



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Tuesday 16th February 2016 in the Council Chambers, Fowler Street, Perenjori commencing at 5pm.

Ali Mills
Chief Executive Officer
12th February 2016

Shire of Perenjori Finance Committee Meeting 16th February 2016

Agenda

12th February 2016

Copies forward to:

Finance Committee

Cr LC Butler

Cr JM Hirsch

Cr LJ Smith

Cr JR Cunningham

Shire of Perenjori
AGENDA
Finance Committee Meeting

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

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16021 PRELIMINARIES

16021.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

16021.2 DISCLAIMER READING

16021.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

16021.4 NOTATIONS OF INTEREST

Financial Interest – Local Government Act S 5.60a

Proximity Interest – Local Government Act S 5.60b

Interest Affecting Impartiality – Local Government - Code of Conduct.

16021.5 APPLICATIONS FOR LEAVE OF ABSENCE

16021.6 CONFIRMATION OF MINUTES

That the Minutes of Finance Committee Meeting of 15th December 2015 be confirmed as a true and correct record of the meeting

Council Resolution – Item 16021.6
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That Council accepts the Minutes from the Finance Committee of the 15th December 2015 as a true and correct record of that Meeting.

16022 FINANCE & ADMINISTRATION

16022.1 FINANCIAL STATEMENTS – DECEMBER 2015

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

Executive Summary

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

Background

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

Details

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

The following statements are presented to Council:

- Monthly Summary Information - Charts
- Statement of Financial Activity (Program of Nature and Type) this provides the budget and actual income and expenditure for operating and non-recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Statement of Capital Acquisitions and Capital Funding
- Net Current (Assets) Funding Position (Note 3). This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
 - Note 1.- Significant Accounting Policies
 - Note 2. - Explanation of Material Variances
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Budget Amendments
 - Note 6. – Receivables
 - Note 7. – Cash Back Reserves
 - Note 8. – Capital Disposals
 - Note 9. – Rating Information
 - Note 10. – Information on Borrowings

- Note 11. – Grant and Contributions
- Note 12.- Trust Fund
- Note 13.- Details of Capital Acquisition

Legal Compliance

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

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail –
 - (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
 - (b) budget estimates to the end of the month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing –
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) an explanation of each of the material variances referred to in sub regulation (1) (d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown –
 - (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation 34 (2), are to be –
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

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

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –

- a. is incurred in a financial year before the adoption of the annual budget by the local government; or
- b. is authorised in advance by resolution; or
- c. is authorised in advance by the mayor or president in an emergency.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with MCDS, FO, & MIS.

Comment

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 16022.1

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

16022.2 ACCOUNTS FOR PAYMENT – DECEMBER 2015

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

Executive Summary

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

Background

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

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

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

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

Legal Compliance

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

(a) the payee's name;

(b) the amount of the payment;

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

(3) A list prepared under subregulation 34 (1) is to be —

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

(b) recorded in the minutes of that meeting.

Policy Implications

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

Financial Implications

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

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

FO

Comment

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

Voting Requirements – Simple Majority

Officer Recommendation – Item 16022.2

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

Municipal Account	
EFT	\$ 545,150.52
Direct Debits	\$ 112,168.34
Cheques	\$ 47,686.37
Corporate MasterCard	\$ 6,396.03
Bank Fees	\$ 311.80
Total	\$ 711,713.06

Trust Account - Shire	
EFT	\$ 4,000.00
Cheques	\$ 3,040.00
Bank Fees	\$ 0.00
Total	\$ 7,040.00

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$ 0.00
Cheques	\$ 0.00
Bank Fees	\$ 0.00

Total	\$ 0.00
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Totalling \$718,753.06 from Municipal and Trust Accounts for the month ending 31st December 2015.

16022.3 FINANCIAL STATEMENTS – JANUARY 2016

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

Executive Summary

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

Background

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

Details

Presented is the Financial Activity Statement Report for the period ending 31st January 2016.

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- Note 12.- Trust Fund
- Note 13.- Details of Capital Acquisition

Legal Compliance

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

- (6) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail –
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 - (b) budget estimates to the end of the month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (7) Each statement of financial activity is to be accompanied by documents containing –
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) an explanation of each of the material variances referred to in sub regulation (1) (d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (8) The information in a statement of financial activity may be shown –
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- (9) A statement of financial activity, and the accompanying documents referred to in sub regulation 34 (2), are to be –
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
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- (10) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

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

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- a. is incurred in a financial year before the adoption of the annual budget by the local government; or
 - b. is authorised in advance by resolution; or
 - c. is authorised in advance by the mayor or president in an emergency.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with MCDS, SFO, & MIS.

Comment

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 16022.3

That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31st January 2016.

16022.4 ACCOUNTS FOR PAYMENT – JANUARY 2016

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

Executive Summary

This item recommends that the Council confirms the payment of accounts for January 2016 as shown on the attached schedule.

Background

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

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Legal Compliance

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

(a) the payee's name;

(b) the amount of the payment;

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

(3) A list prepared under subregulation 34 (1) is to be —

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

(b) recorded in the minutes of that meeting.

Policy Implications

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

Financial Implications

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

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

SFO

Comment

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

Voting Requirements – Simple Majority

Officer Recommendation – Item 16022.4	
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 31 st January 2016 as attached to and forming part of this report.	
Municipal Account	
EFT	\$ 1,172,384.81
Direct Debits	\$ 74,690.35
Cheques	\$ 17,911.08
Corporate MasterCard	\$ 4,675.04
Bank Fees	\$ 388.85
Total	\$ 1,270,050.13
Trust Account - Shire	
EFT	\$ 4,745.86
Cheques	\$ 3,400.00
Bank Fees	\$ 0.00
Total	\$ 8,145.86

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

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

16023 GENERAL BUSINESS

16023.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

16023.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

16023.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

16023.4 MATTERS BEHIND CLOSED DOORS

16023.5 DATE OF NEXT MEETING / MEETINGS

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

16023.6 CLOSURE



Perenjori
Embrace Opportunity

Attachments

*Finance Committee Meeting
16th February 2016*



Perenjori
Embrace Opportunity

Attachment
16022.1

Monthly Financial Report
December 2015

Finance Committee Meeting
16th February 2016

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

For the Period Ended 31 December 2015

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Statement of Financial Activity by Program

Statement of Financial Activity By Nature or Type

Statement of Capital Acquisitions and Capital Funding

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Note 1 Significant Accounting Policies

Note 2 Explanation of Material Variances

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Budget Amendments

Note 6 Receivables

Note 7 Cash Backed Reserves

Note 8 Capital Disposals

Note 9 Rating Information

Note 10 Information on Borrowings

Note 11 Grants and Contributions

Note 12 Trust

Note 13 Details of Capital Acquisitions

Appendix A Detailed Schedules

Shire of Perenjori

Compilation Report

For the Period Ended 31 December 2015

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 7 and shows a surplus as at 31 December 2015 of \$2,199,999.

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

Preparation

Prepared by: Debby Barndon

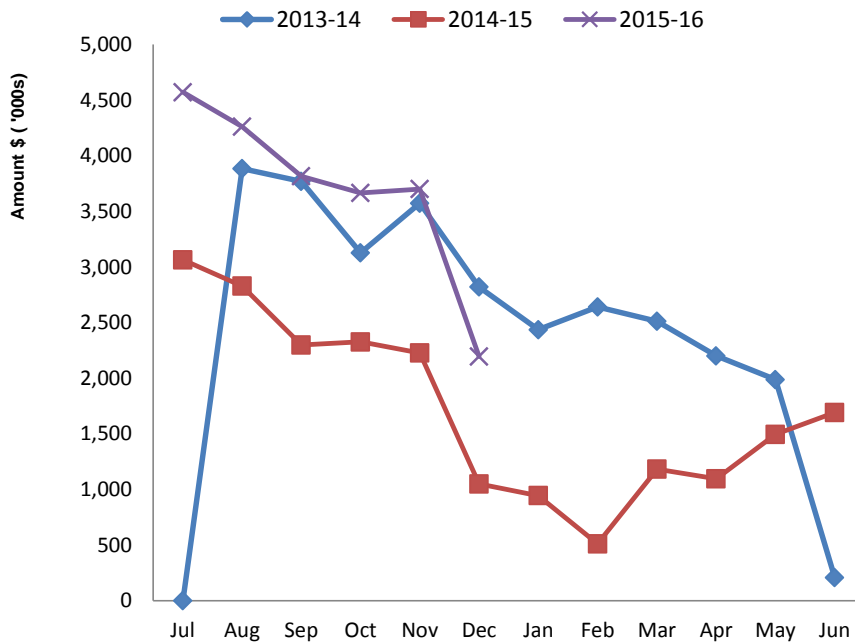
Reviewed by: Ali Mills

Date prepared: 5/02/2016

Shire of Perenjori

Monthly Summary Information
For the Period Ended 31 December 2015

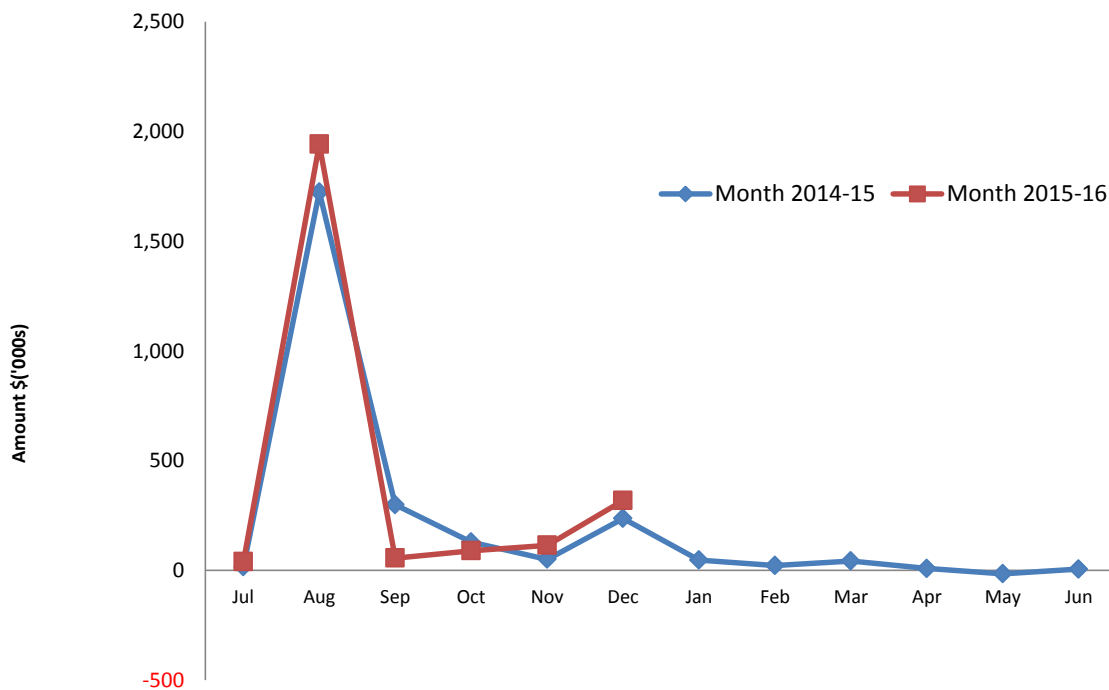
Liquidity Over the Year (Refer Note 3)



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

Unrestricted	\$	2,431,621
Restricted	\$	1,497,587
	\$	<u>3,929,209</u>
Rates	\$	287,276
Other	\$	<u>176,261</u>
	\$	463,537

Rates Received (Refer Note 6)



Comments

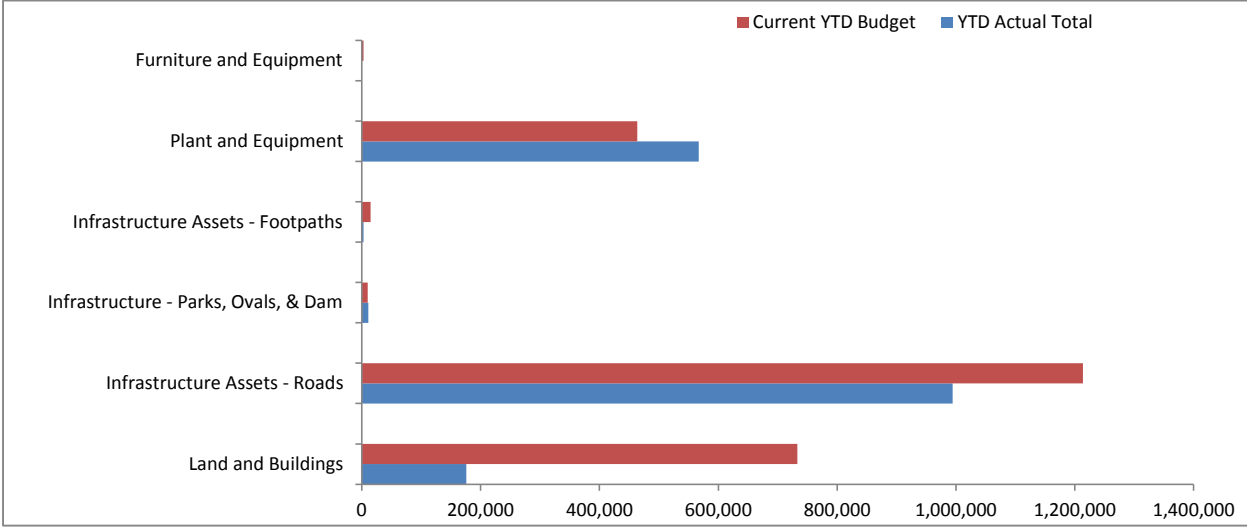
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Perenjori

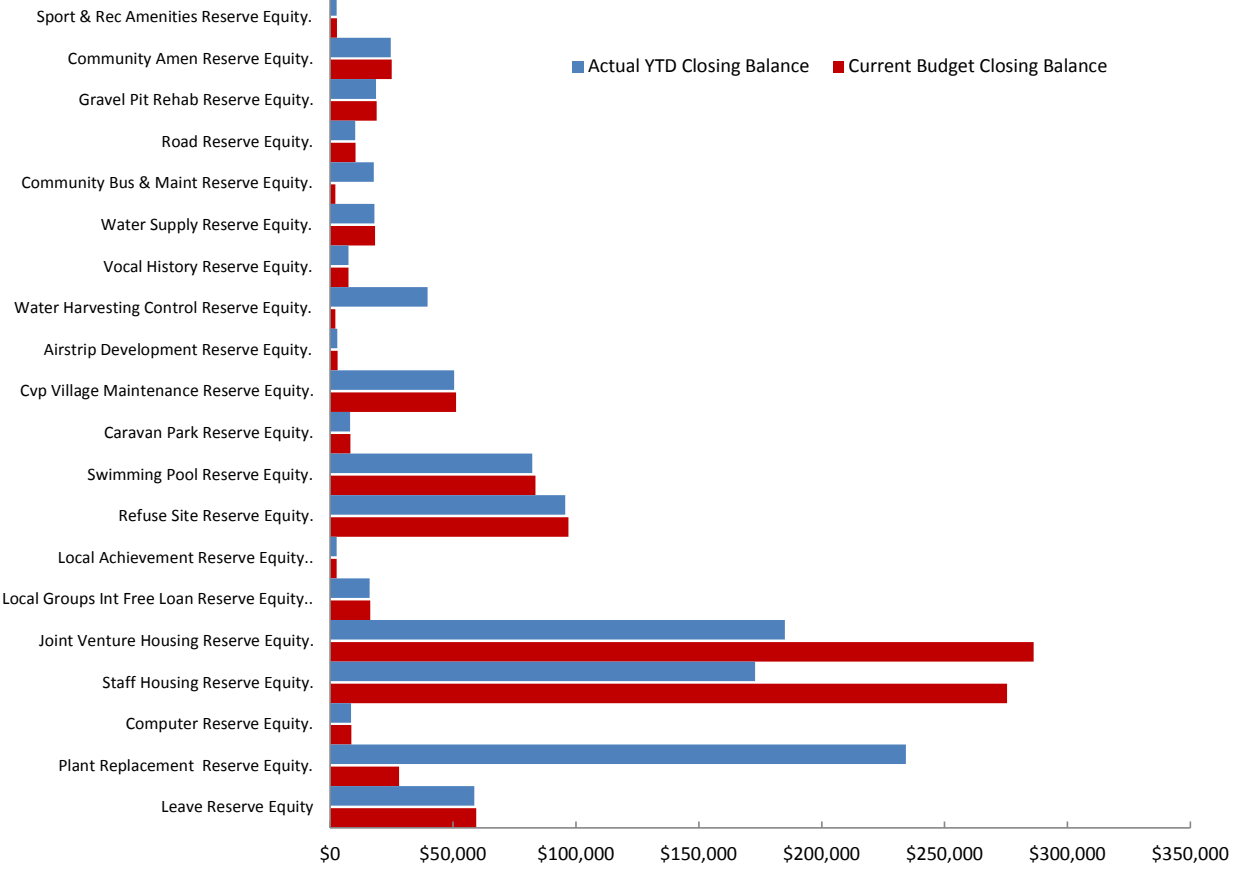
Monthly Summary Information

For the Period Ended 31 December 2015

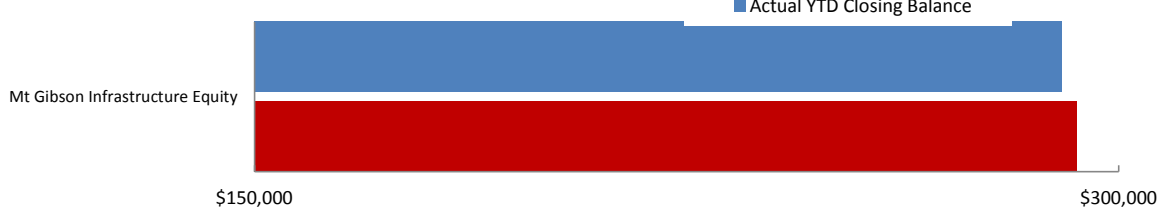
Capital Expenditure Program YTD (Refer Note 13)



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



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



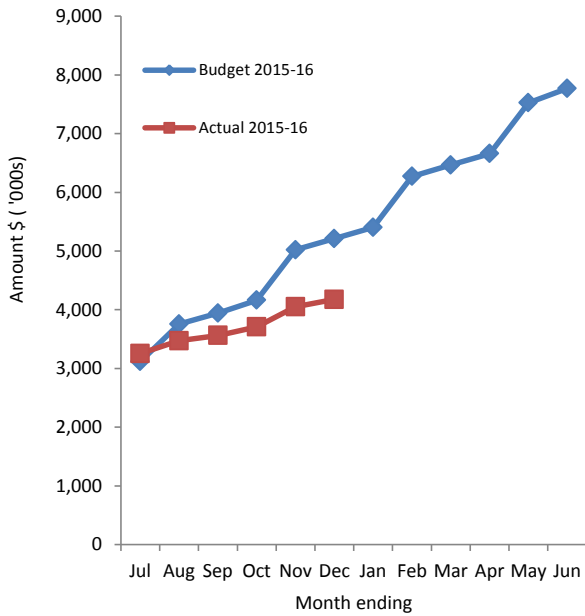
Shire of Perenjori

Monthly Summary Information

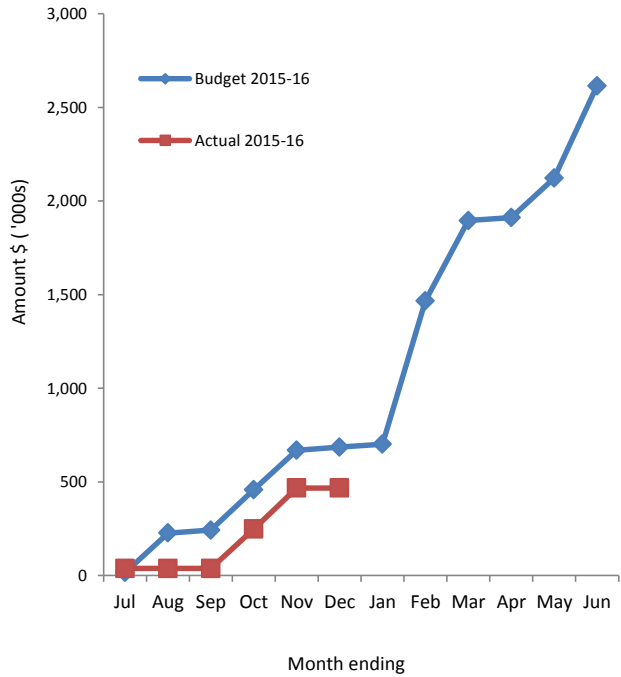
For the Period Ended 31 December 2015

Revenues

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

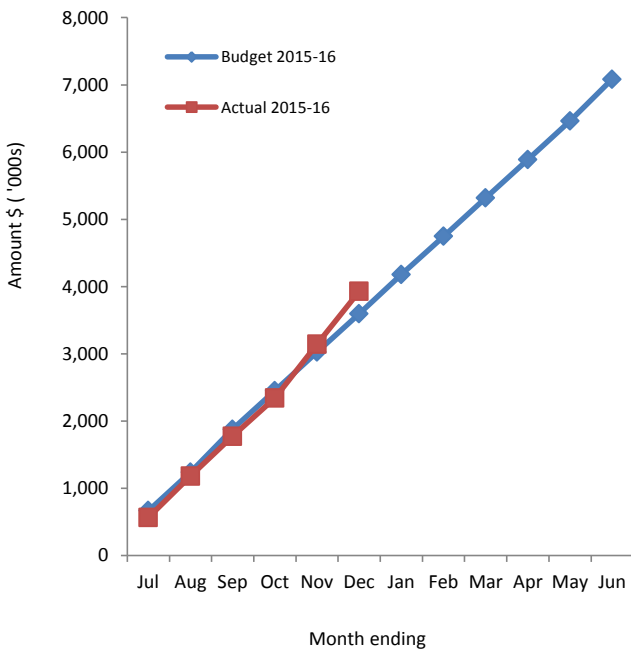


Budget Capital Revenue -v- Actual (Refer Note 2)

