



NOTICE OF MEETING

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Thursday 18th April 2013 in the Council Chambers, Fowler Street, Perenjori commencing at 9.30pm.

Ali Mills
Chief Executive Officer
15 March 2013

Shire of Perenjori Finance Committee Meeting 18 April 2013

Agenda

15 March 2013
Copies forward to:

All Councilors

Cr CR King
Cr LC Butler
Cr RP Desmond
Cr GK Reid
Cr JH Hirsch
Cr JR Cunningham
Cr HC Wass
Cr LJ Smith
Cr PJ Waterhouse

Shire of Perenjori
AGENDA
Finance Committee Meeting

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Thursday
18th April 2013 to commence at 9.30 am.

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13041 PRELIMINARIES

13041.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

13041.2 DISCLAIMER READING

13041.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

13041.4 NOTATIONS OF INTEREST

Financial Interest – Local Government Act s 5.60A

Proximity Interest – Local Government Act s 5.60B

Interest Affecting Impartiality – Shire of Perenjori Code of Conduct.

13041.5 APPLICATIONS FOR LEAVE OF ABSENCE

13041.6 CONFIRMATION OF MINUTES

Minutes of Finance Committee Meeting held Thursday 21st March 2013.

13042 FINANCE & ADMINISTRATION

13042.1 FINANCIAL STATEMENTS – FEBRUARY 2013

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	0
AUTHOR:	MEGAN SHIRT - ACCOUNTANT
RESPONSIBLE OFFICER	DOUG STEAD–DCEO
REPORT DATE:	18th April 2013
ATTACHMENTS	STATEMENTS

Executive Summary

The Local Government Financial Management Regulations, Clause 34 (1) requires that a monthly financial report be presented to Council in a form and manner preferred by the Council.

A new format for the monthly financial report is provided as a separate attachment. This format has been developed by Haines Norton, in conjunction with the Department of Local Government and is one that is generally adopted by Western Australian Local Governments. Some sheets are still under development, and will be available to Council over the next few months. This format is not mandatory, and is generally flexible, so should Council require further financial information to be included, it can be.

Background

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 4. – Cash & Investments
 - Note 5. – Major Variances
 - Note 6. – Budget Amendments
 - Note 7. – Receivables & Rates Information
 - Note 8. – Payables - Borrowings
 - Note 9. - Reserves
 - Note 10. - Capital Works Program (under development)
 - Note 11. - Trust Fund

The reporting requirements provide Council with a comparison between budget and actual income and expenditure as well as the funding requirements and movements for the reporting period.

Accounts for Payment - February 2013

Regulation 13 (3) of the Local Government (Financial Management) Regulations 1996 requires that a list of payments be presented to Council and recorded in the Minutes of Council.

Accordingly, payments made for the period to 28 February 2013 are attached to the agenda. This report contains details of the payments made by the Shire in relation to goods & services received.

Statutory Environment

Local Government (Financial Management) Regulations 1996
Presentation of a monthly financial activity report is required by the *Local Government Act (section 6.4)* and *Local Government (Financial Management) Regulation 34 (1)*.
Section 6.14 of the *Local Government Act 1995* grants Council the power to invest surplus funds.

Regulation 13 (3) of the Local Government (Financial Management) Regulations 1996 requires that a list of payments be presented to Council and recorded in the Minutes of Council.

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 and MWRC Accountant

Comment

It is mandatory to comment on the variances between Year to Date Budget Estimates and Actual Expenditure as shown in the Statement of Financial Activity Income & Expenditure. For this period these variances are considered in the Budget Review elsewhere in this Agenda.

Voting Requirements – Simple Majority

Officers Recommendation

1. That the Financial Reports for the period ended 28 February 2013, as attached to the Ordinary Council Agenda of 18th April 2013, be accepted.
2. That Council receives the List of Accounts paid for February 2013 as attached to the Ordinary Council Agenda of 18th April 2013.

13042.2 FINANCIAL STATEMENTS – MARCH 2013

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0081
DISCLOSURE OF INTEREST:	0
AUTHOR:	MEGAN SHIRT - ACCOUNTANT
RESPONSIBLE OFFICER	DOUG STEAD–DCEO
REPORT DATE:	18th April 2013
ATTACHMENTS	STATEMENTS

Executive Summary

The Local Government Financial Management Regulations, Clause 34 (1) requires that a monthly financial report be presented to Council in a form and manner preferred by the Council.

Regulation 13 (3) of the Local Government (Financial Management) Regulations 1996 requires that a list of payments be presented to Council and recorded in the Minutes of Council. Accordingly, payments made for the period to 31 March 2013 are included in the attachment. This report contains details of the payments made by the Town in relation to goods & services received during the period.

Background

Nil

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Consultation

Nil

Comment

A new format for the monthly financial report is provided as the attachment. This format has been developed by Haines Norton, in conjunction with the Department of Local Government and is one that is generally adopted by Western Australian Local Governments. Some sheets are still under development, and will be available to Council over the next few months. This format is not mandatory, and is generally flexible, so should Council requires further financial information to be included, it can be.

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 capital 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))
- List of Accounts for Payment (FM REG 13.(3))
- Other Notes to the Financial Statements include:
 - Note 1. – Significant Accounting Policies
 - Note 2. – Graphical Representation (under development)
 - Note 4. – Cash & Investments
 - Note 5. – Major Variances
 - Note 6. – Budget Amendments
 - Note 7. – Receivables & Rates Information
 - Note 8. – Payables - Borrowings
 - Note 9. - Reserves
 - Note 10. - Capital Works Program (under development)
 - Note 11. - Trust Fund

The reporting requirements provide Council with a comparison between budget and actual income and expenditure as well as the funding requirements and movements for the reporting period.

