townsites	7.1017	102	1,068,100	75,853	(0)		75,853	75,853			75,853
GRV Mining	7.1017	3	7,761,000	551,163	(76,860)	(22,218)	452,085	456,994			456,994
Sub-Totals		470	93,915,317	2,673,931	(61,556)	(22,509)	2,589,866	2,579,761	0	0	2,579,761
Minimum Rates	Minimum \$										
UV Rural	235.0000	8	50,800	1,880			1,880	1,880			1,880
UV Mining	395.0000	60	30,638	23,700			23,700	23,700			23,700
GRV Townsite	235.0000	33	24,420	7,755			7,755	7,755			7,755
Sub-Totals		101	105,858	33,335	0	0	33,335	33,335	0	0	33,335
				2,707,266			2,623,201	2,613,096			2,613,096
Discounts				(208,399)			(208,399)	(180,000)			(180,000)
Pensioner Rebates				(2,460)			(2,460)	(2,750)			(2,750)
Total Amount Raised from General Rate				2,496,407			2,412,342	2,430,346			2,430,346
Ex - Gratia Rates				10,868			10,868	10,219			10,219
Total Rates				2,507,275			2,423,210	2,440,565			2,440,565

Comments:

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

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

Note 7.2 C - RECEIVABLES GENERAL

Debtors Trial Balance						
Debtor #						Total
	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	
80006	\$ -	-	\$ -	\$ -	\$ 25,500.00	\$ 25,500.00
80449	\$ -	-	\$ -	\$ -	\$ 660.00	\$ 660.00
80520	\$ -	-	\$ -	\$ -	-\$ 633.37	-\$ 633.37
80512	\$ -	-	\$ -	\$ -	-\$ 342.77	-\$ 342.77
80236	\$ -	-	\$ -	\$ -	\$ 280.00	\$ 280.00
80457	\$ 1,560.00	678	\$ -	\$ -	\$ -	\$ 1,560.00
80506	\$ -	-	\$ 122.00	\$ -	\$ 511.12	\$ 633.12
80501	\$ 690.00	364	\$ -	\$ -	\$ -	\$ 690.00
80429	-\$ 143.00	153	\$ 143.00	\$ -	\$ -	\$ -
80497	\$ 110.00	407	\$ -	\$ -	\$ -	\$ 110.00
80514	\$ -	-	\$ -	\$ -	\$ 313.25	\$ 313.25
81553	\$ -	-	\$ -	\$ -	\$ 371.83	\$ 371.83
80342	\$ 199.74	212	\$ 39,930.00	\$ 35,937.00	\$ 44,328.49	\$ 120,395.23
80504	\$ 168.00	320	\$ -	\$ -	\$ -	\$ 168.00
80002	-\$ 418.00	450	\$ -	\$ -	\$ 472.00	\$ 54.00
80467	\$ -	-	\$ -	\$ -	\$ 910.00	\$ 910.00
80489	\$ 80.74	470	\$ -	\$ -	\$ -	\$ 80.74
80481	\$ 83.65	242	\$ -	\$ -	\$ -	\$ 83.65
80154	\$ -	-	\$ -	\$ -	-\$ 0.34	-\$ 0.34
80519	\$ -	-	\$ -	\$ -	\$ 860.39	\$ 860.39
80527	\$ -	-	\$ -	\$ -	\$ 73,800.40	\$ 73,800.40
80530	\$ -	-	\$ -	\$ -	\$ 1,677.50	\$ 1,677.50
80362	\$ -	-	\$ -	\$ 32,537.30	\$ -	\$ 32,537.30
80282	\$ -	-	\$ -	\$ -	\$ 55,000.00	\$ 55,000.00
81594	-\$ 800.00	678	\$ -	\$ -	\$ -	-\$ 800.00
80023	\$ 217.03	242	\$ 177.13	\$ -	\$ -	\$ 394.16
80280	\$ 1,103.50	628	\$ -	\$ -	\$ -	\$ 1,103.50
80529	\$ -	-	\$ -	\$ -	\$ 27,660.15	\$ 27,660.15
80531	\$ -	-	\$ -	\$ -	\$ 532.50	\$ 532.50
80532	\$ -	-	\$ -	\$ -	\$ 470.00	\$ 470.00
81562	\$ -	-	\$ 109.48	\$ -	\$ -	\$ 109.48
80502	\$ 226.00	337	\$ -	\$ -	\$ -	\$ 226.00
80508	\$ -	-	\$ 63.25	\$ -	\$ 57.26	\$ 120.51
80292	\$ -	-	\$ -	\$ -	\$ 1,130.75	\$ 1,130.75
	\$ 3,077.66		\$ 40,544.86	\$ 68,474.30	\$ 233,559.16	\$ 345,655.98

Comments:

Please note Debtor 80342 paid \$67002.44 (sundry and rate outstanding) in April 14 and this amount has not yet been processed in the account at the time of preparing this statement. Once the remittance advice received, the \$67K will be processed ASAP.

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

Note 7D : INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Loan #	Principal 1-Jul-13 \$	New Loans \$	Principal Repayments		Principal Outsatnding		Interest Repayments	
				Actual 2013-14 \$	Budget 2013-14 \$	Actual 2013-14 \$	Budget 2013-14 \$	Actual 2013-14 \$	Budget 2013-14 \$
Housing									
CHA Housing	96	140,161		9,047	9,047	131,114	131,114	9,021	9,021
Flat pack Housing	97	202,291		9,166	18,547	193,125	183,744	4,796	9,377
2* Staff Housing	101	229,876		10,416	21,076	219,460	208,800	5,450	10,655
Community Amenities									
Industrial Land	94	41,273		3,487	7,103	37,786	34,170	1,543	2,958
Subdivision	98	338,983		13,393	13,393	325,590	325,590	23,635	23,635
Recreation & Culture									
Perenjori Aquatic Centre	99	447,290		57,996	57,996	389,294	389,294	26,733	26,733
Perenjori Aquatic Centre	100	322,001		29,362	29,362	292,640	292,640	15,337	15,337
Latham Bowling Green	104		58,000				58,000		-
Education & Welfare									
Perenjori Early Childhood Centre	102		130,000				130,000		-
Economic Services									
Business Incubator	103		165,000				165,000		-
		1,721,877	353,000	132,868	156,525	1,589,009	1,918,352	86,514	97,715

All loan repayments were financed by general purpose revenue.