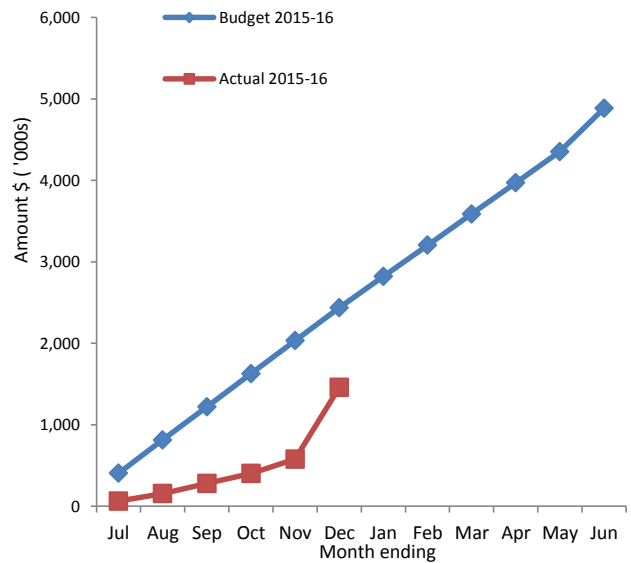


Expenditure

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



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



Comments

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 December 2015

Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
	30,475	15,228	68,989	53,761	353.04%	▲
9	2,674,298	2,674,298	2,605,709	(68,589)	(2.56%)	▼
	1,873,395	937,194	490,931	(446,263)	(47.62%)	▼
	19,750	9,872	14,138	4,266	43.21%	▲
	4,200	2,296	1,513	(783)	(34.10%)	▼
	118,500	59,250	43,691	(15,559)	(26.26%)	▼
	200,500	100,242	85,396	(14,846)	(14.81%)	▼
	35,450	35,216	68,560	33,344	94.68%	▲
	69,100	49,530	38,831	(10,699)	(21.60%)	▼
	1,473,212	717,640	322,164	(395,476)	(55.11%)	▼
	150,250	180,114	156,729	(23,385)	(12.98%)	▼
	859,000	429,480	278,690	(150,790)	(35.11%)	▼
	7,868,130	5,210,360	4,175,340	(1,035,020)		
Operating Expense						
	(209,934)	(152,352)	(110,980)	41,372	27.16%	▼
	(87,334)	(43,656)	(73,078)	(29,422)	(67.40%)	▲
	(202,313)	(111,080)	(86,546)	24,534	22.09%	▼
	(85,690)	(42,804)	(49,190)	(6,386)	(14.92%)	▼
	(278,648)	(139,302)	(127,131)	12,171	8.74%	▼
	(542,316)	(249,042)	(254,166)	(5,124)	(2.06%)	▼
	(401,639)	(200,728)	(195,385)	5,343	2.66%	▼
	(932,297)	(465,954)	(573,849)	(107,895)	(23.16%)	▲
	(2,844,564)	(1,425,556)	(1,766,434)	(340,878)	(23.91%)	▲
	(831,637)	(415,740)	(362,331)	53,409	12.85%	▼
	(664,885)	(349,850)	(330,381)	19,469	5.56%	▼
	(7,081,257)	(3,596,064)	(3,929,469)	(333,405)		
Funding Balance Adjustments						
	1,855,939	950,652	1,515,849	565,197	59.45%	▲
8	6,073	0	8,104	8,104		▲
	0	0	29,437	29,437		▲
	2,648,885	2,564,948	1,799,261	(765,687)		
Capital Revenues						
	2,323,897	589,250	467,386	(121,864)	(20.68%)	▼
8	100,000	95,550	90,001	(5,549)	(5.81%)	▼
	2,423,897	684,800	557,387	(127,413)		
Capital Expenses						
	0	0	0	0		▼
13	(1,496,184)	(733,086)	(175,921)	557,165	76.00%	▼
13	(2,427,509)	(1,213,740)	(994,181)	219,559	18.09%	▼
13	(170,000)	(10,002)	(11,077)	(1,075)	(10.74%)	▼
13	0	0	0	0		▼
13	(29,264)	(14,628)	(2,698)	11,930	81.55%	▼
13	(787,000)	(463,500)	(567,000)	(103,500)	(22.33%)	▲
13	(5,475)	(2,736)	0	2,736	100.00%	▼
	(4,915,432)	(2,437,692)	(1,750,877)	686,815		
	(2,491,535)	(1,752,892)	(1,193,489)	559,403		
Financing						
	0	0	0	0		
	0	0	0	0		
	0	0	0	0		
7	226,822	0	0	0		
	0	0	0	0		
10	(175,004)	(87,504)	(86,298)	1,206	1.38%	
7	(222,990)	(7,950)	(12,079)	(4,129)	(51.93%)	
	(171,172)	(95,454)	(98,377)	(2,923)		
Net Operations, Capital and Financing						
	(13,822)	716,602	507,395	(209,207)		
3	13,821	13,821	1,692,604	1,678,783	12146.61%	▲
3	(0)	730,423	2,199,999	1,469,576		

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

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 December 2015

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 2,674,298	\$ 2,674,298	\$ 2,605,709	\$ (68,589)	% (2.56%)	
Operating Grants, Subsidies and Contributions	11	2,896,582	1,388,288	730,265	(658,023)	(47.40%)	↑↑↑↑
Fees and Charges		1,534,450	784,854	615,525	(169,329)	(21.57%)	▼
Service Charges		0	0	0	0		
Interest Earnings		58,551	29,770	38,500	8,730	29.32%	
Other Revenue		666,322	333,150	193,446	(139,704)	(41.93%)	▼
Profit on Disposal of Assets	8	37,927	0	(8,104)	(8,104)		
Total Operating Revenue		7,868,130	5,210,360	4,175,340	(1,035,020)		
Operating Expense							
Employee Costs		(2,308,499)	(1,153,986)	(1,147,847)	6,139	0.53%	
Materials and Contracts		(2,151,458)	(1,099,968)	(853,403)	246,565	22.42%	▼
Utility Charges		(232,594)	(116,184)	(111,950)	4,234	3.64%	
Depreciation on Non-Current Assets		(1,855,939)	(950,652)	(1,515,849)	(565,197)	(59.45%)	▲
Interest Expenses		(79,096)	(39,538)	(40,210)	(672)	(1.70%)	
Insurance Expenses		(144,632)	(89,756)	(128,388)	(38,632)	(43.04%)	▲
Other Expenditure		(265,039)	(145,980)	(131,822)	14,158	9.70%	
Loss on Disposal of Assets	8	(44,000)	0	0	0		
Total Operating Expenditure		(7,081,257)	(3,596,064)	(3,929,469)	(333,405)		
Funding Balance Adjustments							
Add back Depreciation		1,855,939	950,652	1,515,849	565,197	59.45%	▲
Adjust (Profit)/Loss on Asset Disposal	8	6,073	0	8,104	8,104		
Adjust Provisions and Accruals		0	0	29,437	29,437		▲
Net Cash from Operations		2,648,885	2,564,948	1,799,261	(765,687)		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,323,897	589,250	467,386	(121,864)	(20.68%)	▼
Proceeds from Disposal of Assets	8	100,000	95,550	90,001	(5,549)	(5.81%)	
Total Capital Revenues		2,423,897	684,800	557,387	(127,413)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(1,496,184)	(733,086)	(175,921)	557,165	76.00%	▼
Infrastructure - Roads	13	(2,427,509)	(1,213,740)	(994,181)	219,559	18.09%	▼
Infrastructure - Parks, Ovals, & Dam	13	(170,000)	(10,002)	(11,077)	(1,075)		
Infrastructure - Public Facilities	13	0	0	0	0		
Infrastructure - Footpaths	13	(29,264)	(14,628)	(2,698)	11,930	81.55%	▼
Infrastructure - Drainage	13	0	0	0	0		
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(787,000)	(463,500)	(567,000)	(103,500)	(22.33%)	▲
Furniture and Equipment	13	(5,475)	(2,736)	0	2,736	100.00%	
Total Capital Expenditure		(4,915,432)	(2,437,692)	(1,750,877)	686,815		
Net Cash from Capital Activities		(2,491,535)	(1,752,892)	(1,193,489)	559,403		
Financing							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	226,822	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(175,004)	(87,504)	(86,298)	1,206	1.38%	
Transfer to Reserves	7	(222,990)	(7,950)	(12,079)	(4,129)	(51.93%)	
Net Cash from Financing Activities		(171,172)	(95,454)	(98,377)	(2,923)		
Net Operations, Capital and Financing		(13,822)	716,602	507,395	(209,207)		
Opening Funding Surplus(Deficit)	3	13,821	13,821	1,692,604	1,678,783	12146.61%	▲
Closing Funding Surplus(Deficit)	3	(0)	730,423	2,199,999	1,469,576		

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

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

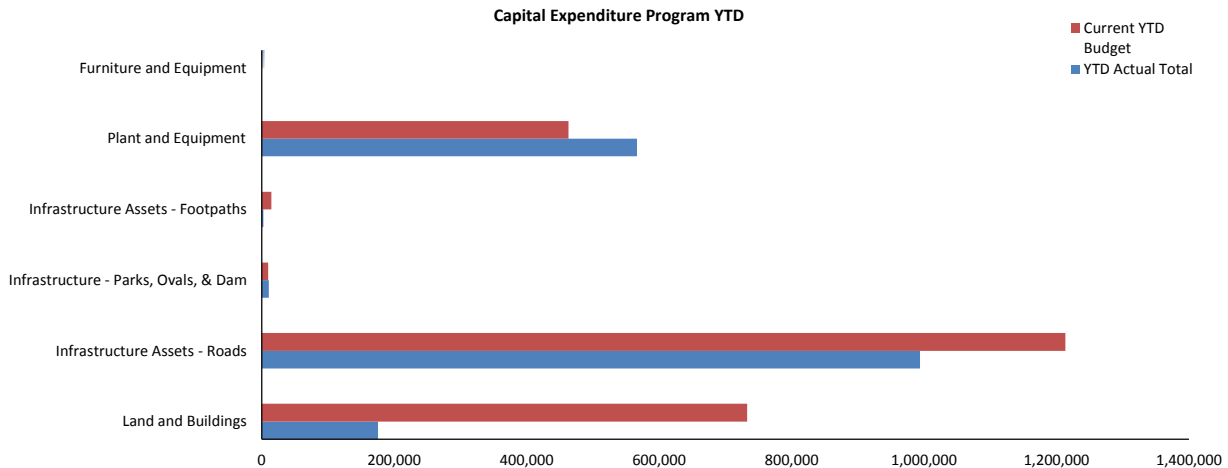
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 December 2015

Capital Acquisitions	Note	YTD 31 12 2015					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	123,537	52,384	175,921	733,086	1,466,183	733,086
Infrastructure Assets - Roads	13	994,181	0	994,181	1,213,740	2,427,509	(219,559)
Infrastructure - Parks, Ovals, & Dam	13	0	11,077	11,077	10,002	170,000	1,075
Infrastructure Assets - Footpaths	13	2,698	0	2,698	14,628	29,264	(11,930)
Plant and Equipment	13	567,000	0	567,000	463,500	787,000	103,500
Furniture and Equipment	13	0	0	0	2,736	5,475	(2,736)
Capital Expenditure Totals		1,687,416	63,461	1,750,877	2,437,692	4,885,431	603,435

Funded By:

Capital Grants and Contributions	Note 11	459,915	589,250	2,148,200	129,335
Borrowings	Note 10	0	0	0	0
Other (Disposals & C/Fwd)	Note 8	90,000	95,550	100,000	(5,550)
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	210,822	
Water Harvesting Control Reserve		0	0	38,104	
Community Bus & Maintenance Reserve		0	0	16,000	
Total Own Source Funding - Cash Backed Reserves	Note 7	0	0	264,926	0
Own Source Funding - Operations		1,200,961	1,752,892	2,372,305	(551,931)
Capital Funding Total		1,750,877	2,437,692	4,885,431	686,815

Comments and graphs



SHIRE OF PERENJORI
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 December 2015

	Adopted Budget	Adopted Budget Amendments (Note 5)	Current Annual Budget	Current YTD Budget (a)
	\$	\$	\$	\$
Operating Revenues				
Governance	30,475		30,475	15,228
General Purpose Funding - Rates	2,674,298		2,674,298	2,674,298
General Purpose Funding - Other	1,873,395		1,873,395	937,194
Law, Order and Public Safety	19,750		19,750	9,872
Health	4,200		4,200	2,296
Education and Welfare	118,500		118,500	59,250
Housing	200,500		200,500	100,242
Community Amenities	35,450		35,450	35,216
Recreation and Culture	69,100		69,100	49,530
Transport	1,473,212		1,473,212	717,640
Economic Services	510,250		510,250	180,114
Other Property and Services	859,000		859,000	429,480
Total Operating Revenue	7,868,130	0	7,868,130	5,210,360
Operating Expense				
Governance	(209,934)		(209,934)	(152,352)
General Purpose Funding	(87,334)		(87,334)	(43,656)
Law, Order and Public Safety	(202,313)		(202,313)	(111,080)
Health	(85,690)		(85,690)	(42,804)
Education and Welfare	(278,648)		(278,648)	(139,302)
Housing	(542,316)		(542,316)	(249,042)
Community Amenities	(401,639)		(401,639)	(200,728)
Recreation and Culture	(932,297)		(932,297)	(465,954)
Transport	(2,844,564)		(2,844,564)	(1,425,556)
Economic Services	(831,637)		(831,637)	(415,740)
Other Property and Services	(664,885)	0	(664,885)	(349,850)
Total Operating Expenditure	(7,081,257)	0	(7,081,257)	(3,596,064)
Funding Balance Adjustments				
Add back Depreciation	1,855,939		1,855,939	950,652
Adjust (Profit)/Loss on Asset Disposal	6,073		6,073	0
Adjust Provisions and Accruals	0		0	0
Net Cash from Operations	2,648,885	0	2,648,885	2,564,948
Capital Revenues				
Grants, Subsidies and Contributions	2,323,897		2,323,897	589,250
Proceeds from Disposal of Assets	100,000	0	100,000	95,550
Proceeds from Sale of Investments	0		0	0
Total Capital Revenues	2,423,897	0	2,423,897	684,800
Capital Expenses				
Land Held for Resale	0		0	0
Land and Buildings	(1,496,183)	0	(1,496,185)	(733,086)
Infrastructure - Roads	(2,427,509)		(2,427,509)	(1,213,740)
Infrastructure - Parks, Ovals, & Dam	(170,000)	0	(170,000)	(10,002)
Infrastructure - Public Facilities	0		0	0
Infrastructure - Footpaths	(29,264)		(29,264)	(14,628)
Infrastructure - Drainage	0		0	0
Heritage Assets	0		0	0
Plant and Equipment	(787,000)		(787,000)	(463,500)
Furniture and Equipment	(5,475)		(5,475)	(2,736)
Total Capital Expenditure	(4,915,431)	0	(4,915,433)	(2,437,692)
Net Cash from Capital Activities	(2,491,534)	0	(2,491,536)	(1,752,892)
Financing				
Proceeds from New Debentures	0		0	0
Proceeds from Advances	0		0	0
Self-Supporting Loan Principal	0		0	0
Transfer from Reserves	226,822		226,822	0
Purchase of Investments	0		0	0
Advances to Community Groups	0		0	0
Repayment of Debentures	(175,004)		(175,004)	(87,504)
Transfer to Reserves	(222,990)		(222,990)	(7,950)
Net Cash from Financing Activities	(171,172)	0	(171,172)	(95,454)
Net Operations, Capital and Financing	(13,821)	0	(13,822)	716,602
Opening Funding Surplus(Deficit)	13,821	0	13,821	13,821
Closing Funding Surplus(Deficit)	0	0	(0)	730,423

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

Based upon feedback received from the community the vision of the Shire is:

"A wonderful place to live, work, invest and visit with the community working together to achieve shared objectives"

The Strategic Community Plan defines the key objectives of the Shire as:

"Economic: A strong, resilient and balanced economy.

Environment: Our unique natural and built environment is protected and enhanced.

Social: Our community enjoys a high quality of life.

Civic Leadership: A collaborative and engaged community."

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 2: EXPLANATION OF MATERIAL VARIANCES

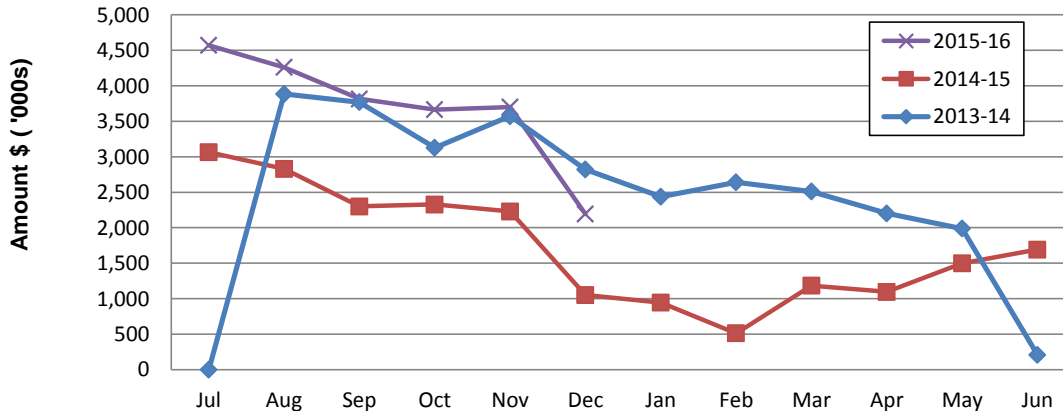
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Governance	53,761	353%	▲	Permanent	Un budgeted refund received from Regional Council
General Purpose Funding	(514,852)	-50%	▼	Timing	Outstanding Rates - FAGS Funding Received in June 2015 budget allocation in 2016
Law Order & Public Safety	4,266	43%		Timing	
Health	(783)	-34%			
Education & Welfare	(15,559)	-26%	▼	Timing	Youth Activities Grant not yet received
Housing	(14,846)	-15%	▼	Timing	Eco House Fees and housing grant under budget
Community Amenities	33,344	95%	▲	Timing	Grant Lotterywest, Centenary Book Sales, Blues for the Bush Reimbursement - Unbudgeted income
Recreation and Culture	(10,699)	-22%	▼	Timing	
Transport	(395,476)	-55%	▼	Timing	Grants not yet received
Economic Services	(23,385)	-13%	▼	Timing	Caravan Park Barracks and accomodation fees under budget
Other Property and Services	(150,790)	-35%	▼	Timing	
Operating Expense					
Governance	41,372	27.16%	▼	Timing	Administration and members expenditure under budget
General Purpose Funding	(29,422)	(67.40%)	▲	Timing	Less discount on rates
Law, Order and Public Safety	24,534	22.09%	▼	Timing	Fire prevention expenditure and dog control under budget
Health	(6,386)	(14.92%)			
Education and Welfare	12,171	8.74%		Timing	Revaluation on building so increase in depreciation expense
Housing	(5,124)	(2.06%)			
Community Amenities	5,343	2.66%			
Recreation and Culture	(107,895)	(23.16%)	▲	Timing	Revaluation on swimming pool so increase in depreciation expense
Transport	(340,878)	(23.91%)	▲	Timing	Revaluation on infrastructure so increase in depreciation expense
Economic Services	53,409	12.85%	▼	Timing	Building control and business incubator expenses under budget
Other Property and Services	19,469	5.56%			
Capital Expenses					
Land and Buildings	557,165	76%	▼	Timing	Capital expenditure still pending
Infrastructure - Roads	219,559	18%	▼	Timing	Capital expenditure still pending
Infrastructure - Parks, Ovals, & Dam	(1,075)				
Infrastructure - Footpaths	11,930	82%			
Plant and Equipment	(103,500)	-22%	▲	Timing	Timing on budget allocation - Plant purchases still pending
Furniture and Equipment	2,736	100%		Timing	No purchases to date
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	1,678,783	12147%	▲	Permanent	FAGS & MWDC Grants Received 30th June 2015

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 3: NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
Note	YTD 31 Dec 2015	30th June 2015	YTD 31 Dec 2014	
	\$	\$	\$	
Current Assets				
Cash Unrestricted	4	2,431,621	1,618,105	591,163
Cash Restricted	4	1,497,587	1,636,708	2,395,521
Receivables - Rates & Rubbish	6	287,276	116,477	216,650
Receivables -Other	6	176,261	299,243	281,712
Interest / ATO Receivable/Trust		0	(12,994)	(27,075)
Inventories		125,183	92,897	32,828
		4,517,928	3,750,436	3,490,798
Less: Current Liabilities				
Payables		(909,047)	(596,126)	(443,887)
Provisions		(25,673)	(147,436)	(58,519)
		(934,720)	(743,562)	(502,406)
Less: Adjustments				
Cash Reserves - Restricted	7	(1,497,587)	(1,636,708)	(2,395,521)
For Current Leave Provisions		25,673	147,436	58,519
For Current Borrowings		88,707	175,005	83,905
		(1,383,208)	(1,314,268)	(2,253,097)
Net Current Funding Position		2,199,999	1,692,604	735,294

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 4: CASH AND INVESTMENTS

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits									
Municipal Bank Account	5375008	1.25%	201,374				201,374	Bankwest	At Call
Telenet Saver Account	0542587	2.40%	2,209,790	1,207,521	186,882		3,604,193	Bankwest	At Call
Mt Gibson Infrastructure Account	0860049	1.25%		290,066			290,066	Bankwest	At Call
Trust Bank Account	5373006				32,778		32,778	Bankwest	At Call
Perenjori Benefit Trust Account	0849576				49,068		49,068	Bankwest	At Call
Community Dev Projects Account	856328		20,158				20,158	Bankwest	
Petty Cash			300				300		
Total			2,431,621	1,497,587	268,728	0	4,197,936		

Note 4A: CASH INVESTMENTS

Comments/Notes - Investments

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 5: BUDGET AMENDMENTS

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

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

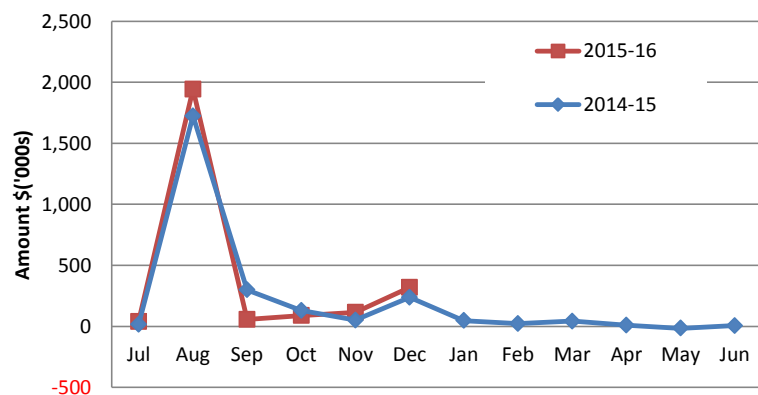
SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 6: RECEIVABLES

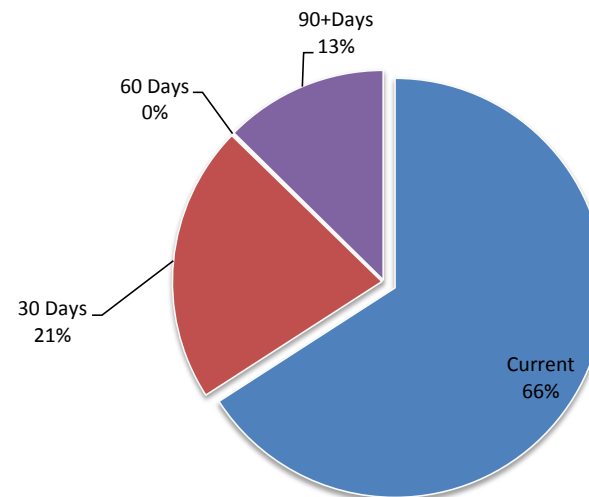
Receivables - Rates Receivable	YTD 31 Dec 2015	30 June 2015
	\$	\$
Opening Arrears Previous Years	136,240	83,312
Levied this year	2,623,383	2,620,076
Less Collections to date	(2,460,728)	(2,567,149)
Equals Current Outstanding	298,894	136,240
Net Rates Collectable	298,894	136,240
% Collected	89.17%	94.96%
<u>Non Current Assets:</u>		
Rates Non-Current	21,081	21,081
Total Rates Outstanding	268,650	157,320

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	111,547	36,214	160	21,378
Total Receivables General Outstanding				169,298