It is mandatory to comment on the variances between Year to Date Budget Estimates and Actual Expenditure as shown in the Statement of Financial Activity Income & Expenditure. For this period these variances are considered in the Budget

Review elsewhere in this Agenda.

Voting Requirements – Simple Majority

Officers Recommendation – Item

1. That the Monthly Financial Report for the period ended 31 March 2013, as attached to the Ordinary Council Agenda of 18 April 2013, be accepted.
2. That Council accepts the List of Accounts paid for March 2013 as provided in the Monthly Financial Report and as attached to the Ordinary Council Agenda of 18 April 2013.

13042.3 BUDGET REVIEW 2012/2013

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM 0339
DISCLOSURE OF INTEREST:	0
AUTHOR:	ALI MILLS – CEO
RESPONSIBLE OFFICER	ALI MILLS - CEO
REPORT DATE:	18th April 2013
ATTACHMENTS	BUDGET REVIEW – HARD COPY

Executive Summary

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

Background

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

- Council is to consider the review and the options presented and decide whether or not to adopt the review, any part of the review or any recommendations made in the review.
- Within 30 days after Council has made its determinations, a copy of the review and determination is to be provided to the Department of Local Government.

Revised Brought Forward Balance

The brought forward surplus at the beginning of the year (1st July 2012) was estimated to be \$1,556,361 at the time of preparing the budget. The actual brought forward surplus was \$1,976,765, providing a \$420,404 difference.

Budget Impacts

The review highlights areas where income has been expected to be reduced along with under amounts of expenditure needing to be increased in areas. The following provides a highlight of the significant changes which have impacted on the budget:

Reduced Income:

- Housing Rent of \$68, 260 as a result of low occupancy rates
- MWDC FlatPack House of \$170,000 as a result of income received previous year and the project not completed yet
- Latham Telecoms Tower of \$100,000, grant expected but no source
- Caravan Park Fees, of \$39,000, over estimate of income
- CP Transportable Fees, of \$46,000, over estimate (difference between lowered income and lowered expenditure)
- Building Permit Fees of \$22,000, over estimate
- 130 Russell Street of \$29,000, over estimate of value on property
- Caron Dam, \$100,000, funds not available from other sources
- PECC, \$1,600,000 reduced income project delayed
- Reduce staff and private rent, over estimate \$40,000

Over expenditure:

- Centenary celebrations, under estimate \$31,000
- MWRC Fees of \$69, 176, under estimate of total fees

Reduced Expenditure:

As a result it will be necessary to reduce expenditure further to cover the expected deficit with the following options:

- CEO's vehicle delay the changeover until the new budget, \$35,000
- Community Bus, delay til next financial, \$35,000
- PECC \$1,700 000 delayed project
- Reduced road works \$ 273,000
- Fuels and Oils, of \$50,000, over estimate
- Latham Townscape \$20,000
- Entry Statements, \$20,000
- Street Scape improvements, \$20,000
- Art Belt, delayed, \$50,000
- Caron Dam \$100 000, funding source not identified
- CEO Salary, \$37,000

-
- Telecommunications, \$300, 000
 - Plant, \$200,000
 - Latham Bowling Green, \$210,000, delayed project
 - Employee Housing project, \$37,500, delayed project

Reserve Funds

As some significant projects have been delayed it is suggested allocations be made to the reserve funds to allow for these to be utilised for the respective projects, in 2013/14 which includes:

- Community Bus \$35,000
- Canon Dam \$50,000
- Plant \$115,000

Statutory Environment

The requirement is covered by Regulation 33A of the Local Government (Financial Management) Regulations 1996 (FM Regulations).

Policy Implications

Nil

Financial Implications

The budget review fine tunes the budget for the balance of the year, taking account of changed circumstances that were not evident when the budget was adopted.

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

The budget review has the input of all senior staff, and is reflective of discussions held with Council regarding this situation.

Comment

There have been significant movements with projects, which has resulted on reduced expenditure along with reduced income. There are also significant areas of loss within income projected when the budget was adopted which includes grants expected as well as fees and charges. Circumstances change and areas where funding was expected to be sourced have not been identified.

Voting Requirements – Absolute Majority

Officers Recommendation – Item 13045.5

Council adopts the budget review, as presented, and the CEO is to forward a copy to the Department of Local Government in accordance with the <i>Financial Management Regulations 1996</i> .
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13043 GENERAL BUSINESS

13043.1 DATE OF NEXT MEETING / MEETINGS

The next Finance meeting will be held on the 16th May 2013.



Perenjori
Embrace Opportunity

Attachments

18th April 2013
Finance Committee Meeting



Perenjori
Embrace Opportunity

Attachment

*13042.1 Statements
February 2013*

*18th April 2013
Finance Committee Meeting*

Shire of Perenjori
MONTHLY FINANCIAL REPORT
For the Period Ended 28 February 2013

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Statement of Financial Activity - By Program

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Note 2 Graphical Representation - To be developed

Note 3 Net Current Funding Position

Note 4 Cash and Investments

Note 5 Major Variances

Note 6 Budget Amendments

Note 7 Receivables

Note 8 Payables

Note 9 Cash Backed Reserves

Note 10 Capital - To be developed

Note 11 Trust

Accounts for Payment

Shire of Perenjori
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 28 February 2013

	Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 3	Var.
Operating Revenues							
Governance		23,584	\$ 8,228	\$ 8,228	0	0.00%	
General Purpose Funding		3,177,599	2,955,736	2,955,736	0	0.00%	
Law, Order and Public Safety		197,340	39,073	39,073	0	0.00%	
Health		1,703,400	1,852	1,852	0	0.00%	
Education and Welfare			0	0	0		
Housing		442,285	129,565	129,565	0	0.00%	
Community Amenities		254,239	24,419	24,419	0	0.00%	
Recreation and Culture		403,419	16,593	16,593	0	0.00%	
Transport		1,803,783	738,340	738,340	0	0.00%	
Economic Services		1,081,611	475,546	475,546	0	0.00%	
Other Property and Services		1,068,834	717,173	717,173	0	0.00%	
Total		10,156,094	5,106,525	5,106,525	0		
Operating Expense							
Governance		(799,678)	(671,457)	(671,457)	0	0.00%	
General Purpose Funding		(155,865)	(102,511)	(102,511)	0	0.00%	
Law, Order and Public Safety		(120,100)	(59,555)	(59,555)	0	0.00%	
Health		(173,480)	(53,735)	(53,735)	0	0.00%	
Education and Welfare		(2,000)	(2,000)	(2,000)	0	0.00%	
Housing		(291,153)	(189,063)	(189,063)	0	0.00%	
Community Amenities		(282,377)	(185,472)	(185,472)	0	0.00%	
Recreation and Culture		(810,821)	(499,585)	(499,585)	0	0.00%	
Transport		(4,141,032)	(2,241,383)	(2,241,383)	0	0.00%	
Economic Services		(930,349)	(606,797)	(606,797)	0	0.00%	
Other Property and Services		(902,084)	(738,147)	(738,147)	0	0.00%	
Total		(8,608,939)	(5,349,704)	(5,349,704)	0		
		1,547,155	(243,179)	(243,179)			
Funding Balance Adjustment							
Add back Depreciation		2,233,293	1,324,687	1,324,687	0	0.00%	
Adjust (Profit)/Loss on Asset Disposal		(112,914)	15,090	15,090	0	0.00%	
Adjust Provisions and Accruals			0	(718)	(718)	(100.00%)	
Net Operating		3,667,534	1,096,598	1,095,880	(718)		
Capital Revenues							
Proceeds from Disposal of Assets		316,000	0	0	0		
Transfer from Reserves	9	714,943	34,179	34,179	0	(100.00%)	
Total		1,030,943	34,179	34,179	0		
Capital Expenses							
Land Held for Resale			0	0	0		
Land and Buildings	10	(3,197,000)	(561,914)	(561,914)	0	0.00%	
Plant and Equipment	10	(562,180)	(39,513)	(39,513)	0	0.00%	
Furniture and Equipment	10	(73,200)	(38,148)	(38,148)	0	0.00%	
Infrastructure Assets - Roads	10	(1,113,883)	(298,728)	(298,728)	0	0.00%	
Infrastructure Assets	10	(920,000)	(320,748)	(320,748)	0	0.00%	
Repayment of Debentures	8	(148,048)	(87,974)	(87,974)	0	0.00%	
Transfer to Reserves	9	(65,462)	0	0	0		
Total		(6,079,773)	(1,347,025)	(1,347,025)	0		
Net Capital		(5,048,830)	(1,312,846)	(1,312,846)	0		
Total Net Operating + Capital		(1,381,296)	(216,248)	(216,966)	(718)		
Opening Funding Surplus(Deficit)		1,556,364	1,976,765	1,976,765	0	0.00%	
Closing Funding Surplus (Deficit)	3	175,068	1,760,517	1,759,799	(718)		

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

1. 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 28 February 2013

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 28 February 2013

SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

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 are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

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.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Statement of Objectives

In order to discharge its responsibilities to the community, 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.

SHIRE VISION

The Shire of Perenjori is the inland centre of mining, industry and agricultural development in Midwest WA

SHIRE MISSION STATEMENT

"Council will provide leadership and facilitate service provision to ensure that the Shire of Perenjori is a great place to live, work, conduct business and invest"

GOVERNANCE

Council expenditure, training courses, election expenses, conference expenses and subscriptions. Administration salaries, superannuation, training and conferences.

GENERAL PURPOSE FUNDING

Rates, Federal Aid Grants and costs associated with rate collection.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws, fire prevention and animal control.

HEALTH

Food control, mosquito control, management of Manager of Community Services and provision of medical services.

EDUCATION AND WELFARE

Donations to local education facilities

HOUSING

Provision and maintenance of staff and private housing.

COMMUNITY AMENITIES

Rubbish collection services, operation and maintenance of refuse sites, Cemetery maintenance and improvements, flood mitigation, public convenience maintenance.

RECREATION AND CULTURE

Maintenance of halls, swimming pool, recreation centres, parks and gardens, ovals and various reserves, operation of library.

TRANSPORT

Maintenance of roads, drainage, footpaths, parking facilities, traffic control, street cleaning, maintenance of airstrip.

ECONOMIC SERVICES

Tourism, townscape projects, caravan park maintenance and operation, building control, economic development projects including employment of Economic Development Officer.

