



## **NOTICE OF MEETING**

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Thursday 17th April 2014 in the Council Chambers, Fowler Street, Perenjori commencing at 10am.

Ali Mills  
Chief Executive Officer  
10 April 2014

## **Shire of Perenjori Finance Committee Meeting 17th April 2014**

### **Agenda**

10 April 2014

Copies forward to:

Finance Committee

Cr CR King

Cr JH Hirsch

Cr LJ Smith

Cr HC Wass

Cr RP Desmond

Cr JR Cunningham

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Shire of Perenjori  
AGENDA  
Finance Committee Meeting

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To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Thursday  
**17<sup>th</sup> April 2014 to commence at 10am.**

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**Table of Contents**

<b>14041</b>	<b>PRELIMINARIES.....</b>	<b>2</b>
14041.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS .....	2
14041.2	DISCLAIMER READING.....	2
14041.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE.....	2
14041.4	NOTATIONS OF INTEREST .....	2
14041.5	APPLICATIONS FOR LEAVE OF ABSENCE.....	2
14041.6	CONFIRMATION OF MINUTES.....	2
<b>14042</b>	<b>FINANCE &amp; ADMINISTRATION .....</b>	<b>3</b>
14042.1	FINANCIAL STATEMENTS – MARCH 2014.....	3
14042.2	ACCOUNTS FOR PAYMENT – MARCH 2014 .....	5
<b>14043</b>	<b>GENERAL BUSINESS.....</b>	<b>8</b>
14043.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN.....	8
14043.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN.....	8
14043.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION.....	8
14043.4	MATTERS BEHIND CLOSED DOORS .....	8
14043.5	DATE OF NEXT MEETING / MEETINGS.....	8
14043.6	CLOSURE .....	8

**14041 PRELIMINARIES**

**14041.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS**

**14041.2 DISCLAIMER READING**

**14041.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

**14041.4 NOTATIONS OF INTEREST**

**Financial Interest – Local Government Act S 5.60a**

**Proximity Interest – Local Government Act S 5.60b**

**Interest Affecting Impartiality – Local Government - Code Of Conduct.**

**14041.5 APPLICATIONS FOR LEAVE OF ABSENCE**

**14041.6 CONFIRMATION OF MINUTES**

Minutes of the Finance Committee Meeting held Thursday 20<sup>th</sup> March 2014 as attached.

<b>14042 FINANCE &amp; ADMINISTRATION</b>
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<b>14042.1 FINANCIAL STATEMENTS – MARCH 2014</b>
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<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>ADM 0081</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>DAVID FONG – SFO</b>
<b>RESPONSIBLE OFFICER:</b>	<b>PETER MONEY – MCDS</b>
<b>REPORT DATE:</b>	<b>17 APRIL 2014</b>
<b>ATTACHMENTS:</b>	<b>MONTHLY FINANCIAL REPORT</b>

**Executive Summary**

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

**Background**

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

**Details**

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

The following statements are presented to Council:

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

**Legal Compliance**

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

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

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

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

- 
- b. is authorised in advance by resolution\*; or
  - c. is authorised in advance by the mayor or president in an emergency.

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Area 5: Investing in Councils Leadership

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

**Consultation**

Liaison with CEO, MCDS, ECDC, and MIS.

**Comment**

Nil

**Voting Requirements – Simple Majority**

**Officers Recommendation – Item 14042.1**

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

**14042.2 ACCOUNTS FOR PAYMENT – MARCH 2014**

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

**Executive Summary**

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

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

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

**Background**

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

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

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

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

#### **Legal Compliance**

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

(a) the payee's name;

(b) the amount of the payment;

(c) the date of the payment; and (

d) sufficient information to identify the transaction.

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

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

(b) recorded in the minutes of that meeting.

#### **Policy Implications**

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

#### **Financial Implications**

Nil

#### **Strategic Implications**

#### **Area 5: Investing in Councils Leadership**

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

**Consultation**

MCDS

**Comment**

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

**Voting Requirements – Simple Majority**

**Officers Recommendation – Item 14042.2**

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

Municipal Account	
EFT	\$419,220.59
Direct Debits	\$85,728.80
Cheques	\$39,481.43
Corporate MasterCard	\$1,747.03
Bank Fees	\$1,188.45
<b>Total</b>	<b>\$547,366.30</b>

Trust Account – Shire	
EFT	\$200.00
Cheques	\$0
Bank Fees	\$0
<b>Total</b>	<b>\$200.00</b>

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



Total	\$90,786.36
<i>Totalling \$638,352.66 from Muni and Trust Accounts for the month of March 2014</i>	

**14043 GENERAL BUSINESS**

**14043.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN**

**14043.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

**14043.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**

**14043.4 MATTERS BEHIND CLOSED DOORS**

**14043.5 DATE OF NEXT MEETING / MEETINGS**

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

**14043.6 CLOSURE**



**Perenjori**  
Embrace Opportunity

# *Attachments*

*Finance Committee Meeting  
17th April 2014*



**Perenjori**  
Embrace Opportunity

*Attachment*  
*14042.1*

*Financial Statements*  
*1. Monthly Financial Report*

*Finance Committee Meeting*  
*17th April 2014*

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

**TABLE OF CONTENTS**

Statement of Financial Activity

Note 1 Significant Accounting Policies

Note 2 Graphical Representation

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Major Variances

Note 6 Budget Amendments

Note 7 Receivables & Payables

Note 8 Grants and Contributions

Note 9 Cash Backed Reserves

Note 10 Capital Disposals and Acquisitions

Note 11 Trust

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

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

		FM Reg 34(1)(a)	FM Reg 34(1)(b)	FM Reg 34(1)(c)	FM Reg 34(1)(d) FM Reg 34(5)		
Note	Original Budget	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
<b>Operating Revenues</b>							
		\$	\$	\$	\$	%	
Governance	22,780	22,780	18,329	38,176	19,847	51.99%	▲
General Purpose Funding	944,174	944,174	708,111	716,393	8,282	1.16%	
Law, Order and Public Safety	36,700	16,700	12,641	17,960	5,319	29.61%	
Health	3,822	3,822	2,853	2,200	(653)	(29.68%)	
Education and Welfare	1,319,000	1,119,000	609,000	622,942	13,942	2.24%	
Housing	351,132	514,527	426,768	454,981	28,213	6.20%	
Community Amenities	43,328	43,328	39,981	32,899	(7,082)	(21.53%)	
Recreation and Culture	303,479	186,579	48,393	28,057	(20,336)	(72.48%)	▼
Transport	1,487,768	1,507,768	942,268	991,586	49,318	4.97%	
Economic Services	643,097	648,597	393,920	409,887	15,967	3.90%	
Other Property and Services	1,000,900	940,980	675,693	713,345	37,652	5.28%	
<b>Total (Excluding Rates)</b>	<b>6,156,180</b>	<b>5,948,255</b>	<b>3,877,957</b>	<b>4,028,424</b>	<b>150,467</b>		
<b>Operating Expense</b>							
Governance	(620,573)	(607,504)	(498,166)	(461,377)	36,789	7.97%	
General Purpose Funding	(162,947)	(129,222)	(97,157)	(103,827)	(6,670)	(6.42%)	
Law, Order and Public Safety	(125,647)	(129,273)	(96,894)	(79,893)	17,001	21.28%	▼
Health	(117,140)	(120,924)	(53,109)	(35,142)	17,967	51.13%	▼
Education and Welfare	(88,286)	(86,570)	(35,417)	(30,316)	5,101	16.83%	
Housing	(319,880)	(293,133)	(217,450)	(225,672)	(8,222)	(3.64%)	
Community Amenities	(295,684)	(274,922)	(209,956)	(184,490)	25,467	13.80%	▼
Recreation and Culture	(872,486)	(877,331)	(661,174)	(611,987)	49,187	8.04%	
Transport	(3,003,139)	(2,966,688)	(2,218,434)	(1,998,897)	219,537	10.98%	▼
Economic Services	(629,531)	(546,714)	(409,494)	(419,896)	(10,402)	(2.48%)	
Other Property and Services	(835,995)	(825,384)	(576,904)	(759,494)	(182,590)	(24.04%)	▲
<b>Total</b>	<b>(7,071,308)</b>	<b>(6,857,666)</b>	<b>(5,074,155)</b>	<b>(4,910,990)</b>	<b>163,165</b>		
<b>Change in Net Assets Resulting From Operations</b>							
	<b>(915,128)</b>	<b>(909,412)</b>	<b>(1,196,198)</b>	<b>(882,566)</b>			
<b>Funding Balance Adjustment</b>							
Add back Depreciation	2,053,570	2,056,627	1,542,402	1,506,428	(35,974)	(2.39%)	
Adjust (Profit)/Loss on Asset Disposal	1,584	(4,811)	603	5,568	4,965	89%	
Movement Rates (Non-Current)	0	0	0	179,886	179,886	100%	▲
Adjust Provisions and Accruals	0	0	0	0	0		
<b>Net Operating (Ex. Rates)</b>	<b>1,140,026</b>	<b>1,142,405</b>	<b>346,807</b>	<b>809,317</b>	<b>282,624</b>		
<b>Capital Revenues</b>							
Proceeds from Disposal of Assets	203,000	195,363	36,363	37,363	1,000	2.68%	
Proceeds from New Debentures	353,000	353,000	0	0	0		
Proceeds from Sale of Investments	0	0	0	0	0		
Proceeds from Advances	0	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0	0		
Transfer from Reserves	535,474	900,470	0	0	0		
<b>Total</b>	<b>1,091,474</b>	<b>1,448,833</b>	<b>36,363</b>	<b>37,363</b>	<b>1,000</b>		
<b>Capital Expenses</b>							
Land Held for Resale	(30,000)	(30,000)	(15,000)	(15,161)	(161)	(1.06%)	
Land and Buildings	(3,000,070)	(3,102,352)	(974,897)	(186,584)	788,313	422.50%	▼
Plant and Equipment	(333,600)	(343,657)	(93,390)	(99,546)	(6,156)	(6.18%)	
Furniture and Equipment	(23,500)	(23,500)	(17,613)	(6,643)	10,970	165.15%	▼
Infrastructure Assets - Roads	(2,106,379)	(2,051,526)	(1,596,640)	(1,165,054)	431,586	37.04%	▼
Infrastructure Assets - Other	(315,000)	(308,000)	(304,250)	(292,300)	11,950	4.09%	
Purchase of Investments	0	0	0	0	0		
Repayment of Debentures	(156,524)	(156,524)	(118,012)	(118,013)	(0)	(0.00%)	
Advances to Community Groups	0	0	0	0	0		
Transfer to Reserves	(16,080)	(216,080)	(212,060)	(207,071)	4,989	2.41%	
<b>Total</b>	<b>(5,981,153)</b>	<b>(6,231,639)</b>	<b>(3,331,862)</b>	<b>(2,090,372)</b>	<b>1,241,490</b>		
<b>Net Capital</b>	<b>(4,889,679)</b>	<b>(4,782,806)</b>	<b>(3,295,499)</b>	<b>(2,053,009)</b>	<b>1,242,490</b>		
<b>Total Net Operating + Capital</b>							
	<b>(3,749,653)</b>	<b>(3,640,401)</b>	<b>(2,948,693)</b>	<b>(1,243,692)</b>	<b>1,525,115</b>		
Rate Revenue	2,440,565	2,403,235	2,403,923	2,423,828	19,905	0.82%	
Opening Funding Surplus(Deficit)	1,348,895	1,289,786	1,289,786	1,289,786	0	0.00%	
<b>Closing Funding Surplus(Deficit)</b>	<b>39,807</b>	<b>52,620</b>	<b>745,016</b>	<b>2,469,922</b>	<b>1,545,019</b>		