Note 6 - Rates Collected



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates

Total Rates Outstanding does not include Rubbish & ESL Levy

Comments/Notes - Receivables General

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 6A - RECEIVABLES GENERAL

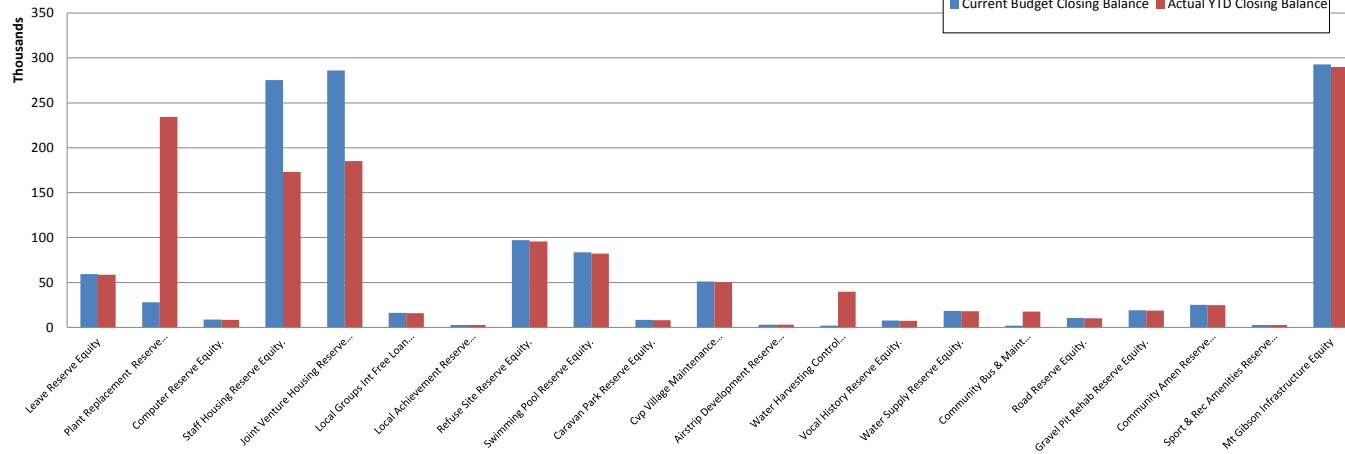
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
81210					\$ 450.00	\$ 450.00
80591					\$ 260.00	\$ 260.00
80581					\$ 305.71	\$ 305.71
80394					\$ 1,500.00	\$ 1,500.00
80598					\$ 112.90	\$ 112.90
80556					\$ 25.83	\$ 25.83
80555	\$ 456.07	180				\$ 456.07
80594				\$ 90.00		\$ 90.00
80518					\$ 339.83	\$ 339.83
80577					\$ 66.30	\$ 66.30
80597					\$ 1,200.00	\$ 1,200.00
80565			\$ 160.00		\$ 800.00	\$ 960.00
80600					\$ 243.00	\$ 243.00
80573					\$ 150.00	\$ 150.00
80599					\$ 460.68	\$ 460.68
81553	\$ 971.36	238				\$ 971.36
80580					\$ 1,500.00	\$ 1,500.00
80342				\$ 36,006.57		\$ 36,006.57
80489					\$ 630.00	\$ 630.00
80519	\$ 1,169.89	325				\$ 1,169.89
80282					\$ 101,533.35	\$ 101,533.35
81564					\$ 528.00	\$ 528.00
80533	\$ 2,560.00	570				\$ 2,560.00
81549				\$ 117.15	\$ 46.20	\$ 163.35
80013					\$ 410.00	\$ 410.00
80593					\$ 251.90	\$ 251.90
80570					\$ 733.10	\$ 733.10
80562	\$ 635.06	184				\$ 635.06
80541	\$ 15,388.56	153				\$ 15,388.56
80508	\$ 196.75	205				\$ 196.75
	\$ 21,377.69	\$1,855.00	\$ 160.00	\$ 36,213.72	\$ 111,546.80	\$ 169,298.21

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 7: Cash Backed Reserve.

2015-16	Budgeted	Current	Actual	Current Budget	Actual	Current Budget	Actual Transfers	Transfer out	Current Budget	Actual YTD
Name	Opening Balance	Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Out (-)	Reference	Closing Balance	Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve Equity	58,079	1416	544	0	0	0	0		59,495	58,624
Plant Replacement Reserve Equity.	232,112	6777	2,176	0	0	(210,822)	0		28,067	234,287
Computer Reserve Equity.	8,380	205	71	0	0	0	0		8,585	8,451
Staff Housing Reserve Equity.	171,283	4181	1,606	100000	0	0	0		275,464	172,889
Joint Venture Housing Reserve Equity.	183,337	2892	1,718	100000	0	0	0		286,229	185,056
Local Groups Int Free Loan Reserve Equity..	15,875	387	149	0	0	0	0		16,262	16,024
Local Achievement Reserve Equity..	2,603	64	21	0	0	0	0		2,667	2,624
Refuse Site Reserve Equity.	94,711	2309	888	0	0	0	0		97,020	95,598
Swimming Pool Reserve Equity.	81,488	1987	764	0	0	0	0		83,475	82,252
Caravan Park Reserve Equity.	8,026	196	75	0	0	0	0		8,222	8,101
Cvp Village Maintenance Reserve Equity.	50,036	1220	469	0	0	0	0		51,256	50,505
Airstrip Development Reserve Equity.	2,928	71	27	0	0	0	0		2,999	2,955
Water Harvesting Control Reserve Equity.	39,211	956	368	0	0	(38,104)	0		2,063	39,579
Vocal History Reserve Equity.	7,332	179	69	0	0	0	0		7,511	7,401
Water Supply Reserve Equity.	17,872	436	168	0	0	0	0		18,308	18,040
Community Bus & Maint Reserve Equity.	17,640	430	165	0	0	(16,000)	0		2,070	17,805
Road Reserve Equity.	10,122	247	95	0	0	0	0		10,369	10,217
Gravel Pit Rehab Reserve Equity.	18,451	451	173	0	0	0	0		18,902	18,624
Community Amen Reserve Equity.	24,391	597	229	0	0	0	0		24,988	24,619
Sport & Rec Amenities Reserve Equity.	2,660	65	25	0	0	0	0		2,725	2,685
Mt Gibson Infrastructure Equity	288,972	3708	1,094	0	0	0	0		292,680	290,066
Communications Reserve	150,000	0	1,186	0	0	0	0		150,000	151,186
	\$ 1,485,508	\$ 28,774	\$ 12,079	\$ 200,000	\$ -	-\$ 264,926	\$ -		\$ 1,449,356	\$ 1,497,587

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



Comments/Notes

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget			Comments
					YTD 31 12 2015			
Cost	Accum Depr	Proceeds	Profit (Loss)		Net Book Value	Sale Proceeds	Variance	
\$	\$	\$	\$		\$	\$	\$	
				Plant and Equipment				
				Mitsubishi Dual Cab - 1500 PJ	16,427	20,000	3,573	
145,455	47,350	90,000	8,104	Volvo Grader - PJ 1558	93,454	80,100	(13,354)	
				Ammann Multit Tyred Roller - PJ 1501	27,545	60,000	32,455	
				Mitsubish Triton - PJ 1568	9,673	9,000	(673)	
				Mitsubish Triton - PJ 1570	8,528	9,000	472	
				Mitsubish Triton - PJ 1579	9,572	11,000	1,428	
				Kubota Mower PJ 1654	6,900	2,000	(4,900)	
				Land and Buildings				
				Lot 71 Carnamah Road Property	144,000	100,000	(44,000)	
145,455	47,350	90,000	8,104		316,099	291,100	(24,999)	

Comments - Capital Disposal/Replacements

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Current Budget Total Revenue \$
Differential General Rate											
UV Rural	1.9441	267	83,272,750	1,618,600	0	0	1,618,600	1,618,906	0	0	1,618,906
UV Mining	33.3118	78	1,954,745	651,184	(52,085)	(480)	598,619	651,161	0	0	651,161
GRV Townsites	7.6810	177	1,186,000	85,208	310	0	85,518	91,091	0	0	91,091
GRV Mining	7.6810	2	6,434,980	494,272	0	0	494,272	494,238	0	0	494,239
Sub-Totals		524	92,848,475	2,849,265	(51,775)	(480)	2,797,010	2,855,396	0	0	2,855,397
Minimum Payment	Minimum \$										
UV Rural	310.00	9	53,700	2,790	0	0	2,790	2,790	0	0	2,790
UV Mining	406.00	34	18,988	10,962	0	0	10,962	13,752	0	0	13,752
GRV Townsites	310.00	35	34,378	10,850	0	0	10,850	10,850	0	0	10,850
GRV Mining	310.00	1	0	0	0	0	0	310	0	0	310
Sub-Totals		79	107,066	24,602	0	0	24,602	27,702	0	0	27,702
Discounts							2,821,612				2,883,099
Concession							(215,903)				(220,000)
Amount from General Rates							0				0
Ex-Gratia Rates							2,605,709				2,663,099
Totals							0				11,200
							2,605,709				2,674,299

Comments - Rating Information

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate %	Principal 1-Jul-15	Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
			Actual \$	Current Budget \$	Actual \$	Current Budget \$	Actual \$	Current Budget \$	
Loan 94 Industrial Land	7.38%	26,532	4,036	8,211	22,496	18,321	974	1,850	9th June 2018
Loan 96 CHA Housing	6.54%	121,462	5,062	10,290	116,399	111,172	3,911	7,778	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	164,319	10,055	20,345	154,264	143,974	3,845	7,579	2nd May 2022
Loan 98 Subdivision John Street	6.97%	311,194	7,548	15,360	303,646	295,834	10,845	21,548	20th January 2028
Loan 99 Aquatic Centre	6.09%	327,767	32,212	65,389	295,556	262,378	9,973	19,340	15th September 2019
Loan 100 Aquatic Centre	5.50%	261,849	15,958	32,290	245,890	229,559	6,292	12,409	10th April 2022
Loan 101 2x Duplex Housing	4.68%	186,726	11,426	23,119	175,300	163,607	4,369	8,592	9th May 2022
Totals		1,399,848	86,298	175,004	1,313,551	1,224,844	40,210	79,096	

(b) New Debentures

Loan 102 Volvo Grader	2.65%	276,000	0	0	276,000	276,000	0	0	6th January 2021
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All debenture repayments were financed by general purpose revenue.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2015-16 Current Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING				Received 30.06.2015				
03300 Grants Commission Grant	30 Dept Local Government	Y	1,022,627	(511,132)	1,022,627	0	264,432	247,063
03301 Untied Road Grant	30 Dept Local Government	Y	820,792	(438,605)	820,792	0	186,539	195,649
GOVERNANCE								
04315 Grant Income - Trainee.	30	Y	1,200	0	1,200	0	4,091	(2,891)
LAW, ORDER, PUBLIC SAFETY								
05100 Fesa Operating Grant	30 FESA	Y	19,000	0	19,000	0	12,813	6,187
EDUCATION								
08424 Early Childhood Centre - Grant Income - Clgf	32 Clgf Individual	Y	105,000	0	0	105,000	0	105,000
08551 Youth Activities Grant	30	Y	22,500	0	22,500	0	0	22,500
HOUSING								
9312 Housing Grant - Regional.	30	Y	355,697	0		355,697	0	355,697
COMMUNITY AMENITIES								
10508 Grant Income - Community Bus.	32		58,000	0	0	58,000	0	58,000
RECREATION AND CULTURE								
11300 Govt Grant - Swimming Pool	30 Dept Local Government	Y	3,000	0	3,000	0	0	3,000
11306 Grant - Dept Of Sport & Rec.	32 Dept of Sport & Rec	Y	30,000	0	30,000	0	30,000	0
11518 Grant Income Received	32 Mt Gibson	Y	200,000	0	0	200,000	0	200,000
TRANSPORT								
12300 Direct Grant	30 Main Roads	Y	819,463	0	819,463	0	215,971	603,492
12753 Mrwa Service Agreement Income - Abc.	33 Main Roads	Y	41,172	0	41,172	0	17,155	24,017
12751 Mrwa Service Agreement Income - General.	33 Main Roads	Y	340,000	0	340,000	0	123,470	216,530
12301 Regional Road Group Funding.	32 Main Roads	Y	778,500	0	0	778,500	211,067	567,433
12303 Roads To Recovery Funding	32 Dept of Inf and Transport	Y	776,700	0	0	776,700	218,849	557,851
ECONOMIC SERVICES								
13914 Council Cont - Telecommunications Tower	32		150,000	0	0	150,000	0	150,000
13189 Mt Gibson Infrastructure Fund - Caravan Park Infs.	32 Mt Gibson	Y	50,000	0	0	50,000	0	50,000
OTHER PROPERTY & SERVICES								
14700 Fuel Rebates.	33	Y	24,000	0	24,000	0	17,033	6,967
14503 Hacc - Bus Maintenance Contribution	33 Hacc	Y	8,000	0	8,000	0	3,333	4,667
14504 Reimbursements - Good Insurance	33 WALGA	Y	4,000	0	4,000	0	3,774	226
14950 Reimbursements Income.	33	Y	500	0	500	0	0	500
TOTALS			5,630,151	(949,737)	3,156,254	2,473,897	1,308,527	3,371,887
	Operat Operating		3,481,951	585,369			848,611	
	Non-O Non-operating	32	2,148,200	(175,697)			459,915	
	Balance		<u>5,630,151</u>				<u>1,308,527</u>	<u>4,321,624</u>
								5,630,151

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 31-Dec-15
	\$	\$	\$	\$
Sundry Income	653	0	0	653
Bus Bonds	2,000	400	(1,600)	800
Hall Bonds	1,550	300	(1,450)	400
Housing Bonds	10,053	4,350	(10,650)	3,753
Nomination Bonds	0	640	(640)	0
Yarra Yarra Regional Council	16,461	0	(16,461)	0
Other Bonds	45,728	4,075	(22,631)	27,172
	76,445	9,765	(53,432)	32,778

Comments - Trust

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 31-Dec-15
Perenjori Public Benefit Bank Account	210,871			210,871
Income/Expenditure		(5,544)	29,533	23,989
Closing Bank Balance	0	(5,544)	29,533	186,882

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 13: CAPITAL ACQUISITIONS

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

Level of Completion Indicator	Infrastructure Assets	Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
Capital Acquisitions by Program							
Governance							
○	Capital - Admin Building.	04258	35,000	17,502	18,244	742	18,244
○	Capital -Office Equipment.	4251	5,475	2,736	0	(2,736)	0
	Governance Total		40,475	20,238	18,244	(1,994)	18,244
Law, Order And Public Safety							
○	Capital Expenditure - Buildings	5151	70,000	34,998	0	(34,998)	0
○	Cctv	5601	5,000	2,502	0	(2,502)	0
	Law, Order And Public Safety Total		75,000	37,500	0	(37,500)	0
Health							
○	Capital - Medical Centre Building.	07250	15,000	7,500	0	(7,500)	0
	Health Total		15,000	7,500	0	(7,500)	0
Education & Welfare							
○	Early Childhood Centre - Buildings.	08450	167,775	83,886	63,871	(20,015)	0
	Education & Welfare Total		167,775	83,886	63,871	(20,015)	0
Housing							
○	Capital - Housing Expenditure.	09286	580,691	290,346	34,140	(256,206)	34,140
	Housing Total		580,691	290,346	34,140	(256,206)	34,140
Community Amenities							
○	Capital - Land.	10133	150,000	75,000	0	(75,000)	0
○	Plant & Equipment - Community Bus.	10451	140,000	139,998	0	(139,998)	0
	Community Amenities Total		290,000	214,998	0	(214,998)	0

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2015

Note 13: CAPITAL ACQUISITIONS

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

Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Recreation And Culture							
●	Playground Upgrade.	11484	20,000	10,002	11,077	1,075	11,077	
○	Capital - Perenjori Pavillion Building	11450	220,000	109,998	0	(109,998)	0	
○	Latham Comm Centre Capital Expn	11476	15,000	7,500	0	(7,500)	0	
○	Bank Of Nsw (Museum) Restoration Expenditure.	11857	30,000	15,000	0	(15,000)	0	
	Recreation And Culture Total		285,000	142,500	11,077	(131,423)	11,077	
	Transport							
○	Capital - Depot Office.	12285	17,000	8,496	559	(7,937)	0	
●	Plant & Equipment Purchase	12283	631,000	315,498	567,000	251,502	0	
○	Plant & Equipment - Sundry.	12284	5,000	2,502	0	(2,502)	0	
○	Road Construction Expense Council	12001	1,034,670	517,320	83,730	(433,590)	0	
●	Road Construction Expense Rrg	12003	900,000	449,994	676,406	226,412	0	
●	Road Construction R2R	12006	492,839	246,426	234,044	(12,382)	0	
○	Footpaths Construction Expense - Job	12004	29,264	14,628	2,698	(11,930)	0	
	Transport Total		3,109,773	1,554,864	1,564,438	9,574	0	
	Economic Services							
○	Caravan Park- Plant & Equipment.	13193	6,000	3,000	0	(3,000)	0	
○	Caravan Park - Capital.	13194	56,000	28,002	0	(28,002)	0	
●	Capital - Business Incubator (Russell Street Depot).	13651	109,717	54,858	59,107	4,249	0	
○	Capital - Caron Dam'S Roof.	14980	150,000	0	0	0	0	
	Economic Services Total		321,717	85,860	59,107	(26,753)	0	
	Capital Expenditure Total		4,915,432	2,437,692	1,750,876	(686,816)	63,461	



Perenjori
Embrace Opportunity

Attachment
16022.3

Accounts For Payment
December 2015

Ordinary Council Meeting
18th February 2016

Shire of Perenjori
Loyal Government Act 1995
Accounts for Payment for the month ended 31st December 2015

Chq/EFT	Date	Name	Description	Amount
EFT7910	03/12/2015	HOT SHOT TO GO	Council lunch - 21st August	-620.00
EFT7911	03/12/2015	LGIS RISK MANAGEMENT	LGISWA Mid West Regional Risk Coordination Programme - First Installment	-3848.90
EFT7912	03/12/2015	WESTERN MOBILITY	Stand Up Comedy Performance at Seniors Citizens and Volunteers Dinner 26th November 2015	-300.00
EFT7914	03/12/2015	AUSSIE PLASTERBOARD	Capital - Admin Building 2 x 300 x 700L beam, 1 x 300 x 300 Beam, 5 x pink batts	-523.23
EFT7915	10/12/2015	GILMOUR EARTHMOVING PTY LTD	Back Bowgada Rd Construction Gravel Pit Pr & Rehabilitation - Stockpile Gravel at Leopold Property on Sharp Road 6000m3 @ \$1.05 & Remove topsoil and Vegetation 2 hours @ \$370 Per Hour Bowgada East Road Construction Gravel Pit Pr & Rehabilitation - Stockpile Gravel at Leopold Property on Cunningham Road 8000m3 @ \$1.05 & Remove existing topsoil and prepare pit 1 hour @ \$370 Per Hour Perenjori Rothsay Road Construction Gravel Pit Pr & Rehabilitation - Stockpile Gravel at Desmonds Property on Rothsay Road 10000m3 @ \$ 1.05 & Remove Topsoil and prepare pit 7 hours @ 370 Per Hour Rehabilitation of Gravel Pit on the corner of the Rothsay & Wannarra Rd- 8 Hrs	-35046.00
EFT7928	17/12/2015	AGRI SERVICES PERENJORI	Perenjori Rothsay Rd- Supply of 10,000m3 Gravel, 5 x 30 Bundle Stake Pegs, Pool - Solonoid, Cyclone Turf Edger, Traffic Signs - Rapid Set, P&G - Elbows, Caps, Pvc glue, Primer, nipples, brass tap, 341B John St - 2 x 1/4 Circle, 2 x 3/4 Circle, 1 x Full Circle, 2 x 1/2 Circle, 1 x Tek Screw Bel, 4 x Gel Connectors, 1 x Neta 19mm x 1/2 Male Corner Elbow, 1 x 19mm Ratchet Clip, 3 x Neta Dripper 360 Adjust Flow, 1 x Neta 19mm x 1/2m Thread Elbow & 9 x Sprinkler Edger, Fowler St Public Toilets - 1 x Zip Ties & 1 x Zip Ties, PECC - 1 x Spray Praint White, Protective Clothing - 4 x Heavy Duty Canvas Drop roll 4m x 1m, 1 x Pair Blundstone boots 11, Fowler St Public Toilets - 1 x Hose Barb 3/4 x 20mm, 1 x Drum Tap, 1 x 19mm x 3/4 Barb Mosp, Protective Clothing - 2 x 2.5 Ltr Water Bottle, 341A John St - 3 x 19mm x 25m Lo Pol, 3 x Dripper Stakes, 1 x Spill, 20 x Dripper Stakes & 2 x 13mm Joiners P&G - 3 x Couplings PVC, 1 x 45 Elbow PVC, 1 x Tee Piece 15mm, Animal Control - 1 x Dog Bed Cover - Large, 1 x Dog Lead Collar & 1 x Lead Dog, P&G - 2 x Surefire Antout 500gm & 2 x Jet Sprinkler, 1TLB948 Plant Maintenance - 2 x Cans Black Zinc, 10 x 25mm Saddle Claps P&G Maintenance - 1 x Danger Tape & 1 x Duch Tape PJ1549 Plant Maintenance - 4 x M10 x 75mm Bolt, 1 x Brass Fitting Hose Barb, 1 x Brass Fitting Brush, Housing- 3 x Duct Tape, Protective Clothing - Safety Sun Glasses, 341A John St - 16 x Dy Bolt 10 x 40 mm, 2 x Garden Tag @ 20.50 & 7 x Gel Connectors, Protective Clothing - 1 x Pr Oliver Boots Size 9, PJ1524 - 3 x 3/16 x 100 Roop Bolts & Nuts, 1 x Paint Stripper, 1 x White Spirit ltr, 1 x Methylated Spirits, 1 x Degreasinc Fluid, P&G - 4 x Sprinkler, 1 x Pkt Ratchet 19mm, 2 x Jet 360 Stake Sprinkler, Townscape Project Expense - 1 x 628 Power Screw, APUS 79 Russell St - 1 x Paint Brush, 1TLB948 - 1 x Satin Black	-29642.41
EFT7929	17/12/2015	AUSTRALIAN TAXATION OFFICE	BAS payment for the month ended 30th November 2015	-24791.90
EFT7930	17/12/2015	BL & MJ THORNTON	Refuse Collection Scheme Expense for the month ended 30th November 2015	-2792.24
EFT7931	17/12/2015	BLUEHILL COURIERS	Various Freight Charges between the 03/11/2015 to 27/11/2015	-1024.10
EFT7932	17/12/2015	BOC LIMITED	Container Service for the period 29/10 to 27/11/15	-55.35
EFT7933	17/12/2015	BPH (WA) PTY LTD	Perenjori Rothsay Road Construction Gravel Carting & Resheeting - Labour Hire - 02/11/2015 to 13/11/2015 84.5hrs, Labour Hire & Loader Hire - 27/10/2015 to 25/11/2015 20 days Loader Hire, Karara Access Rds Grading - Supply of Semi Water Cart 27/10 - 12/11/15, Perenjori Rothsay Road Construction Gravel Carting & Resheeting -	-39150.10
EFT7934	17/12/2015	BUSH BASKET (BENJI)	Council Functions Expenses - BENJI, Supply Music for Christmas Party on 17 December	-450.00
EFT7935	17/12/2015	CANINE CONTROL	Ranger Service - Friday 20 November 2015, Monday 7th December	-939.40
EFT7936	17/12/2015	CHOICES FLOORING GERALDTON (GERALDTON CARPET CHOICE)	Caravan Park Maintenance Materials -To supply only 2 x rugs. - Odyssey, colour raindow 160 x 230	-580.00

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Accounts for Payment for the month ended 31st December 2015