OTHER PROPERTY AND SERVICES

Private works, public works overheads, plant operating costs and unclassified items.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 3: NET CURRENT (ASSETS) FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
For the Period Ended 28 February 2013				
Note	This Period	Last Period	Same Period Last Year	30/06/2012
	\$	\$	\$	
Current Assets				
	1,233,094	1,702,273	1,702,273	1,942,536
9	892,146	0	0	926,325
7	294,282	306,974	306,974	191,847
	381,286	822,490	822,490	262,460
	58,046	58,046	58,046	49,766
	\$2,858,854	\$2,889,782	\$2,889,782	\$3,372,935
Less: Current Liabilities				
	(266,729)	(243,570)	(640,089)	(617,639)
	(155,767)	(155,767)	(125,320)	(155,767)
	(422,496)	(399,337)	(765,409)	(773,406)
	\$2,436,357	\$2,490,445	\$2,124,374	\$2,599,529
Less: Adjustments				
9	(892,146)	(892,146)	(939,279)	(926,325)
	60,073	68,693	379,234	148,047
	155,767	155,767	125,320	155,767
	(252)			(252)
	\$1,759,799	\$1,822,759	\$1,689,649	\$1,976,765

Comments - Net Current Funding Position

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 4: CASH AND INVESTMENTS

Account	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
* Municipal Chq Account		829,641	892,146		1,721,787	Bankwest	At Call
* Trust Chq Account				42,035	42,035	Bankwest	At Call
					0		
(b) Term Deposits		450,000				Bankwest	
Total		1,279,641	892,146	42,035	1,763,822		

Comments/Notes - Investments

* These balances are in taken from the Bankwest Statements

Shire of Narembeen
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

These matters are addressed in the Mid year budget review, elsewhere in this agenda

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 6: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)	\$	\$	\$	\$ 1,556,364
Closing Funding Surplus (Deficit)				0	0	0	1,556,364

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 7: RECEIVABLES

7.1 Receivables - Rates and Rubbish	Current 2012-13	Previous Years	Total
	\$	\$	\$
Opening Arrears Previous Years		49,050	49,050
Rates & Rubbish Levied this year (after Discount)	2,362,890		2,362,890
Less Collections to date	(2,117,658)		(2,117,658)
Equals Current Outstanding	245,233		294,282
Net Collectable			294,282
% Collected			87.80%

Comments/Notes

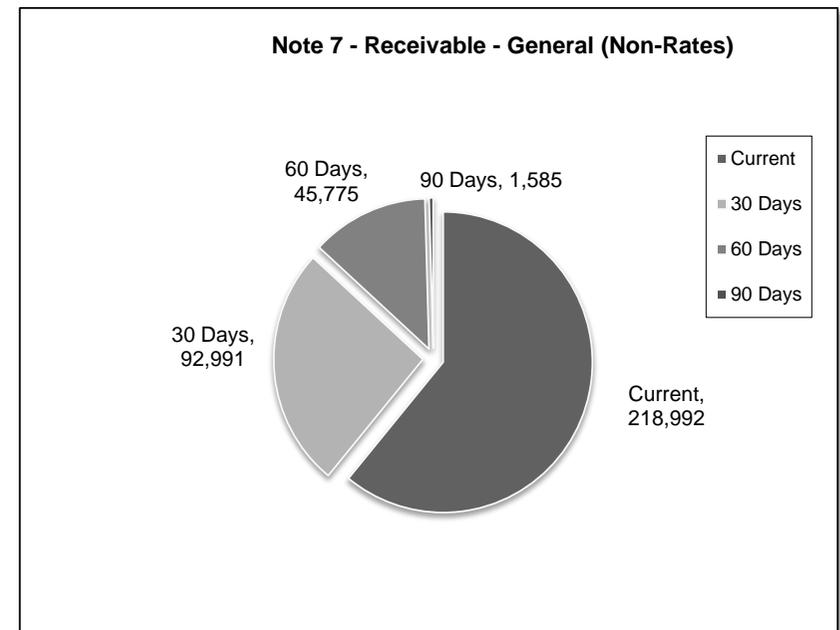
This Balance includes a provision for Doubtful Rates Debts of \$112K

Refer to Note 7.3 for Rates Levied

7.2 Receivables - General	Current	30 Days	60 Days	90 Days
	\$	\$	\$	\$
	218,992	92,991	45,775	1,585
	60.94%	25.88%	12.74%	0.44%
Total Outstanding				<u>359,342</u>

Comments/Notes

Details of outstanding Debtors will be available at the meeting, if required.



Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

7.3 RATING INFORMATION - 2012/13 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2012/13 Budgeted Rate Revenue \$	2012/13 Budgeted Interim Rates \$	2012/12 Budgeted Back Rates \$	2012/13 Budgeted Total Revenue \$	2012/2013 Actual \$
Differential General Rate								
UV Rural	1.6860	281	83,052,906	1,400,272			1,400,272	1,400,272
UV Mining	30.0000	85	1,722,170	516,651			516,651	513,638
GRV Townsites	6.7210	103	1,037,688	69,743			69,743	69,743
GRV Mining	6.7210	3	7,761,000	521,617			521,617	516,651
		472	93,573,764	2,508,283	0	0	2,508,283	2,500,304
Minimum Rates	Minimum \$							
UV Rural	220	8	46,974	1,760			1,760	1,760
UV Mining	370	56	27,446	20,720			20,720	20,720
GRV Townsite - Perenjori	220	14	18,563	3,300			3,300	3,300
GRV Townsite - Latham	115	6	2,451	690			690	690
GRV Townsite - Other	60	8	639	480			480	480
Sub-Totals		92	96,073	26,950	0	0	26,950	26,950
Ex-Gratia Rates							2,535,233	2,527,254
Specified Area Rates (Note 9)							12,497	9,733
Discounts							2,547,730	2,536,987
Pensioners Rebates							(180,000)	(174,096)
Totals							(2,500)	
							2,365,230	2,362,891