Comments/Notes - Statement of Financial Activity

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

**(b) The Local Government Reporting Entity**

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

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

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

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

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

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

**(j) Depreciation of Non-Current Assets**

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

**(m) Interest-bearing Loans and Borrowings**

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

Provisions are recognised when: The concil 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 obligatio 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 March-14**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Nature or Type Classifications (Continued)**

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

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

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) STATEMENT OF OBJECTIVE (Continued)**

**EDUCATION AND WELFARE**

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

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

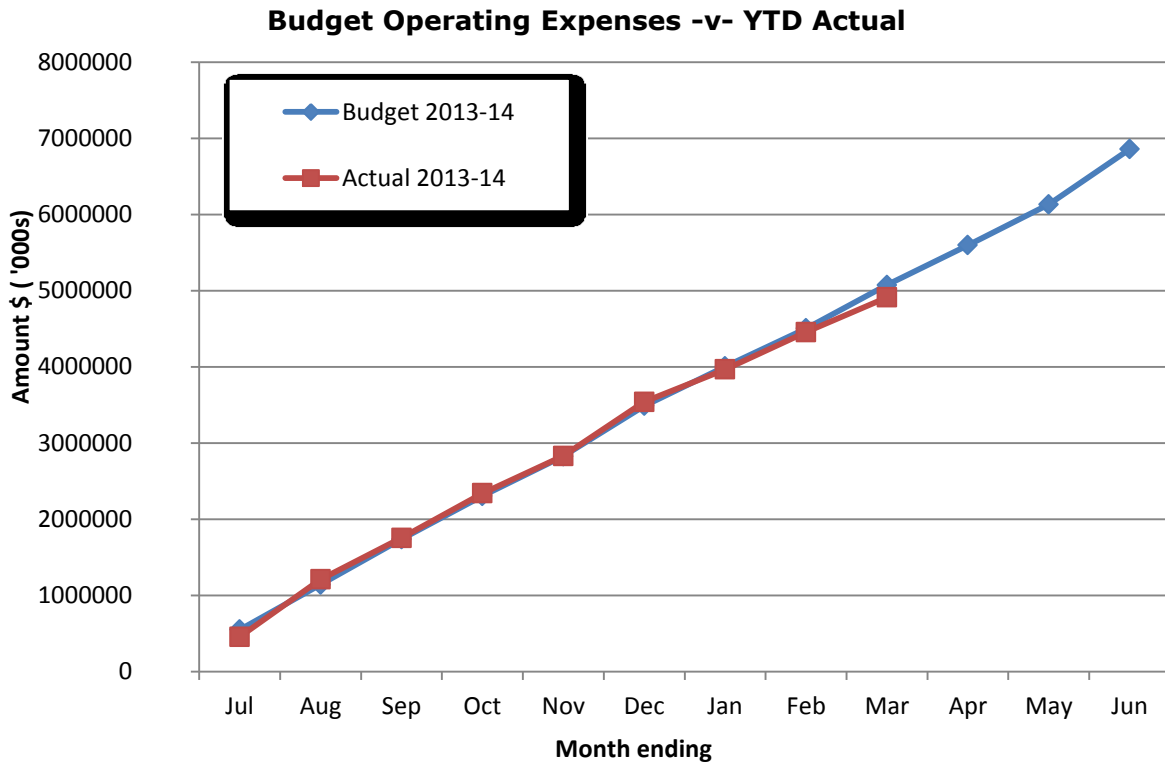
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

**OTHER PROPERTY & SERVICES**

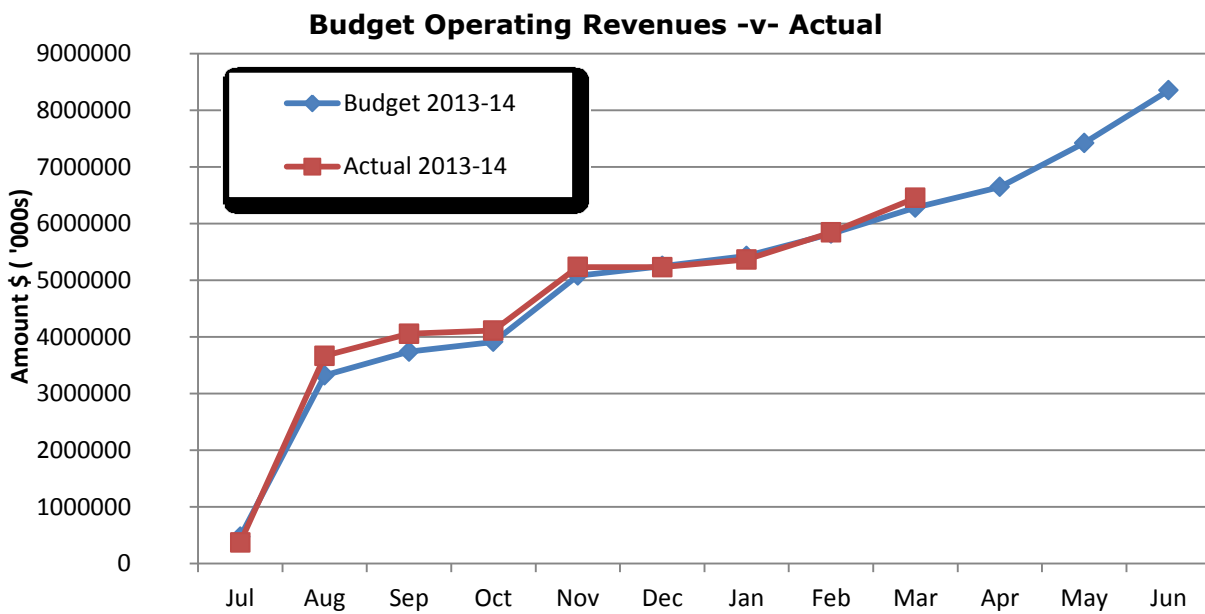
Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

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

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



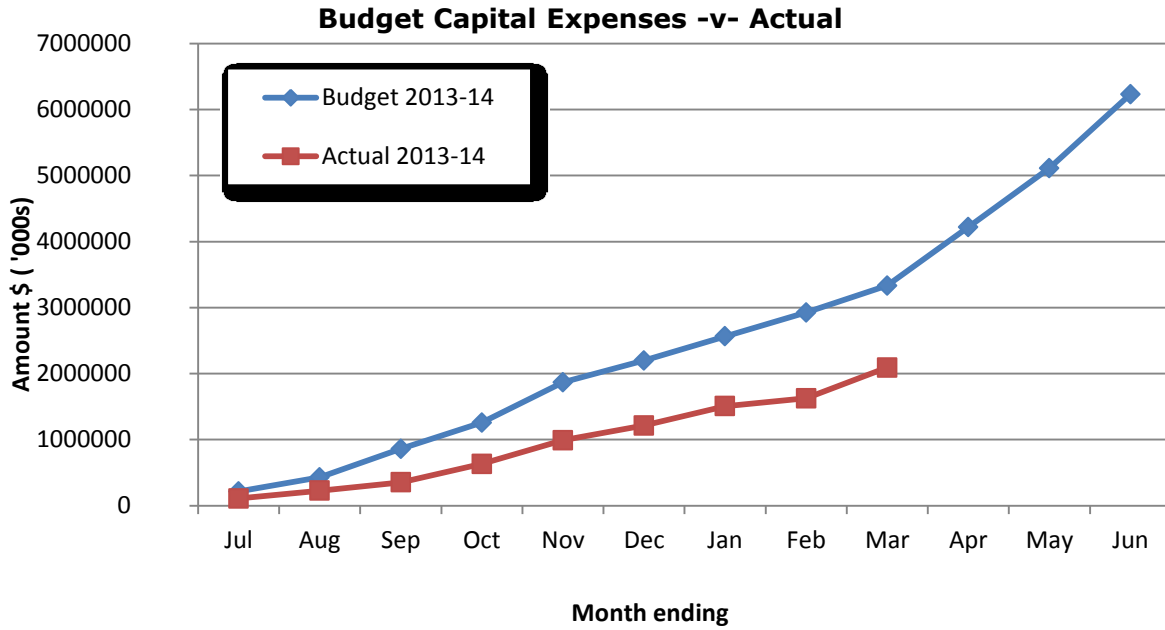
**Comments/Notes - Operating Expenses**



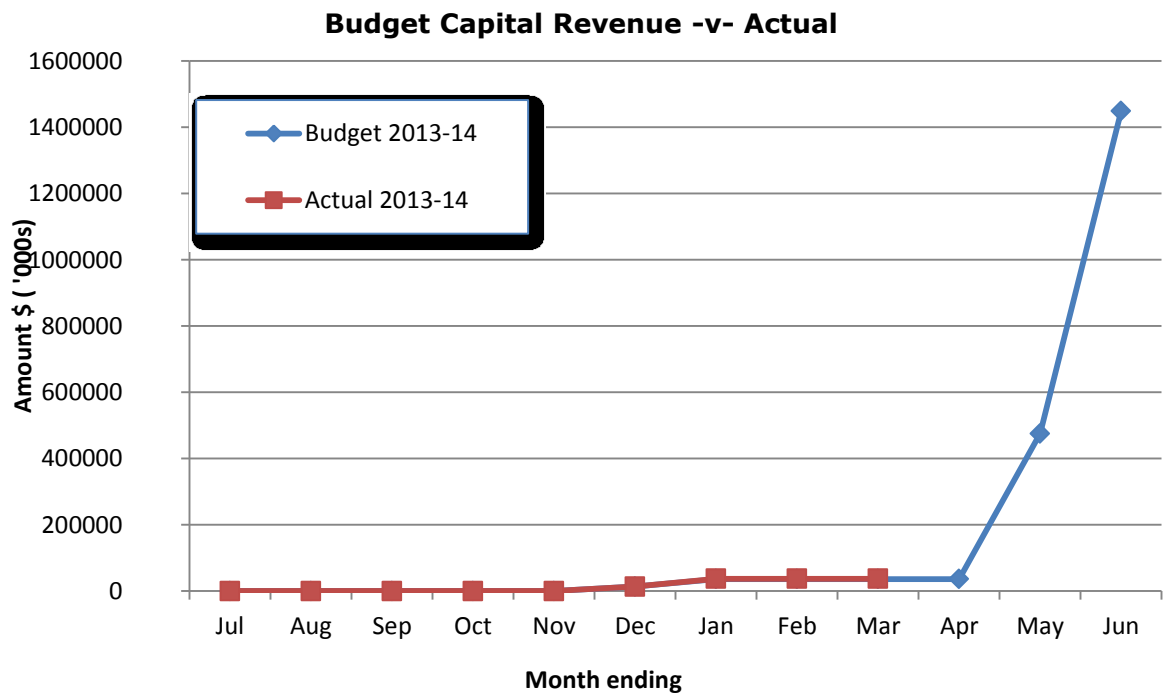
**Comments/Notes - Operating Revenues**

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

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**



**Comments/Notes - Capital Revenues**

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

**Note 3: NET CURRENT FUNDING POSITION**

Note	Positive=Surplus (Negative=Deficit)			
	2013-14			
	This Period Mar-14	Last Period Feb-14	Same Period Last Year Mar-13	Jun-13
	\$	\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2,412,807	2,331,534	948,060	1,215,361
Cash Restricted	1,483,249	1,483,249	892,146	1,276,179
Receivables - Rates and Rubbish	171,985	187,047	297,268	163,102
Receivables -Other	215,715	337,422	516,740	825,293
Inventories	45,876	48,133	58,046	37,600
	4,329,632	4,387,386	2,712,259	3,517,535
<b>Less: Current Liabilities</b>				
Payables	(414,750)	(361,704)	(267,233)	(1,108,096)
Provisions	(150,073)	(150,073)	(155,767)	(150,073)
	(564,823)	(511,777)	(423,001)	(1,258,169)
<b>Net Current Assets</b>	<b>3,764,809</b>	<b>3,875,609</b>	<b>2,289,259</b>	<b>2,259,367</b>
<b>Less: Adjustments</b>				
Cash Reserves - Restricted	(1,483,249)	(1,483,249)	(892,146)	(1,276,179)
For Current Leave Provisions	150,073	150,073	155,767	150,073
For Current Borrowings	38,512	67,945	60,073	156,525
Adjustment from Annuals	(223)	-	-	-
	(1,294,887)	(1,265,231)	(676,306)	(969,581)
<b>Net Current Funding Position<sup>*1</sup></b>	<b>2,469,922</b>	<b>2,610,378</b>	<b>1,612,953</b>	<b>1,289,786</b>