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

Note 8: GRANTS AND CONTRIBUTIONS

Program/Details GL	Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Capital	Operating	Revised Grant	Recoup Status	
								Received	Not Received
		(Yes/No)	\$	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE GRANTS									
03300 Grants Commission Grant	Dept Local Government	Yes	515,955	-		515,955	515,955	376,978	138,977
03301 Untied Road Grant		Yes	378,972	-		378,972	378,972	282,688	96,284
03111 Rates - Legal Charges Inc		Yes	10,310	-		10,310	10,310	14,508	(4,198)
GOVERNANCE									
04307 Reimbursements		Yes	5,000	-		5,000	5,000	27,237	(22,237)
04315 Grant Income - Trainee		Yes	1,200	-		1,200	1,200	0	1,200
LAW, ORDER, PUBLIC SAFETY									
05100 Fesa Operating Grant	FESA	Yes	16,000	-		16,000	16,000	19,620	(3,620)
05103 Contribution - St John Ambulance - Communal Area		Yes	5,000	- 5,000.00		0	0	0	0
05104 Contribution - Fesa - Communal Area		Yes	5,000	- 5,000.00		0	0	0	0
05105 Contribution - Mt Gibson - Communal Area		Yes	10,000	- 10,000.00		0	0	0	0
EDUCATION AND WELFARE SERVICES									
08420 Early Childhood Centre - Grant Income - Midwest Investment Plan	Midwest Investment	Yes	600,000	-	600,000		600,000	575,000	25,000
08421 Early Childhood Centre - Grant Income - Mt Gibson	Mt Gibson	Yes	200,000	- 200,000.00	200,000		0	0	0
08422 Early Childhood Centre - Grant Income - Karara	Karara	Yes	50,000	-	50,000		50,000	0	50,000
08423 Early Childhood Centre - Grant Income - Clgf Regional	Clgf Regional	Yes	0	-	0		0	0	0
08424 Early Childhood Centre - Grant Income - Clgf Individual	Clgf Individual	Yes	105,000	-	105,000		105,000	0	105,000
08425 Early Childhood Centre - Grant Income - Lotterywest	Lotterywest	Yes	300,000	-	300,000		300,000	0	300,000
08550 Grant - School Welfare Officer		Yes	34,000	-		34,000	34,000	47,942	(13,942)
08551 Grant - Youth Activities		Yes	30,000	-		30,000	30,000	0	30,000
HOUSING									
09308 Housing Grant - Flat Pack House 2	Mid West Development Com	Yes	85,000	- 68,000.00	85,000		17,000	0	17,000
09309 Housing Grant - Rda		Yes	89,605	- 89,605.00	89,605		0	0	0
09312 Housing Grant - Regional		Yes	0	- 311,000.00	311,000		311,000	311,037	(37)
COMMUNITY AMENITIES									
10506 Grant Income - Lotterywest - Centenary Book	Lotterywest	Yes	12,500	-		12,500	12,500	0	12,500
RECREATION AND CULTURE									
11300 Govt Grant - Swimming Pool	Dept Local Government	Yes	3,000	-		3,000	3,000	6,000	(3,000)
11307 Lgeep Grant - Swimming Pool	Dept Local Government	Yes	2,775	-		2,775	2,775	0	2,775
11518 Grant Income - Latham Bowling Green - Clgf Local	Clgf Local	Yes	122,000	-	122,000		122,000	0	122,000
11522 Grant Income - Latham Bowling Green - Mt Gibson	Mt Gibson	Yes	20,000	- 20,000.00		20,000	0	0	0
11700 Library Books Inc		Yes	10	-			10	69	(59)
11902 Grant - Lotterywest (Museum Restoration)	Lotterywest	Yes	35,000	-		35,000	35,000	3,075	31,925
11908 Grant Income - Rsl Memorial		Yes	100,000	- 100,000.00		100,000	0	0	0
TRANSPORT									
12300 Direct Grant	Main Roads	Yes	151,050	-		151,050	151,050	151,050	0

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

Note 8: GRANTS AND CONTRIBUTIONS

Program/Details GL	Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Capital	Operating	Revised Grant	Recoup Status	
								Received	Not Received
12301 Regional Road Group Funding	Main Roads	Yes	389,609	-	389,609		389,609	389,609	0
12302 Mrd Street Lighting Subsidy	Main Roads	Yes	2,000	-		2,000	2,000	1,951	49
12303 Roads To Recovery Funding - No Gst	Dept of Inf and Transport	Yes	362,109	-	362,109		362,109	254,648	107,461
12304 Black Spot Funding		Yes	64,800	-	64,800		64,800	0	64,800
12314 Mt Gibson Infrastructure Fund Grant - Road Infrastructure	Mt Gibson	Yes	120,000	-	120,000		120,000	120,000	0
12751 Mrwa Service Agreement Income - General		Yes	310,000	-		310,000	310,000	289,246	20,754
12753 Mrwa Service Agreement Income - Abc		Yes	20,000	20,000.00		20,000	40,000	33,646	6,354
ECONOMIC SERVICES									
13152 Lgeep Grant - Caravan Park		Yes	11,097	-		11,097	11,097	9,045	2,052
13302 Grant - Perenjori Carvan Park Revitalisation	Dept of Planning and Infr	Yes	0	-		0	0	25,500	(25,500)
13700 Standpipe Water Charges		Yes	2,500	-			2,500	2,976	(476)
13913 Grant Income - Telecommunications Tower - Mt Gibson Infrastructure F	Mt Gibson	Yes	80,000	-	80,000		80,000	80,000	0
13914 Grant Income - Telecommunications Tower - Clgf	Clgf	Yes	150,000	-	150,000		150,000	0	150,000
OTHER PROPERTY & SERVICES									
14503 Hacc - Bus Maintenance Contribution		Yes	8,000	-		8,000	8,000	6,606	1,394
14504 Reimbursements - Good Insurance		Yes	4,000	2,633.71		4,000	6,634	6,634	0
14700 Fuel Rebates		Yes	10,000	-		10,000	10,000	8,390	1,610
14901 Parental Leave - Income		Yes	500	-		500	500	0	500
14950 Reimbursements Income		Yes	46,200	27,446.00		46,200	73,646	189,005	(115,359)
TOTALS			4,468,192	(136,525)	3,029,123	1,727,559	4,331,667	3,232,458	1,099,209