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 8: PAYABLES

INFORMATION ON BORROWINGS

Debenture Repayments

Particulars	Principal 1-Jul-12	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2012/13 Budget \$	2012/13 Actual \$	2012/13 Budget \$	2012/13 Actual \$	2012/13 Budget \$	2012/13 Actual \$
Loan 94 Industrial Land	47,880	0	6,607	3,244	41,273	44,636	3,455	1,767
Loan 96 CHA Housing	148,642		8,484	12,794	140,158	135,848	9,585	9,585
Loan 98 Subdivision John Street	351,436		12,506	12,506	338,930	338,930	24,522	12,247
Loan 97 Flat Pack Housing	220,000		17,709	8,752	202,291	211,248	10,215	5,148
Loan 99 Aquatic Centre	501,964		54,619	26,900	447,345	475,064	30,110	15,285
Loan 100 Aquatic Centre	350,000		28,000	13,833	322,000	336,167	16,700	8,418
Loan 101 2 x Duplex Housing	250,000		20,123	9,945	229,877	240,055	11,607	5,850
	1,869,922		148,048	87,974	1,721,874	1,781,948	106,194	58,299

All debenture repayments are to be financed by general purpose revenue.

New Debentures - 2012/13

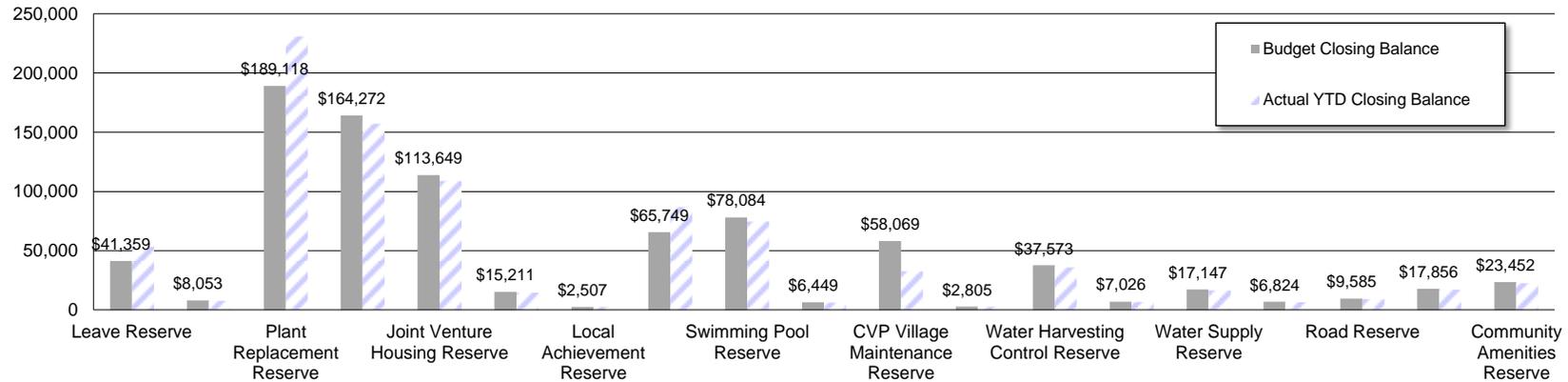
There are no no new Debentures expected for 2012-2013.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 9: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Ref	Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve	\$ 87,445	\$ 3,914	\$ 0	\$	\$	\$ (50,000)	\$ (34,179)		\$ 41,359	\$ 53,266
Computer Reserve	7,708	345	0						8,053	7,708
Plant Replacement Reserve	230,788	10,330	0			(52,000)			189,118	230,788
Staff Housing Reserve	157,234	7,038	0						164,272	157,234
Joint Venture Housing Reserve	108,780	4,869	0						113,649	108,780
Local Group Interest Free Loan Reserve	14,559	652	0						15,211	14,559
Local Achievement Reserve	2,400	107	0						2,507	2,400
Refuse Site Reserve	86,861	3,888	0			(25,000)			65,749	86,861
Swimming Pool Reserve	74,739	3,345	0						78,084	74,739
Caravan Park Reserve	6,173	276	0						6,449	6,173
CVP Village Maintenance Reserve	32,609	1,460	0	24,000					58,069	32,609
Airstrip Development Reserve	2,685	120	0						2,805	2,685
Water Harvesting Control Reserve	35,963	1,610	0						37,573	35,963
Vocal History Reserve	6,725	301	0						7,026	6,725
Water Supply Reserve	16,412	735	0						17,147	16,412
Community Bus & Maintenance Reserve	6,532	292	0						6,824	6,532
Road Reserve	9,174	411	0						9,585	9,174
Gravel Pit Rehab Reserve	17,091	765	0						17,856	17,091
Community Amenities Reserve	22,448	1,004	0						23,452	22,448
	926,325	41,462	0	24,000	0	(127,000)	(34,179)		864,787	892,146

Note 9 - Year To Date Reserve Balance to End of Year Estimate



Comments/Notes

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

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	Amount Received	Amount Paid	Closing Balance
	\$	\$	\$	\$
NOMINATIONS BOND INC	0	180		180
HOUSING BOND INC	6,528	3,835	(3,960)	6,403
HALL BOND INC	400	400	(150)	650
BUS BOND INC	1,000	200	(400)	800
BOND OTHER INC	955	2,400	(1,150)	2,205
SUNDRY INC	33,427	22	(100)	33,349
BCTIF INC	0	200		200
BRB LEVY INC	0	90		90
	42,310	7,327	(5,760)	43,877