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

**Note 4: CASH AND INVESTMENTS**

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>									
Municipal	5375008	1.25%	607,850				607,850	Bankwest	At Call
Municipal	0542587	2.50%	1,827,667				1,827,667	Bankwest	At Call
Business Bonus	0860049	1.25%		404,261			404,261	Bankwest	At Call
Trust - Shire	5373006				57,926		57,926	Bankwest	At Call
Trust - Mt Gibson	0849576				72,840		72,840	Bankwest	At Call
<b>(b) Term Deposits</b>									
162-043170-6		3.70%		450,000			450,000	Bankwest	30/06/2014
162-045362-3		3.00%		450,000			450,000	Bankwest	4/04/2014
162-054515-3		3.00%		183,263			183,263	Bankwest	20/05/2014
<b>(c) Investments</b>									
Nil							0		
<b>Total</b>			<b>2,435,518</b>	<b>1,487,524</b>	<b>130,766</b>	<b>0</b>	<b>4,053,807</b>		

**Note 4A: CASH INVESTMENTS**

Deposit Ref	Deposit Date	Institution	Term	Invested	Expected
<b>Restricted</b>					
162-043170-6	31/03/14	Bankwest	91	3.70%	\$ 4,151
162-045362-3	02/01/14	Bankwest	92	3.00%	\$ 3,403
162-054515-3	20/02/14	Bankwest	89	3.00%	\$ 1,341
				<b>Subtotal</b>	<b>\$ 8,894</b>
					\$ -
				<b>Subtotal</b>	<b>\$ -</b>
				<b>Total Funds Invested</b>	<b>\$ 8,894</b>

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

Comments - Cash and Investment

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

**Note 5: MAJOR VARIANCES**

Comments/Reason for Variance	Variance	
	Timing	Permanent
<b>5.1 OPERATING REVENUE (EXCLUDING RATES)</b>		
<p><b>▲ 5.1.1 Governance</b></p> <ul style="list-style-type: none"> <li>-The period variation is up on the period budget by \$19,847.00</li> <li>- The variation results mainly from the CRC reimbursement account (04307), which is up by \$22,157 compared to year-to-date budget. This account is up as it includes the \$25,000 contribution to CRC , which will be paid in the following months.</li> </ul>	■	
<p><b>▼ 5.1.2 Recreation and Culture</b></p> <ul style="list-style-type: none"> <li>-The period variation is down on the period budget by \$20,337.00</li> <li>- The variation results mainly from Grant Lotterywest (Museum Restoration) budgeted for but fully received and delays in receiving this fund is partly due to the grant variation, which has been requested.</li> </ul>	■	
<b>5.2 OPERATING EXPENSES</b>		
<p><b>▼ 5.2.1 Law, Order and Public Safety</b></p> <ul style="list-style-type: none"> <li>-The period variation is down on the period budget by \$17,001.00</li> <li>- The variation results mainly from expenses budgeted for but not yet expended.</li> <li>- Some of those expenses are Wild Dog Control Exp, Animal Control Exp, Equipment Purchases Exp, Volunteer Protective Clothing Exp, and Training Expenses</li> <li>- There will be a nil \$ impact on the year end position due to the costs being carried forward.</li> </ul>	■	
<p><b>▼ 5.2.2 Health</b></p> <ul style="list-style-type: none"> <li>-The period variation is down on the period budget by \$17,967.00</li> <li>- The variation results mainly from expenses budgeted for but not fully expended.</li> <li>- Some of those expenses are EHO Expenses, Dr Practice Support,and Mosquito Control Expenses</li> <li>- There will be a nil \$ impact on the year end position due to the costs being carried forward.</li> </ul>	■	
<p><b>▼ 5.2.3 Community Amenities</b></p> <ul style="list-style-type: none"> <li>-The period variation is down on the period budget by \$25,467.00</li> <li>- The variation results mainly from expenses budgeted for but not fully expended.</li> <li>- Some of those expenses are Refuse Collection Scheme, MWRC Zero Waste Management Plan, Morawa Perenjori Landfill, Cemetery Maint Exp, CDO Project Exp, CDO Training &amp; Conference Expenses, and Centenary Books.</li> <li>- There will be a nil \$ impact on the year end position due to the costs being carried forward.</li> </ul>	■	



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

**Note 5: MAJOR VARIANCES**

Comments/Reason for Variance	Variance	
	Timing	Permanent
<p>▼ <b>5.2.4 Transport</b></p> <ul style="list-style-type: none"> <li>-The period variation is down on the period budget by \$219,538.00</li> <li>- The variation results mainly from expenses budgeted for but not fully expended.</li> <li>- Some of those main expenses are General Road Maint, Street Trees Maint, and Romaens Consultant Exp.</li> <li>- There will be a nil \$ impact on the year end position due to the costs being carried forward.</li> </ul>	■	
<p>▲ <b>5.2.5 Other Property and Services</b></p> <ul style="list-style-type: none"> <li>-The period variation is up on the period budget by \$182,591.00</li> <li>- The variation is a combination of a lower allocation of overheads costs (Less Allocated to Jobs and Less Allocated to Plant) and from expenses budgeted for but not fully expended.</li> <li>- The total Public Work Overhead Cost under allocated as at 31.03.14 is \$33,530 compared to budget and this variation might be due to some staff under workers comp, or to training.</li> <li>- The total Plant Overhead Cost under allocated as at 31.03.14 is \$135,902 compared to budget and this variation might be due to delays in some projects (e.g. Road Construction and Maintenance).</li> <li>- The total expenses budgeted for but not fully expended as at 31.03.14 is \$63,075 compared to budget. Some of those expenses are Occupational Health &amp; Safety, Workers Comp Insurance, Depot Admin, Tyres &amp; Tybes, Parts &amp; Repairs, and Wearparts expenses.</li> </ul>		
<p><b>5.3 FUNDING BALANCE ADJUSTMENT</b></p> <p>▲ <b>5.3.1 Movement Rates (Non-Current)</b></p> <ul style="list-style-type: none"> <li>-The period variation is up on the period budget by \$179,887.00</li> <li>- The movement represents the payment received from rate payer A15032 and the back rates adjustment 12/13.</li> </ul>		■
<p><b>5.4 CAPITAL EXPENSES</b></p> <p>▼ <b>5.4.1 Land and Buildings</b></p> <ul style="list-style-type: none"> <li>-The period variation is down on the period budget by \$788,313.00</li> <li>The variation results from Capital work/expenditures that were budgeted for but has not yet started - refer to Note 10. These capital expenditures have been carried forward to the next month.</li> </ul>	■	
<p>▼ <b>5.4.2 Furniture and Equipment</b></p> <ul style="list-style-type: none"> <li>-The period variation is down on the period budget by \$10,971.00</li> <li>The variation results from Capital work/expenditures that were budgeted for but has not yet started - refer to Note 10. These capital expenditures have been carried forward to the next month.</li> </ul>	■	
<p>▼ <b>5.4.3 Infrastructure Assets - Roads</b></p> <ul style="list-style-type: none"> <li>-The period variation is down on the period budget by \$431,586.00</li> <li>The variation results from Capital work/expenditures that were budgeted for but has not yet started - refer to Note 10. These capital expenditures have been carried forward to the next month.</li> </ul>	■	

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

**Note 6: BUDGET AMENDMENTS**

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

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

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

**Note 7: RECEIVABLES**

**Note 7.1A**

**Receivables - Rates**

**Current Assets:**

Opening Arrears Previous Years

Rates Levied this year

Less Collections to date

**Equals Current Outstanding**

Net Rates Collectable

**% Collected (Current)**

**Non Current Assets:**

Rates Non-Current

**Total Rates Outstanding**

Note	Current 2013-14	Previous 2012-13
	\$	\$
	125,025	49,050
<b>Note 7.1B</b>	2,446,337	2,376,684
	(2,421,160)	(2,300,709)
	<b>150,201</b>	<b>125,025</b>
	<b>94.16%</b>	<b>94.85%</b>
	21,081	200,967
	<b>171,282</b>	<b>325,992</b>

**Note 7.2**

**Receivables - General**

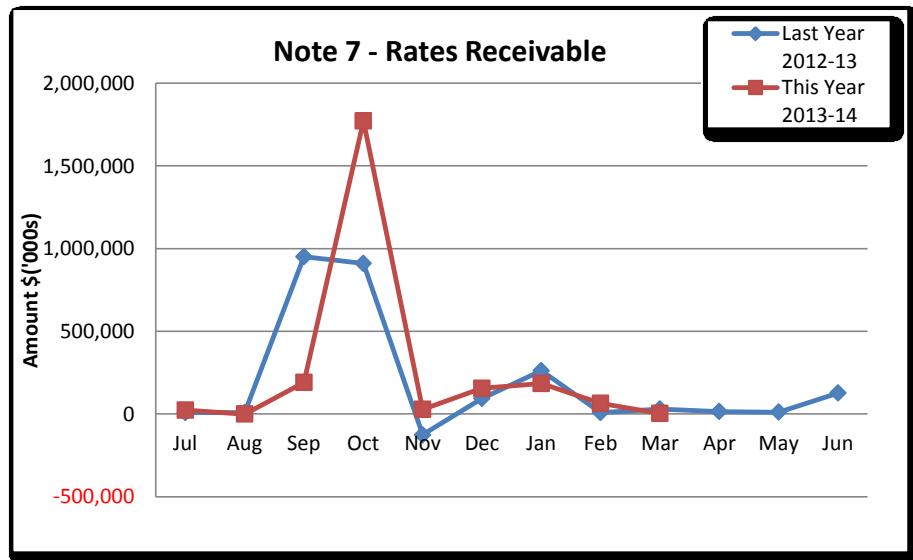
Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
157,356	48,648	120	3,592
75.03%	23.20%	0.06%	1.71%