Comments - Grants and Contributions

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

Note 9: Cash Backed Reserve

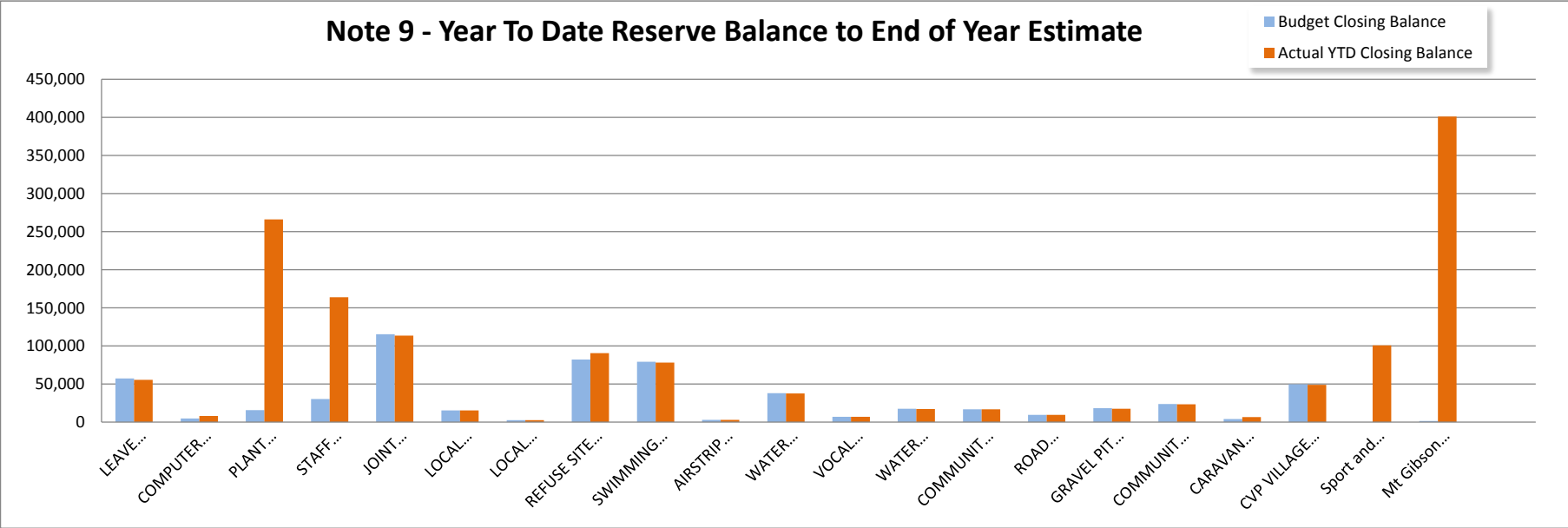
2013-14 Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
LEAVE RESERVE	55,216	2,000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

Comments - Cash Back Reserves

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

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

Note 9: Cash Backed Reserve



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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Profit(Loss) of Asset Disposal				Disposals	Current Budget Replacement				
Cost	Accum Depr	Proceeds	Profit (Loss)		Budget	YTD Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	\$	
29,091	(1,714)	22,727	(4,650)	Plant & Equipment					
15,000	(1,367)	13,636	3	Executive Vehicle (CEO)	22,727	22,727	22,727	0	▲
2,500	(579)	1,000	(921)	Executive Vehicle (CDO)	13,636	13,636	13,636	0	
				ATCO Ablution	0	0	1,000	1,000	
				Skid Steer Loader				0	
				Western Star				0	
				Mechanic Truck		0	0	0	▼
				Building					
				Lot 71 Carnamah Road		0	0	0	▼
				Land					
				Land		0	0	0	▼
46,591	(3,659)	37,363	(5,568)		36,363	36,363	37,363	1,000	

Comments - Capital Disposal

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions Information				Summary Acquisitions	Current Budget			
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance
\$	\$	\$	\$		\$		\$	\$
				Property, Plant & Equipment				
0	0	0	0	Land	30,000	15,000	15,161	(161) ▼
1,659,605	133,595	295,000	2,088,200	Buildings	3,102,352	1,128,330	324,992	(803,338) ▼
0	256,000	0	(256,000)	Plant & Property	343,657	100,800	100,409	(391) ▼
0	3,300	0	3,300	Furniture & Equipment	23,500	19,570	6,643	(12,927) ▼
				Infrastructure				
816,518	120,000	0	936,518	Roadworks	2,051,526	1,748,266	1,472,495	(275,771) ▼
0	0	0	0	Drainage	0	0	0	0
0	0	0	0	Bridges	0	0	0	0
0	0	0	0	Footpath & Cycleways	0	0	0	0
122,000	100,000	58,000	280,000	Parks, Gardens & Reserves	308,000	305,500	292,300	(13,200) ▼
0	0	0	0	Airports	0	0	0	0
0	0	0	0	Sewerage	0	0	0	0
0	0	0	0	Other Infrastructure	0	0	0	0
2,598,123	612,895	353,000	3,052,018	Capital Totals	5,859,035	3,317,466	2,212,000	(1,105,788)

Comments - Capital Acquisitions

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Land	Current Budget			
					This Year			
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance
\$	\$	\$	\$		\$		\$	\$
			0	Other Property & Services				
				Purchase Of Industrial Land	30,000	15,000	15,161	(161) ▼
0	0	0	0	Capital Totals	30,000	15,000	15,161	(161)

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Buildings	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance	
\$	\$	\$	\$	\$	\$	\$	\$	\$	
				Governance					
			0	Capital - Administration Building (44 Fowler St)	3,160	2,630	0	(2,630)	▼
			0	Law, Order, Public Safety					
			0	Perenjori Fire Station - Communal Area	0	0	0	0	▼
			0	Land & Buildings - Dog & Cat Pound	14,000	11,660	10,374	(1,286)	▼
			0	Health					
			0	Capital - Medical Centre Building	15,200	12,650	0	(12,650)	▼
			0	Education and Welfare					
1,255,000		130,000	1,385,000	Early Childhood Centre - Buildings	1,787,000	40,000	35,184	(4,816)	▼
			0	Housing					
			0	Capital - 159 John Street	4,500	3,750	3,828	78	▼
			0	Capital - 137 Crossing Street	22,000	18,330	20,559	2,229	▼
			0	Capital - 59 Hesford Street	1,200	1,000	0	(1,000)	▼
			0	Capital - 60 Hesford Street	2,700	2,250	2,640	390	▼
			0	Capital - 61 Hesford Street	4,280	3,560	7,257	3,697	▲
			0	Capital - 28 Livingstone Street	1,690	1,400	0	(1,400)	▼
			0	Capital - 136 Livingstone Street	5,060	4,210	3,095	(1,115)	▼
			0	Capital - 79A Russell Street	500	410	500	90	▼
			0	Capital - 29 Livingstone Street	9,000	7,500	0	(7,500)	▼
			0	Capital - 73 Russell Street	6,120	5,100	2,640	(2,460)	▼
			0	Capital - Lot 71 Carnamah Road	5,500	4,580	5,500	920	▼
			0	Capital - Lot 48 Russell Street	450	370	0	(370)	▼
			0	Capital - 107A/B Livingstone	5,620	4,680	4,620	(60)	▼
85,000	34,200		119,200	Capital - Flat Pack House 2	74,000	61,660	61,893	233	▼
			0	Capital - 355 Hirshauer St	6,228	5,190	6,228	1,038	▲
			0	Capital - 356 Hirshauer St	6,582	5,480	6,582	1,102	▼
			0	Capital - 80 Hesford St	0	0	0	0	▼
89,605	99,395		189,000	Housing Project 2013 (Clgf Staff Housing - 2 Units)	410,000	341,660	104,880	(236,780)	▼