EFT7937	17/12/2015	CJD EQUIPMENT	PJ1558 - 2 x Bearing, PJ1524 - 2 x Bearing, PJ4578- 2 x Bearing, PJ 1524 - Washer Pump, PJ1524 - Kerb observation mir & repair kit, PJ1502 - Side window, PJ1502 - Thermostat, PJ1502 - Repair Kit, PJ1502 - Oil Filter ,, PJ1502 - Fuel Filter, PJ1502 - Air Filter Insert and Safety Filter,	-4358.34
EFT7938	17/12/2015	CLARKSON FREIGHTLINES	Media Movers - Freight of DVD Replication	-93.58
EFT7939	17/12/2015	COATES HIRE OPERATIONS PTY LTD	Perenjori Rothsay Rd Construction Gravel Carting & Resheeting - Hire of 1 x Roller Pad Drum 31st Oct to 25th Nov 15, R2R - 2015 North Road - Reseal Sealing - Transport Charge of multi tyre roller ex Perth to Perenjori Shire using outside contractor	-15050.37
EFT7940	17/12/2015	COVS PARTS PTY LTD	PJ1578 - Lube Filter,Oil Filter, Air Filter Primary PJ1566 -Lube Filter, Oil Filter PJ1527 - Lube Filter, Oil Filter, Secondary Air Filter, PJ4578 - 12vtuner with RDS Auxfixed , PJ 1524 - Flexblade; Hook - 500mm (20), PJ1599 - Bars Bugs 20L Sup, Black Magic 5 Litre, Adjustable Ignition Spark Test, PJ1578 - Lube Filter,Oil Filter, Air Filter Primary, PJ1566 - Lube Filter, Oil Filter PJ1527 - Lube Filter, Oil Filter, Secondary Air Filter, PJ1527 -Filter PJ1578 - Filter, PJ1566 - Filter, PJ1599 - Ct14 Degreaser 20ltr	-1216.47
EFT7941	17/12/2015	CREEDENCE CONTRACTING PTY LTD	Warriardar/Coppermine Rd - Grading 108hrs October 2015, PJ Tip - PJ Shire Rubbish Tip Fence, Solomon Road Culvert & Drainage Works- 2 hrs 12T Excavator hire, 1hr x Float Shire, 4hrsx Man on ground, Cemetery - 18hrs x Excavator 5T hire - Dig Grave Site, Norrish Road Culvert & Crossover Mtce - 64hrs x 12T Excavator hire, 4hrs x Float hire, 9.5hrs x Loader hire, 15hrs x Man on Ground, 14hrs x Tipper hire & 8hrs x Skid Steer hire, P&G Site Clean up -3 x hrs Excavator 5T hire to remove Septic at Old Pool site, Caron Dam Access Rd - Grader hire 5hrs, Grading of Various Shire Roads - 8/9 to 30/9/15 106.5hrs, Perenjori/Rothsay Rd - Semi Water Cart hire 105hrs	-62103.25
EFT7942	17/12/2015	D-TRANS	PJ1577 Plant Repairs- 2P Primer Colourthane PF330 Beige, PC 540 Grey Graphite N65, Thinner Gunwash GDC, Filler, Labour - Panel Beat Loader door around door handle. PaintFibreglass Reinforced reofil,	-579.66
EFT7943	17/12/2015	DALWALLINU CONCRETE PTY LTD	Boundary Rd Construction - 2 x Supply & Delivery of 1800 x 900mm Box Culvert (Single Barrell) Headwalls to Perenjori, 2 x 1200 x 300mm Box Culvert headwalls, 2 x Box Culvert Headwalls	-13134.00
EFT7944	17/12/2015	DEPARTMENT OF FIRE & EMERGENCY SERVICES PERTH	ESL - FESA Liability.- 2015/16 ESL Quarter 2	-8830.40
EFT7945	17/12/2015	DUCKS NUTZ ENTERPRISES	CDO Project Expenses - Progress payment for bin enclosures	-4000.00
EFT7946	17/12/2015	ELECTRICAIR PTY LTD	Admin - Repair of Council fridge	-697.75
EFT7947	17/12/2015	FLASH FLOWERS	Community Functions - 2 x Fresh Flowers 14/10/2015, 1 x Fresh Flowers 26/11/2015, Corsages	-700.25
EFT7948	17/12/2015	FRANK GILMOUR PEST CONTROL	Annual Pest Managment on Shire of Perenjori Properties 9th -13th November 2015	-8697.00
EFT7949	17/12/2015	FREMANTLE PRESS	Centenary Book final payment	-495.00
EFT7950	17/12/2015	GALVINS PLUMBING SUPPLIES	Capital - Admin Building.- PVC Saddle Clip, PVC DWV Bend & Len PVC	-80.97
EFT7951	17/12/2015	GELLATLY'S ROADHOUSE	R&E - Catering	-230.50
EFT7952	17/12/2015	GERALDTON INDEPENDENT BUILDING SUPPLIES	Capital - Admin Building - Bullnose Skirting, Bugle Batten Screws & Jarrah Skirting, Aquatic - Plywood & Pins,Stainless Steel Bolt and Nut, Capital - Admin Building - Polyester Styrene Free 300ml Injection System, Screws, Stainless Steel Bolt and Nuts, Chisel Point Stud Galv, Polyester Styrene Free 300ml Injection System & Boral 10mm Platerboard RE 2.4x1.2	-771.61
EFT7953	17/12/2015	GERALDTON MOWER & REPAIR SPECIALIST	PJ1599 - 2 x 5 L HP Ultra - 2 stroke oil, PJ1559 Plant Repair -1 x Pull Start Assy 500E	-334.80
EFT7954	17/12/2015	GG PUMPS AND ELECTRICAL	Aquatic Centre -Inspect foot valve, Cleaned suction strainers in pit, Replaced bearings and seal in pump, Replaced GPO Outside of gym	-1197.62
EFT7955	17/12/2015	GLENN SCHOFIELD PAINTING	Capital - Business Incubator - Painting, 59 Hesford St - Interior painting, Fowler St Public Toilets - Interior & exterior painting, 153 Livingstone St - Paint exterior gable ends , 29 Livingstone s Painting Materials - Paint gable ends, 28 Livingstone St - Repaint gable ends, 58 Hesford St - Repaint Fascias & gable ends	-26668.00
EFT7956	17/12/2015	GMR SUPPLIES	Depot Maintenance Materials - 1 x Door Assembly for Q270	-308.00
EFT7957	17/12/2015	HILLE THOMPSON & DELFOS	Bestry Rd Intersection Road Widening Ex Lot 9315 - Application to WAPC, fieldwork, Prep Deposited Plan, Perenjori/Rothsay Rd - Road widening Lot 101 Perenjori - Rothsay Road - Planning and Clearances Component	-9372.00
EFT7958	17/12/2015	HITACHI	PJ1577 Plant Repairs - Retainer (Clip Assy)	-188.03

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Accounts for Payment for the month ended 31st December 2015

EFT7959	17/12/2015	IT VISION USER GROUP INC	IT Vision Support Fees Expense - IT Vision User Group Membership	-715.00
EFT7960	17/12/2015	JOHN MORRIS T/A CATUA LAKE	C/Park - Installed 1 x New Humax Satellite Decoder	-550.00
EFT7961	17/12/2015	KULBARDI HILL CONSULTING	CDO Project Exp - Design and Supply of Jessie Laurence Sculpture and Interpretive Panel for Perenjori People's Pathway	-4587.00
EFT7962	17/12/2015	LJ CONCEPTS	PJ Oval - Spraying - 1001 per hectare, Chemical - 41 Chloyphios, Spraying - 1801 per hectare, Chemical - 61 Chloyphios	-680.00
EFT7963	17/12/2015	MEDIHIRE & SALES	CDO Project Expenses - 4 x Self Propelled Wheelchairs hire	-260.00
EFT7964	17/12/2015	MIDWEST CARPENTRY & ELECTRICAL	C/Park - Septic Waste Removal Friday 27/11/2015 - 7000 Litre Tank	-1525.70
EFT7965	17/12/2015	MIDWEST GROUP OF AFFILIATED	Donation Expense - 2015 Midwest District Display	-250.00
EFT7966	17/12/2015	ODASA	Drug & Alcohol Testing - To supply 1 Collector for 1 day on 10/11/15, Instant Site Tests - Urine, Mileage & Acc/Exp	-2215.40
EFT7967	17/12/2015	PERENJORI COMMUNITY RESOURCE CENTRE	P&S - Dividers, Box of Stamps, Cards- Postage Paid Satchel	-95.40
EFT7968	17/12/2015	PERENJORI PRIMARY SCHOOL P&C ASSOCIATION INC	Community Functions Expense. - Catering provided as a served three course sit down meal for Senior Citizens & Volunteers Dinner	-3045.00
EFT7969	17/12/2015	PERENJORI SPORTS CLUB	Senior Citiz/Volunteers Dinner - Drinks and kitchen hire	-1867.00
EFT7970	17/12/2015	PERTH TACTILES PTY LTD	Footpaths Construction Expense - Black Warning 300 x 600	-2968.00
EFT7971	17/12/2015	PROTECTOR FIRE SERVICES	Replace Unserviceable Fire Equipment Monday 26 October, 2015, Service all shire fire extinguishers	-6919.33
EFT7972	17/12/2015	RJ & LJ KING	PJ1599 - 1 x Ctn Grease Cartridges, PJ1515 Tyres- 1 x Tyre Repair, 1DVN551 Jetpatcher - 1 x 295 80 22.5 Michelin ST, 03PJ Tyres - 4 x 215 70 17 Kumho-Nissan X-Trial & 1 x 610 CCA Battery	-2144.56
EFT7973	17/12/2015	RAPTURE ARTS	Community Functions - Stilt walking, Roving Fire Twirling	-300.00
EFT7974	17/12/2015	SHIRE OF THREE SPRINGS	CDO Project Expenses - Yakabout Advertising	-80.00
EFT7975	17/12/2015	SNAP MIDLAND	P&S - 200 x Christmas Cards Digitally Printed Full Colour 2/sides on 250gsm Cast Coated Stock, 1 x Plus Artwrod, layout & Desgin Charges as required	-360.00
EFT7976	17/12/2015	STAPLES AUSTRALIA PTY LTD	Photocopier Exp- Meter Charges - Black and White & Meter Charges - Colour, Early Childhood Centre - 1 x Lanier Spc252sf Printer, PECC - Klnx T/Tiss Max Jmb 2 Ply 400m Ctn6, Admin - Klnx T/Tiss Max Jmb 2 Ply 400m Ctn6, P&S - Yellow, Magnenta, Cyan, Black toner, Canon Cyan toner, laminating pouches	-3098.30
EFT7977	17/12/2015	THINK WATER GERALDTON	PJ Oval- 1 x Brass Ball Vave 80mm, 1 x Poly Elbow Threaded F&F 80mm & 2 x PVC Coupling 25mm Cat07	-235.30
EFT7978	17/12/2015	TOLL IPEC PTY LTD	Freight Services	-317.41
EFT7979	17/12/2015	TOTALLY WORKWEAR	Protective Clothing - 5 x KG WC2 Spliced L/S Shirt Yel/Nav Sml/36 & 5 x Ya Drill Trousers Navy 82R	-408.27
EFT7980	17/12/2015	WCC ELECTRICAL & AIR CONDITIONING	Servicing of 13 x Evaporative System AC Services & 114 x Split System AC Services Perenjori & Latham	-6963.00
EFT7982	22/12/2015	5TH STREET FURNITURE MART	Housing - 400 w White Pantry, PECC - 800 w White Pantry	-390.00
EFT7983	22/12/2015	ARC AUTO ELECTRICAL & AIR CONDITIONING	PJ1558 - Grater, Fit new compressor and dryer, Re-gas A/C. Check for leak, Roller (Red) Repair indicators and beacon PJ1558 Plant Repair - Order parts for A/C & Travel Perenjori - Geraldton	-2527.97
EFT7984	22/12/2015	AUSTRALIA POST	Postage Expenses for month ended 30th November 2015	-290.11
EFT7985	22/12/2015	BATAVIA COAST TRIMMERS	PECC - Supply and Install Shade Sail to west side of daycare centre , Admin Building - Supply and Install Shade Sail to staff area	-4691.00
EFT7986	22/12/2015	BEVERLY MAUREEN KING	Council Functions Expenses - Bev King and Taylor King Kitchen help Shire Christmas Party	-160.00
EFT7987	22/12/2015	BUNNINGS WAREHOUSE	356 & 356 Hirshauer St - Materials for modification to kitchen cupboards for dishwasher install, Credit on 1 x bathroom acc cosmo glass shelf - not ordered and not supplied, Various Building materials, 1 x furniture trolley, 59 Hesford St - Bathroom acc estilo serena 90cm, 2 x Pine moulding colonial primed, 1 x pine moulding fj bullnose, P&G - 2 x irrigation controllers 6 stn, Aquatic Centre - 3L roundup, 2 x sugar soap, 2 x cleaner s/steel, 3 x 4lt herbicide, 2 x hose end nozzle	-1894.87
EFT7988	22/12/2015	ECOWATER SERVICES PTY LTD	PECC - Quarterly Maintenance of Biomax system	-668.20
EFT7989	22/12/2015	GRAEME MCDONALD	Graeme McDonald RDO Pay Out	-485.52
EFT7990	22/12/2015	JOANNE MAUD HIRSCH	Cr Meeting & Travel Fees	-337.87
EFT7991	22/12/2015	JOHN CUNNINGHAM	Cr Meeting & Travel Fees	-320.95
EFT7992	22/12/2015	JR & A HERSEY PTY LTD	PJ1599 -Prochoice Dust/Mist Fume Resp,Bag of Cotton Rags 15kg,Air Boy 8mm Strt Pipe B/Gum,Air Boy 8mm Bent Nozzle B/Gun,20 Nitto 1/4 Male ad,Wolf Clear Lense,Electrical Tape, PJ1599 - 2 x 25mm x 5m Truck Ratchet, 50mm x 9mtr Ratchet Tie Down & Thread Tape 12mm	-538.71
EFT7993	22/12/2015	JUDITH MCDONALD	Judith McDonald RDO Pay Out	-485.82

**Shire of Perenjori
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Accounts for Payment for the month ended 31st December 2015

EFT7994	22/12/2015	LAURIE CHARLES BUTLER	Cr Meeting & Travel Fees	-391.68
EFT7995	22/12/2015	LEOPARD PROMOTION	CDO Project Expenses - Bin your street Art Project Installation Part	-2500.00
EFT7996	22/12/2015	LEOPOLD CONTRACTING	Boundary Rd Construction Gravel Carting & Resheeting - Hire of Single Side Tipper 17.5hrs, Hire of Road Train/Sidetipper 194hrs, Karara Grading of Access Rds Project - 29/10 to 27/11/15 97.5hrs @ \$155/hr, Rabbit Proof Fence Rd Mntce Grading 30.5hrs & Watson Rd Grading	-64196.00
EFT7997	22/12/2015	LISA JANE SMITH	Cr Meeting & Travel Fees	-252.54
EFT7998	22/12/2015	MICK LUNDIE BITUTEK	Emulsion Patching - Supply and Deliver of CRS Emlusion as per attached	-19140.00
EFT7999	22/12/2015	MIDWEST TRANSPORTABLES	Midwest Transportables Commission Expense - Rental Return for the MWT units for the month of November 2015	-1472.70
EFT8000	22/12/2015	PERENJORI IGA X - PRESS	Groceries & Supplies for period 1st October to 12th November 2015	-1251.72
EFT8001	22/12/2015	PETER JOHN WATERHOUSE	Cr Meeting & Travel Fees	-736.69
EFT8002	22/12/2015	RACHAEL LUCAS	Council Functions Expenses - Rachel Lucas Kitchen help Shire Christmas Party	-80.00
EFT8003	22/12/2015	ROBIN LYN SPENCER	Cr Meeting & Travel Fees	-489.69
EFT8004	22/12/2015	RODNEY PAUL DESMOND	Cr Meeting & Travel Fees	-280.00
EFT8005	22/12/2015	SHIRE OF MORAWA	CDO Project Expenses - Youth Centre Grants Reimbursement for basketball event held on the 1st of Dec 2015 1 @ \$105.85ea	-105.85
EFT8006	22/12/2015	STAR TRACK EXPRESS	Freight Services	-47.31
EFT8007	22/12/2015	THINK WATER GERALDTON	Perenjori Oval Reticulation Maintenance -Travel Time,Travel Km (404),Labour,Data Coil Red Wire Station 1 & 3,Bermad Valve 100 Series,Bermad Valve Diaphragm,PVC Faucet Socket 100mm Cat18	-1775.60
EFT8008	22/12/2015	WESTRAC PTY LTD	PJ1585 - Edge Cutting, Locknut and Screws	-249.63
EFT8009	22/12/2015	WILDFLOWER COUNTRY INC	Regional Tourism Officer - Wildflower Country Incorporated Annual Membership Contribution 15/16 Financial Year	-4950.00
EFT8010	22/12/2015	WINCHESTER INDUSTRIES	R2R - 2015 North Rd Reseal - 900T 10mm aggregate,Perenjori Rothsay Rd Const Sealing - 380T 10mm aggregate, Stock - 52.95 Tonnes 7mm, Mt Gibson -10mm Blue Metal	-95984.19
19280	01/12/2015	SHIRE OF PERENJORI - TRUST	Payroll deductions	-600.00
19281	08/12/2015	SYNERGY	Caravan Park & Village - Electricity	-1251.10
19282	08/12/2015	TELSTRA CORPORATION	Telephone Charges to 15 Nov 15	-3288.28
19283	08/12/2015	LATHAM PRIMARY SCHOOL	Donations - Achievement Awards 2015	-1250.00
19284	08/12/2015	PERENJORI PRIMARY SCHOOL	Donation - Achievement Awards 2015	-1250.00
19285	22/12/2015	GRAEME KINGSLEY REID	Cr Meeting & Travel Fees	-561.91
19286	22/12/2015	KIRK JINDRICH POHL	Cr Meeting & Travel Fees	-460.00
19287	22/12/2015	NRGY FITNESS	Gym Maintenance. - Perenjori Service, Latham Service, H2o Rower Foot Straps Pair	-924.00
19288	22/12/2015	SYNERGY	Electricity - Various Shire Buildings & Sites from 08 Oct 2015 to 04 Dec	-18058.10
19289	22/12/2015	WATER CORPORATION	Water Usage- Various Shire Buildings & Sites	-20042.98
DD9590.1	01/12/2015	WA SUPER	Payroll deductions	-7465.44
DD9590.2	01/12/2015	AUSTRALIAN SUPER	Superannuation contributions	-902.63
DD9590.3	01/12/2015	MLC SUPER	Superannuation contributions	-400.14
DD9590.4	01/12/2015	INTEGRA SUPER	Superannuation contributions	-244.03
DD9590.5	01/12/2015	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	-266.50
DD9590.6	01/12/2015	HOST PLUS SUPER	Superannuation contributions	-194.94
DD9590.7	01/12/2015	HESTA SUPER FUND	Superannuation contributions	-240.09
DD9590.8	01/12/2015	REST INDUSTRY SUPERANNUATION	Superannuation contributions	-182.67
DD9590.9	01/12/2015	ESSENTIAL SUPER	Superannuation contributions	-103.75
DD9591.1	08/12/2015	WA SUPER	Superannuation contributions	-242.80
DD9603.1	15/12/2015	WA SUPER	Payroll deductions	-7385.39
DD9603.2	15/12/2015	AUSTRALIAN SUPER	Superannuation contributions	-987.80
DD9603.3	15/12/2015	MLC SUPER	Superannuation contributions	-400.14
DD9603.4	15/12/2015	INTEGRA SUPER	Superannuation contributions	-244.88
DD9603.5	15/12/2015	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	-271.37
DD9603.6	15/12/2015	HOST PLUS SUPER	Superannuation contributions	-194.94
DD9603.7	15/12/2015	HESTA SUPER FUND	Superannuation contributions	-236.60
DD9603.8	15/12/2015	REST INDUSTRY SUPERANNUATION	Superannuation contributions	-182.67
DD9603.9	15/12/2015	ESSENTIAL SUPER	Superannuation contributions	-103.75
DD9655.1	29/12/2015	WA SUPER	Payroll deductions	-6829.79
DD9655.2	29/12/2015	AUSTRALIAN SUPER	Superannuation contributions	-983.83
DD9655.3	29/12/2015	MLC SUPER	Superannuation contributions	-400.14

Shire of Perenjori
Loyal Government Act 1995

Accounts for Payment for the month ended 31st December 2015

DD9655.4	29/12/2015	INTEGRA SUPER	Superannuation contributions	-231.34
DD9655.5	29/12/2015	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	-251.87
DD9655.6	29/12/2015	HOST PLUS SUPER	Superannuation contributions	-194.94
DD9655.7	29/12/2015	HESTA SUPER FUND	Superannuation contributions	-190.73
DD9655.8	29/12/2015	REST INDUSTRY SUPERANNUATION	Superannuation contributions	-182.67
DD9655.9	29/12/2015	ESSENTIAL SUPER	Superannuation contributions	-100.96
DD9670.1	15/12/2015	CAPITAL FINANCE AUSTRALIA	PJ4578 - 2010 Volvo Grader Qtrly Lease	-17148.88
DD9670.2	29/12/2015	CAPITAL FINANCE AUSTRALIA	PJ1578, PJ1527 Qtrly Lease Payments	-19284.86
DD9670.3	01/12/2015	WESTNET	Westnet Fees for month ended 31st December 2015	-175.90
DD9672.1	15/12/2015	SG FLEET AUSTRALIA PTY LIMITED	P1690 Jetpatcher, 1503PJ Isuze, PJ1577 Hitachi Leases for Dec 15	-14489.52
DD9675.1	09/12/2015	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 94 Fixed Component - Industrial Park land	-5010.33
DD9701.1	17/12/2015	GERALDTON FUEL CO	Fuel Card Purchases for the month ended 30th November 2015	-26442.05
DD9692.1	14/12/2015	BANKWEST MASTERCARD	Bankwest Mastercard purchases 26th October to 14th November 2015	-6396.03
1	01/12/2015	BANK FEES - BANK FEES NO GST	Bank Fees no gst	-23.00
1	01/12/2015	BANK FEES - BANK FEES NO GST	Bank Fees no gst	-10.00
1	01/12/2015	EFT GST - EFTPOS FEES WITH GST	Eftpos Fees with gst	-246.63
1	01/12/2015	EFT GST - EFTPOS FEES WITH GST	Eftpos Fees with gst	-6.50
1	03/12/2015	EFT GST - EFTPOS FEES WITH GST	Eftpos Fees with gst	-8.32
1	03/12/2015	EFT GST - EFTPOS FEES WITH GST	Eftpos Fees with gst	-17.35
887	17/12/2015	WESLEY JOHN LINDSAY BENTON	Refund of Nomination fees	-80.00
888	17/12/2015	GRAEME KINGSLEY REID	Refund of Nomination fees	-80.00
889	17/12/2015	KIRK JINDRICH POHL	Refund of Nomination fees	-80.00
890	17/12/2015	CBH GERALDTON	Refund of Hall Bond	-150.00
891	17/12/2015	SAFELINKS ALLIANCE	Refund of bond	-150.00
892	17/12/2015	VALERIE MAY ATKINSON	Gym Bond refund	-100.00
893	17/12/2015	LYNETTE WALLEY	Hall Bond Refund	-150.00
894	17/12/2015	COLIN MCCARTNEY	Gym Bond refund	-100.00
895	17/12/2015	KIERAN MILLS	Gym Bond refund	-100.00
896	17/12/2015	MATT TUNBRIDGE	Gym Bond refund	-100.00
897	17/12/2015	NARELLE KING	Gym Bond refund	-400.00
898	17/12/2015	DEE BRUNT	Gym Bond refund	-100.00
899	17/12/2015	RICHARD KEMP	Gym Bond refund	-100.00
900	17/12/2015	WAYNE BROOKS	Gym Bond refund	-100.00
901	17/12/2015	NATHAN CUNNINGHAM	Gym Bond refund	-150.00
902	17/12/2015	CATHAL MULVIHILL	Gym Bond refund	-100.00
903	17/12/2015	MARTIN JOHN LUCAS	Gym Bond refund	-100.00
904	17/12/2015	KEITH MULVIHILL	Gym Bond refund	-100.00
905	17/12/2015	ZANE TOOMS	Gym Bond refund	-100.00
906	17/12/2015	LUKE BAYLEY	Gym Bond refund	-100.00
907	17/12/2015	GRANT KUSABS	Gym Bond refund	-100.00
908	17/12/2015	DAMIEN HELLIWELL	Gym Bond refund	-100.00
909	17/12/2015	JESSICA BEAN	Gym Bond refund	-100.00
910	17/12/2015	DAVID GOFF	Gym Bond refund	-100.00
911	17/12/2015	JACK MCALINDON	Gym Bond refund	-100.00
912	17/12/2015	MATTHEW LUFF	Gym Bond refund	-100.00
EFT7913	04/12/2015	PETER MONEY CONSULTING SERVICES	Refund of T498 self funded leave	-2200.00
EFT7916	17/12/2015	BRIAN EDWARD MCALPINE	Gym Bond refund	-100.00
EFT7917	17/12/2015	CARNAMAH/PERENJORI FOOTBALL CLUB	Refund of Hall bond	-200.00
EFT7918	17/12/2015	EMMA REYNOLDS	T519 - housing bond	-400.00
EFT7919	17/12/2015	FIONA JANE HARDINGHAM	Refund of Nomination fees	-80.00
EFT7920	17/12/2015	JOANNE MAUD HIRSCH	Refund of Nomination fees	-80.00
EFT7921	17/12/2015	JOHN CUNNINGHAM	Refund of Nomination fees	-80.00
EFT7922	17/12/2015	JAMES RENTOULE	Gym Bond refund	-100.00
EFT7923	17/12/2015	MOORE CATCHMENT COUNCIL INC	Hall Bond Refund	-100.00
EFT7924	17/12/2015	NORTHERN AGRICULTURAL CATCHMENT COUNCIL	Bus Bond Refund	-200.00
EFT7925	17/12/2015	PERENJORI FARMING FORWARD	Bus Bond Refund	-200.00
EFT7926	17/12/2015	PETER JOHN WATERHOUSE	Refund of Nomination fees	-80.00
EFT7927	17/12/2015	ROBIN LYN SPENCER	Refund of Nomination fees	-80.00
EFT7981	17/12/2015	DAVID ALLEN	Gym Bond refund	-100.00
				-718753.06



Perenjori
Embrace Opportunity

Attachment
16022.3

Monthly Financial Report
January 2016

Finance Committee Meeting
16th February 2016

SHIRE OF PERENJORI

MONTHLY FINANCIAL REPORT

For the Period Ended 31 January 2016

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Appendix A Detailed Schedules

Shire of Perenjori

Compilation Report

For the Period Ended 31 January 2016

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 7 and shows a surplus as at 31 January 2016 of \$2,045,539.