**Total Outstanding**

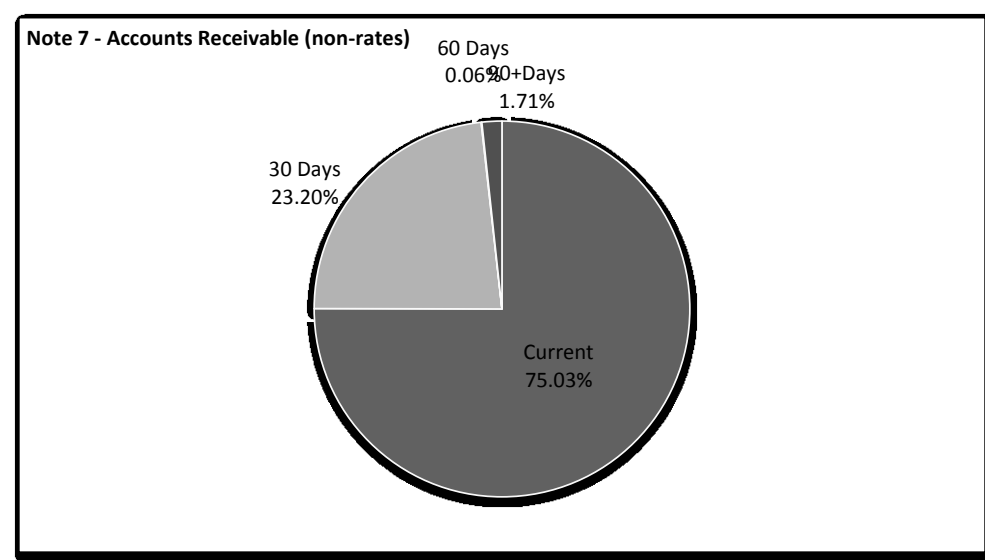
**Note 7.2C**

**209,716**

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates and Rubbish



Comments/Notes - Receivables General

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

**Note 7.1B RATING INFORMATION - 2013-14 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Budget Rate Revenue \$</b>	<b>Budget Interim Rate \$</b>	<b>Budget Back Rate \$</b>	<b>Budget Total Revenue \$</b>
<b>Differential General Rate</b>											
UV Rural	1.7976	282	83,357,380	1,498,432	15,667	(291)	1,513,809	1,498,432			1,498,432
UV Mining	31.7255	83	1,728,837	548,482	(364)		548,119	548,482			548,482
GRV Townsites	7.1017	102	1,068,100	75,853	(0)		75,853	75,853			75,853
GRV Mining	7.1017	3	7,761,000	551,163	(76,242)	(22,218)	452,702	456,994			456,994
<b>Sub-Totals</b>		470	93,915,317	2,673,931	(60,939)	(22,509)	2,590,483	2,579,761	0	0	2,579,761
<b>Minimum Rates</b>	<b>Minimum \$</b>										
UV Rural	235.0000	8	50,800	1,880			1,880	1,880			1,880
UV Mining	395.0000	60	30,638	23,700			23,700	23,700			23,700
GRV Townsite	235.0000	33	24,420	7,755			7,755	7,755			7,755
<b>Sub-Totals</b>		101	105,858	33,335	0	0	33,335	33,335	0	0	33,335
				2,707,266			2,623,818	2,613,096			2,613,096
Discounts				(208,399)			(208,399)	(180,000)			(180,000)
Pensioner Rebates				(2,460)			(2,460)	(2,750)			(2,750)
<b>Total Amount Raised from General Rate</b>				2,496,407			2,412,959	2,430,346			2,430,346
Ex - Gratia Rates				10,868			10,868	10,219			10,219
<b>Total Rates</b>				<b>2,507,275</b>			<b>2,423,828</b>	<b>2,440,565</b>			<b>2,440,565</b>

**Comments:**

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

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

**Note 7.2 C - RECEIVABLES GENERAL**

Debtors Trial Balance						
Debtor #	31.12.2013		30.01.2014	01.03.2014	31.03.2014	Total
	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	
80520	\$ -	0	\$ -	\$ -	-\$ 998	-\$ 998
80394	\$ -	0	\$ -	\$ -	\$ 7,392	\$ 7,392
80512	\$ -	0	\$ -	\$ -	-\$ 343	-\$ 343
80457	\$ 1,560	648	\$ -	\$ -	\$ -	\$ 1,560
80506	\$ -	0	\$ -	\$ 122	\$ -	\$ 122
80501	\$ 1,190	334	\$ -	\$ -	\$ -	\$ 1,190
80429	-\$ 143	123	\$ -	\$ 143	\$ -	\$ -
80497	\$ 110	377	\$ -	\$ -	\$ -	\$ 110
80514	\$ -	0	\$ -	\$ -	\$ 300	\$ 300
81553	\$ -	0	\$ -	\$ -	\$ 119	\$ 119
<b>80342</b>	\$ 200	182	\$ -	\$ 39,930	\$ 35,937	\$ 76,067
80504	\$ 168	290	\$ -	\$ -	\$ -	\$ 168
80002	-\$ 418	420	\$ -	\$ -	\$ -	-\$ 418
80489	\$ 81	440	\$ -	\$ -	\$ -	\$ 81
80481	\$ 84	212	\$ -	\$ -	\$ -	\$ 84
80154	\$ -	0	\$ -	\$ -	-\$ 0	-\$ 0
80519	\$ -	0	\$ -	\$ -	\$ 585	\$ 585
80527	\$ -	0	\$ -	\$ 1,454	\$ 70,917	\$ 72,372
80362	\$ -	0	\$ -	\$ -	\$ 32,537	\$ 32,537
80282	\$ -	0	\$ -	\$ 5,640	\$ 9,810	\$ 15,450
80523	\$ -	0	\$ -	\$ 960	\$ -	\$ 960
81564	\$ -	0	\$ 120	\$ -	\$ -	\$ 120
81594	-\$ 800	648	\$ -	\$ -	\$ -	-\$ 800
80023	\$ 217	212	\$ -	\$ 177	\$ -	\$ 394
80280	\$ 1,104	598	\$ -	\$ -	\$ -	\$ 1,104
80507	\$ 15	212	\$ -	\$ -	\$ -	\$ 15
81562	\$ -	0	\$ -	\$ 109	\$ -	\$ 109
80502	\$ 226	307	\$ -	\$ -	\$ -	\$ 226
80508	\$ -	0	\$ -	\$ 112	\$ -	\$ 112
80292	\$ -	0	\$ -	\$ -	\$ 1,100	\$ 1,100
<b>TOTAL</b>	<b>\$ 3,592</b>		<b>\$ 120</b>	<b>\$ 48,648</b>	<b>\$ 157,356</b>	<b>\$ 209,716</b>

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

**Note 7D : INFORMATION ON BORROWINGS**

(a) Repayments - Debentures

Particulars	Loan #	Principal 1-Jul-13 \$	New Loans \$	Principal Repayments		Principal Outsatnding		Interest Repayments	
				Actual 2013-14 \$	Budget 2013-14 \$	Actual 2013-14 \$	Budget 2013-14 \$	Actual 2013-14 \$	Budget 2013-14 \$
<b>Housing</b>									
CHA Housing	96	140,161		9,047	9,047	131,114	131,114	9,021	9,021
Flat pack Housing	97	202,291		9,166	18,547	193,125	183,744	4,796	9,377
2* Staff Housing	101	229,876		10,416	21,076	219,460	208,800	5,450	10,655
<b>Community Amenities</b>									
Industrial Land	94	41,273		3,487	7,103	37,786	34,170	1,543	2,958
Subdivision	98	338,983		13,393	13,393	325,590	325,590	23,635	23,635
<b>Recreation &amp; Culture</b>									
Perenjori Aquatic Centre	99	447,290		57,996	57,996	389,294	389,294	26,733	26,733
Perenjori Aquatic Centre	100	322,001		14,506	29,362	307,495	292,640	7,843	15,337
Latham Bowling Green	104		58,000				58,000		-
<b>Education &amp; Welfare</b>									
Perenjori Early Childhood Centre	102		130,000				130,000		-
<b>Economic Services</b>									
Business Incubator	103		165,000				165,000		-
		<b>1,721,877</b>	<b>353,000</b>	<b>118,013</b>	<b>156,525</b>	<b>1,603,864</b>	<b>1,918,352</b>	<b>79,020</b>	<b>97,715</b>

All loan repayments were financed by general purpose revenue.

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

**Note 8: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Capital	Operating	Revised Grant	Recoup Status	
								Received	Not Received
		(Yes/No)	\$	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE GRANTS</b>									
03300 Grants Commission Grant	Dept Local Government	Yes	515,955	-		515,955	515,955	376,978	138,977
03301 Untied Road Grant		Yes	378,972	-		378,972	378,972	282,688	96,284
03111 Rates - Legal Charges Inc		Yes	10,310	-		10,310	10,310	16,508	(6,198)
<b>GOVERNANCE</b>									
04307 Reimbursements		Yes	5,000	-		5,000	5,000	27,157	(22,157)
04315 Grant Income - Trainee		Yes	1,200	-		1,200	1,200	0	1,200
<b>LAW, ORDER, PUBLIC SAFETY</b>									
05100 Fesa Operating Grant	FESA	Yes	16,000	-		16,000	16,000	15,715	285
05103 Contribution - St John Ambulance - Communal Area		Yes	5,000	- 5,000.00		0	0	0	0
05104 Contribution - Fesa - Communal Area		Yes	5,000	- 5,000.00		0	0	0	0
05105 Contribution - Mt Gibson - Communal Area		Yes	10,000	- 10,000.00		0	0	0	0
<b>EDUCATION AND WELFARE SERVICES</b>									
08420 Early Childhood Centre - Grant Income - Midwest Investment Plan	Midwest Investment	Yes	600,000	-	600,000		600,000	575,000	25,000
08421 Early Childhood Centre - Grant Income - Mt Gibson	Mt Gibson	Yes	200,000	- 200,000.00	200,000		0	0	0
08422 Early Childhood Centre - Grant Income - Karara	Karara	Yes	50,000	-	50,000		50,000	0	50,000
08423 Early Childhood Centre - Grant Income - Clgf Regional	Clgf Regional	Yes	0	-	0		0	0	0
08424 Early Childhood Centre - Grant Income - Clgf Individual	Clgf Individual	Yes	105,000	-	105,000		105,000	0	105,000
08425 Early Childhood Centre - Grant Income - Lotterywest	Lotterywest	Yes	300,000	-	300,000		300,000	0	300,000
08550 Grant - School Welfare Officer		Yes	34,000	-		34,000	34,000	47,942	(13,942)
08551 Grant - Youth Activities		Yes	30,000	-		30,000	30,000	0	30,000
<b>HOUSING</b>									
09308 Housing Grant - Flat Pack House 2	Mid West Development Com	Yes	85,000	- 68,000.00	85,000		17,000	0	17,000
09309 Housing Grant - Rda		Yes	89,605	- 89,605.00	89,605		0	0	0
09312 Housing Grant - Regional		Yes	0	- 311,000.00	311,000		311,000	311,037	(37)
<b>COMMUNITY AMENITIES</b>									
10506 Grant Income - Lotterywest - Centenary Book	Lotterywest	Yes	12,500	-		12,500	12,500	0	12,500
<b>RECREATION AND CULTURE</b>									
11300 Govt Grant - Swimming Pool	Dept Local Government	Yes	3,000	-		3,000	3,000	6,000	(3,000)
11307 Lgeep Grant - Swimming Pool	Dept Local Government	Yes	2,775	-		2,775	2,775	0	2,775
11518 Grant Income - Latham Bowling Green - Clgf Local	Clgf Local	Yes	122,000	-	122,000		122,000	0	122,000
11522 Grant Income - Latham Bowling Green - Mt Gibson	Mt Gibson	Yes	20,000	- 20,000.00		20,000	0	0	0
11700 Library Books Inc		Yes	10	-			10	69	(59)
11902 Grant - Lotterywest (Museum Restoration)	Lotterywest	Yes	35,000	-		35,000	35,000	3,075	31,925
11908 Grant Income - Rsl Memorial		Yes	100,000	- 100,000.00		100,000	0	0	0
<b>TRANSPORT</b>									
12300 Direct Grant	Main Roads	Yes	151,050	-		151,050	151,050	151,050	0