The Trust fund has an imbalance of \$718 - this is currently being reviewed

Accounts for Payment for the Period
Ended 28th February 2013

Chq/EFT	Date	Name	Description	Amount	Bank
EFT4425	08/02/2013	FORTRESS HOMES BUILDING CONSTRUCTION PTY LTD	CAPITAL- ABLUTION BLOCK- PERENJORI CARAVAN PARK	-32721.51	Municipal
EFT4426	08/02/2013	CHRISTOPHER ROBERT KING	PRESIDENTS ALLOWANCE EXP- 310113	-4000.00	Municipal
EFT4427	08/02/2013	DAVRIC AUSTRALIA	CDO PROJECT EXP- X40 POLO SHIRTS FOR CLEAN UP PERENJORI DAY-241112	-2376.00	Municipal
EFT4428	08/02/2013	LAURIE CHARLES BUTLER	DEPUTY PRESIDENTS ALLOWANCE EXP- 310113	-1000.00	Municipal
EFT4429	08/02/2013	LEOPOLD CONTRACTING	COOROW MAYA GRAVEL- PJ026 SINGLE TRAILER 79HRS & PJ4569 SINGLE TRAILER 69 HRS-210113	-23685.75	Municipal
EFT4430	08/02/2013	MIDWEST TRANSPORTABLES	MIDWEST TRANSPORTABLES COMMISSION EXP- RENTAL RETURN FOR MWT UNITS- JANUARY 2013	-44062.73	Municipal
EFT4431	08/02/2013	OAKSTAR ASSET PTY LTD	AMBULANCE BUILDING MNTCE EXP- LABOUR TO FORM, POUR & FINISH CONCRETE DRIVEWAY-190113	-7370.00	Municipal
EFT4432	08/02/2013	PACIFIC BRANDS WORKWEAR	OFFICE EXPENSE- WORK CLOTHING FOR D.PIESSÉ	-1099.98	Municipal
EFT4433	08/02/2013	SPEEDIE ENGINEERING SERVICE	PJ TELECENTRE- SMALL AP HINGE DOOR SET	-40.73	Municipal
EFT4434	08/02/2013	WINCHESTER INDUSTRIES	BUNJIL CARANAMAH RD RESEAL 12KM- WASHED STONE- 310113`	-80755.13	Municipal
EFT4451	20/02/2013	PERENJORI COMMUNITY RESOURCE CENTRE	P&S- PHONE BOOK AD AND BLUE TAC-110213	-315.20	Municipal
EFT4452	20/02/2013	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	TRAINING EXP- FINANCE, WRITTING, AGENDAS AND EX ASSIST TRAINING FOR CARLA SANDERSON AND LAURA LANDMAID-310113	-2238.50	Municipal
EFT4453	20/02/2013	AGRI SERVICES PERENJORI	PARKS AND GARDENS- MINI VALVE, SWIVEL MANIFOLDS, PLUGS & CAPS-080113	-2070.50	Municipal
EFT4454	20/02/2013	AMPAC DEBT RECOVERY	RATES LEGAL FEES- WORK CARRIED OUT FOR A494 HUNTER PARADE-150113-160113	-214.50	Municipal
EFT4455	20/02/2013	BL & MJ THORNTON	REFUSE COLLECTION SCHEME EXP-PERENJORI WASTE REMOVAL-010113-310113	-3990.25	Municipal
EFT4456	20/02/2013	CANINE CONTROL OFFICER	ANIMAL CONTROL EXP- RANGER SERVICES FOR TUESDAY 29 JAN 13	-440.00	Municipal
EFT4457	20/02/2013	CANNON CARPENTRY	60 HESFORD STREET MNTCE EXP- REMOVAL AND INSTALLATION OF NEW EAVES SHEETS + PAINTING- 120213	-440.00	Municipal
EFT4458	20/02/2013	CJD EQUIPMENT	PJ1524 VOLVO GRADER- PLANT REPAIRS- 111212	-8550.25	Municipal
EFT4459	20/02/2013	CLINIPATH PATHOLOGY	OFFICE EXP- MEMORANDUM OF FEES FOR SPECIALIST PATHOLOGY SERVICES-290113	-858.00	Municipal