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

Preparation

Prepared by: Debby Barndon

Reviewed by: Ali Mills

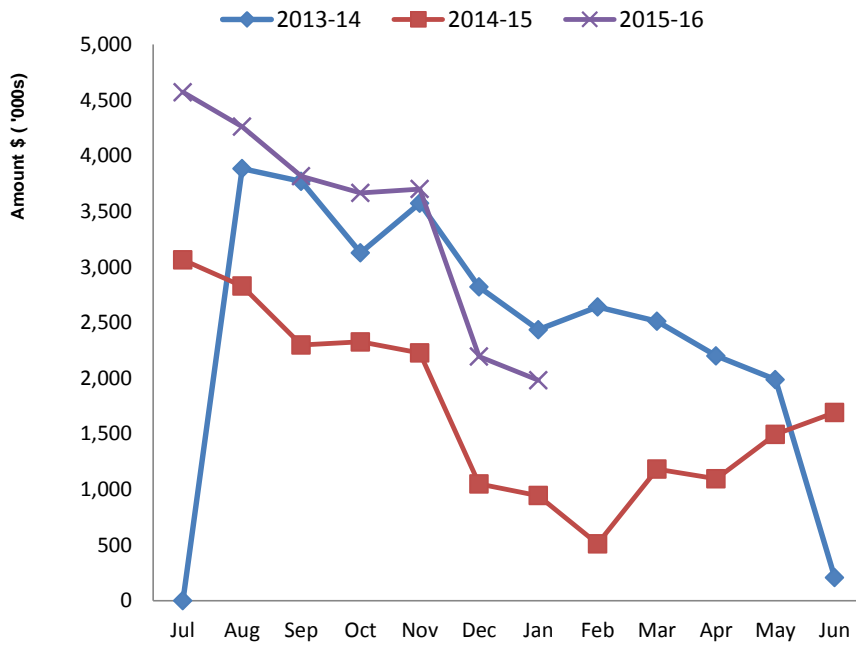
Date prepared: 5/02/2016

Shire of Perenjori

Monthly Summary Information

For the Period Ended 31 January 2016

Liquidity Over the Year (Refer Note 3)

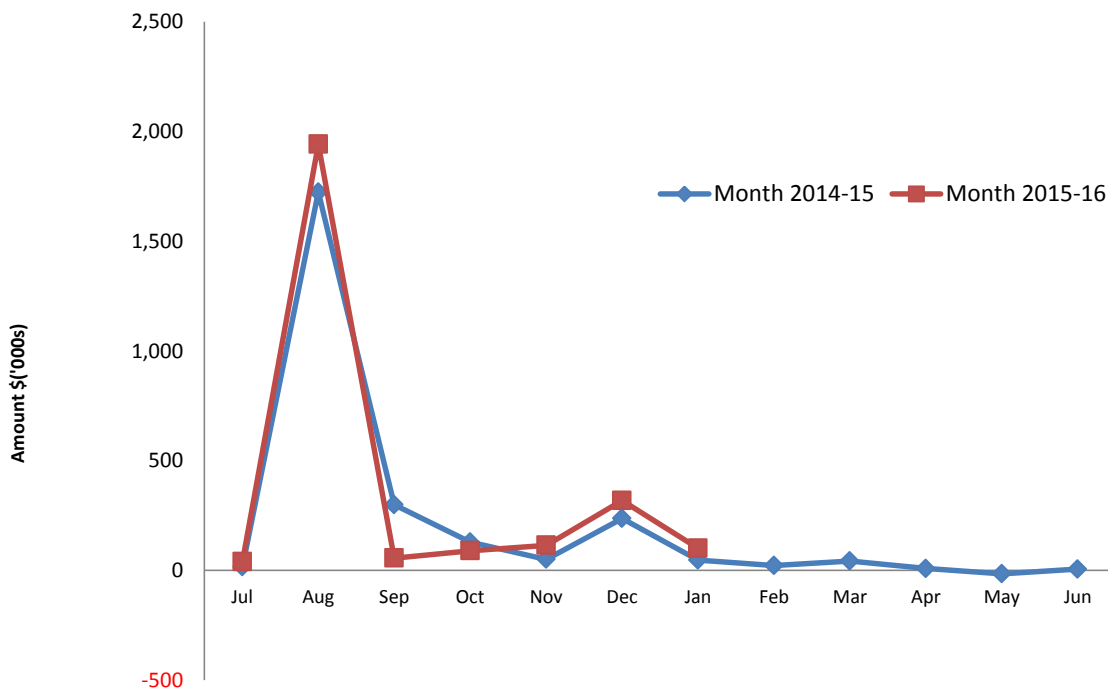


Cash and Cash Equivalents as at period end

Unrestricted	\$	1,766,631
Restricted	\$	1,719,896
	\$	<u>3,486,527</u>

Rates	\$	195,235
Other	\$	<u>68,395</u>
	\$	263,631

Rates Received (Refer Note 6)



Comments

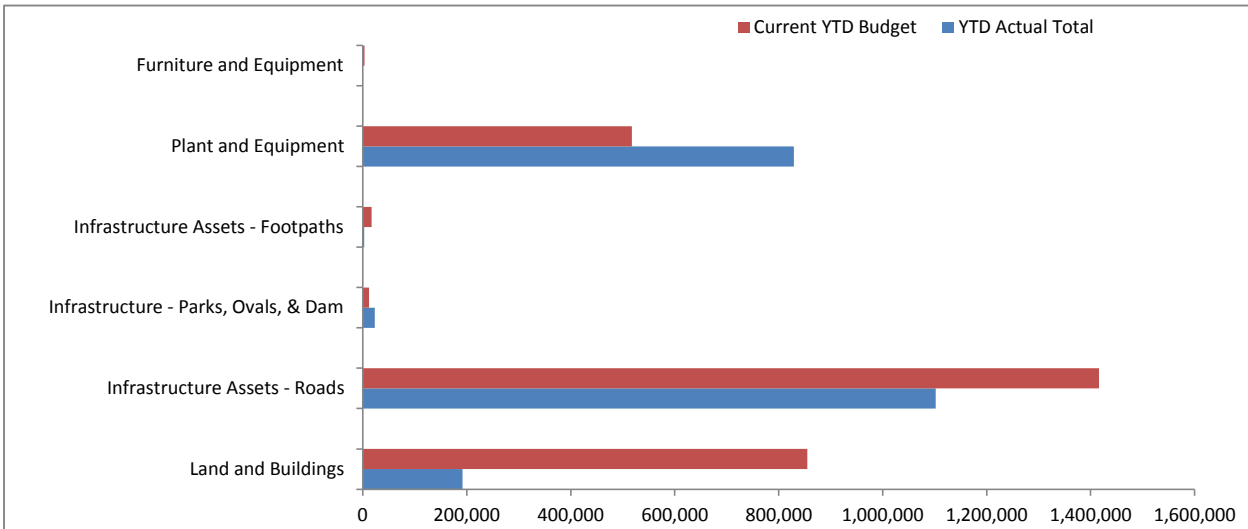
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Perenjori

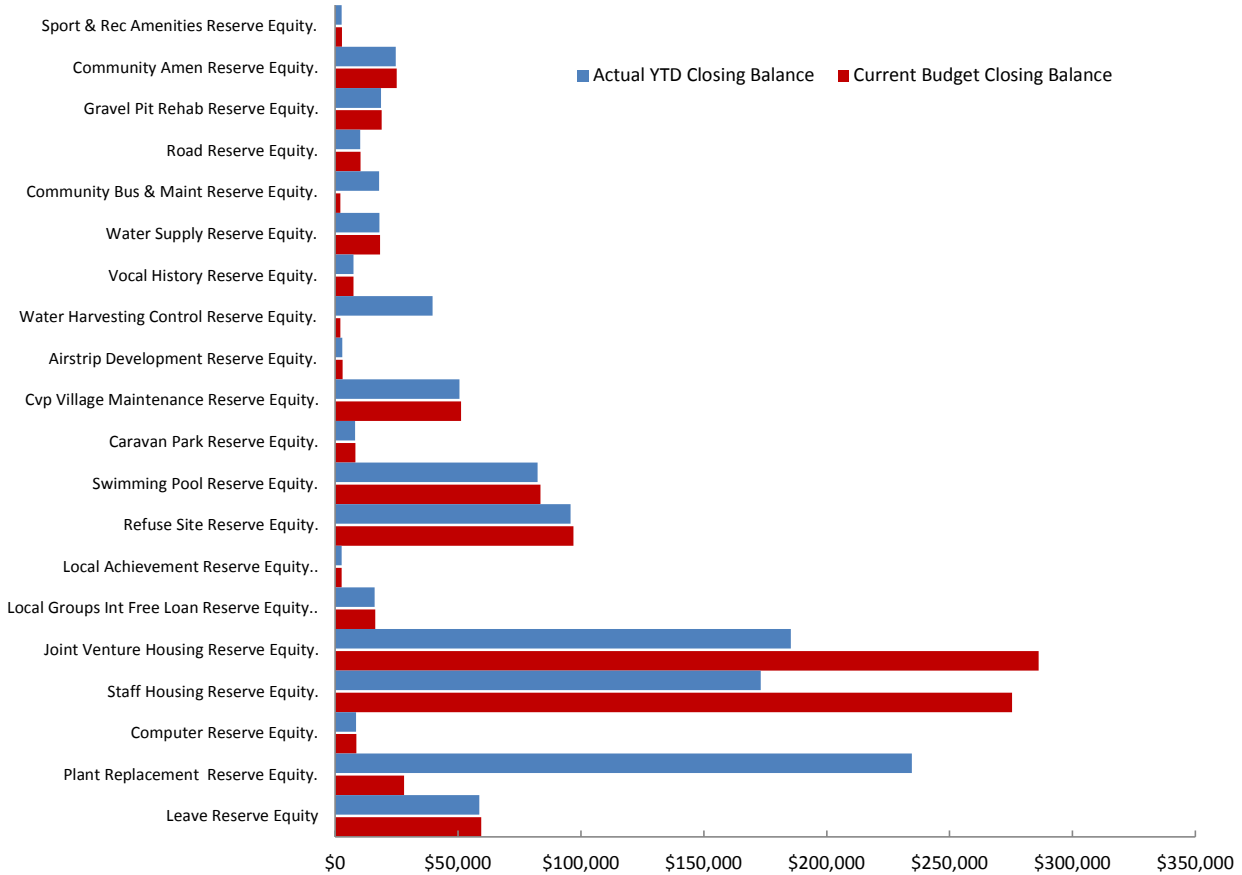
Monthly Summary Information

For the Period Ended 31 January 2016

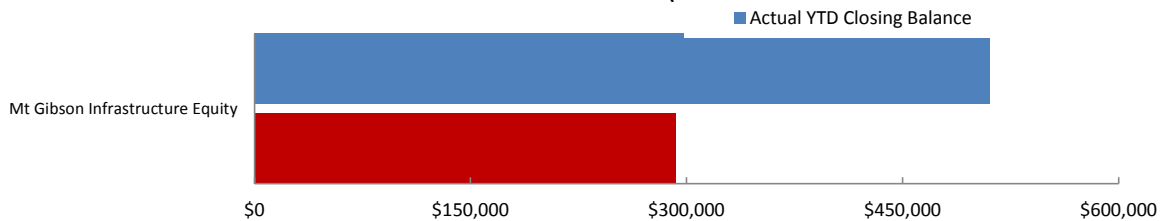
Capital Expenditure Program YTD (Refer Note 13)



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



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



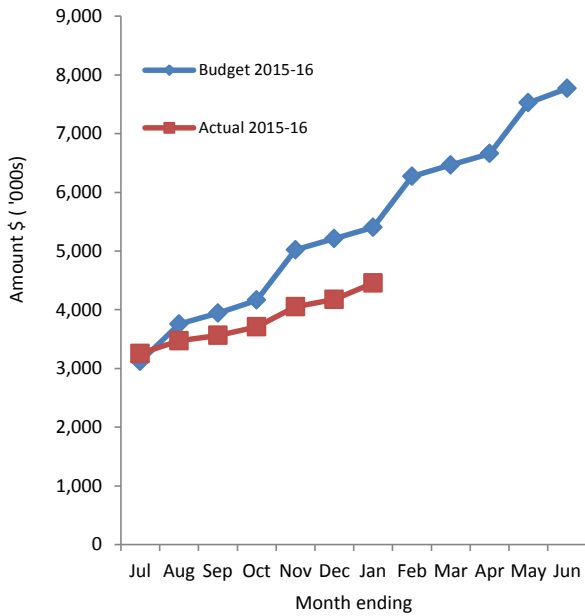
Shire of Perenjori

Monthly Summary Information

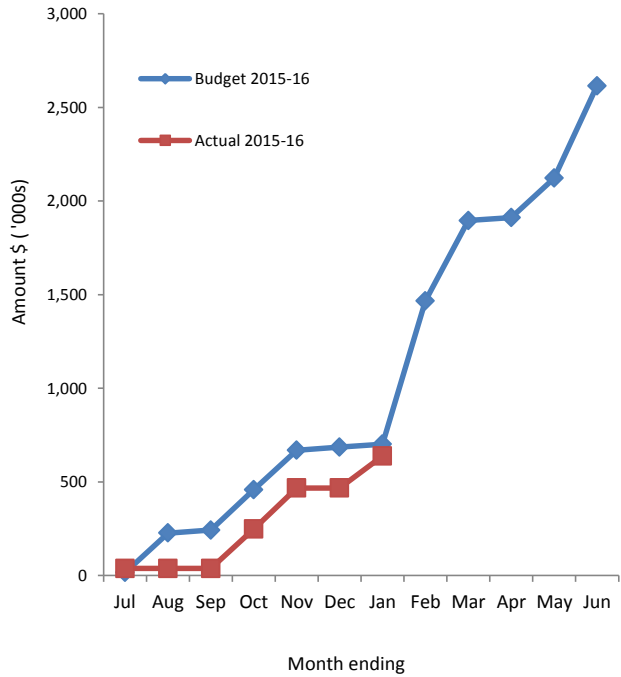
For the Period Ended 31 January 2016

Revenues

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

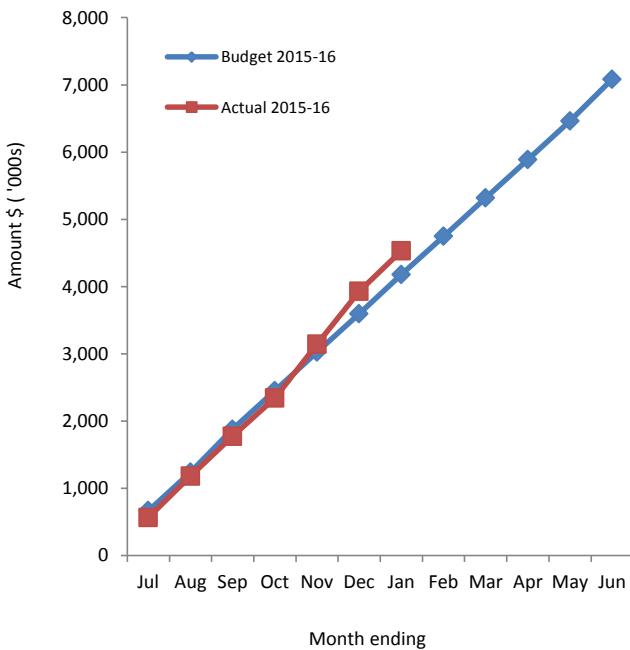


Budget Capital Revenue -v- Actual (Refer Note 2)

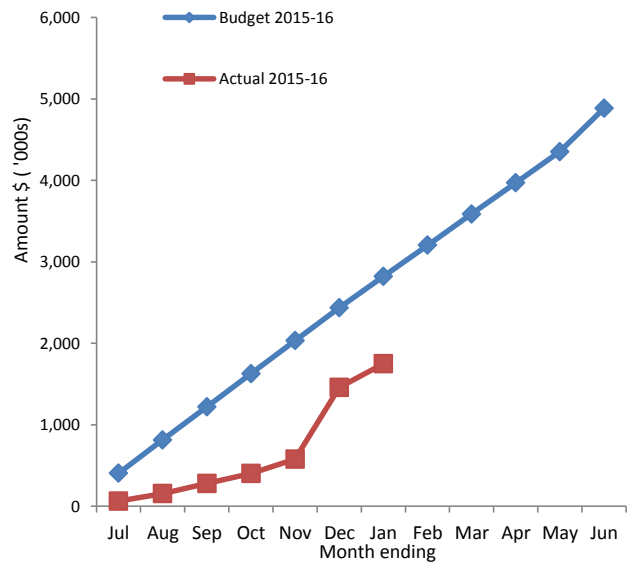


Expenditure

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



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



Comments

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 January 2016

Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
	30,475	17,766	94,170	76,404	430.06%	▲
9	2,674,298	2,674,298	2,605,709	(68,589)	(2.56%)	
	1,873,395	940,108	495,614	(444,494)	(47.28%)	▼
	19,750	9,934	18,888	8,954	90.13%	
	4,200	2,612	1,713	(899)	(34.42%)	
	118,500	69,125	48,436	(20,689)	(29.93%)	▼
	200,500	116,949	98,809	(18,140)	(15.51%)	▼
	35,450	35,252	72,493	37,241	105.64%	▲
	69,100	52,785	241,049	188,264	356.66%	▲
	1,473,212	775,279	327,957	(447,322)	(57.70%)	▲
	510,250	210,133	169,323	(40,810)	(19.42%)	▼
	859,000	501,060	279,356	(221,704)	(44.25%)	▼
	7,868,130	5,405,301	4,453,518	(951,783)		
Operating Expense						
	(209,934)	(161,909)	(145,480)	16,429	10.15%	▼
	(87,334)	(50,932)	(79,389)	(28,457)	(55.87%)	▲
	(202,313)	(126,260)	(96,729)	29,531	23.39%	▼
	(85,690)	(49,938)	(56,998)	(7,060)	(14.14%)	
	(278,648)	(162,519)	(144,914)	17,605	10.83%	▼
	(542,316)	(289,833)	(281,396)	8,437	2.91%	
	(401,639)	(243,161)	(243,774)	(613)	(0.25%)	
	(932,297)	(543,613)	(650,900)	(107,287)	(19.74%)	▲
	(2,844,564)	(1,662,037)	(2,062,350)	(400,313)	(24.09%)	▲
	(831,637)	(485,030)	(401,212)	83,818	17.28%	▲
	(664,885)	(402,325)	(370,453)	31,872	7.92%	
	(7,081,257)	(4,177,557)	(4,533,595)	(356,039)		
Funding Balance Adjustments						
	1,855,939	1,109,094	1,839,636	730,542	65.87%	▲
8	6,073	(6,321)	3,064	9,385	(148.47%)	
	0	0	29,437	29,437		▲
	2,648,885	2,330,517	1,792,058	(538,459)		
Capital Revenues						
11	2,323,897	589,250	637,386	48,136	8.17%	
8	100,000	111,475	125,000	13,525	12.13%	▲
	2,423,897	700,725	762,386	61,661		
Capital Expenses						
	0	0	0	0		
13	(1,496,184)	(855,267)	(191,602)	663,665	77.60%	▼
13	(2,427,509)	(1,416,030)	(1,102,122)	313,908	22.17%	▼
13	(170,000)	(11,669)	(23,182)	(11,513)	(98.66%)	
13	(29,264)	(17,066)	(2,726)	14,340	84.02%	▼
13	(787,000)	(517,417)	(829,380)	(311,963)	(60.29%)	▲
13	(5,475)	(3,192)	0	3,192	100.00%	
	(4,915,432)	(2,820,641)	(2,149,013)	671,628		
	(2,491,535)	(2,119,916)	(1,386,626)	733,290		
Financing						
	0	0	276,000	276,000		
7	226,822	0	0	0		
10	(175,004)	(95,184)	(94,109)	1,075	1.13%	
7	(222,990)	(26,424)	(234,388)	(207,964)	(787.03%)	▲
	(171,172)	(121,608)	(52,497)	69,111		
	(13,822)	88,993	352,935	263,942		
3	13,821	13,821	1,692,604	1,678,783	12146.61%	▲
3	(0)	102,814	2,045,539	1,942,725		