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

**Note 8: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Capital	Operating	Revised Grant	Recoup Status	
								Received	Not Received
12301 Regional Road Group Funding	Main Roads	Yes	389,609	-	389,609		389,609	155,843	233,766
12302 Mrd Street Lighting Subsidy	Main Roads	Yes	2,000	-		2,000	2,000	1,951	49
12303 Roads To Recovery Funding - No Gst	Dept of Insf and Transport	Yes	362,109	-	362,109		362,109	254,648	107,461
12304 Black Spot Funding		Yes	64,800	-	64,800		64,800	0	64,800
12314 Mt Gibson Infrastructure Fund Grant - Road Infrastructure	Mt Gibson	Yes	120,000	-	120,000		120,000	120,000	0
12751 Mrwa Service Agreement Income - General		Yes	310,000	-		310,000	310,000	267,532	42,468
12753 Mrwa Service Agreement Income - Abc		Yes	20,000	20,000.00		20,000	40,000	30,215	9,785
<b>ECONOMIC SERVICES</b>									
13152 Lgeep Grant - Caravan Park		Yes	11,097	-		11,097	11,097	9,045	2,052
13700 Standpipe Water Charges		Yes	2,500	-			2,500	2,976	(476)
13913 Grant Income - Telecommunications Tower - Mt Gibson Infrastructure F	Mt Gibson	Yes	80,000	-	80,000		80,000	80,000	0
13914 Grant Income - Telecommunications Tower - Clgf	Clgf	Yes	150,000	-	150,000		150,000	0	150,000
<b>OTHER PROPERTY &amp; SERVICES</b>									
14503 Hacc - Bus Maintenance Contribution		Yes	8,000	-		8,000	8,000	5,939	2,061
14504 Reimbursements - Good Insurance		Yes	4,000	2,633.71		4,000	6,634	6,634	0
14700 Fuel Rebates		Yes	10,000	-		10,000	10,000	7,483	2,517
14901 Parental Leave - Income		Yes	500	-		500	500	0	500
14950 Reimbursements Income		Yes	46,200	27,446.00		46,200	73,646	130,196	(56,550)
<b>TOTALS</b>			<b>4,468,192</b>	<b>(136,525)</b>	<b>3,029,123</b>	<b>1,727,559</b>	<b>4,331,667</b>	<b>2,885,679</b>	<b>1,445,988</b>

Comments - Grants and Contributions



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

**Note 9: Cash Backed Reserve**

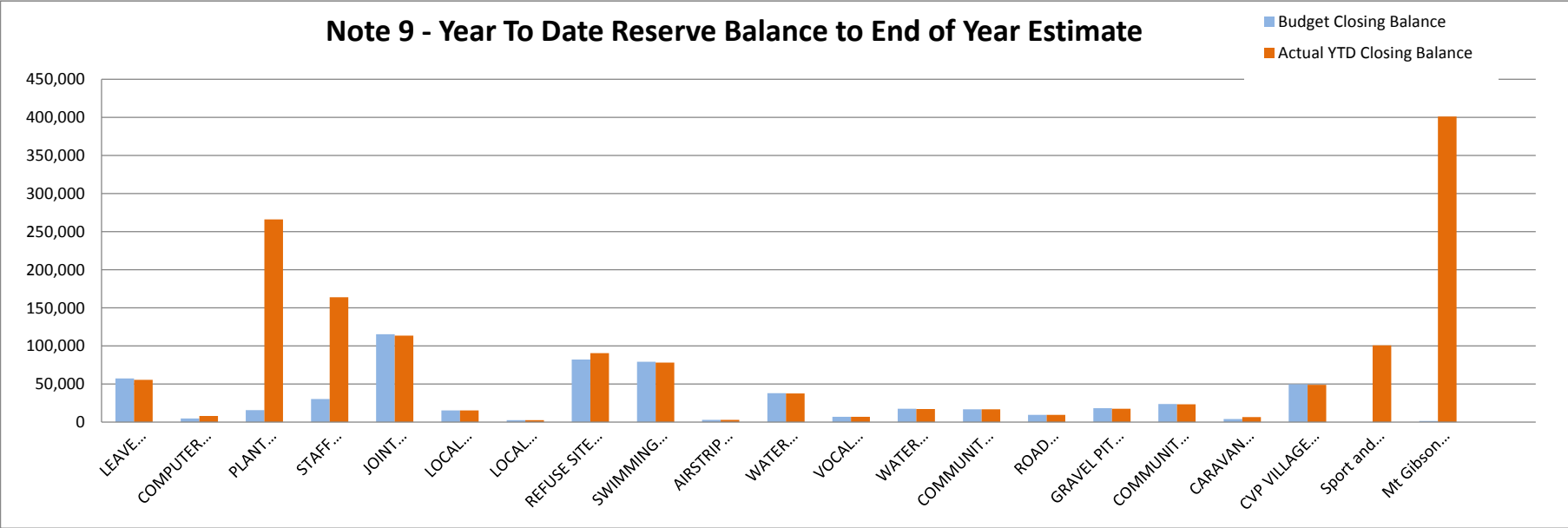
2013-14 Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
LEAVE RESERVE	55,216	2,000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

**Comments - Cash Back Reserves**

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

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

**Note 9: Cash Backed Reserve**



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

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

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

Comments - Capital Disposal

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

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Contributions Information				Summary Acquisitions	Current Budget			
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance
\$	\$	\$	\$		\$		\$	\$
				<b>Property, Plant &amp; Equipment</b>				
0	0	0	0	Land	30,000	15,000	15,161	(161) ▼
1,659,605	133,595	295,000	2,088,200	Buildings	3,102,352	974,897	186,584	(788,313) ▼
0	256,000	0	(256,000)	Plant & Property	343,657	93,390	99,546	6,156 ▼
0	3,300	0	3,300	Furniture & Equipment	23,500	17,613	6,643	(10,970) ▼
				<b>Infrastructure</b>				
816,518	120,000	0	936,518	Roadworks	2,051,526	1,596,640	1,165,054	(431,586) ▼
0	0	0	0	Drainage	0	0	0	0
0	0	0	0	Bridges	0	0	0	0
0	0	0	0	Footpath & Cycleways	0	0	0	0
122,000	100,000	58,000	280,000	Parks, Gardens & Reserves	308,000	304,250	292,300	(11,950) ▼
0	0	0	0	Airports	0	0	0	0
0	0	0	0	Sewerage	0	0	0	0
0	0	0	0	Other Infrastructure	0	0	0	0
<b>2,598,123</b>	<b>612,895</b>	<b>353,000</b>	<b>3,052,018</b>	<b>Capital Totals</b>	<b>5,859,035</b>	<b>3,001,790</b>	<b>1,765,289</b>	<b>(1,236,823)</b>

**Comments - Capital Acquisitions**

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

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

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

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

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Contributions				Buildings	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance	
\$	\$	\$	\$		\$		\$	\$	
				<b>Governance</b>					
			0	Capital - Administration Building (44 Fowler St)	3,160	2,367	0	(2,367)	▼
			0	<b>Law, Order, Public Safety</b>					
			0	Perenjori Fire Station - Communal Area	0	0	0	0	
			0	Land & Buildings - Dog & Cat Pound	14,000	10,494	10,374	(120)	▼
			0	<b>Health</b>					
			0	Capital - Medical Centre Building	15,200	11,385	0	(11,385)	▼
			0	<b>Education and Welfare</b>					
1,255,000		130,000	1,385,000	Early Childhood Centre - Buildings	1,787,000	0	12,460	12,460	▼
			0	<b>Housing</b>					
			0	Capital - 159 John Street	4,500	3,375	3,828	453	▼
			0	Capital - 137 Crossing Street	22,000	16,497	20,559	4,062	▼
			0	Capital - 59 Hesford Street	1,200	900	0	(900)	▼
			0	Capital - 60 Hesford Street	2,700	2,025	2,640	615	▼
			0	Capital - 61 Hesford Street	4,280	3,204	1,757	(1,447)	▼
			0	Capital - 28 Livingstone Street	1,690	1,260	0	(1,260)	▼
			0	Capital - 136 Livingstone Street	5,060	3,789	3,095	(694)	▼
			0	Capital - 79A Russell Street	500	369	500	131	▼
			0	Capital - 29 Livingstone Street	9,000	6,750	0	(6,750)	▼
			0	Capital - 73 Russell Street	6,120	4,590	2,580	(2,010)	▼
			0	Capital - Lot 71 Carnamah Road	5,500	4,122	5,500	1,378	▼
			0	Capital - Lot 48 Russell Street	450	333	0	(333)	▼
			0	Capital - 107A/B Livingstone	5,620	4,212	4,620	408	▼
85,000	34,200		119,200	Capital - Flat Pack House 2	74,000	55,494	61,893	6,399	▼
			0	Capital - 355 Hirshauer St	6,228	4,671	6,228	1,557	▲
			0	Capital - 356 Hirshauer St	6,582	4,932	6,582	1,650	▼
			0	Capital - 80 Hesford St	0	0	0	0	
89,605	99,395		189,000	Housing Project 2013 (Clgf Staff Housing - 2 Units)	410,000	307,494	24,525	(282,969)	▼

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

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

				<b>Recreation and Culture</b>						
			0	Perenjori Town Hall Renovations	10,160	7,614	0	(7,614)	▼	
			0	Capital - Perenjori Aquatic Centre Buildings	0	0	0	0	▼	
			0	Building - Old Bankwest Building	7,500	5,625	0	(5,625)	▼	
			0	Building - Fm Tower	3,600	2,700	178	(2,522)	▼	
			0	Rsl Memorial	0	0	0	0	▼	
			0	Bank Of Nsw (Museum) Restoration Expenditure	35,000	26,244	0	(26,244)	▼	
			0	Fm Transmitter (Capital Expenditure)	2,700	2,025	0	(2,025)	▼	
				<b>Economic Services</b>						
			0	Caravan Park - Buildings - Ablution Block	25,000	18,747	0	(18,747)	▼	
			0	Caravan Park - New Ablutions - Apron	8,500	6,363	0	(6,363)	▼	
			0	Caravan Park - Hot Water Systems (Lgeep)	15,102	11,322	0	(11,322)	▼	
		165,000	165,000	Capital - Business Incubator (Russell Street Depot)	380,000	284,994	19,265	(265,729)	▼	
230,000			230,000	Telecommunications Tower	230,000	161,000	0	(161,000)	▼	
<b>1,659,605</b>	<b>133,595</b>	<b>295,000</b>	<b>2,088,200</b>	<b>Capital Totals</b>	<b>3,102,352</b>	<b>974,897</b>	<b>186,584</b>	<b>(788,313)</b>		

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

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Contributions				Plant & Equipment	Current Budget			
Grants	Reserves	Borrowing	Total		This Year			Variance (Under)Over
					Budget	YTD Budget	Actual	
\$	\$	\$	\$	\$		\$	\$	
				<b>Governance</b>				
	35,000		(35,000)	Capital - Ceo Vehicle	40,439	30,321	40,439	10,118
				<b>Community Amenities</b>				
	22,000		(22,000)	Plant & Equipment - Cdo Vehicle	33,455	25,083	33,455	8,372 ▼
				<b>Law, Order, Public Safety</b>				
			0	Cctv	1,000	747	836	89 ▼
				<b>Recreation and Culture</b>				
	5,000		(5,000)	Swimming Pool Minor Equipment - Capitalised	5,000	3,744	0	(3,744) ▼
				Capital - Lgeep Project	3,663	2,745	0	(2,745) ▼
				<b>Transport</b>				
	52,000		(52,000)	Plant & Equipment - Skid Steer Loader	70,000	0	0	0 ▼
	106,000		(106,000)	Plant & Equipment - Tri Axle Water Tanker	106,000	0	0	0 ▼
			0	Plant & Equipment - Airstrip - Gen Set	1,200	900	0	(900) ▼
			0	Plant & Equipment - Building Maintenance Officer Vehicle - Racks	3,000	2,250	0	(2,250) ▼
			0	Plant & Equipment - Gen Set	1,200	900	0	(900) ▼
	36,000		(36,000)	Plant & Equipment - Mechanic Vehicle	52,000	0	0	0 ▼
				Plant & Equipment - Communication Repeater	8,200	8,200	6,890	(1,310) ▼
				<b>Economic Services</b>				
				Caravan Park- Plant & Equipment	18,500	18,500	17,926	(574) ▼
<b>0</b>	<b>256,000</b>	<b>0</b>	<b>(256,000)</b>	<b>Capital Totals</b>	<b>343,657</b>	<b>93,390</b>	<b>99,546</b>	<b>6,156</b>