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

				Recreation and Culture						
			0	Perenjori Town Hall Renovations	10,160	8,460	0	(8,460)	▼	
			0	Capital - Perenjori Aquatic Centre Buildings	0	0	3,330	3,330	▲	
			0	Building - Old Bankwest Building	7,500	6,250	0	(6,250)	▼	
			0	Building - Fm Tower	3,600	3,000	178	(2,822)	▼	
			0	Rsl Memorial	0	0	0	0		
			0	Bank Of Nsw (Museum) Restoration Expenditure	35,000	29,160	0	(29,160)	▼	
			0	Fm Transmitter (Capital Expenditure)	2,700	2,250	0	(2,250)	▼	
				Economic Services						
			0	Caravan Park - Buildings - Ablution Block	25,000	20,830	0	(20,830)	▼	
			0	Caravan Park - New Ablutions - Apron	8,500	7,070	0	(7,070)	▼	
			0	Caravan Park - Hot Water Systems (Lgeep)	15,102	12,580	12,760	180	▼	
		165,000	165,000	Capital - Business Incubator (Russell Street Depot)	380,000	316,660	32,944	(283,716)	▼	
230,000			230,000	Telecommunications Tower	230,000	184,000	0	(184,000)	▼	
1,659,605	133,595	295,000	2,088,200	Capital Totals	3,102,352	1,128,330	324,992	(803,338)		

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Plant & Equipment	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$		\$		\$	\$	
				Governance					
	35,000		(35,000)	Capital - Ceo Vehicle	40,439	33,690	40,439	6,749	
				Community Amenities					
	22,000		(22,000)	Plant & Equipment - Cdo Vehicle	33,455	27,870	33,455	5,585	▼
				Law, Order, Public Safety					
			0	Cctv	1,000	830	836	6	▼
				Recreation and Culture					
	5,000		(5,000)	Swimming Pool Minor Equipment - Capitalised	5,000	4,160	0	(4,160)	▼
				Capital - Lgeep Project	3,663	3,050	0	(3,050)	▼
				Transport					
	52,000		(52,000)	Plant & Equipment - Skid Steer Loader	70,000	0	0	0	▼
	106,000		(106,000)	Plant & Equipment - Tri Axle Water Tanker	106,000	0	0	0	▼
			0	Plant & Equipment - Airstrip - Gen Set	1,200	1,000	863	(137)	▼
			0	Plant & Equipment - Building Maintenance Officer Vehicle - Racks	3,000	2,500	0	(2,500)	▼
			0	Plant & Equipment - Gen Set	1,200	1,000	0	(1,000)	▼
	36,000		(36,000)	Plant & Equipment - Mechanic Vehicle	52,000	0	0	0	▼
				Plant & Equipment - Communication Repeater	8,200	8,200	6,890	(1,310)	▼
				Economic Services					
				Caravan Park- Plant & Equipment	18,500	18,500	17,926	(574)	▼
0	256,000	0	(256,000)	Capital Totals	343,657	100,800	100,409	(391)	

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Furniture & Equipment	Current Budget			
					This Year			
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$		\$		\$	\$
	3,300		3,300	Governance Capital -Office Equipment	8,500	7,080	5,146	(1,934) ▼
			0	Health Capital - Medical Centre Equipment	3,000	2,500	1,497	(1,003) ▼
			0	Recreation and Culture Latham Sports Club - Furniture & Equipment	5,000	4,160	0	(4,160) ▼
			0	Capital - Gym Equipment	7,000	5,830	0	(5,830) ▼
0	3,300	0	3,300	Capital Totals	23,500	19,570	6,643	(12,927)

Contributions				Roads	Current Budget			
					This Year			
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$		\$		\$	\$
			0	Transport CC44 - North Rd Seal Widen & Reseal	159,201	127,361	132,927	5,566 ▼
64,800			64,800	CC45 - Perenjori Rothsay/Wubin Mullewa Intersection	134,000	107,200	46,634	(60,566) ▼
			0	CC46 - Boundary Road Seal Widen And Culvert Works	194,804	155,843	200,243	44,400 ▲
			0	CC47 - Taylors Rd Vegetation Works & Seal Widen & Reseal	362,763	362,763	355,088	(7,675) ▼
			0	CC48 - Smith Road Reconstruct - Fowler To Russell	0	0	0	0
241,496			241,496	CC49 -Waddi Road Recon And Gravel	241,496	227,689	243,778	16,089 ▲
120,613			120,613	CC50 - Camac Rd Gravel	120,613	96,490	45,929	(50,561) ▼
	120,000		120,000	CC51 - Syson Road Gravel	124,863	99,890	10,000	(89,890) ▼
			0	CC52 - Griffith Rd Gravel	178,972	143,178	54,120	(89,058) ▼
			0	CC53 - Warriedar Coppermine Road Vegetation And Widening	145,207	116,166	7,820	(108,346) ▼
389,609			389,609	CR07-Boundary Rd Seal Widen & Culvert Works	389,607	311,686	375,956	64,270 ▼
816,518	120,000	0	936,518	Capital Totals	2,051,526	1,748,266	1,472,495	(275,771)

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Parks, Gardens & Reserves	Current Budget			
Grants	Reserves	Borrowing	Total		This Year			Variance
\$	\$	\$	\$		Budget	YTD Budget	Actual	(Under)Over
				Recreation and Culture				
			0	Capital - Pj Sports Facilities Upgrade Tennis, Netball,Bowls And Golf	15,000	12,500	31	(12,469) ▼
122,000	100,000	58,000	280,000	Latham Bowling Green Resurfacing	293,000	293,000	292,270	(730) ▼
			0					
122,000	100,000	58,000	280,000	Capital Totals	308,000	305,500	292,300	(13,200)