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

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

SHIRE OF PERENJORI
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 2016

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues							
Rates	9	\$ 2,674,298	\$ 2,674,298	\$ 2,605,709	\$ (68,589)	% (2.56%)	
Operating Grants, Subsidies and Contributions	11	2,896,582	1,391,179	935,682	(455,497)	(32.74%)	↑↑↑↑
Fees and Charges		1,534,450	909,763	649,580	(260,183)	(28.60%)	▼
Service Charges		0	0	0	0		
Interest Earnings		58,551	35,065	45,492	10,427	29.74%	▲
Other Revenue		666,322	388,675	220,119	(168,556)	(43.37%)	▼
Profit on Disposal of Assets	8	37,927	6,321	(3,064)	(9,385)	(148.47%)	
Total Operating Revenue		7,868,130	5,405,301	4,453,518	(951,783)		
Operating Expense							
Employee Costs		(2,308,499)	(1,346,317)	(1,288,929)	57,388	4.26%	
Materials and Contracts		(2,151,458)	(1,267,516)	(941,108)	326,408	25.75%	▼
Utility Charges		(232,594)	(135,548)	(117,755)	17,793	13.13%	▼
Depreciation on Non-Current Assets		(1,855,939)	(1,109,094)	(1,839,636)	(730,542)	(65.87%)	▲
Interest Expenses		(79,096)	(54,390)	(54,394)	(4)	(0.01%)	
Insurance Expenses		(144,632)	(98,882)	(128,388)	(29,506)	(29.84%)	▲
Other Expenditure		(265,039)	(165,810)	(163,386)	2,424	1.46%	
Loss on Disposal of Assets	8	(44,000)	0	0	0		
Total Operating Expenditure		(7,081,257)	(4,177,557)	(4,533,595)	(356,039)		
Funding Balance Adjustments							
Add back Depreciation		1,855,939	1,109,094	1,839,636	730,542	65.87%	▲
Adjust (Profit)/Loss on Asset Disposal	8	6,073	(6,321)	3,064	9,385	(148.47%)	
Adjust Provisions and Accruals		0	0	29,437	29,437		▲
Net Cash from Operations		2,648,885	2,330,517	1,792,058	(538,459)		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,323,897	589,250	637,386	48,136	8.17%	
Proceeds from Disposal of Assets	8	100,000	111,475	125,000	13,525	12.13%	▲
Total Capital Revenues		2,423,897	700,725	762,386	61,661		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(1,496,184)	(855,267)	(191,602)	663,665	77.60%	▼
Infrastructure - Roads	13	(2,427,509)	(1,416,030)	(1,102,122)	313,908	22.17%	▼
Infrastructure - Parks, Ovals, & Dam	13	(170,000)	(11,669)	(23,182)	(11,513)		
Infrastructure - Footpaths	13	(29,264)	(17,066)	(2,726)	14,340	84.02%	▼
Plant and Equipment	13	(787,000)	(517,417)	(829,380)	(311,963)	(60.29%)	▲
Furniture and Equipment	13	(5,475)	(3,192)	0	3,192	100.00%	
Total Capital Expenditure		(4,915,432)	(2,820,641)	(2,149,013)	671,628		
Net Cash from Capital Activities		(2,491,535)	(2,119,916)	(1,386,626)	733,290		
Financing							
Proceeds from New Debentures		0	0	276,000	276,000		
Transfer from Reserves	7	226,822	0	0	0		
Repayment of Debentures	10	(175,004)	(95,184)	(94,109)	1,075	1.13%	
Transfer to Reserves	7	(222,990)	(26,424)	(234,388)	(207,964)	(787.03%)	▲
Net Cash from Financing Activities		(171,172)	(121,608)	(52,497)	69,111		
Net Operations, Capital and Financing		(13,822)	88,993	352,935	263,942		
Opening Funding Surplus(Deficit)	3	13,821	13,821	1,692,604	1,678,783	12146.61%	▲
Closing Funding Surplus(Deficit)	3	(0)	102,814	2,045,539	1,942,725		

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

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

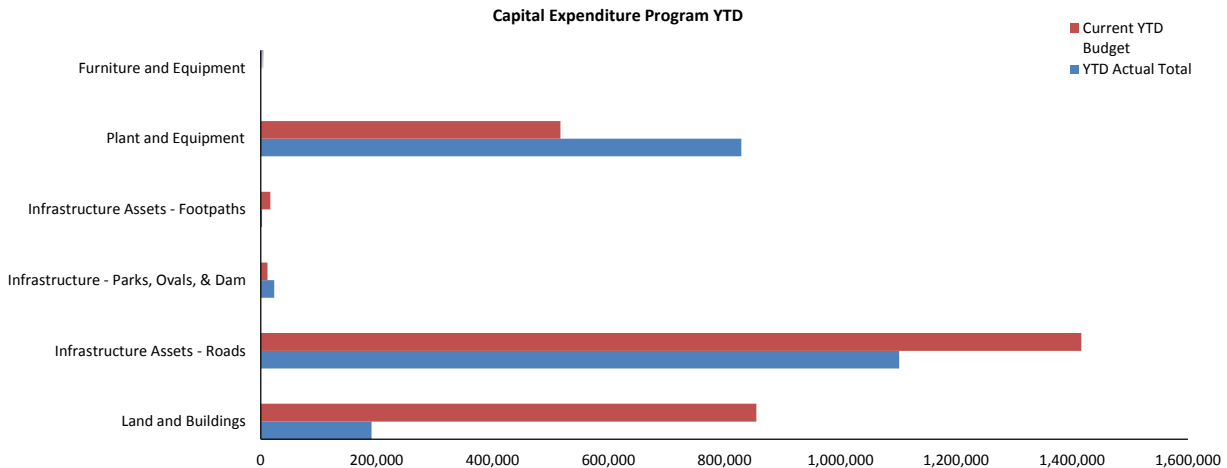
SHIRE OF PERENJORI
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 January 2016

Capital Acquisitions	Note	YTD 31 01 2016					
		YTD Actual New /Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$		\$
Land and Buildings	13	124,106	67,496	191,602	855,267	1,466,183	855,267
Infrastructure Assets - Roads	13	1,102,123	0	1,102,123	1,416,030	2,427,509	(313,907)
Infrastructure - Parks, Ovals, & Dam	13	0	23,182	23,182	11,669	170,000	11,513
Infrastructure Assets - Footpaths	13	2,726	0	2,726	17,066	29,264	(14,340)
Plant and Equipment	13	829,380	0	829,380	517,417	787,000	311,963
Furniture and Equipment	13	0	0	0	3,192	5,475	(3,192)
Capital Expenditure Totals		2,058,335	90,678	2,149,014	2,820,641	4,885,431	847,304

Funded By:

Capital Grants and Contributions	Note 11	829,915	589,250	2,148,200	240,665
Borrowings	Note 10	276,000	0	0	276,000
Other (Disposals & C/Fwd)	Note 8	125,000	111,475	100,000	13,525
Own Source Funding - Cash Backed Reserves					
Plant Replacement Reserve		0	0	210,822	0
Water Harvesting Control Reserve		0	0	38,104	0
Community Bus & Maintenance Reserve		0	0	16,000	0
Total Own Source Funding - Cash Backed Reserves	Note 7	0	0	264,926	0
Own Source Funding - Operations		918,098	2,119,916	2,372,305	(1,201,818)
Capital Funding Total		2,149,014	2,820,641	4,885,431	671,627

Comments and graphs



SHIRE OF PERENJORI
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 31 January 2016

	Adopted Budget	Adopted Budget Amendments (Note 5)	Current Annual Budget	Current YTD Budget (a)
	\$	\$	\$	\$
Operating Revenues				
Governance	30,475		30,475	17,766
General Purpose Funding - Rates	2,674,298		2,674,298	2,674,298
General Purpose Funding - Other	1,873,395		1,873,395	940,108
Law, Order and Public Safety	19,750		19,750	9,934
Health	4,200		4,200	2,612
Education and Welfare	118,500		118,500	69,125
Housing	200,500		200,500	116,949
Community Amenities	35,450		35,450	35,252
Recreation and Culture	69,100		69,100	52,785
Transport	1,473,212		1,473,212	775,279
Economic Services	510,250		510,250	210,133
Other Property and Services	859,000		859,000	501,060
Total Operating Revenue	7,868,130	0	7,868,130	5,405,301
Operating Expense				
Governance	(209,934)		(209,934)	(161,909)
General Purpose Funding	(87,334)		(87,334)	(50,932)
Law, Order and Public Safety	(202,313)		(202,313)	(126,260)
Health	(85,690)		(85,690)	(49,938)
Education and Welfare	(278,648)		(278,648)	(162,519)
Housing	(542,316)		(542,316)	(289,833)
Community Amenities	(401,639)		(401,639)	(243,161)
Recreation and Culture	(932,297)		(932,297)	(543,613)
Transport	(2,844,564)		(2,844,564)	(1,662,037)
Economic Services	(831,637)		(831,637)	(485,030)
Other Property and Services	(664,885)	0	(664,885)	(402,325)
Total Operating Expenditure	(7,081,257)	0	(7,081,257)	(4,177,557)
Funding Balance Adjustments				
Add back Depreciation	1,855,939		1,855,939	1,109,094
Adjust (Profit)/Loss on Asset Disposal	6,073		6,073	(6,321)
Adjust Provisions and Accruals	0		0	0
Net Cash from Operations	2,648,885	0	2,648,885	2,330,517
Capital Revenues				
Grants, Subsidies and Contributions	2,323,897		2,323,897	589,250
Proceeds from Disposal of Assets	100,000	0	100,000	111,475
Proceeds from Sale of Investments	0		0	
Total Capital Revenues	2,423,897	0	2,423,897	700,725
Capital Expenses				
Land Held for Resale	0		0	0
Land and Buildings	(1,496,183)	0	(1,496,185)	(855,267)
Infrastructure - Roads	(2,427,509)		(2,427,509)	(1,416,030)
Infrastructure - Parks, Ovals, & Dam	(170,000)	0	(170,000)	(11,669)
Infrastructure - Public Facilities	0		0	0
Infrastructure - Footpaths	(29,264)		(29,264)	(17,066)
Infrastructure - Drainage	0		0	0
Heritage Assets	0		0	0
Plant and Equipment	(787,000)		(787,000)	(517,417)
Furniture and Equipment	(5,475)		(5,475)	(3,192)
Total Capital Expenditure	(4,915,431)	0	(4,915,433)	(2,820,641)
Net Cash from Capital Activities	(2,491,534)	0	(2,491,536)	(2,119,916)
Financing				
Proceeds from New Debentures	0		0	0
Proceeds from Advances	0		0	0
Self-Supporting Loan Principal	0		0	0
Transfer from Reserves	226,822		226,822	0
Purchase of Investments	0		0	0
Advances to Community Groups	0		0	0
Repayment of Debentures	(175,004)		(175,004)	(95,184)
Transfer to Reserves	(222,990)		(222,990)	(26,424)
Net Cash from Financing Activities	(171,172)	0	(171,172)	(121,608)
Net Operations, Capital and Financing	(13,821)	0	(13,822)	88,993
Opening Funding Surplus(Deficit)	13,821	0	13,821	13,821
Closing Funding Surplus(Deficit)	0	0	(0)	102,814

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

Based upon feedback received from the community the vision of the Shire is:

"A wonderful place to live, work, invest and visit with the community working together to achieve shared objectives"

The Strategic Community Plan defines the key objectives of the Shire as:

"Economic: A strong, resilient and balanced economy.

Environment: Our unique natural and built environment is protected and enhanced.

Social: Our community enjoys a high quality of life.

Civic Leadership: A collaborative and engaged community."

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 2: EXPLANATION OF MATERIAL VARIANCES

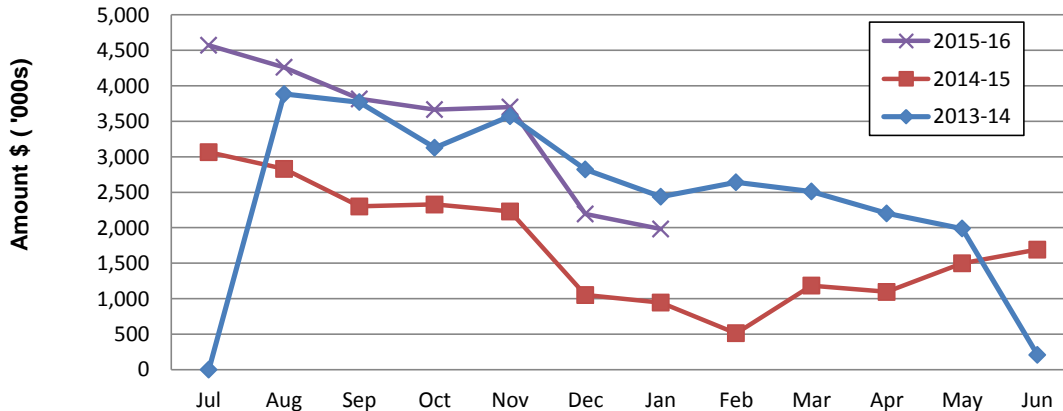
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues					
Governance	76,404	430%	▲	Permanent	Unbudgeted refund received from Regional Council
General Purpose Funding	(513,083)	-50%	▼	Timing	Outstanding Rates - FAGS Funding Received in June 2015 budget allocation in 2016
Law Order & Public Safety	8,954	90%		Timing	
Health	(899)	-34%			
Education & Welfare	(20,689)	-30%	▼	Timing	Youth Activities Grant not yet received
Housing	(18,140)	-16%	▼	Timing	Eco House Fees and housing grant under budget
Community Amenities	37,241	106%	▲	Timing	Grant Lotterywest, Centenary Book Sales, Blues for the Bush Reimbursement - Unbudgeted income
Recreation and Culture	188,264	357%	▲	Timing	
Transport	(447,322)	-58%	▼	Timing	Grants not yet received
Economic Services	(40,810)	-19%	▼	Timing	Caravan Park Barracks and accomodation fees under budget
Other Property and Services	(221,704)	-44%	▼	Timing	
Operating Expense					
Governance	16,429	10.15%	▼	Timing	Administration and members expenditure under budget
General Purpose Funding	(28,457)	(55.87%)	▲	Timing	Less discount on rates
Law, Order and Public Safety	29,531	23.39%	▼	Timing	Fire prevention expenditure and dog control under budget
Health	(7,060)	(14.14%)			
Education and Welfare	17,605	10.83%	▼	Timing	Revaluation on building so increase in depreciation expense
Housing	8,437	2.91%			
Community Amenities	(613)	(0.25%)			
Recreation and Culture	(107,287)	(19.74%)	▲	Timing	Revaluation on swimming pool so increase in depreciation expense
Transport	(400,313)	(24.09%)	▲	Timing	Revaluation on infrastructure so increase in depreciation expense
Economic Services	83,818	17.28%	▼	Timing	Building control and business incubator expenses under budget
Other Property and Services	31,872	7.92%			
Capital Expenses					
Land and Buildings	663,665	78%	▼	Timing	Capital expenditure still pending
Infrastructure - Roads	313,908	22%	▼	Timing	Capital expenditure still pending
Infrastructure - Parks, Ovals, & Dam	(11,513)				
Infrastructure - Footpaths	14,340	84%			
Plant and Equipment	(311,963)	-60%	▲	Timing	Purchase of new grader - Not in original budget - In Budget review for amendment
Furniture and Equipment	3,192	100%		Timing	No purchases to date
Surplus/(Deficit)					
Opening Funding Surplus(Deficit)	1,678,783	12147%	▲	Permanent	FAGS & MWDC Grants Received 30th June 2015

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 3: NET CURRENT FUNDING POSITION

				Positive=Surplus (Negative=Deficit)		
				YTD 31 Jan 2016	30th June 2015	YTD 31 Jan 2015
				\$	\$	\$
Current Assets						
	4	Cash Unrestricted	1,766,631	1,618,105	591,163	
	4	Cash Restricted	1,719,896	1,636,708	2,395,521	
	6	Receivables - Rates & Rubbish	195,235	116,477	216,650	
	6	Receivables -Other	68,395	299,243	281,712	
		Interest / ATO Receivable/Trust	7,931	(12,994)	(27,075)	
		Inventories	133,183	92,897	32,828	
				3,891,272	3,750,436	3,490,798
Less: Current Liabilities						
		Payables	(206,730)	(596,126)	(443,887)	
		Provisions	(25,673)	(147,436)	(58,519)	
				(232,403)	(743,562)	(502,406)
Less: Adjustments						
	7	Cash Reserves - Restricted	(1,719,896)	(1,636,708)	(2,395,521)	
		For Current Leave Provisions	25,673	147,436	58,519	
		For Current Borrowings	80,896	175,005	83,905	
				(1,613,328)	(1,314,268)	(2,253,097)
Net Current Funding Position				2,045,539	1,692,604	735,294

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

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

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 4: CASH AND INVESTMENTS

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits									
Municipal Bank Account	5375008	1.25%	(3,904)				(3,904)	Bankwest	At Call
Telenet Saver Account	0542587	2.40%	1,750,043	1,209,545	236,272		3,195,860	Bankwest	At Call
Mt Gibson Infrastructure Account	0860049	1.25%		510,351			510,351	Bankwest	At Call
Trust Bank Account	5373006				4,013		4,013	Bankwest	At Call
Perenjori Benefit Trust Account	0849576						0	Bankwest	At Call
Community Dev Projects Account	856328		20,192				20,192	Bankwest	
Petty Cash			300				300		
Total			1,766,631	1,719,896	240,286	0	3,726,813		

Note 4A: CASH INVESTMENTS

Comments/Notes - Investments

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 5: BUDGET AMENDMENTS

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

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

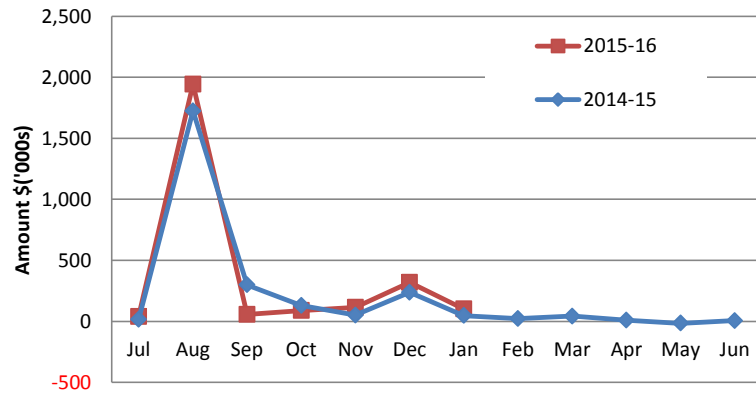
SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 6: RECEIVABLES

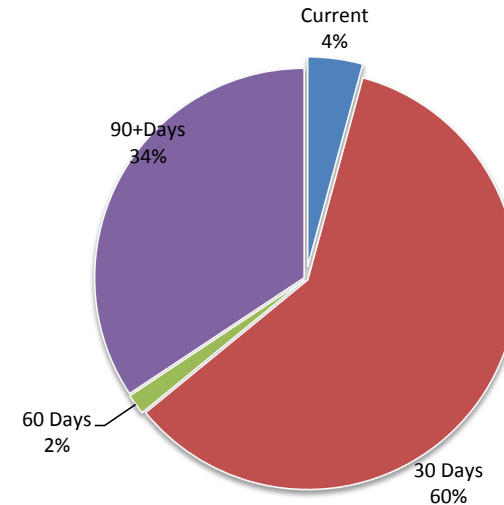
Receivables - Rates Receivable	YTD 31 Jan 2016	30 June 2015
	\$	\$
Opening Arrears Previous Years	136,240	83,312
Levied this year	2,623,383	2,620,076
Less Collections to date	(2,547,097)	(2,567,149)
Equals Current Outstanding	212,525	136,240
Net Rates Collectable	212,525	136,240
% Collected	92.30%	94.96%
Non Current Assets:		
Rates Non-Current	21,081	21,081
Total Rates Outstanding	182,281	157,320

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	2,660	37,562	999	21,538
Total Receivables General Outstanding				62,758

Note 6 - Rates Collected



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates

Total Rates Outstanding does not include Rubbish & ESL Levy

Comments/Notes - Receivables General

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 6A - RECEIVABLES GENERAL

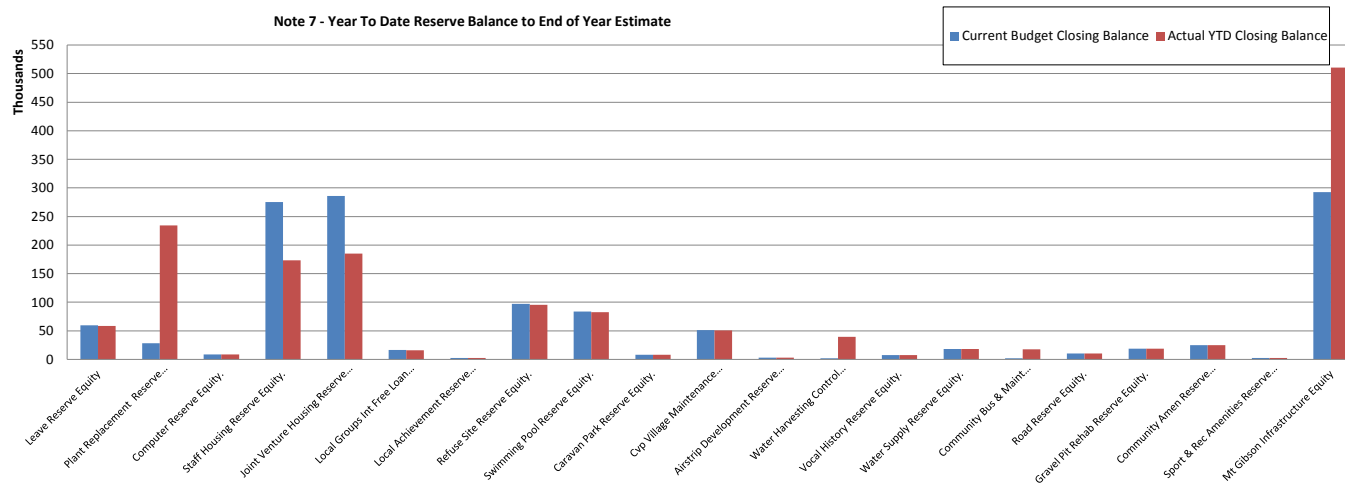
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
81210				\$ 450.00		\$ 450.00
80591					\$ 410.00	\$ 410.00
80555	\$ 456.07	242				\$ 456.07
80518					\$ 600.00	\$ 600.00
80565	\$ 160.00	92		\$ 800.00		\$ 960.00
80573					\$ 150.00	\$ 150.00
81553	\$ 971.36	300				\$ 971.36
80580				\$ 1,500.00	\$ 1,200.00	\$ 2,700.00
80489			\$ 630.00			\$ 630.00
80519	\$ 1,169.89	387				\$ 1,169.89
80282				\$ 34,499.40		\$ 34,499.40
80533	\$ 2,560.00	632				\$ 2,560.00
81549			\$ 117.15	\$ 46.20		\$ 163.35
80593			\$ 251.90			\$ 251.90
80570				\$ 265.90	\$ 300.00	\$ 565.90
80562	\$ 635.06	215				\$ 635.06
80541	\$ 15,388.56	184				\$ 15,388.56
80508	\$ 196.75	236				\$ 196.75
	\$ 21,537.69	\$2,288.00	\$ 999.05	\$ 37,561.50	\$ 2,660.00	\$ 62,758.24