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

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Contributions				Furniture & Equipment	Current Budget			
					This Year			
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$		\$		\$	\$
	3,300		3,300	<b>Governance</b> Capital -Office Equipment	8,500	6,372	5,146	(1,226) ▼
			0	<b>Health</b> Capital - Medical Centre Equipment	3,000	2,250	1,497	(753) ▼
			0	<b>Recreation and Culture</b> Latham Sports Club - Furniture & Equipment	5,000	3,744	0	(3,744) ▼
			0	Capital - Gym Equipment	7,000	5,247	0	(5,247) ▼
<b>0</b>	<b>3,300</b>	<b>0</b>	<b>3,300</b>	<b>Capital Totals</b>	<b>23,500</b>	<b>17,613</b>	<b>6,643</b>	<b>(10,970)</b>

Contributions				Roads	Current Budget			
					This Year			
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$		\$		\$	\$
			0	<b>Transport</b> CC44 - North Rd Seal Widen & Reseal	159,201	111,441	124,216	12,775 ▼
64,800			64,800	CC45 - Perenjori Rothsay/Wubin Mullewa Intersection	134,000	93,800	31,869	(61,931) ▼
			0	CC46 - Boundary Road Seal Widen And Culvert Works	194,804	136,363	20,882	(115,481) ▼
			0	CC47 - Taylors Rd Vegetation Works & Seal Widen & Reseal	362,763	362,763	351,997	(10,766) ▼
			0	CC48 - Smith Road Reconstruct - Fowler To Russell	0	0	0	0
241,496			241,496	CC49 -Waddi Road Recon And Gravel	241,496	220,790	243,778	22,988 ▲
120,613			120,613	CC50 - Camac Rd Gravel	120,613	84,429	10,870	(73,559) ▼
	120,000		120,000	CC51 - Syson Road Gravel	124,863	87,404	10,000	(77,404) ▼
			0	CC52 - Griffith Rd Gravel	178,972	125,280	54,120	(71,160) ▼
			0	CC53 - Warriedar Coppermine Road Vegetation And Widening	145,207	101,645	7,820	(93,825) ▼
389,609			389,609	CR07-Boundary Rd Seal Widen & Culvert Works	389,607	272,725	309,503	36,778 ▼
<b>816,518</b>	<b>120,000</b>	<b>0</b>	<b>936,518</b>	<b>Capital Totals</b>	<b>2,051,526</b>	<b>1,596,640</b>	<b>1,165,054</b>	<b>(431,586)</b>

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

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Contributions				Parks, Gardens & Reserves	Current Budget			
Grants	Reserves	Borrowing	Total		This Year			Variance (Under)Over
					Budget	YTD Budget	Actual	
\$	\$	\$	\$		\$		\$	\$
			0	<b>Recreation and Culture</b>				
				Capital - Pj Sports Facilities Upgrade Tennis, Netball,Bowls And Golf	15,000	11,250	31	(11,219) ▼
122,000	100,000	58,000	280,000	Latham Bowling Green Resurfacing	293,000	293,000	292,270	(730) ▼
			0					
<b>122,000</b>	<b>100,000</b>	<b>58,000</b>	<b>280,000</b>	<b>Capital Totals</b>	<b>308,000</b>	<b>304,250</b>	<b>292,300</b>	<b>(11,950)</b>

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

**Note 11: TRUST FUND**

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

Description	Opening Balance 1-Jul-13	Amount Received	Amount Paid	Closing Balance 31-Mar-14
	\$	\$	\$	\$
NOMINATIONS BOND INC	0	320	(320)	0
HOUSING BOND INC	9,613	6,320	0	15,933
HALL BOND INC	650	750	(300)	1,100
BUS BOND INC	800	600	0	1,400
BOND OTHER INC	5,005	1,000	(1,650)	4,355
SUNDRY INC	33,227	3,856	(2,000)	35,083
BCTIF INC	1,100	1,100	(1,100)	1,100
BRB LEVY INC	495	536	0	1,031
MT GIBSON PUBLIC BENEFIT FUND	145,840	50,000	(122,999)	72,840
	<b>196,730</b>	<b>64,481</b>	<b>(128,369)</b>	<b>132,841</b>

The Trust fund has an imbalance of \$-59.5- this is currently being received



**Perenjori**  
Embrace Opportunity

*Attachment*  
*14042.2*

*Accounts for Payment*  
*1. Accounts for Payment*

*Finance Committee Meeting*  
*17th April 2014*

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

Chq/EFT	Date	Name	Description	Amount	Bank
EFT5496	04/03/2014	TW & KM BROOKS	SHIRE XMAS PARTY	\$ 330.00	M
EFT5498	11/03/2014	BLUEHILL COURIERS	FREIGHT	\$ 603.90	M
EFT5499	11/03/2014	BOC LIMITED	GAS CONTAINER SERVICE 13/14	\$ 164.74	M
EFT5500	11/03/2014	BUNNINGS WAREHOUSE	ECO HOUSE- OUTDOOR SETTINGS- SHELF- BBQS	\$ 2,294.61	M
EFT5501	11/03/2014	BURGESS RAWSON (WA) PTY LTD	WATER ACCOUNT OLD BANKWEST BUILDING,PARKS & GARDENS,LATHAM STANDPIPE WATER	\$ 4,572.43	M
EFT5502	11/03/2014	CANINE CONTROL	RANGER SERVICES	\$ 902.00	M
EFT5503	11/03/2014	CIVIC LEGAL	15032 ASSESSMENT COST	\$ 4,503.62	M
EFT5504	11/03/2014	CJD EQUIPMENT	PARTS	\$ 3,041.18	M
EFT5505	11/03/2014	GH COUNTRY COURIER	FREIGHT	\$ 32.03	M
EFT5506	11/03/2014	GLASS CO CLEAR QUALITY	GOODS	\$ 271.00	M
EFT5507	11/03/2014	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	AIRCON SWITCH FOR BACKHOE	\$ 156.01	M
EFT5508	11/03/2014	KOOLA ENTERPRISES PTY LTD ATF CBMA TRUST	ATTEND CARAVAN PARK AND CLEAR BLOCKED DRAIN	\$ 1,180.20	M
EFT5509	11/03/2014	LANDGATE - VALUATIONS	LANDGATE RURAL UV INTERIM	\$ 146.10	M
EFT5510	11/03/2014	LEOPOLD CONTRACTING	GRADING OF ACCESS ROADS TO KARARA	\$ 18,755.00	M
EFT5511	11/03/2014	LOCAL GOVERNMENT MANAGERS AUSTRALIA	LGMA FINANCE PROFESSIONALS CONFERENCE 2014	\$ 1,940.00	M
EFT5512	11/03/2014	MCINTOSH & SONS	PARTS	\$ 759.06	M
EFT5513	11/03/2014	MIDWEST TRANSPORTABLES	MIDWEST TRANSPORTABLES- RENTALS	\$ 26,966.92	M
EFT5514	11/03/2014	NORTH MIDLANDS SEPTIC SERVICES- DO NOT USE DUPLICATE	PJ PAV - PUMP OUT SEPTICS, OVAL TOILETS - PUMP OUT SEPTICS	\$ 778.00	M
EFT5515	11/03/2014	NORTHERN COUNTRY ZONE OF WALGA	ELECTED MEMBERS TRAINING DAY/NCZ CONVENTION 29 MAR 14	\$ 2,220.00	M
EFT5516	11/03/2014	PERENJORI COMMUNITY RESOURCE CENTRE	PERENJORI CRC	\$ 150.00	M
EFT5517	11/03/2014	RJ & LJ KING	TYRES FOR 1500PJ	\$ 1,232.00	M
EFT5518	11/03/2014	S & K ELECTRICAL CONTRACTING PTY LTD	FIT NEW CAPACITOR & FUSE TO AIRCON AT 159 JOHN ST	\$ 619.92	M
EFT5519	11/03/2014	STAPLES AUSTRALIA PTY LTD	STATIONERY	\$ 363.95	M
EFT5520	11/03/2014	STAR TRACK EXPRESS	FREIGHT - 25/2	\$ 42.25	M
EFT5521	11/03/2014	TOLL IPEC PTY LTD	FREIGHT	\$ 285.79	M
EFT5522	11/03/2014	WALLIS COMPUTER SOLUTIONS	COMPUTER EQUIP MNTCE	\$ 839.97	M
EFT5523	11/03/2014	WEST AUSTRALIAN NEWSPAPERS LIMITED	THE WESTERN CLASSIFIED, GERALDTON GAURDIANAUSTRALIAN	\$ 386.64	M
EFT5524	11/03/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	DISCOUNT	\$ 29.16	M
EFT5525	11/03/2014	WINCHESTER INDUSTRIES	MATERIALS	\$ 2,194.50	M
EFT5526	11/03/2014	WA SUPER	Superannuation contributions	\$ 13,524.34	M
EFT5527	11/03/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	\$ 146.64	M
EFT5528	11/03/2014	SUPERWRAP	Superannuation contributions	\$ 177.60	M
EFT5529	11/03/2014	WESTPAC SUPERANNUATION & RETIEMENT SERVICES	Superannuation contributions	\$ 213.46	M
EFT5531	12/03/2014	MEGAN LEONIE SHIRT	FINALISATION OF 2012/13 FINANCIAL REPORT	\$ 4,488.00	M
EFT5532	12/03/2014	MID WEST REGIONAL COUNCIL	MWLGSA PARTICIPATION CHARGE FOR 2013/14	\$ 1,100.00	M
EFT5533	13/03/2014	BL & MJ THORNTON	PERENJORI WASTE REMOVAL - FEB 14	\$ 3,253.14	M
EFT5534	13/03/2014	BUNNINGS WAREHOUSE	820X 2040 SOLID CORE DOOR-REDICOAT	\$ 533.56	M
EFT5535	13/03/2014	DEPARTMENT OF FIRE & EMERGENCY SERVICES PERTH	2013/14 ESL QUARTER 3 CONTRIBUTION	\$ 7,992.00	M
EFT5536	13/03/2014	GERALDTON FUEL CO	FUEL CARD PURCHASES FOR FEB 14	\$ 17,704.02	M
EFT5537	13/03/2014	GERALDTON RADIOLOGY	SERVICES-MEDICAL FOR DOUGLAS RICHARDS	\$ 274.40	M
EFT5538	13/03/2014	GLASS CO CLEAR QUALITY	107B LIVING - 4 X FLYSCREENS	\$ 40.00	M
EFT5539	13/03/2014	JR & A HERSEY PTY LTD	MISC SAFETY GEAR & TOOLS	\$ 352.55	M
EFT5540	13/03/2014	LEOPOLD CONTRACTING	RATES ADMIN - 27 NOV TO 18 DEC 2013, 16HRS + RATES ADMIN - 24 JAN TO 26 FEB 14, 26HRS	\$ 1,753.29	M
EFT5541	13/03/2014	MAX HEBITON & CO	SUPPLY OF GRAVEL	\$ 33,000.00	M
EFT5542	13/03/2014	MIDWEST AERO MEDICAL SERVICES	MEDICAL SERVICES	\$ 135.40	M
EFT5543	13/03/2014	ODASA	DRUG&ALCOHOL TESTING- MEDICALS	\$ 2,241.25	M
EFT5544	13/03/2014	ONE STOP ELECTRONICS (ACHARI PTY LTD)	UNIDEN PHONE	\$ 149.95	M
EFT5545	13/03/2014	PERENJORI COMMUNITY RESOURCE CENTRE	P&S - USB	\$ 13.17	M
EFT5546	13/03/2014	SHIRE OF MORAWA	MC REIMBURSEMENTS, PRIVATE WORKS - 18/12/2013 HIRE OF ROAD SWEEPER, HIRE OF COMMUNITY BUS - BLUES IN THE BUSH	\$ 1,742.11	M
EFT5547	13/03/2014	ST JAMES PRINT	STATIONERY P&S- 20 X TRIPLICATE PURCHASE ORDER BOOKS	\$ 543.40	M
EFT5548	13/03/2014	STAPLES AUSTRALIA PTY LTD	P&S - VARIOUS STATIONERY ITEMS	\$ 397.33	M
EFT5549	13/03/2014	SUSAN & JOHN POMARE	ENTERTAINMENT - CAR RALLY SUNDAY NIGHT	\$ 500.00	M
EFT5550	13/03/2014	TRUCK CENTRE (WA) PTY LTD	PARTS	\$ 455.25	M