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

Note 11: TRUST FUND

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

Description	Opening Balance 1-Jul-13	Amount Received	Amount Paid	Closing Balance 30-Apr-14
	\$	\$	\$	\$
NOMINATIONS BOND INC	0	320	(320)	0
HOUSING BOND INC	9,613	6,320	(500)	15,433
HALL BOND INC	650	1,050	(450)	1,250
BUS BOND INC	800	600	(200)	1,200
BOND OTHER INC	5,005	1,000	(1,650)	4,355
SUNDRY INC	33,227	4,056	(2,000)	35,283
BCTIF INC	1,100	1,100	(1,100)	1,100
BRB LEVY INC	495	536	0	1,031
MT GIBSON PUBLIC BENEFIT FUND	145,840	50,000	(122,999)	72,840
	196,730	64,981	(129,219)	132,491

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



Perenjori
Embrace Opportunity

Attachment
14052.2

Accounts for Payment - April 2014
1. Accounts for Payment

Finance Committee Meeting
15th May 2014

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

Chq/EFT	Date	Name	Description	Amount	Bank
EFT5626	02/04/2014	RIP-IT SECURITY SHREDDING & PAPER RECYCLERS	ARCHIVE SHREDDING DESTRUCTION	\$ 170.80	M
EFT5627	02/04/2014	AGRI SERVICES PERENJORI	3 X 240LT GREEN WHEELIE BINS, 2 X 240LT YELLOW WHEELIE BINS	\$ 1,790.70	M
EFT5628	02/04/2014	BPH (WA) PTY LTD	KARARA ACCESS RDS - SUPPLY OF WATER CART	\$ 19,060.25	M
EFT5629	02/04/2014	BUNNINGS WAREHOUSE	73 RUSSELL CAPITAL - VANITY UNIT & SKYLIGHT	\$ 680.44	M
EFT5630	02/04/2014	CUNNINGHAM EARTHMOVING & LOGISTICS	DEMOLITION OF CONCRETE SLAB AT BUSINESS INCUBATOR	\$ 7,700.00	M
EFT5631	02/04/2014	DALWALLINU CONCRETE	BNDRY & NORTH RDS - FLUSH 300 CLASS PIPES AND BELL ENDS	\$ 2,678.50	M
EFT5632	02/04/2014	DEPARTMENT OF ENVIRONMENT AND CONSERVATION - PERTH	LANDFILL FEES	\$ 753.67	M
EFT5633	02/04/2014	EVOLVE WA	RELIEF POOL MANAGER - 18 MAR TO 22 MARCH 14	\$ 1,114.94	M
EFT5634	02/04/2014	HAROLD WASS	TRAVEL - PLANT MEET 19/3	\$ 82.98	M
EFT5635	02/04/2014	HOPPPYS PARTS R US	TOOLS - INTER TAP 7/8X9 UNC	\$ 37.91	M
EFT5636	02/04/2014	JENNIFER HELEN HIRSCH	ORDINARY MEETING	\$ 79.21	M
EFT5637	02/04/2014	LANDMARK OPERATIONS LIMITED	P&G - NUFA GLYPHOSATE 15LT	\$ 112.20	M
EFT5638	02/04/2014	LAURIE CHARLES BUTLER	TRAVEL - PLANT AND WORKS MEETING	\$ 15.08	M
EFT5639	02/04/2014	LEOPOLD CONTRACTING	GRADING OF ACCESS RDS TO KARARA	\$ 16,879.50	M
EFT5641	02/04/2014	OCEAN AIR CUSTOM AIRCONDITIONING SOLUTIONS	159 JOHN ST - FAN MOTOR TO SUIT CELAIR EVAP AIRCON	\$ 341.00	M
EFT5642	02/04/2014	PERENJORI IGA X - PRESS	GROCERIES FOR MONTH ENDED 28 FEB 14	\$ 583.36	M
EFT5643	02/04/2014	RSL OF AUSTRALIA (PERENJORI SUB BRANCH)	MT GIBSON PUBLIC BENEFIT TRUST	\$ 4,820.00	M
EFT5644	02/04/2014	SHIRE OF MORAWA	ACCOMODATION KARARA DENTISTS 2 X 7 NIGHTS	\$ 1,960.00	M
EFT5645	02/04/2014	STAR TRACK EXPRESS	FREIGHT CHARGES	\$ 95.01	M
EFT5646	02/04/2014	UHY HAINES NORTON (WA) PTY LTD	AUDIT SERVICES FOR YR END 30 JUNE 2013	\$ 20,944.00	M
EFT5647	02/04/2014	WCC ELECTRICAL & AIR CONDITIONING	C/PARK - CAPITAL AIRCONDITIONING	\$ 17,864.00	M
EFT5648	02/04/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	SUPPLY OF PARTS & REPAIR HYDRAULIC HOSE	\$ 189.35	M
EFT5649	03/04/2014	MIDWEST TRANSPORTABLES	RENTAL RETURN FOR 24MWT UNITS	\$ 17,569.38	M
EFT5650	03/04/2014	NORDIC HOMES PTY LTD	REF 5139B1 - CONSTRUCTION START	\$ 80,354.70	M
EFT5651	09/04/2014	WA SUPER	Superannuation contributions	\$ 6,980.54	M
EFT5652	09/04/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	\$ 73.32	M
EFT5653	09/04/2014	BILLS MACHINERY MARKETING SERVICES PTY LTD	1 X STEEL CARTAGE TANK	\$ 4,400.00	M
EFT5654	09/04/2014	BL & MJ THORNTON	REFUSE COLLECTION FEES FOR MARCH 14	\$ 3,253.14	M
EFT5655	09/04/2014	BLUEHILL COURIERS	FREIGHT SERVICES FOR MARCH 14	\$ 316.80	M
EFT5656	09/04/2014	BPH (WA) PTY LTD	WATERCART HIRE-SYSON ROAD	\$ 1,276.00	M
EFT5657	09/04/2014	BURGESS RAWSON (WA) PTY LTD	W4200/L5860-1 RAILWAY STATION - RENT & MANAGEMENT FEE TO 31 MAR 15	\$ 655.60	M
EFT5658	09/04/2014	CANINE CONTROL	RANGER SERVICES 21 MARCH 2014	\$ 1,782.00	M
EFT5659	09/04/2014	COBRA EARTHMOVING AND CONSTRUCTION MACHINERY PTY LTD	HIRE MULTIROLLER	\$ 6,050.00	M
EFT5661	09/04/2014	GERALDTON EXTINGUISHER SERVICES	DCP FIRE EXTINGUISHER & BLANKET	\$ 348.70	M
EFT5662	09/04/2014	HOPPPYS PARTS R US	PAIR LINED MERITOR	\$ 1,124.18	M
EFT5663	09/04/2014	KEITH CAMAC & CO	GRAVEL SUPPLY - 10000M3	\$ 16,500.00	M
EFT5664	09/04/2014	LANDGATE - VALUATIONS	MINING TENEMENTS CHARGEABLE	\$ 228.20	M
EFT5665	09/04/2014	LGIS RISK MANAGEMENT	LGIS RISK CO ORDINATOR FEES JAN TO JUNE 2014	\$ 3,627.80	M
EFT5666	09/04/2014	MCDONALDS WHOLESALERS	CAST GARB BAG BLK + HANDLING FEE	\$ 121.70	M
EFT5668	09/04/2014	MIDWEST TRANSPORTABLES	RENTAL RTN FOR MWT UNITS FOR FEB 14	\$ 14,482.57	M
EFT5669	09/04/2014	MOORA EMBROIDERY	ADMIN STAFF UNIFORMS - VARIOUS	\$ 2,610.60	M
EFT5671	09/04/2014	OLD MILL MOTEL	ACCOMMODATION- LISA SMITH & PETER WATERHOUSE	\$ 820.00	M
EFT5672	09/04/2014	PERENJORI IGA X - PRESS	GROCERY & CLEANING ITEMS FOR MARCH 14	\$ 473.47	M
EFT5673	09/04/2014	RJ & LJ KING	DOUBLECOIN & TRYE REPAIR	\$ 1,119.36	M
EFT5674	09/04/2014	SHIRE OF MORAWA	DR MEDICAL CENTRE REIMBURSMENTS	\$ 3,235.56	M
EFT5675	09/04/2014	STAPLES AUSTRALIA PTY LTD	CYAN TONER	\$ 85.23	M
EFT5676	09/04/2014	SUPERWRAP	Superannuation contributions	\$ 44.40	M
EFT5677	09/04/2014	TOLL IPEC PTY LTD	FREIGHT - STATE LIBRARY 12/3/14	\$ 20.81	M
EFT5678	09/04/2014	WCC ELECTRICAL & AIR CONDITIONING	REMOVAL AIR CON UNIT AND DUCTING	\$ 11,368.68	M
EFT5679	09/04/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	SUPPLY OF PARTS	\$ 38.60	M
EFT5680	09/04/2014	WESTPAC SUPERANNUATION & RETIEMENT SERVICES	Superannuation contributions	\$ 179.76	M
EFT5681	09/04/2014	WESTSCHEME DIVISION/AUSTALIAN SUPER	Superannuation contributions	\$ 58.08	M
EFT5682	09/04/2014	MID WEST LAWYERS TRUST ACCOUNT	WHEELHAMBY - REFUND OF OVERPAYMENT OF RATES	\$ 2,000.00	M
EFT5683	09/04/2014	ONESTEEL REINFORCING	BUSINESS INCUBATOR - 9 X LENGTHS CONNOLEY JOINTING AT 6M LONG WITH PINS & WEDGES	\$ 1,185.45	M
EFT5684	11/04/2014	AGRI SERVICES PERENJORI	KINCROME GENERATOR	\$ 1,522.65	M