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 7: Cash Backed Reserve

2015-16	Budgeted	Current	Actual	Current Budget	Actual	Current Budget	Actual Transfers	Transfer out	Current Budget	Actual YTD
Name	Opening Balance	Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Out (-)	Reference	Closing Balance	Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve Equity	58,079	1416	643	0	0	0	0		59,495	58,722
Plant Replacement Reserve Equity.	232,112	6777	2,568	0	0	(210,822)	0		28,067	234,680
Computer Reserve Equity.	8,380	205	85	0	0	0	0		8,585	8,465
Staff Housing Reserve Equity.	171,283	4181	1,895	100000	0	0	0		275,464	173,179
Joint Venture Housing Reserve Equity.	183,337	2892	2,029	100000	0	0	0		286,229	185,366
Local Groups Int Free Loan Reserve Equity..	15,875	387	176	0	0	0	0		16,262	16,051
Local Achievement Reserve Equity..	2,603	64	26	0	0	0	0		2,667	2,628
Refuse Site Reserve Equity.	94,711	2309	1,048	0	0	0	0		97,020	95,759
Swimming Pool Reserve Equity.	81,488	1987	902	0	0	0	0		83,475	82,390
Caravan Park Reserve Equity.	8,026	196	89	0	0	0	0		8,222	8,114
Cvp Village Maintenance Reserve Equity.	50,036	1220	554	0	0	0	0		51,256	50,589
Airstrip Development Reserve Equity.	2,928	71	32	0	0	0	0		2,999	2,960
Water Harvesting Control Reserve Equity.	39,211	956	434	0	0	(38,104)	0		2,063	39,645
Vocal History Reserve Equity.	7,332	179	81	0	0	0	0		7,511	7,413
Water Supply Reserve Equity.	17,872	436	198	0	0	0	0		18,308	18,070
Community Bus & Maint Reserve Equity.	17,640	430	195	0	0	(16,000)	0		2,070	17,835
Road Reserve Equity.	10,122	247	112	0	0	0	0		10,369	10,234
Gravel Pit Rehab Reserve Equity.	18,451	451	204	0	0	0	0		18,902	18,655
Community Amen Reserve Equity.	24,391	597	270	0	0	0	0		24,988	24,661
Sport & Rec Amenities Reserve Equity.	2,660	65	29	0	0	0	0		2,725	2,690
Mt Gibson Infrastructure Equity	288,972	3708	1,379	0	220,000	0	0		292,680	510,351
Communications Reserve	150,000	0	1,439	0	0	0	0		150,000	151,439
	\$ 1,485,508	\$ 28,774	\$ 14,388	\$ 200,000	\$ 220,000	-\$ 264,926	\$ -		\$ 1,449,356	\$ 1,719,896

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



Comments/Notes

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal					Current Budget			Comments
					YTD 31 01 2016			
Cost	Accum Depr	Proceeds	Profit (Loss)		Net Book Value	Sale Proceeds	Variance	
\$	\$	\$	\$		\$	\$	\$	
				Plant and Equipment				
				Mitsubishi Dual Cab - 1500 PJ	16,427	20,000	3,573	
145,455	47,350	90,000	8,104	Volvo Grader - PJ 1558	93,454	80,100	(13,354)	
54,545	24,586	35,000	(5,040)	Ammann Multit Tyred Roller - PJ 1501	27,545	60,000	32,455	
				Mitsubish Triton - PJ 1568	9,673	9,000	(673)	
				Mitsubish Triton - PJ 1570	8,528	9,000	472	
				Mitsubish Triton - PJ 1579	9,572	11,000	1,428	
				Kubota Mower PJ 1654	6,900	2,000	(4,900)	
				Land and Buildings				
				Lot 71 Carnamah Road Property	144,000	100,000	(44,000)	
200,000	71,936	125,000	3,064		316,099	291,100	(24,999)	

Comments - Capital Disposal/Replacements

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 9: RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Current Budget Total Revenue \$
Differential General Rate											
UV Rural	1.9441	267	83,272,750	1,618,600	0	0	1,618,600	1,618,906	0	0	1,618,906
UV Mining	33.3118	78	1,954,745	651,184	(52,085)	(480)	598,619	651,161	0	0	651,161
GRV Townsites	7.6810	177	1,186,000	85,208	310	0	85,518	91,091	0	0	91,091
GRV Mining	7.6810	2	6,434,980	494,272	0	0	494,272	494,238	0	0	494,239
Sub-Totals		524	92,848,475	2,849,265	(51,775)	(480)	2,797,010	2,855,396	0	0	2,855,397
Minimum Payment	Minimum \$										
UV Rural	310.00	9	53,700	2,790	0	0	2,790	2,790	0	0	2,790
UV Mining	406.00	34	18,988	10,962	0	0	10,962	13,752	0	0	13,752
GRV Townsites	310.00	35	34,378	10,850	0	0	10,850	10,850	0	0	10,850
GRV Mining	310.00	1	0	0	0	0	0	310	0	0	310
Sub-Totals		79	107,066	24,602	0	0	24,602	27,702	0	0	27,702
Discounts							2,821,612				2,883,099
Concession							(215,903)				(220,000)
Amount from General Rates							0				0
Ex-Gratia Rates							2,605,709				2,663,099
Totals							0				11,200
							2,605,709				2,674,299

Comments - Rating Information

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate %	Principal 1-Jul-15	Principal Repayments		Principal Outstanding		Interest Repayments		Maturity Date
			Actual \$	Current Budget \$	Actual \$	Current Budget \$	Actual \$	Current Budget \$	
Loan 94 Industrial Land	7.38%	26,532	4,036	8,211	22,496	18,321	1,073	1,850	9th June 2018
Loan 96 CHA Housing	6.54%	121,462	5,062	10,290	116,399	111,172	4,325	7,778	2nd February 2024
Loan 97 Flat Pack Housing	4.68%	164,319	10,055	20,345	154,264	143,974	4,396	7,579	2nd May 2022
Loan 98 Subdivision John Street	6.97%	311,194	15,360	15,360	295,834	295,834	22,469	21,548	20th January 2028
Loan 99 Aquatic Centre	6.09%	327,767	32,212	65,389	295,556	262,378	11,088	19,340	15th September 2019
Loan 100 Aquatic Centre	5.50%	261,849	15,958	32,290	245,890	229,559	7,162	12,409	10th April 2022
Loan 101 2x Duplex Housing	4.68%	186,726	11,426	23,119	175,300	163,607	4,995	8,592	9th May 2022
Totals		1,399,848	94,109	175,004	1,305,739	1,224,844	55,509	79,096	

(b) New Debentures

Loan 102 Volvo Grader	2.65%	276,000	0	0	276,000	0	0	0	6th January 2021
Totals		1,675,848	94,109	175,004	1,581,739	1,224,844	55,509	0	

All debenture repayments were financed by general purpose revenue.

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2015-16 Current Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status			
							Received	Not Received		
		(Y/N)	\$	\$	\$	\$	\$	\$		
GENERAL PURPOSE FUNDING										
03300	Grants Commission Grant	30	Dept Local Government	Y	1,022,627	Received 30.06.2015 (511,132)	1,022,627	0	264,432	247,063
03301	Untied Road Grant	30	Dept Local Government	Y	820,792	(438,605)	820,792	0	186,539	195,649
GOVERNANCE										
04315	Grant Income - Trainee.	30		Y	1,200	0	1,200	0	4,091	(2,891)
LAW, ORDER, PUBLIC SAFETY										
05100	Fesa Operating Grant	30	FESA	Y	19,000	0	19,000	0	17,563	1,437
EDUCATION										
08424	Early Childhood Centre - Grant Income - Clgf	32	Clgf Individual	Y	105,000	0	0	105,000	0	105,000
08551	Youth Activities Grant	30		Y	22,500	0	22,500	0	0	22,500
HOUSING										
9312	Housing Grant - Regional.	30		Y	355,697	0		355,697	0	355,697
COMMUNITY AMENITIES										
10508	Grant Income - Community Bus.	32			58,000	0	0	58,000	0	58,000
RECREATION AND CULTURE										
11300	Govt Grant - Swimming Pool	30	Dept Local Government	Y	3,000	0	3,000	0	0	3,000
11306	Grant - Dept Of Sport & Rec.	32	Dept of Sport & Rec	Y	30,000	0	30,000	0	30,000	0
11518	Grant Income Received	32	Mt Gibson	Y	200,000	0	0	200,000	200,000	0
TRANSPORT										
12300	Direct Grant	30	Main Roads	Y	819,463	0	819,463	0	215,971	603,492
12753	Mrwa Service Agreement Income - Abc.	33	Main Roads	Y	41,172	0	41,172	0	17,155	24,017
12751	Mrwa Service Agreement Income - General.	33	Main Roads	Y	340,000	0	340,000	0	123,470	216,530
12301	Regional Road Group Funding.	32	Main Roads	Y	778,500	0	0	778,500	331,067	447,433
12303	Roads To Recovery Funding	32	Dept of Inf and Transport	Y	776,700	0	0	776,700	218,849	557,851
ECONOMIC SERVICES										
13914	Council Cont - Telecommunications Tower	32			150,000	0	0	150,000	0	150,000
13189	Mt Gibson Infrastructure Fund - Caravan Park Infs.	32	Mt Gibson	Y	50,000	0	0	50,000	50,000	0
OTHER PROPERTY & SERVICES										
14700	Fuel Rebates.	33		Y	24,000	0	24,000	0	17,033	6,967
14503	Hacc - Bus Maintenance Contribution	33	Hacc	Y	8,000	0	8,000	0	4,000	4,000
14504	Reimbursements - Good Insurance	33	WALGA	Y	4,000	0	4,000	0	3,774	226
14950	Reimbursements Income.	33		Y	500	0	500	0	0	500
TOTALS					5,630,151	(949,737)	3,156,254	2,473,897	1,683,943	2,996,471
Operat Operating					3,481,951	585,369			854,028	
Non-O Non-operating			32		2,148,200	(175,697)			829,915	
Balance					<u>5,630,151</u>				<u>1,683,943</u>	<u>3,946,208</u>
										5,630,151

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 31-Jan-16
	\$	\$	\$	\$
Sundry Income	653	0	0	0
Bus Bonds	2,000	400	(1,800)	0
Hall Bonds	1,550	300	(1,450)	0
Housing Bonds	10,053	6,710	(13,750)	3,013
Nomination Bonds	0	640	(640)	0
Yarra Yarra Regional Council	16,461	0	(16,461)	0
Other Bonds	45,728	4,075	(50,017)	1,000
	76,445	12,125	(84,117)	4,013

Comments - Trust

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 31-Jan-16
Perenjori Public Benefit Bank Account	210,871			210,871
Income/Expenditure		(62,934)	37,533	(25,401)
Closing Bank Balance	0	(62,934)	37,533	236,272

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 13: CAPITAL ACQUISITIONS

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

Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	Strategic Reference / Comment
Capital Acquisitions by Program							
Governance							
●	Capital - Admin Building.	04258	35,000	20,419	33,356	12,937	Change in Budget Review Pending
○	Capital -Office Equipment.	4251	5,475	3,192	0	(3,192)	Still Pending
	Governance Total		40,475	23,611	33,356	9,745	
Law, Order And Public Safety							
○	Capital Expenditure - Buildings	5151	70,000	40,831	0	(40,831)	Change in Budget Review Pending
○	Cctv	5601	5,000	2,919	0	(2,919)	Still Pending
	Law, Order And Public Safety Total		75,000	43,750	0	(43,750)	
Health							
○	Capital - Medical Centre Building.	07250	15,000	8,750	0	(8,750)	Still Pending
	Health Total		15,000	8,750	0	(8,750)	
Education & Welfare							
○	Early Childhood Centre - Buildings.	08450	167,775	97,867	64,318	(33,549)	Work in Progress
	Education & Welfare Total		167,775	97,867	64,318	(33,549)	
Housing							
○	Capital - Housing Expenditure.	09286	580,691	338,737	34,140	(304,597)	Work in Progress
	Housing Total		580,691	338,737	34,140	(304,597)	
Community Amenities							
○	Capital - Land.	10133	150,000	87,500	0	(87,500)	
●	Plant & Equipment - Community Bus.	10451	140,000	139,998	115,380	(24,618)	Finalised

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 13: CAPITAL ACQUISITIONS

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

Level of Completion Indicator	Infrastructure Assets	Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	Strategic Reference / Comment
	Community Amenities Total	290,000	227,498	115,380	(112,118)	

SHIRE OF PERENJORI
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2016

Note 13: CAPITAL ACQUISITIONS

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

Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	Strategic Reference / Comment
	Recreation And Culture						
●	Playground Upgrade.	11484	20,000	11,669	23,182	11,513	Change in Budget Review Pending
○	Capital - Perenjori Pavillion Building	11450	220,000	128,331	0	(128,331)	Still in Tender Stage
○	Latham Comm Centre Capital Expn	11476	15,000	8,750	0	(8,750)	Still Pending
○	Bank Of Nsw (Museum) Restoration Expenditure.	11857	30,000	17,500	0	(17,500)	Still Pending
	Recreation And Culture Total		285,000	166,250	23,182	(143,068)	
	Transport						
○	Capital - Depot Office.	12285	17,000	9,912	559	(9,353)	
●	Plant & Equipment Purchase	12283	631,000	368,081	714,000	345,919	Purchase of New Grader not leased
○	Plant & Equipment - Sundry.	12284	5,000	2,919	0	(2,919)	Still Pending
○	Road Construction Expense Council	12001	1,034,670	603,540	106,163	(497,377)	Change in Budget Review Pending
●	Road Construction Expense Rrg	12003	900,000	524,993	717,868	192,875	Work in Progress
●	Road Construction R2R	12006	492,839	287,497	278,092	(9,405)	Work in Progress
○	Footpaths Construction Expense - Job	12004	29,264	17,066	2,726	(14,340)	Work in Progress
	Transport Total		3,109,773	1,814,008	1,819,408	5,400	
	Economic Services						
○	Caravan Park- Plant & Equipment.	13193	6,000	3,500	0	(3,500)	Change in Budget Review Pending
○	Caravan Park - Capital.	13194	56,000	32,669	0	(32,669)	Work in Progress
●	Capital - Business Incubator (Russell Street Depot).	13651	109,717	64,001	59,229	(4,772)	Work in Progress
○	Capital - Caron Dam'S Roof.	14980	150,000	0	0	0	Change in Budget Review Pending
	Economic Services Total		321,717	100,170	59,229	(40,941)	
	Capital Expenditure Total		4,915,432	2,820,641	2,149,013	(671,628)	



Perenjori
Embrace Opportunity

Attachment
16022.4

Accounts For Payment
January 2016

Finance Committee Meeting
16th February 2016

Shire of Perenjori
Local Government Act 1995
Accounts for Payment for the month ended 31st January 2016

Chq/EFT	Date	Name	Description	Amount
EFT8016	14/01/2016	CJD EQUIPMENT	Plant & Equipment Purchase - 1 x New Volvo Motor Grader G930	-303600.00
EFT8017	14/01/2016	CJD EQUIPMENT	Plant & Equipment Purchase - 1 x New Volvo Motor Grader G930	-221100.00
EFT8018	19/01/2016	SANFORD SETTLEMENTS	Application for New/Balance Title Lot 211 & Road 84 Bunjil-Carnamah Road, Bunjil	-1140.61
EFT8020	21/01/2016	5TH STREET FURNITURE MART	Caravan Park Maintenance - 1 x Queen Ella Bed, 1 x Queen Posture Advanced Firm Mattress	-1099.00
EFT8021	21/01/2016	ADVENTURES WITH JUMP N" BUMP AMUSEMENTS"	Community Function Expense - Hire of Pirate of Caribbean - 4 Hours Including Generator, Hire of Pirate of Double Lane Slide - 4 Hours Including Generator, Delivery to Perenjori - Saturday 12 December 2015 3pm-7pm	-1507.00
EFT8022	21/01/2016	BL & MJ THORNTON	Refuse Collection Scheme Expense - Waste Removal/Rubbish Collection 01/08/2015 - 31/08/2015	-3479.52
EFT8023	21/01/2016	BLUEHILL COURIERS	Freight Services for month ended 31st December 2015	-613.80
EFT8024	21/01/2016	BOC LIMITED	Container Service for period 28.11.15 to 28.12.15	-57.18
EFT8025	21/01/2016	BUNNINGS WAREHOUSE	355/356 Hirschauer, 153, 29 Livingstone st - Various maintenance materials, Medical Centre Maintenance - Moulding Alum Sheet Stucco RCR 0.6x600x900mm , Angle Alum Unequal Rcr 32X20X1.4MM, Angle Alum Unequal Rcr 50X25X3.0MM, 5 X Meranti Dar 42 x 19mm 2.4m, ohn St Nordic House 1 - Bathroom Acc Estilo 90cm Single Towel Bar, Capital - Admin Building. -3 x Screws Plaster Bugle HD Zenith,Bolt Dynabolt Galvanised 10 x 100mm Hex nut,Bracket Angle HD Dunnings 60 x60 x 140 H/Duty Angle 355 Hirshauer St -Silicone Coloured Dunlop 310ml Skate Grey 159 John St -Brass Compress Union Kinetic 15c x 15c,Brass Thr Hex Nip Kinetic 15mm,Brass Thr Extension Kinetic 40 x 15	-969.63
EFT8026	21/01/2016	BURGESS RAWSON (WA) PTY LTD	Leases Water Usage - 08/10/2015 - 12/12/2015	-3506.64
EFT8027	21/01/2016	CANINE CONTROL	Ranger Service - Patrol dates include 21st Dec, 7th Jan 16 & 19th Jan 16	-1409.10
EFT8028	21/01/2016	CENTRAL EARTHMOVING COMPANY PTY LTD	Camac Road Gravel Tree Pruning & Removal - Complete Latham Road Works	-19590.25
EFT8029	21/01/2016	CJD EQUIPMENT	PJ1558 Plant Repair- 2 x C930 Grader Repair - 1 x Hose Tail Lamp	-1667.30
EFT8030	21/01/2016	CLEANPAK SOLUTIONS	CVP Cleaning - Doodle Bug Pad Holder (Handle)	-10.79
EFT8031	21/01/2016	COATES HIRE OPERATIONS PTY LTD	R2R - 2015 North Road - Reseal, Sealing - Hire of Roller Multi Tyre 10 - 24th	-3625.64
EFT8032	21/01/2016	COVS PARTS PTY LTD	PJ1599 - Vadar Replacement Visor Clear, Retro Reflector Amber	-250.67
EFT8033	21/01/2016	CREEDENCE CONTRACTING PTY LTD	PJ/Rothsay Rd - Semi Water Cart Hire 378hrs @ \$115/hr	-47817.00
EFT8034	21/01/2016	DUCKS NUTZ ENTERPRISES	CDO Project Expenses - Bin Enclosures, Minus \$4000 Progress Payment	-8300.00
EFT8035	21/01/2016	GALVINS PLUMBING SUPPLIES	Perenjori Oval Maintenance - 100mm x 3.6m Rapp-It Kit	-103.44
EFT8036	21/01/2016	GELLATLY'S ROADHOUSE	Council Functions Expenses - Catering as requested- Delivered to Sports Club at 6pm 17/12/2015, Catering as requested- Delivered to Shire Office at 12 o'clock 17/12/2015 Refreshment & Entertainment Expense -Milk - Jo Page, Large Coffee - Bianca	-320.30
EFT8037	21/01/2016	GERALDTON INDEPENDENT BUILDING SUPPLIES	Capital Admin - 4 x Bullnose Skirting, 19.8M Jarrah Skirting	-74.79
EFT8038	21/01/2016	HITACHI	PJ1577 - 2 x filters, tank breather element, V Belt, Aircon rec tank, fan belt, Cain Mirror, breather air & coolant thermo-tech premix 20lt	-1318.55
EFT8039	21/01/2016	HOT SHOT TO GO	Council Functions Expenses.Shire Christmas Party -Variety of Salads for 60 People @ \$12.00pp, Desserts for 40 People @8.50pp	-1060.00
EFT8040	21/01/2016	IT VISION	IT Vision Support Fees Expense - Reset Bank Reconciliation Files - Data Import/Conversion	-550.00

**Shire of Perenjori
Local Government Act 1995**

Accounts for Payment for the month ended 31st January 2016

EFT8041	21/01/2016	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	PJ1575 Plant Repairs - Environmental Levy, Consumables, Total Labour & Total Parts	-340.35
EFT8042	21/01/2016	JOANNE MAUD HIRSCH	Cr Meeting fees	-380.00
EFT8043	21/01/2016	JOHN CUNNINGHAM	Cr Meeting fees	-280.00
EFT8044	21/01/2016	KARARA MINING LIMITED	A14710 Refund of Rates	-2437.10
EFT8045	21/01/2016	LAURIE CHARLES BUTLER	Cr Meeting fees	-470.00
EFT8046	21/01/2016	LISA JANE SMITH	Cr Meeting fees	-280.00
EFT8047	21/01/2016	MITCHELL & BROWN	Senior Staff Housing - 3 x dishwashers, Admin - 1 x dishwasher	-5400.00
EFT8048	21/01/2016	MODERN TEACHING AIDS	Early Childhood Centre - Buildings - 2 x Nesting Wooden Trays - Set of 3	-43.89
EFT8049	21/01/2016	MOORA EMBROIDERY	Administration Staff Uniforms - Shire of Perenjori Logo	-158.40
EFT8050	21/01/2016	MOORE STEPHENS (WA) PTY LTD	Training Expenses - 2016 Budgeting Workshop Held at Perth Zoo on Friday, 19th February 2016, 2016/17 Budget Manual and USB - SFO Attendance	-880.00
EFT8051	21/01/2016	MORAWA FOOTBALL CLUB	Kidsport Reimbursement 2015 Season	-2623.90
EFT8052	21/01/2016	OCTANE PLUMBING	355 Hirshauer Street Plumbing - Supply and install Thermann instantaneous hot water system	-1623.60
EFT8053	21/01/2016	ONESTEEL METALAND	Capital - Admin 6m Purlin galvanised, Pool - 32NB Med Gal Pipe	-218.74
EFT8054	21/01/2016	PERENJORI IGA X - PRESS	Minor supplies for the months of November & December 2015	-1528.24
EFT8055	21/01/2016	PERENJORI SPORTS CLUB	Council Functions Expenses - Club Hire, Bar Staff \$6 @ \$30, Drinks and Kitchen Hire	-2140.50
EFT8056	21/01/2016	PERTH IKEA	CDO Projects - 260mts Ditte black fabric for movie theatre curtains in PJ Town Hall	-1560.00
EFT8057	21/01/2016	PETER JOHN WATERHOUSE	Cr Meeting fees	-280.00
EFT8058	21/01/2016	RJ & LJ KING	PJ1566 Tyres - 1 x 1400 24 Grader Tyre Repair, 1 x 1400 Alliance 24 Grader Tyre, 1 x 205 Lts Coolant Concentrate, 4 x 11R 22.5 Windpower DR	-4554.00
EFT8059	21/01/2016	ROBIN LYN SPENCER	Cr Meeting fees	-180.00
EFT8060	21/01/2016	RODNEY PAUL DESMOND	Cr Meeting fees	-280.00
EFT8061	21/01/2016	RSM BIRD CAMERON	Various audit costs for the year ended 30th June 2015	-23716.01
EFT8062	21/01/2016	SHIRE OF MORAWA	Street Cleaning Expense - Private Works Hire of Road Sweeper on the 23rd of Nov to Sweep town	-1925.00
EFT8063	21/01/2016	SOUTHERN SUSPENSION & 4X4 CENTRE	Fire Vehicles - 3 x Hema HN7 Navigators & 3 x Maxtrax Sets	-2535.00
EFT8064	21/01/2016	STAPLES AUSTRALIA PTY LTD	Various Stationery/Cleaning Supplies for all Council departments, Photocopier Exp - Meter charges,	-5148.79
EFT8065	21/01/2016	TOLL IPEC PTY LTD	Freight Services	-141.44
EFT8066	21/01/2016	TRU-LINE EXCAVATIONS & PLUMBING	Boundary Road Construction Sealing- Traffic Control Diagram	-654.50
EFT8067	21/01/2016	WALLIS COMPUTER SOLUTIONS	Doctors Software Fees & Computer Maintenance. - eplace Faulty Ups Medical Centre	-728.75
EFT8068	21/01/2016	WCC ELECTRICAL & AIR CONDITIONING	Installation of Security Cameras and Set up (CCTV System Supplied), Removed 8 x Wall Sheets to run cables & Hard Wire Clock and Installation Switch inside Office.	-1094.09
EFT8069	21/01/2016	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Procurement Consultancy Services, 2 x short course bookings	-177.75
EFT8070	27/01/2016	AUSTRALIA POST	Postage Expense - for Period ending 31/12/2015	-69.95
EFT8071	27/01/2016	AUSTRALIAN SERVICES UNION	Payroll deductions	-129.00
EFT8072	27/01/2016	BPH (WA) PTY LTD	Perenjori Rothsay Rd Const Gravel Carting & Resheet-329PJ 09/12/2015 - 17/12/2015 3 Hours Single Side Tipper , 329PJ 09/12/2015 - 17/12/2015 58 Hrs Double Side Tipper & PJ4564 10/12/2015 - 17/12/2015 3 Hrs Single Side Tipper ,PJ4564 10/12/2015 - 17/12/2015 3 Hrs Single Side Tipper , Karara Mining Grading-Maintenance - PJ4564 26/11/15 - 27/11/15 22hrs Single Water Cart, PJ 1524 Mobilisation/Demobilisation - Shift Grader from Perenjori to CJD - Guilford, Perth. 285km Float, Bunjil North East Road Const Gravel Carting & Resheet -26/11/2015 - 03/12/2015 23 hrs Grader Hire	-25704.25
EFT8073	27/01/2016	CHILD SUPPORT AGENCY	Payroll deductions	-2596.48