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

EFT5551	13/03/2014	WCC ELECTRICAL & AIR CONDITIONING	CPARK - ELECTRICAL WORK	\$ 3,930.28	M
EFT5552	13/03/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	PROCUREMENT AUDIT	\$ 11,000.00	M
EFT5553	19/03/2014	ROSIN BERGIN	T448 GYM BOND REFUND	\$ 100.00	T
EFT5554	19/03/2014	ROSLYN CAMPBELL	T354 GYM BOND REFUND	\$ 100.00	T
EFT5555	20/03/2014	AE & M JUST	GRAVEL SUPPLY	\$ 41,250.00	M
EFT5556	20/03/2014	BESTRY BROS TRANSPORT & HAULAGE	RD MNTCE - BOUNDARY RD	\$ 11,479.05	M
EFT5557	20/03/2014	BPH (WA) PTY LTD	SUPPLY OF WATER CART FEB 14	\$ 23,207.25	M
EFT5558	20/03/2014	BUNNINGS WAREHOUSE	CHAIR RESIN MARQUEE	\$ 242.56	M
EFT5559	20/03/2014	CANNON CARPENTRY	MATERIELS AND LABOUR	\$ 2,415.00	M
EFT5560	20/03/2014	CHRISTOPHER ROBERT KING	COUNCILLORS MOTOR VEHICLE ALLOWANCE	\$ 71.67	M
EFT5561	20/03/2014	COBRA EARTHMOVING AND CONSTRUCTION MACHINERY PTY LTD	HIRE MULTIPAC VP 200 ROLLER	\$ 1,375.00	M
EFT5562	20/03/2014	F L COSTELLO & CO	TOOL ELECTRONIC DROP	\$ 43.92	M
EFT5563	20/03/2014	HAROLD WASS	COUNCILLORS MOTOR VEHICLE ALLOWANCE	\$ 82.98	M
EFT5564	20/03/2014	HOPPPYS PARTS R US	PJ1578-PLANT MNTCE	\$ 111.76	M
EFT5565	20/03/2014	JASON SIGNMAKERS	VARIOUS SIGNS	\$ 3,232.90	M
EFT5566	20/03/2014	JOHN CUNNINGHAM	COUNCILLORS MOTOR VEHICLE ALLOWANCE	\$ 47.15	M
EFT5567	20/03/2014	JOHN HERBERT MORRIS	ECO2 - NEW TV DISH, POOL - FIXED INTERNET	\$ 605.00	M
EFT5568	20/03/2014	LANDMARK OPERATIONS LIMITED	RETICULATION MAINTENANCE PARKS & GARDENS	\$ 47.09	M
EFT5569	20/03/2014	LAURIE CHARLES BUTLER	COUNCILLORS MOTOR VEHICLE ALLOWANCE	\$ 30.18	M
EFT5570	20/03/2014	MCINTOSH & SONS	PJ1563 - SERVICE KIT	\$ 413.51	M
EFT5571	20/03/2014	MIDWEST QUARRIES	SUPPLY & DELIVER AGGREGATE - TAYLORS RD, BOUNDARY RD & DEPOT	\$ 70,345.03	M
EFT5572	20/03/2014	NIGEL'S SERVICE CENTRE	BOBCAT TRAINING - G MCDONALD	\$ 340.00	M
EFT5573	20/03/2014	RJ & LJ KING	TYRES AND FITTING	\$ 2,304.50	M
EFT5574	20/03/2014	STAPLES AUSTRALIA PTY LTD	METER CHARGES- BLACK & WHITE,	\$ 1,531.87	M
EFT5575	20/03/2014	THE PLANNING GROUP WA PTY LTD	SCHEME AMENDMENT DOCS - FARRELL ST	\$ 770.00	M
EFT5576	20/03/2014	TOTAL TOILETS GERALDTON	TOTAL TOILETS- DELIVERY	\$ 2,267.90	M
EFT5577	20/03/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	PLANT MNTCE ITEMS	\$ 111.70	M
EFT5578	26/03/2014	AFGRI EQUIPMENT PTY LTD	MOWER BLADE	\$ 56.08	M
EFT5579	26/03/2014	AUSTRALIAN TAXATION OFFICE	GST PAYMENT FOR FEB 2014	\$ 27,789.68	M
EFT5580	26/03/2014	BUNNINGS WAREHOUSE	CARAVAN PARK MAINTENANCE SUPPLIES	\$ 720.01	M
EFT5581	26/03/2014	PAPER PLUS	CARVEN FRAMELESS & FRAME	\$ 138.64	M
EFT5582	26/03/2014	SPOTLIGHT PTY LTD	HENRY TAB & EXPANDABLE ROD SET	\$ 175.91	M
EFT5583	27/03/2014	QUADRIO RESOURCES PTY LTD	Rates refund for assessment A14838 E70/03072 MINING 6620	\$ 2,732.12	M
EFT5584	27/03/2014	WA SUPER	Superannuation contributions	\$ 14,288.29	M
EFT5585	27/03/2014	AGRI SERVICES PERENJORI	CAUTION TAPE FOR SCHOOL	\$ 27.00	M
EFT5586	27/03/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	\$ 146.64	M
EFT5587	27/03/2014	BILL BUNBURY PRODUCTIONS	PRODUCTION & DISTRIBUTION OF CD SOUND OF THE COCKIES""	\$ 450.00	M
EFT5588	27/03/2014	BLUEHILL COURIERS	FREIGHT CHARGES- GERALDTON TO PERENJORI	\$ 382.80	M
EFT5589	27/03/2014	BOC LIMITED	BOC CONTAINER SERVICE FEES	\$ 150.76	M
EFT5590	27/03/2014	BUNNINGS WAREHOUSE	BRACKETS X 10 - TO BE CREDITED	\$ 58.40	M
EFT5591	27/03/2014	CATHOLIC SUPER FUND	Superannuation contributions	\$ 201.88	M
EFT5592	27/03/2014	CHRISTOPHER ROBERT KING	TRAVEL FEES - 20/3 COUNCIL	\$ 71.67	M
EFT5593	27/03/2014	CIVIC LEGAL	LEGAL FEES - RATES 15032	\$ 4,068.46	M
EFT5594	27/03/2014	CJD EQUIPMENT	V-BELTS	\$ 216.92	M
EFT5595	27/03/2014	DOWNER EDI WORKS PTY LTD	7MM COLDMIX	\$ 2,090.00	M
EFT5596	27/03/2014	DR NALINI RAO	DAMIEN BARTLETT---- PRE-EMPLOYMENT MEDICAL	\$ 120.00	M
EFT5597	27/03/2014	E & MJ ROSHER PTY LTD	FILTER MATERIALS	\$ 361.55	M
EFT5598	27/03/2014	ESPLANADE HOTEL FREMANTLE	FIONA STEWART - 3 NIGHTS ACC 28-30TH MAY 2014	\$ 687.00	M
EFT5599	27/03/2014	GALVINS PLUMBING SUPPLIES	GALV MALLEABLE	\$ 1,215.83	M
EFT5600	27/03/2014	GELLATLY'S ROADHOUSE	CATERING - 17/3/14	\$ 33.00	M
EFT5601	27/03/2014	GERALDTON RADIOLOGY	MR RICHARDS, DOUGLAS MRI	\$ 867.30	M
EFT5602	27/03/2014	GLASS CO CLEAR QUALITY	LOUVRE BLADES	\$ 118.00	M
EFT5603	27/03/2014	GREENFIELD TECHNICAL SERVICES	PROVISION OF ENGINEERING CONSULTANT SERVICES - KARARA HAUL ROUTE	\$ 4,265.39	M
EFT5604	27/03/2014	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	PJ1575 - CONDENSOR	\$ 973.34	M
EFT5605	27/03/2014	JOHN CUNNINGHAM	TRAVEL FEE - COUNCIL 20/3	\$ 47.15	M
EFT5606	27/03/2014	JURIEN BAY CRICKET CLUB	JURIEN BAY CRICKET CLUB- CLAIMING KIDS SPORTS FUNDING	\$ 375.00	M
EFT5607	27/03/2014	LANDGATE - VALUATIONS	LAND ENQUIRY	\$ 60.02	M
EFT5608	27/03/2014	LANDMARK OPERATIONS LIMITED	BGCC BUILDERS CHOICE FAST 20KG	\$ 43.04	M
EFT5609	27/03/2014	LAURIE CHARLES BUTLER	TRAVEL FEES - 20/3 COUNCIL	\$ 15.09	M
EFT5610	27/03/2014	LISA JANE SMITH	TRAVEL FEES - 20/3 COUNCIL	\$ 37.34	M
EFT5611	27/03/2014	MCDONALDS WHOLESALERS	CAST GARB BAG BLK, BUSHHELLS TEA BAGS ENV, HANDLING FEE	\$ 93.35	M
EFT5612	27/03/2014	MIDWEST AERO MEDICAL SERVICES	BEVERLY GELLATLY- LB IN SURGERY	\$ 203.10	M