Accounts for Payment for the Period
Ended 28th February 2013

Chq/EFT	Date	Name	Description	Amount	Bank
EFT4460	20/02/2013	CORPORATE EXPRESS STAPLES	P & S- INK CTGS, POST ITS, NOTEBOOKS, PENS & MONITOR RISER-130213	-923.95	Municipal
EFT4461	20/02/2013	COURIER AUSTRALIA (TOLL IPEC)	POOL OPERATING EXP- SIGMA-070213	-320.01	Municipal
EFT4462	20/02/2013	DEPARTMENT OF ENVIRONMENT AND CONSERVATION - PERTH	REFUSE SITE- LICENSE FOR PJ LANDFILL	-700.80	Municipal
EFT4463	20/02/2013	DOWNER EDI WORKS PTY LTD	STOCK- 5600LTS SSK EMULSIONS	-9157.50	Municipal
EFT4464	20/02/2013	FLASH FLOWERS	COUNCIL FUNCTIONS EXP- FLOWERS FOR AUSTRALIA DAY- 240113	-99.75	Municipal
EFT4465	20/02/2013	GELLATLY'S ROADHOUSE	COMMUNITY FUNCTIONS EXP- ICE FOR AUSTRALIA DAY- 29/01/13	-22.80	Municipal
EFT4466	20/02/2013	GERALDTON FUEL CO	STOCK- 2344.03LTS DIESEL	-19512.13	Municipal
EFT4467	20/02/2013	GH COUNTRY COURIER	PJ TELECENTRE- FREIGHT	-24.02	Municipal
EFT4468	20/02/2013	ITVISION	COMPUTER EQUIPMENT- SYNERGYSOFT UPGRADE VERSION 9.2.244	-1394.25	Municipal
EFT4469	20/02/2013	LANDGATE - VALUATIONS	VALUATION EXP- MINING TENEMENTS CHARGEABLE- 081212 TO 110113	-205.60	Municipal
EFT4470	20/02/2013	LPO SERVICES	PJ TELECENTRE- POST BOX DOOR	-74.80	Municipal
EFT4471	20/02/2013	MID WEST GROUP OF AFFILIATED AGRICULTURAL SOCIETIES	DONATIONS EXP- 2012 MID WEST DISTRICT DISPLAY-050213	-250.00	Municipal
EFT4472	20/02/2013	MID WEST REGIONAL COUNCIL	CONSULTANT FEES- SUPPORT SERVICES JULY2012- FEB2013	-4994.26	Municipal
EFT4473	20/02/2013	MIDWEST AUTO GROUP	04PJ- SERVICE	-385.23	Municipal
EFT4474	20/02/2013	MINE TRADES AND MAINTENCANCE ELECTRICAL AND PLUMBING	SWIMMING POOL- INSTALL WATER FOUNTAIN, FEMALE TOILET, WASTE PIPES & GARDEN TAP- 290113-050213	-3897.37	Municipal
EFT4475	20/02/2013	MINGENEW FOOTBALL CLUB	KIDSPORT CREDITOR- KIDSPORT ADMIN COSTS FOR KANE SIMPSON, ISAIAH KNOCK, BRANDON KNOCK & JAYME QUADRIO- 080912	-220.00	Municipal
EFT4476	20/02/2013	ODASA	OCCUPATIONAL HEALTH AND SAFETY EXP- SUPPLY COLLECTOR FOR 30TH OF JANUARY 2013	-2031.43	Municipal
EFT4477	20/02/2013	PERENJORI IGA X - PRESS	REFRESHMENTS AND ENTERTAINMENT EXP- VARIOUS GOODS- 280213	-1304.29	Municipal
EFT4478	20/02/2013	SHIRE OF DALWALLINU	WILD DOG CONTROL- CONTRIBUTION TO CENTRAL WHEATBELT DECLARED SPECIES GROUP-080213	-500.00	Municipal

Accounts for Payment for the Period
Ended 28th February 2013

Chq/EFT	Date	Name	Description	Amount	Bank
EFT4479	20/02/2013	WALLIS COMPUTER SOLUTIONS	COMPUTER EQUIPMENT MNTCE EXP- CONTRACT MANAGED SERVICES ONSITE AND WORKSHOP-110213	-43.00	Municipal
EFT4480	20/02/2013	WEST COAST SHEDS	PJ SPORTS FACILITIES UPGRADE- SHED FOR GOLF CLUB- 240113	-4760.00	Municipal
EFT4481	20/02/2013	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	JETPATCHER- SERVICE & ASSOCIATED COSTS	-1978.30	Municipal
EFT4482	20/02/2013	WESTRAC PTY LTD	PJ1585- FUEL TUBE, WASHES AND SEALS-090213	-200.81	Municipal
EFT4483	21/02/2013	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	ADVERTISING EXP- BUILDING MNTCE OFFICER JOB- 180213	-1719.11	Municipal
EFT4484	21/02/2013	AUSTRALIAN TAXATION OFFICE	GST CLEARING ACCOUNT- BUSINESS PORTAL-120213	-74680.00	Municipal
EFT4485	21/02/2013	BROCHURE DISPLAY SYSTEMS	ADMIN BUILDING MNTCE EXP- BROCHURE DISPLAY FOR LIBRARY- 070213	-412.50	Municipal
EFT4486	21/02/2013	COURIER AUSTRALIA (TOLL IPEC)	POSTAGE EXP- ENVIROPLUS AND STAPLES-120213	-284.55	Municipal
EFT4487	21/02/2013	DOWNER EDI WORKS PTY LTD	STOCK RECIEVED CONTROL ACCOUNT- SSK EMULSIONS- 12/01/2013	-7084.00	Municipal
EFT4488	21/02/2013	GH COUNTRY COURIER	POSTAGE AND FREIGHT- CORPORATE EXPRESS-091012	-24.02	Municipal
EFT 4489		Cancelled			
EFT4490	21/02/2013	MINE TRADES AND MAINTENCANCE ELECTRICAL AND PLUMBING	CARAVAN PARK VILLAGE MNTCE EXP- INSPECTION OF KITCHEN AND LAUNDRY-11/12-02-13	-690.80	Municipal
EFT4491	21/02/2013	MINGENEW NETBALL CLUB	KIDSPORT CREDITORS-KIDSPORT ADMIN COSTS FOR JASMINE SIMPSON, LEISEL SIMPSON, ANNALISE KNOCK & ISIAIAH KNOCK-100612	-294.00	Municipal
EFT4492	21/02/2013	MINGENEW WOMENS HOCKEY CLUB	KIDSPORT CREDITOR- KIDSPORT ADMIN COST FOR ISIAIAH KNOCK, KYALAYA CLARLESON & MATTHEW ROWLEY- 140612	-165.00	Municipal
EFT4493	21/02/2013	SG FLEET AUSTRALIA PTY LIMITED	GST ON INCOME- 1DVE630- D.PIESSSE	-162.88	Municipal
EFT4494	21/02/2013	SHIRE OF THREE SPRINGS	EHO EXP- BUILDING CONTROL REIMBURSEMENTS-191212	-1360.00	Municipal
EFT4495	21/02/2013	SIGMA CHEMICALS	POOL OPERATING EXP- X40 CHLOR CAL HYPO PULSAR 20KG TABLETS-070213	-3740.00	Municipal
EFT4496	21/02/2013	STAR TRACK EXPRESS	POSTAGE & FREIGHT- WESTRAC	-48.96	Municipal
10213	01/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 01/02/13	-3393.60	Municipal
18558	08/02/2013	AUSTRALIA POST	POSTAGE EXPENSE- PERIOD ENDING 310113	-24.80	Municipal
18559	08/02/2013	BRIAN THOMAS R G B FARMING CO	STAN CANNON RD GRAVEL- SUPPLY OF 12000M3 GRAVEL- 140113	-19800.00	Municipal
18560	08/02/2013	CIVIC LEGAL	RATES LEGAL FEES- A15032 LOCHADA MINE VILLAGE-300113	-4098.84	Municipal