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

EFT5685	11/04/2014	BUNNINGS WAREHOUSE	PJ OVAL - 2 X 1.4KG LAWN SEED BUILDER	\$ 59.96	M
EFT5686	11/04/2014	CIVIC LEGAL	LEGAL FEES - FORTRESS HOMES	\$ 11,368.28	M
EFT5687	11/04/2014	GERALDTON FUEL CO	FUEL CARD PURCHASES FOR MARCH 2014	\$ 23,080.71	M
EFT5688	11/04/2014	J M ROSE	BOUNDARY RD - WATER CART 5 MAR TO 27 MAR 14	\$ 13,332.00	M
EFT5689	11/04/2014	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	PJ1575 - ALTERNATOR 12V	\$ 559.64	M
EFT5690	11/04/2014	LANDMARK OPERATIONS LIMITED	KLEE QUIK GAS 8.5KG	\$ 87.07	M
EFT5691	11/04/2014	PP & SD KATONA	BOUNDARY RD - WATER CART 66HRS	\$ 10,527.00	M
EFT5692	11/04/2014	SHIRE OF DALWALLINU	CENTRAL WHEATBELT	\$ 15,000.00	M
EFT5693	11/04/2014	UHY HAINES NORTON (WA) PTY LTD	TRAINING - FINANCIAL MANAGEMENT REPORTING WORKSHOP 29&30 MAY 14 D FONG	\$ 3,355.00	M
EFT5694	11/04/2014	WALLIS COMPUTER SOLUTIONS	SUPPLY & INSTALL CPU & SOFTWARE FOR MCDS	\$ 1,765.50	M
EFT5695	11/04/2014	WEST MECH PTY LTD T/AS PERENJORI	PJ1575 - AIR CON FAULT REPAIR	\$ 766.75	M
EFT5696	11/04/2014	ROBIN LYN SPENCER	T412 - PAVILLION BOND REFUND	\$ 150.00	T
EFT5697	23/04/2014	AUSTRALIAN TAXATION OFFICE	BAS MARCH 14	\$ 39,543.00	M
EFT5698	29/04/2014	WA SUPER	Superannuation contributions	\$ 6,682.04	M
EFT5699	29/04/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	\$ 73.32	M
EFT5700	29/04/2014	CJD EQUIPMENT	PJ1502 - FUEL FILLER CAP	\$ 207.81	M
EFT5701	29/04/2014	GERALDTON BUILDING SERVICES & CABINETS	PECC - CONSTRUCTION OF NEW BUILDING AS PER PLANS, SPEC & QUOTE	\$ 24,996.40	M
EFT5702	29/04/2014	GLASS CO CLEAR QUALITY	2 X LOUVER BLADES	\$ 39.00	M
EFT5703	29/04/2014	HILLE THOMPSON & DELFROS	ROAD WIDENING LOT 101 PJ/ROTHSAY RD SURVEY COMPONENT	\$ 6,028.00	M
EFT5704	29/04/2014	MICK LUNDIE BITUTEK	BITUMEN SEALING WORKS	\$ 184,979.41	M
EFT5705	29/04/2014	MIDWEST QUARRIES	714TON X 14MM AGGREGATE, 52TON X 10MM AGGREGATE	\$ 30,450.19	M
EFT5706	29/04/2014	MULTIPLE TRADES AND MAINTENANCE	C/PARK - TEST & TAG OF ALL CHALETS, PARKHOMES, AND CARAVAN SITES AND HEAT PUMP FOR POOL, HEAT PUMP FOR CARAVAN PARK	\$ 18,792.95	M
EFT5707	29/04/2014	SUPERWRAP	Superannuation contributions	\$ 88.80	M
EFT5708	29/04/2014	THE FURNITURE SPOT	FURNITURE - 61 HESFORD ST PERENJORI	\$ 2,508.00	M
EFT5709	29/04/2014	THE PLANNING GROUP WA PTY LTD	ISSUE SCHEME AMENDMENT DOCUMENT TO COUNCIL TO PROGRESS	\$ 2,530.00	M
EFT5710	29/04/2014	WESTPAC SUPERANNUATION & RETIEMENT SERVICES	Superannuation contributions	\$ 178.35	M
EFT5711	29/04/2014	WESTSCHEME DIVISION/AUSTALIAN SUPER	Superannuation contributions	\$ 47.19	M
EFT5712	10/04/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 100A FIXED COMPONENT - AQUATIC CENTRE	\$ 22,349.27	M
852	02/04/2014	KIRK JINDRICH POHL	T455 BUS BOND REFUND	\$ 200.00	T
853	02/04/2014	SHIRE OF PERENJORI - CHQ	T343 TRANSFER TO DEBTOR 80501	\$ 500.00	T
854	02/04/2014	JOLENE RICHARDSON	T415 - GYM BOND	\$ 100.00	T
18929	02/04/2014	COVS PARTS PTY LTD	BLOW GUN NOZZLE FOR PJ1566, BATTERY FOR PJ4578	\$ 169.40	M
18930	02/04/2014	PERENJORI HOTEL	R&E - COUNCIL LUNCH MARCH 14	\$ 352.00	M
18931	02/04/2014	TELSTRA CORPORATION	TELEPHONE BILLS	\$ 4,116.01	M
18932	10/04/2014	ASGARD SUPER	Superannuation contributions	\$ 230.62	M
18933	10/04/2014	AUSTRALIAN SUPER	Superannuation contributions	\$ 180.88	M
18934	10/04/2014	HOST PLUS SUPER	Superannuation contributions	\$ 229.24	M
18935	10/04/2014	MLC SUPER	Superannuation contributions	\$ 127.91	M
18936	10/04/2014	NORTHERN DISTRICT COMMUNITY SUPPORT GROUP	CONTRIBUTION	\$ 1,650.00	M
18937	10/04/2014	REST INDUSTRY SUPERANNUATION	Superannuation contributions	\$ 736.75	M
18938	10/04/2014	SHIRE OF PERENJORI - CHQ	PETTY CASH REIMBURSEMENT	\$ 332.75	M
18939	10/04/2014	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD	FIRST AID KITS AND COMPONENTS	\$ 542.25	M
18940	10/04/2014	SYNERGY	STREET LIGHTING TO 24 MAR 14	\$ 1,802.75	M
18941	10/04/2014	WA PLANNING COMMISSION	ROAD WIDENING PJ ROTHSAAY - ENDORSEMENT OF DEPOSITED PLAN	\$ 565.00	M
18942	28/04/2014	SYNERGY	SYNERGY CHARGES	\$ 22,788.85	M