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

EFT5613	27/03/2014	MULTIPLE TRADES AND MAINTENANCE	INSPECTION & MAINTENANCE OF BACKFLOW PREVENTION DEVICE	\$ 2,620.99	M
EFT5614	27/03/2014	ONE STOP ELECTRONICS (ACHARI PTY LTD)	MATERIALS,CAMERA	\$ 197.65	M
EFT5615	27/03/2014	POSITIVE SCHOOLS	POSITVE SCHOOLS (WA) CONFERENCE	\$ 605.00	M
EFT5616	27/03/2014	PP & SD KATONA	WATER CART 27 HOURS @ &145.00 PER/HR	\$ 4,306.50	M
EFT5617	27/03/2014	RJ & LJ KING	CCA BATTERY	\$ 346.06	M
EFT5618	27/03/2014	SUPERWRAP	Superannuation contributions	\$ 97.13	M
EFT5619	27/03/2014	TOLL IPEC PTY LTD	FREIGHT SERVICES	\$ 23.55	M
EFT5620	27/03/2014	UHY HAINES NORTON (WA) PTY LTD	AUDIT COMMITTEE - PREP & ATTENDANCE VIA TELECONCE 20/2/14	\$ 660.00	M
EFT5621	27/03/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	PJ1578 - REPAIRS TO AIRCON	\$ 1,636.80	M
EFT5622	27/03/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	ADVERTISING - ELECTORS MEETING	\$ 1,277.32	M
EFT5623	27/03/2014	WESTPAC SUPERANNUATION & RETIEMENT SERVICES	Superannuation contributions	\$ 268.23	M
EFT5624	27/03/2014	WESTSCHEME DIVISION/AUSTALIAN SUPER	Superannuation contributions	\$ 152.46	M
EFT5625	17/03/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 99 FIXED COMPONENT - PERENJORI AQUATIC CENTRE	\$ 42,364.34	M
18907	12/03/2014	SYNERGY	ELECTRICITY CHARGES	\$ 5,458.15	M
18908	12/03/2014	TELSTRA CORPORATION	TELSTRA PHONE CHARGES	\$ 85.95	M
18909	12/03/2014	WATER CORPORATION	WATER CHARGES	\$ 16,749.89	M
18910	12/03/2014	COVS PARTS PTY LTD	COMPRESSOR & FREIGHT FOR BACKHOE	\$ 888.80	M
18911	12/03/2014	PERENJORI HOTEL	COUNCIL LUNCH 19/2	\$ 372.50	M
18912	12/03/2014	PERENJORI MEDICAL CENTRE	NALINI RAO- PERENJORI MEDICAL CENTRE A.GELLATLY	\$ 380.00	M
18913	26/03/2014	MINJAR GOLD PTY LTD	Rates refund for assessment A14921 P59/01763 MINING 6620	\$ 935.15	M
18914	26/03/2014	ACACIA MINING PTY LTD	Rates refund for assessment A15041 P70/01609 MINING 6620	\$ 15.32	M
18915	26/03/2014	ASGARD SUPER	Superannuation contributions	\$ 461.24	M
18916	26/03/2014	AUSTRALIA POST	POSTAGE FEES	\$ 254.66	M
18917	26/03/2014	AUSTRALIAN SUPER	Superannuation contributions	\$ 870.81	M
18918	26/03/2014	CITY OF GREATER GERALDTON	ANNUAL MEETING CONTRIBUTION LIBRARY	\$ 100.00	M
18919	26/03/2014	CITY OF STIRLING	OVERDUE BOOK - KEYES, MARIAN, 1963-, AUTHOR ANGLES/ MARIAN KEYES	\$ 7.70	M
18920	26/03/2014	GRAEME KINGSLEY REID	COUNCILLORS MOTOR VEHICLE ALLOWANCE	\$ 94.30	M
18921	26/03/2014	HOST PLUS SUPER	Superannuation contributions	\$ 452.30	M
18922	26/03/2014	KARARA MINING LIMITED	Rates refund for assessment A15011 M59/00729 MINING 6620	\$ 6,188.03	M
18923	26/03/2014	MLC SUPER	Superannuation contributions	\$ 227.06	M
18924	26/03/2014	PERENJORI MEDICAL CENTRE	LEVEL D" SURGERY"	\$ 504.95	M
18925	26/03/2014	PETER JOHN WATERHOUSE	COUNCILLORS MOTOR VEHICLE ALLOWANCE	\$ 241.40	M
18926	26/03/2014	REDFEATHER HOLDINGS PTY LTD	Rates refund for assessment A14914 Lot E59/01391 MINING 6620	\$ 152.46	M
18927	26/03/2014	REST INDUSTRY SUPERANNUATION	Superannuation contributions	\$ 1,486.23	M
18928	26/03/2014	TELSTRA CORPORATION	TELSTRA PHONE CHARGES TO 15 FEB 14	\$ 3,554.53	M
F260314-1	26/03/2014	SHIRE OF PERENJORI	BUSH HERITAGE AUSTRALIA MT GIBSON PUBLIC BENEFIT TRUST - CONTRIBUTION TO BLUES IN THE BUSH MT GIBSON PUBLIC BENEFIT TRUST - CONTRIBUTION TO BLUES IN THE BUSH	\$ 9,090.91	T
F260314-1	26/03/2014	SHIRE OF PERENJORI	PERENJORI COMMUNITY RESOURCE CENTRE MT GIBSON PUBLIC BENEFIT TRUST GRANT CHARGES	\$ 27,272.73	T
F260314-1	26/03/2014	SHIRE OF PERENJORI	PERENJORI SPORTS CLUB MT GIBSON PUBLIC BENEFIT TRUST - PIZZA OVEN MT GIBSON GRANT - PIZZA OVEN	\$ 1,986.36	T
F260314-1	26/03/2014	SHIRE OF PERENJORI	PERENJORI PRIMARY SCHOOL P&C ASSOCIATION INC MT GIBSON PUBLIC BENEFIT FUNDS - PLAYGROUND EQUIPMENT MT GIBSON PUBLIC BENEFIT FUNDS - PLAYGROUND EQUIPMENT	\$ 25,000.00	T
F260314-1	26/03/2014	SHIRE OF PERENJORI	NORTH MIDLANDS BOWLING LEAGUE MT GIBSON PUBLIC BENEFIT TRUST - SHIRT FUNDING MT GIBSON PUBLIC BENEFIT TRUST - SHIRT FUNDING	\$ 3,800.00	T
F260314-2	26/03/2014	SHIRE OF PERENJORI	LATHAM GOLF CLUB LATHAM BOWLS SHADES - MT GIBSON FUNDS CHARGES	\$ 12,727.27	T
F260314-2	26/03/2014	SHIRE OF PERENJORI	PERENJORI ST JOHN AMBULANCE MT GIBSON PUBLIC BENEFIT TRUST - AIR CONDITIONING UNITS FOR PERENJORI SUB CENTRE CHARGES	\$ 10,909.09	T
DD7916.1	17/03/2014	BANKWEST MASTERCARD	BANKWEST CREDIT CARD PURCHASES FEB 14	\$ 1,747.03	M
DD7923.1	04/03/2014	WESTNET	WESTNET CHARGES FOR MARCH 14	\$ 265.85	M

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

DD7930.1	17/03/2014	SG FLEET AUSTRALIA PTY LIMITED	JETPATCHER LEASE MARCH 14	\$ 14,489.52	M
DD7930.2	17/03/2014	CAPITAL FINANCE AUSTRALIA	PJ4578 - QTRLY LEASE PAYMENT	\$ 17,148.88	M
DD7930.3	03/03/2014	ISIS CAPITAL	PJ1527 LEASE PAYMENT	\$ 11,460.21	M
324	03/03/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 2.40	M
324	03/03/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 27.00	M
324	03/03/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 10.00	M
324	03/03/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 15.00	M
324	03/03/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 15.60	M
324	03/03/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 11.25	M
324	03/03/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 0.90	M
324	03/03/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 158.83	M
324	03/03/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 4.43	M
324	03/03/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 17.18	M
324	03/03/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	\$ 25.86	M
324	31/03/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	\$ 900.00	M
			<b>SUM</b>	<b>\$ 638,352.66</b>	





**Perenjori**  
Embrace Opportunity

# *Draft Minutes*

Finance Committee Meeting  
20th March 2014

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Shire of Perenjori  
MINUTES  
Finance Committee Meeting

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Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Thursday 20<sup>th</sup>  
March 2014, commencing at 10 am.

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Table of Contents

<b>14031</b>	<b>PRELIMINARIES.....</b>	<b>2</b>
14031.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS .....	2
14031.2	DISCLAIMER READING.....	2
14031.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE.....	2
14031.4	NOTATIONS OF INTEREST .....	2
14031.5	APPLICATIONS FOR LEAVE OF ABSENCE.....	2
14031.6	CONFIRMATION OF MINUTES.....	2
<b>14032</b>	<b>FINANCE &amp; ADMINISTRATION .....</b>	<b>3</b>
14032.1	FINANCIAL STATEMENTS – FEBRUARY 2014 .....	3
14032.2	ACCOUNTS FOR PAYMENT – FEBRUARY 2014 .....	5
<b>14033</b>	<b>GENERAL BUSINESS.....</b>	<b>8</b>
14033.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN.....	8
14033.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN.....	8
14033.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION.....	8
14033.4	MATTERS BEHIND CLOSED DOORS .....	8
14033.5	DATE OF NEXT MEETING / MEETINGS.....	8
14033.6	CLOSURE .....	8

**14031 PRELIMINARIES**

**14031.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS**

Cr C King opened the meeting at 10:08am.

**14031.2 DISCLAIMER READING**

**14031.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

Cr C King

Cr H Wass

Cr J Cunningham

Cr L Smith

Peter Money          Acting CEO

David Fong          Senior Finance Officer

**Apologies**

Cr J Hirsch

**14031.4 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.

**14031.5 APPLICATIONS FOR LEAVE OF ABSENCE**

**14031.6 CONFIRMATION OF MINUTES**

Moved: Cr H Wass

Seconded: Cr J Cunningham

Minutes of the Finance Committee Meeting held Thursday 20<sup>th</sup> February 2014.

Carried: 5/0

Cr L Smith arrived at 10.10am.

**14032 FINANCE & ADMINISTRATION**

**14032.1 FINANCIAL STATEMENTS – FEBRUARY 2014**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>ADM 0081</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>DAVID FONG – SFO</b>
<b>RESPONSIBLE OFFICER:</b>	<b>PETER MONEY – MCDS</b>
<b>REPORT DATE:</b>	<b>20 MARCH 2014</b>
<b>ATTACHMENTS:</b>	<b>MONTHLY FINANCIAL REPORT</b>

**Executive Summary**

The Financial Activity Statement Report is presented for the Month of 28 Feb 2014. The report complies with the requirements of Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996.

**Background**

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

**Details**

Presented is the Financial Activity Statement Report – 28 Feb 2014.

The following statements are presented to Council:

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

**Legal Compliance**

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

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

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

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

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

**Policy Implications :**

Nil

**Financial Implications:**

Nil

**Strategic Implications:**

Area 5: Investing in Councils Leadership

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

**Consultation:**

Liaison with CEO, MCDS, and MIS.

**Comment:**

It is recommended that the Financial Activity Statement Report – 28 Feb 2014 be accepted.

**Voting Requirements – Simple Majority**

<b>Officers and Committees Recommendation – Item 14032.1</b>
<b>That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report – 28 Feb 2014.</b>

<b>COMMITTEE RECOMMENDATION – ITEM 14032.1</b>
--

Moved: Cr L Smith

Seconded: Cr J Cunningham

That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report – 28 Feb 2014.

Carried: 6/0

<b>14032.2      ACCOUNTS FOR PAYMENT – FEBRUARY 2014</b>
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<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>1306P</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>DAVID FONG – SFO</b>
<b>RESPONSIBLE OFFICER:</b>	<b>ALI MILLS – CEO</b>
<b>REPORT DATE:</b>	<b>20 MARCH 2014</b>
<b>ATTACHMENTS:</b>	<b>ACCOUNTS FOR PAYMENT</b>

**Executive Summary**

**Recommendation - The Schedule of Accounts for 28 Feb 2014 be confirmed.**

- The Schedule of Accounts is presented pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996.
- The report identifies payments made from the Municipal and Trust Fund.

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**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 sub regulation (1) is to be —

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

(b) Recorded in the minutes of that meeting.

**Policy Implications**

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

**Financial Implications**

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

**Strategic Implications**

**Area 5: Investing in Councils Leadership**

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

**Consultation**

Nil

**Comment**

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

**Voting Requirements – Simple Majority**

**Officers Recommendation – Item 14032.2**

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for **28 Feb 2014** as attached to and forming part of this report.

Municipal Account	
EFT	\$213,160.99
Direct Debits	\$41,131.66
Cheques	\$ 137,919.67
Corporate MasterCard	\$ 5,789.75
Bank Fees	\$490.23
<b>Total</b>	<b>\$398,492.30</b>

Trust Account – Shire	
EFT	\$500.00
Cheques	\$100.00
Bank Fees	\$0
<b>Total</b>	<b>\$600.00</b>



Trust Account – Mt Gibson Public Benefit Funds	
EFT	\$0
Cheques	\$0
Bank Fees	\$0
<b>Total</b>	<b>\$0</b>

*Totalling \$ 399,092.30 from Muni and Trust Account for the month of Feb 2014*

**COMMITTEE RECOMMENDATION – ITEM 14032.2**

Moved: Cr J Cunningham

Seconded: Cr H Wass

That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for 28 Feb 2014 as attached to and forming part of this report. *Totalling \$ 399,092.30 from Muni and Trust Account for the month of Feb 2014*

Carried: 6/0

**14033 GENERAL BUSINESS**

**14033.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN**

**14033.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

**14033.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**

**14033.4 MATTERS BEHIND CLOSED DOORS**

**14033.5 DATE OF NEXT MEETING / MEETINGS**

The next Finance Committee meeting will be held on the 17<sup>th</sup> April 2014 at 10 am.

**14033.6 CLOSURE**

Cr C King closed the meeting at 10.35am.