**Shire of Perenjori
Local Government Act 1995**

Accounts for Payment for the month ended 31st January 2016

EFT8074	27/01/2016	CJD EQUIPMENT	PJ1527 - LH Kazel Hydraulic pto pump, Grader - G930 Vin 10158771 (Armrest), PJ1558 - Hose assembly	-3043.49
EFT8075	27/01/2016	COATES HIRE OPERATIONS PTY LTD	Cleaning Fee	-101.20
EFT8076	27/01/2016	DALWALLINU COMMUNITY CENTRE	Advertising Expense - Full Page Ad - Print Ready, Sound of the Cockies	-25.00
EFT8077	27/01/2016	GG PUMPS AND ELECTRICAL	Depot - RCD/MCB 2P 1 M 16A 30 Ma Slim, RCD/MCB 1 Pole 10A 6KA, Pool - Test pump and check flow, all ok	-1172.33
EFT8078	27/01/2016	GLASS CO CLEAR QUALITY	73 Russell Street Maintenance - 5.38mm Clear Laminate	-58.37
EFT8079	27/01/2016	LANDGATE - VALUATIONS	Valuation Expenses - Minimum Charge	-126.10
EFT8080	27/01/2016	LEOPOLD CONTRACTING	9th - 17th 2015 Bunjil Road North East Road - 070PJ 32.5hrs Roadtrain & 9th - 17th 2015 Bunjil Road North East Road - 080PJ 27hrs Roadtrain, Karara Mining Grading Maintenance - Grading Access Roads to Karara Iron Ore Project 21st-22nd December 2015 17.5hrs, Caffens Road Maintenance - 18.5 hrs Contract Grading 10 - 18 December 2015 Forte Road Maintenance - 24.5hrs Contract Grading 10 - 18 December 2015 Syson Road Maintenance -20hrs Contract Grading 10 - 18 December 2015	-23831.50
EFT8081	27/01/2016	MARKETFORCE	Advertising Expenses	-329.81
EFT8082	27/01/2016	MIDWEST CARPENTRY & ELECTRICAL	Caravan Park Plumber Maintenance - Septic Waste Removal at Perenjori Caravan Park on Wednesday 14.10.2015 -7000 Litre Tank, Travel - Per Kilometre, Truck Operator, Morawa Disposal Site Charge, Government Levy - Compulsory	-1525.70
EFT8083	27/01/2016	MIDWEST TRANSPORTABLES	Midwest Transportables Commission Expense - Rental Return for the MWT units for the Month of December 2015	-855.12
EFT8084	27/01/2016	ONE STOP ELECTRONICS (ACHARI PTY LTD)	Office Equipment Maintenance Expense - Dvr/cam Kit 8ch Ahd 4 x 720p Cam, Lead Splitter 2.1mm Skt - 4 2.1mm Plg 2m, Lead A/v Hdmi Plg-plg V1.4 Bargain 1.5m, Camera Ahd 720p 3.6mm Bullet Ir W/psu,Lead Hdmi Plg- plg 20m W/amp Hi Spd Eth, Splitter Hdmi 2way Uhd4K Psu, Palsonic 31.5 80cm Hd Led Tv"	-1914.80
EFT8085	27/01/2016	ONESTEEL METALAND	Museum/Tourist Bureau Maintenance - D/Pipe Pop 75 Round - ZA	-45.28
EFT8086	27/01/2016	PROTECTOR FIRE SERVICES	Administration Building Maintenance - 5.0kg Carbon Dioxide Type Fire Extinguisher	-335.50
EFT8087	27/01/2016	QK TECHNOLOGIES PTY LTD	Childcare Expenses - Average Children fore the period. Period starting 07/12/2015 to 20/12/2015	-7.50
EFT8088	27/01/2016	SIGMA CHEMICALS	Swimming Pool Maintenance - 12 x Cal Hypo Pulsar Briq 20kg 7gm Tab & 1 x Pallet	-2182.05
EFT8089	27/01/2016	SOUTH FREMANTLE CONSTRUCTIONS	Legal Fees - Adjudication Matter Payment	-1500.00
EFT8090	27/01/2016	SPOTLIGHT PTY LTD	CDO Project Expenses - Bulk 2 Prong Hook 50pk, 25mm, Birch Polyester Threas, Black, 1000m & 90mm Deep Pleat Tape, White	-605.69
EFT8091	27/01/2016	STAPLES AUSTRALIA PTY LTD	Admin - Adata Nh13 USB 3.0 Ext Hd 2Tb Blk, Pecc/Depot - sunscreen ,Pool - Isowipe Wall Dispenser,	-1691.94
EFT8092	27/01/2016	TOLL IPEC PTY LTD	Freight Services	-103.61
EFT8093	27/01/2016	TUTT BRYANT EQUIPMENT	Capital - 1 x new Bomag Multi Tyre Roller 2015	-124960.00
EFT8094	27/01/2016	WALLIS COMPUTER SOLUTIONS	Computer Maintenance Expense - MSA-Travel: Onsite Travel to Customer Location	-394.13
EFT8095	29/01/2016	CLEANPAK SOLUTIONS	CVP Village Cleaning Costs - Facemask/Loops Lt/Blue Pk 50, 8kg Blue Wah Laundry Powder CVP Cleaning. - Glove Strech Pf Vinyl Large, Glove Eco Clear Vinyl X/Lge P/Free	-271.37
EFT8096	29/01/2016	JASON SIGNMAKERS	Traffic Signs Expense - 600 x450 Digital Print Non Reflective with Logo, 2mm Ali, Crop. As Per Drawing	-431.20
EFT8097	29/01/2016	LEOPARD PROMOTION	CDO Project Expense - Bin your Street Art Project Installation	-2500.00
EFT8098	29/01/2016	MARKET CREATIONS	Childcare Centre Side expenditure Maintenance- Rang Laticia. Remoted to PC with Teamviewer. Tested Printing and checked printer and word settings. Set default and word printer to usb printer. Tested okay	-352.00

**Shire of Perenjori
Local Government Act 1995**

Accounts for Payment for the month ended 31st January 2016

EFT8099	29/01/2016	MICK LUNDIE BITUTEK	R2R - 2015 North Rd - Reseal - North road - Supply, Spray and Sealing Bitumen works, Perenjori Rothsay Rd Construction - PJ Rothsay road - Supply, Spray and Sealing Bitumen works	-159962.18
EFT8100	29/01/2016	OCTANE PLUMBING	356 Hirshauer - Install Double Door Dishwasher, 355 Hirshauer - Install Double Door Dishwasher, Admin - Install Double Door Dishwasher, 341A John Street - Install Double Door Dishwasher	-1826.00
EFT8101	29/01/2016	OUTDOOR FURNITURE IDEAS	Swimming Pool Furniture - 6 x Nardi Vulcano Folding Sun Lounge with arms, Tortora, High Quality Polypropylene Resin, Anti-Uv, 5 Position Reclining Back & Freight Charges	-1864.00
EFT8102	29/01/2016	PURCHER INTERNATIONAL PTY LTD	Capital Plant Purchases - 1 x new 2015 Fuso Rosa Deluxe Auto 22 seat bus	-126918.00
19290	05/01/2016	SYNERGY	Caravan Park Perenjori - Electricity 137 Crossing Street Perenjori - Electricity	-2379.00
19291	05/01/2016	TELSTRA CORPORATION	Telephone Charges - 355 Hirshauer Street December 2015	-185.03
19292	12/01/2016	TELSTRA CORPORATION	Ph Charges for the month ended 15th December 2015	-3301.29
19293	19/01/2016	GRAEME KINGSLEY REID	Members Meeting Payments Expense - Graeme Reid 17/12/2015	-280.00
19294	19/01/2016	JULIE LEE KING	Rates refund for assessment A309 222 SMITH ROAD PERENJORI 6620	-7178.55
19295	19/01/2016	KIRK JINDRICH POHL	Cr Meeting Fees	-380.00
19296	19/01/2016	LATHAM P & C ASSOCIATION	Community Functions Expense - \$100 Cheque for Latham P&C Association	-100.00
19297	19/01/2016	PERENJORI HOTEL	Conference Expenses - Price of Dinner	-63.00
19298	19/01/2016	SHIRE OF PERENJORI - TRUST	Payroll deductions	-900.00
19299	19/01/2016	SYNERGY	Street Lighting Expense - 25th November to 24th December 2015	-2363.49
19300	19/01/2016	TELSTRA CORPORATION	341A John Street Telephone Charges	-452.82
19301	29/01/2016	SHIRE OF PERENJORI - TRUST	Payroll deductions	-140.00
19302	29/01/2016	TELSTRA CORPORATION	355 Hirshauer Street Telephone Charges - Usage Charges to 09 Jan 16	-177.27
19303	29/01/2016	WATER CORPORATION	7 Hirschauer St - Water Charges 12/12 to 8/1/16	-10.63
DD9708.1	12/01/2016	WA SUPER	Payroll deductions	-6641.09
DD9708.2	12/01/2016	AUSTRALIAN SUPER	Superannuation contributions	-986.65
DD9708.3	12/01/2016	MLC SUPER	Superannuation contributions	-400.14
DD9708.4	12/01/2016	INTEGRA SUPER	Superannuation contributions	-244.03
DD9708.5	12/01/2016	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	-259.18
DD9708.6	12/01/2016	HOST PLUS SUPER	Superannuation contributions	-183.14
DD9708.7	12/01/2016	HESTA SUPER FUND	Superannuation contributions	-190.73
DD9708.8	12/01/2016	REST INDUSTRY SUPERANNUATION	Superannuation contributions	-182.67
DD9708.9	12/01/2016	ESSENTIAL SUPER	Superannuation contributions	-101.89
DD9741.1	04/01/2016	ALLEASING PTY LTD	Lanier MPC5000 Photocopier Lease	-884.27
DD9741.2	15/01/2016	SG FLEET AUSTRALIA PTY LIMITED	P1690 Jetpatcher, 1503PJ Isuzu, PJ1577 Hitachi Leases for Jan 15	-10275.49
DD9741.3	04/01/2016	WESTNET	Westnet Charges for month ended 31st January 2016	-249.85
DD9752.1	20/01/2016	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 98 Fixed Component - John Street Subdivision	-18393.44
DD9759.1	26/01/2016	WA SUPER	Payroll deductions	-9569.63
DD9759.2	26/01/2016	AUSTRALIAN SUPER	Superannuation contributions	-986.91
DD9759.3	26/01/2016	MLC SUPER	Superannuation contributions	-1679.28
DD9759.4	26/01/2016	INTEGRA SUPER	Superannuation contributions	-244.88
DD9759.5	26/01/2016	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	-1653.22
DD9759.6	26/01/2016	HOST PLUS SUPER	Superannuation contributions	-194.94
DD9759.7	26/01/2016	HESTA SUPER FUND	Superannuation contributions	-211.92
DD9759.8	26/01/2016	REST INDUSTRY SUPERANNUATION	Superannuation contributions	-1000.25
DD9759.9	26/01/2016	ESSENTIAL SUPER	Superannuation contributions	-102.82
DD9780.1	07/01/2016	GERALDTON FUEL CO	Fuel Card Purchases for month ended 31st December 2015	-15336.84
DD9782.1	15/01/2016	WESTERN AUSTRALIAN TREASURY CORPORATION	Government Guarantee fee accrual report for period ended 31st December 2015	-4717.09
DD9787.1	11/01/2016	BANKWEST MASTERCARD	Bankwest Credit Card Fee	-99.00
EFT8019	11/01/2016	BANKWEST MASTERCARD	Bankwest Credit Card 24th Nov to 22nd Dec 2015	-4576.04
355	04/01/2016	BANK FEES - BANK FEES NO GST	Bank fees no gst	-1.80

**Shire of Perenjori
Local Government Act 1995**

Accounts for Payment for the month ended 31st January 2016

355	04/01/2016	BANK FEES - BANK FEES NO GST	Bank fees no gst	-21.00
355	04/01/2016	BANK FEES - BANK FEES NO GST	Bank fees no gst	-10.00
355	04/01/2016	EFT GST - EFTPOS FEES WITH GST	Eftpos fees with gst	-308.34
355	04/01/2016	EFT GST - EFTPOS FEES WITH GST	Eftpos fees with gst	-17.69
355	04/01/2016	EFT GST - EFTPOS FEES WITH GST	Eftpos fees with gst	-6.50
355	04/01/2016	EFT GST - EFTPOS FEES WITH GST	Eftpos fees with gst	-13.52
355	06/01/2016	BANK FEES - BANK FEES NO GST	Bank fees no gst	-10.00
EFT8104	01/01/2016	OUTDOOR FITNESS HUB PTY LTD	CDO Project Expenses -Outdoor gym equipment 50% payment due	-5932.30
914	05/01/2016	GUY MARTIN	Refund of gym bond	-100.00
915	05/01/2016	BOND ADMINISTRATOR	Housing bond sent to administrator	-1040.00
916	05/01/2016	BOND ADMINISTRATOR	Housing bond sent to administrator	-600.00
918	14/01/2016	STEVEN DEW	Refund of gym bond	-100.00
919	14/01/2016	JAMES KING	Refund of gym bond	-100.00
920	29/01/2016	BOND ADMINISTRATOR	T536- Bond Transfer	-1460.00
EFT8011	05/01/2016	NARELLE KING	Refund of Pavillion hire bond	-250.00
EFT8012	05/01/2016	RUSSELL LINDSAY WHITE	Refund of cat trapbond	-55.00
EFT8013	05/01/2016	SAMANTHA LEE KING	Refund of bus bond	-200.00
EFT8014	14/01/2016	SHIRE OF PERENJORI - EFT	Transfer money to muni bank for Niche wall	-4240.86
				-1284128.29



Perenjori
Embrace Opportunity

Minutes

*Finance Committee Meeting
15th December 2015*

Shire of Perenjori
MINUTES
Finance Committee Meeting

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday 15th December 2015 commenced at 5.00 pm.

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Councillor J Cunningham was nominated as chairperson by Councillor J Hirsch.

15121 PRELIMINARIES

15121.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr J Cunningham declared the meeting open at 5.32 pm.

15121.2 DISCLAIMER READING

15121.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

Cr J Cunningham
Cr J Hirsch
Ali Mills - CEO
Debby Barndon – SFO

Apologies;

Cr L Butler
Cr L Smith
Cr R Desmond

15121.4 NOTATIONS OF INTEREST

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

15121.5 APPLICATIONS FOR LEAVE OF ABSENCE

15121.6 CONFIRMATION OF MINUTES

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

Committee Resolution – Item 15111.6	
Moved: Ali Mills	Seconded: Debby Barndon
That Council accepts the Minutes from Finance Committee meeting of the 18th August 2015 as a true and correct record of that Meeting.	
Carried: 4/0	

15122 FINANCE & ADMINISTRATION

15122.1 FINANCIAL STATEMENTS – NOVEMBER 2015

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

Executive Summary

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

Background

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

Details

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

The following statements are presented to Council:

- Monthly Summary Information - Charts
- Statement of Financial Activity (Program of Nature and Type) this provides the budget and actual income and expenditure for operating and non-recurrent as well and the closing surplus to date. (FM Reg 34(1))
- Statement of Capital Acquisitions and Capital Funding
- Net Current (Assets) Funding Position (Note 3). This provides the amount of assets over liabilities within the Balance Sheet. (FM Reg 34 (1)(e))
- Notes to the Financial Statements include:
 - Note 1.- Significant Accounting Policies
 - Note 2. - Explanation of Material Variances
 - Note 3. – Net Current Funding Position
 - Note 4. – Cash & Investments
 - Note 5. – Budget Amendments
 - Note 6. – Receivables
 - Note 7. – Cash Back Reserves
 - Note 8. – Capital Disposals
 - Note 9. – Rating Information
 - Note 10. – Information on Borrowings

- Note 11. – Grant and Contributions
- Note 12.- Trust Fund
- Note 13.- Details of Capital Acquisition

Legal Compliance

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

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail –
 - (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);
 - (b) budget estimates to the end of the month to which the statement relates;
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing –
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
 - (b) an explanation of each of the material variances referred to in sub regulation (1) (d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown –
 - (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation 34 (2), are to be –
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

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

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –

- a. is incurred in a financial year before the adoption of the annual budget by the local government; or
- b. is authorised in advance by resolution; or
- c. is authorised in advance by the mayor or president in an emergency.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

Liaison with MCDS, FO, & MIS.

Comment

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 15122.1

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

Committee Resolution – Item 15122.1

Moved: Cr J Hirsch

Seconded: Debby Barndon

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

Carried: 4/0

15122.2 ACCOUNTS FOR PAYMENT – NOVEMBER 2015

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

REPORT DATE: 15TH NOVEMBER 2015

ATTACHMENTS ACCOUNTS FOR PAYMENT

Executive Summary

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

Background

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

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

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

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

Legal Compliance

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

(a) the payee's name;

(b) the amount of the payment;

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

(3) A list prepared under subregulation 34 (1) is to be —

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

(b) recorded in the minutes of that meeting.

Policy Implications

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

Financial Implications

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

Strategic Implications

Area 5: Investing in Councils Leadership

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

Consultation

FO

Comment

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

Voting Requirements – Simple Majority

Officer Recommendation – Item 15122.2	
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 30 th November 2015 as attached to and forming part of this report.	
Municipal Account	
EFT	\$ 416,065.05
Direct Debits	\$ 90,006.66
Cheques	\$ 7,853.46
Corporate MasterCard	\$ 2,142.75
Bank Fees	\$ 314.59
Total	\$ 516,382.51
Trust Account - Shire	
EFT	\$ 13,228.93
Cheques	\$ 0.00
Bank Fees	\$ 0.00

Total	\$ 13,228.93
--------------	---------------------

Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$ 12,669.00
Cheques	\$ 0.00
Bank Fees	\$ 0.00
Total	\$ 12,669.00

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

Committee Resolution – Item 15122.2

Moved: Cr J Cunningham

Seconded: Debby Barndon

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending 30th November 2015 as attached to and forming part of this report.

Carried: 4/0

Municipal Account	
EFT	\$ 416,065.05
Direct Debits	\$ 90,006.66
Cheques	\$ 7,853.46
Corporate MasterCard	\$ 2,142.75
Bank Fees	\$ 314.59
Total	\$ 516,382.51

Trust Account - Shire	
EFT	\$ 13,228.93
Cheques	\$ 0.00

Bank Fees	\$ 0.00
Total	\$ 13,228.93
Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$ 12,669.00
Cheques	\$ 0.00
Bank Fees	\$ 0.00
Total	\$ 12,669.00
<i>Totalling \$542,280.44 from Municipal and Trust Accounts for the month ending 30th November 2015</i>	

15122.3 MASTER LENDING AGREEMENT

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

Executive Summary

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

Background

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

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

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

A copy of the LGMLA is provided under separate cover.

Statutory Environment

Local Government Act 1995

Policy Implications

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

Financial Implications

There are no financial implications.

Strategic Implications

Area 5: Investing in Councils Capacity – Our Leadership

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

Risk Management

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

Consultation

WATC

Comment

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

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

Voting Requirements – Simple Majority

Officers Recommendation – Item 15122.3

That Council:

1. Enters into a Master Lending Agreement with Western Australian Treasury Corporation in accordance with the document tabled at this meeting.
2. Approves the affixation of the Common Seal of the Shire of Perenjori to the Master Lending Agreement in the presence of the President and the Chief Executive Officer each of whom shall sign the document to attest the affixation of the Common Seal thereto; and
3. Authorises the Chief Executive Officer from time to time to sign schedule documents under the Master Lending Agreement and or to give instructions thereunder on behalf of the Shire of Perenjori in accordance with Council resolutions.

Committee Resolution – Item 15122.3

Moved: Cr J Hirsch

Seconded: Cr J Cunningham

That Council:

- 1. Enters into a Master Lending Agreement with Western Australian Treasury Corporation in accordance with the document tabled at this meeting.**
- 2. Approves the affixation of the Common Seal of the Shire of Perenjori to the Master Lending Agreement in the presence of the President and the Chief Executive Officer each of whom shall sign the document to attest the affixation of the Common Seal thereto; and**
- 3. Authorises the Chief Executive Officer from time to time to sign schedule documents under the Master Lending Agreement and or to give instructions thereunder on behalf of the Shire of Perenjori in accordance with Council resolutions.**

Carried: 4/0

WESTERN AUSTRALIAN
TREASURY CORPORATION

FINANCIAL SOLUTIONS FOR THE BENEFIT OF ALL WESTERN AUSTRALIANS

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

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

Dear Ali

WATC – EXECUTION OF THE LOCAL GOVERNMENT MASTER LENDING AGREEMENT

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

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

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

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

Yours Sincerely



Richard McKenzie
Manager, Client Services
2 December 2015

DRAFT RESOLUTION

The Shire of Perenjori hereby **RESOLVES**:

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

DATED []

15123 GENERAL BUSINESS

15123.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN

15123.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

15123.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

15123.4 MATTERS BEHIND CLOSED DOORS

15123.5 DATE OF NEXT MEETING / MEETINGS

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

15123.6 CLOSURE

Cr J Cunningham declared the meeting closed at 6.20 pm.