18943	28/04/2014	WATER CORPORATION	WATER CHARGES	\$ 17,200.13	M
18944	29/04/2014	ASGARD SUPER	Superannuation contributions	\$ 224.35	M
18945	29/04/2014	AUSTRALIA POST	POSTAGE FEES FOR MARCH 2014	\$ 50.50	M
18946	29/04/2014	AUSTRALIAN SUPER	Superannuation contributions	\$ 261.01	M
18947	29/04/2014	HOST PLUS SUPER	Superannuation contributions	\$ 212.77	M
18948	29/04/2014	MLC SUPER	Superannuation contributions	\$ 100.76	M
18949	29/04/2014	REST INDUSTRY SUPERANNUATION	Superannuation contributions	\$ 776.06	M
18950	29/04/2014	SYNERGY	SYNERGY CHARGES	\$ 2,850.75	M
DD7960.1	14/04/2014	BANKWEST MASTERCARD	CREDIT CARD PURCHASES FOR MARCH 2014	\$ 1,890.15	M
DD7967.1	01/04/2014	ALLEASING PTY LTD	LANIER MPC PHOTOCOPIER LEASE - QTR	\$ 1,381.81	M
DD7967.2	04/04/2014	WESTNET	WESTNET FEES FOR MARCH 14	\$ 249.85	M

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

324	01/04/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 16.20	M
324	01/04/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 18.00	M
324	01/04/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 10.00	M
324	01/04/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 15.00	M
324	01/04/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 16.65	M
324	01/04/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 18.75	M
324	01/04/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 0.15	M
324	01/04/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 0.30	M
324	01/04/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 57.49	M
324	01/04/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 9.54	M
324	03/04/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 17.01	M
324	03/04/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 24.04	M
			SUM	\$ 761,431.50	



Perenjori
Embrace Opportunity

Attachment
14052.3

Differential Rates
1. Document

Finance Committee Meeting
15th May 2014

SHIRE OF PERENJORI

OBJECTIVES AND REASONS FOR PROPOSED DIFFERENTIAL RATES FOR THE YEAR ENDING 30 JUNE 2015

In accordance with Section 6.36 of the Local Government Act 1995, The Shire of Perenjori is required to publish its Objects and Reasons for implement Differential Rates. Those objects and reasons are noted below:

OVERALL OBJECTIVE

The Shire of Perenjori provides services to a diverse region consisting of residential, commercial, industrial, pastoral, mining and workforce accommodation. All sectors benefit from the services provided by the Shire, though it is inevitable that some sectors, and some individuals in any sector, may benefit more or less, from any particular service. Persons operating within all sectors have the right to use all of the services provided by the Shire. The Shire does not seek to restrict the use of its services by any sector, though it is inevitable that some will have a greater capacity to contribute to the Shire's revenue than others.

Below are some examples of the diverse services and facilities the Shire maintains for the whole of the community;

A swimming pool;

Squash courts;

Sports oval;

Hockey field;

Two lawn bowling clubs;

Two golf clubs;

Owens and maintains a recreation centre used also for conferences;

Currently constructing a Regional early childhood centre;

Currently constructing business units to cater for small businesses wanting to locate in the town;

Developing residential and commercial blocks to attract residents and businesses to the town;

Maintains a caravan park with 30 rooms of accommodation;

Constructed and maintains two houses for transient workers and visitors;

Owens and maintains approximately 12 houses rented to local people to compensate for the HomesWest shortage;

Supports the Community Resource Centre;

Provides a comprehensive tourist service

The Shire of Perenjori imposes differential general rates on properties within the Shire based on the existing land use.

The overall objective for the 2014/15 differential rating approach is an attempt to ensure that revenue is collected on an equitable basis, enabling the Shire to provide facilities, infrastructure and services to the entire community.

Gross Rental Value

The object of the GRV rates is to require a fair contribution to the revenue requirements of the Shire, while not risking additional financial pressure on the uses in those areas that affect their long term viability.

The reasons for the level of rates set for Gross Rental Values is that this allows for a fair contribution to the revenue requirements of the Shire at the highest sustainable level. The minimum payment proposed for the GRV category reflects the present financial vulnerability of ratepayers in the category.

UV Rural

The object of the UV Rural rates is to require a fair contribution to the revenue requirements of the Shire, while not risking additional financial pressure on the uses in those areas that affect their long term viability.

The reasons for the level of rates set for UV Rural is that this allows for a fair contribution to the revenue requirements of the Shire at the highest sustainable level. The minimum payment proposed for the UV Rural category reflects the present financial vulnerability of ratepayers in the category.

UV Mining

The object of the UV Mining rate is to permit the imposition of rates on mining land which is reasonably proportional to the financial resources of those who will bear the burden of the rates, and striking a reasonable balance between the capacity to pay and the fairness of the requirement.

In dealing with the object of the rate, it should be remembered that operators in the mining industry when they come to the district have the advantage of established Shire services and facilities which often have been provided by the rates contributed in the long term by ratepayers in other sectors, who will continue in the long term future to contribute in the same way. The maintenance of Shire assets and services for the benefit of all users, long term and short term, is a burden which to a significant extent falls upon the long term ratepayers.

On the other hand, it is not uncommon for operators in the mining sector to be present in the district for a short period with a prospect of withdrawing very substantial profits in that time exploiting non-renewable mineral resources of the district. That is not a criticism and simply recognises the often transitory nature of mining enterprises. However the mining sector stands to be a beneficiary of the existence and maintenance of the Shire's assets and services to the extent that the mining operators and their connections use them.

The reason for the UV Mining Rate and the UV Mining Minimum payment is to assist the Shire to make up the deficiency in its revenue at a level which is fair in all of the circumstances.

General Rates

Gross Rental Value

UV Rural

UV Mining

Minimum Payments

Gross Rental Value – Perenjori Townsite

Gross Rental Value – Latham Townsite

Gross Rental Value – Other Townsites (Bunjil...)

UV Rural

UV Mining



Perenjori
Embrace Opportunity

Draft Minutes

Finance Committee Meeting

17th April 2014

Shire of Perenjori
MINUTES
Finance Committee Meeting

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Thursday 17th
April 2014 commenced at 10am.

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14041 PRELIMINARIES

14041.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr C King opened the meeting at 10.07am

14041.2 DISCLAIMER READING

14041.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr C King

Cr L Smith

Ali Mills

Peter Money

David Fong

Jemma Cusworth

Apologies

Cr J Hirsch

Cr J Cunningham

Cr H Wass

Cr R Desmond

14041.4 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.

14041.5 APPLICATIONS FOR LEAVE OF ABSENCE

14041.6 CONFIRMATION OF MINUTES

Moved: Peter Money

Seconded: Cr L Smith

Minutes of the Finance Committee Meeting held Thursday 20th March 2014 are a correct record of the Meeting.

Carried: 5/0

14042 FINANCE & ADMINISTRATION

14042.1 FINANCIAL STATEMENTS – MARCH 2014

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DAVID FONG – SFO
RESPONSIBLE OFFICER:	PETER MONEY – MCDS
REPORT DATE:	17 APRIL 2014
ATTACHMENTS:	MONTHLY FINANCIAL REPORT

Executive Summary

The Financial Activity Statement Report is presented for the month ending 31 March 2014. The report complies with the requirements of Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996.

Background

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

Details

Presented is the Financial Activity Statement Report – 31 March 2014.

The following statements are presented to Council:

- Statement of Financial Activity (Statutory Reporting by Program) - This provides the budget and actual income and expenditure for operating and non- recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Net Current (Assets) Funding Position (Note 3.)-This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
 - Note 1.- Significant Accounting Policies
 - Note 2. - Graphical Representation
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Major Variances
 - Note 6. – Budget Amendments
 - Note 7. – Receivables & Rates Information
 - Note 8. – Payables - Borrowings
 - Note 9. – Grants and Contributions
 - Note 10. – Cash Back Reserves
 - Note 11. - Capital Disposals and Acquisitions
 - Note 12.- Trust Fund

Legal Compliance

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

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

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

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

c. is authorised in advance by the mayor or president in an emergency.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with CEO, MCDS, ECDC, and MIS.

Comment

Nil

Voting Requirements – Simple Majority

Officers Recommendation – Item 14042.1

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

COMMITTEE RECOMMENDATION – ITEM 14042.1

Moved: Cr L Smith

Seconded: Peter Money

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

Carried: 5/0

14042.2 ACCOUNTS FOR PAYMENT – MARCH 2014

APPLICANT:	SHIRE OF PERENJORI
FILE:	1306P
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	DAVID FONG – SFO
RESPONSIBLE OFFICER:	PETER MONEY - MCDS
REPORT DATE:	17 APRIL 2014
ATTACHMENTS:	ACCOUNTS FOR PAYMENT

Executive Summary

Recommendation - The Schedule of Accounts for 31 March 2014 be confirmed.

The Schedule of Accounts is presented pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996.

The report identifies payments made from the Municipal and Trust Fund.

Background

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

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

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

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

Legal Compliance

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

(a) the payee's name;

(b) the amount of the payment;

(c) the date of the payment; and (

d) sufficient information to identify the transaction.

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

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

(b) recorded in the minutes of that meeting.

Policy Implications

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

Financial Implications

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

MCDS

Comment

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 14042.2	
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for 31 March 2014 as attached to and forming part of this report.	
Municipal Account	
EFT	\$419,220.59
Direct Debits	\$85,728.80
Cheques	\$39,481.43
Corporate MasterCard	\$1,747.03
Bank Fees	\$1,188.45
Total	\$547,366.30
Trust Account – Shire	
EFT	\$200.00
Cheques	\$0
Bank Fees	\$0
Total	\$200.00

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$90,786.36
Cheques	\$0
Bank Fees	\$0
Total	\$90,786.36

Totalling \$638,352.66 from Muni and Trust Accounts for the month of March 2014

COMMITTEE RECOMMENDATION – ITEM 14042.2

Moved: Cr L Smith

Seconded: Peter Money

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

Carried: 5/0

14043 GENERAL BUSINESS

14043.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

14043.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

14043.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

14043.4 MATTERS BEHIND CLOSED DOORS

14043.5 DATE OF NEXT MEETING / MEETINGS

The next Finance Committee meeting will be held on the 15th May 2014 at 10 am.

14043.6 CLOSURE

Cr C King closed the meeting at 10.36am