Accounts for Payment for the Period
Ended 28th February 2013

Chq/EFT	Date	Name	Description	Amount	Bank
18561	08/02/2013	LANDMARK OPERATIONS LIMITED	STOCK RECIEVED CONTROL ACCOUNT-COCKBURN GREY CEMENT 20KG & PALLET CHARGE- 4693.92	-4731.60	Municipal
18563	08/02/2013	TELSTRA CORPORATION	PJ TELECENTRE- TELSTRA CHARGES- 15/01/13	-239.58	Municipal
18564	08/02/2013	VW & HG JAMES	WADDI RD RECONSTRUCTION- EXTRACTION OF 8000M3 OF GRAVEL FROM JAMES ROAD-250113	-13200.00	Municipal
18573	20/02/2013	LATHAM GOLF CLUB	GOLF AND BOWLS EXP- 120 HOURS MOWING AND GROOMING-010213	-3000.00	Municipal
18574	20/02/2013	CIVIC LEGAL	CONSULTANT FEES- LEGAL ADVICE ON ENVIRONMENTAL DEFENDERS OFFICE-081213	-5058.90	Municipal
18575	20/02/2013	DEPARTMENT OF TREASURY & FINANCE- SHARED SERVICES	LIBRARY MATERIALS EXP-PJ PUBLIC LIBRARY MARC RECORDS- 050213	-50.00	Municipal
18576	20/02/2013	LANDMARK OPERATIONS LIMITED	153 LIVINGSTONE STREET- LP 45KG GAS-080213	-184.73	Municipal
18577	20/02/2013	SYNERGY	POOL OPERATING EXP- SYNERGY CHARGES- 301112-010213	-22547.80	Municipal
18578	20/02/2013	THE UNIVERSITY OF WESTERN AUSTRALIA	CAPITAL- FLAT PACK HOUSE 2- ADMINISTRATION, CAR TRAVEL & PRINTING COSTS-020213	-10321.09	Municipal
18579	20/02/2013	THREE SPRINGS MEDICAL CENTRE	WORKERS COMPENSATION- FIRST MEDICAL CERTIFICATE FOR ALLAN GELLATLY-160113	-130.95	Municipal
18581	21/02/2013	MIDWEST FIREARMS & HUNTING SUPPLIES	ANIMAL CONTROL- 7X DIANA#6, 10X DIANA #2	-229.50	Municipal
18582	21/02/2013	MOORE CATCHMENT COUNCIL INC	SUBSCRIPTIONS EXP- ANNUAL CONTRIBUTION TO CATCHMENT-180213	-550.00	Municipal
18583	21/02/2013	NOVUS AUTOGLASS REPAIRS & REPLACEMENT	PJ1527- SUPPLY + FIT WINDSCREEN-200213	-1408.00	Municipal
18585	21/02/2013	TELSTRA CORPORATION	TELEPHONE EXP- 0400 073 640- 120213-110313	-74.73	Municipal
40213	04/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING- 040213	-571.20	Municipal
50213	05/02/2013	DEPARTMENT OF TRANSPORT	TRASPORT LICENSING- 0502113	-2212.90	Municipal
60213	06/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING- 060213	-14249.20	Municipal
70213	07/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING- 07/02/2013	-1032.65	Municipal
80213	08/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 08/02/2013	-651.55	Municipal
110213	11/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 11/02/2013	-13646.55	Municipal
150213	15/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 15/02/2013	-4705.65	Municipal
180213	18/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 18/02/2013	-1385.65	Municipal
190213	19/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 19/02/2013	-155.40	Municipal
200213	20/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 20/02/2013	-2514.85	Municipal
210213	21/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 21/02/2013	-206.15	Municipal

Accounts for Payment for the Period
Ended 28th February 2013

Chq/EFT	Date	Name	Description	Amount	Bank
220213	22/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 22/02/2013	-1320.90	Municipal
270213	27/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 27/02/2013	-1554.95	Municipal
280213	28/02/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 28/02/2013	-650.30	Municipal
TOTAL PAYMENTS				-493797.17	
Summary					
Trust				0.00	
Municipal				-493797.17	
TOTAL PAYMENTS				-493797.17	



Perenjori
Embrace Opportunity

Attachment

*13042.1 Statements
February 2013*

*Amendment to Note 3
In February 2013 Monthly
Statement*

*18th April 2013
Finance Committee Meeting*

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2013

Note 3: NET CURRENT (ASSETS) FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
For the Period Ended 28 February 2013				
Note	This Period	Last Period	Same Period Last Year	30/06/2012
	\$	\$	\$	
Current Assets				
	1,233,094	810,127	1,854,088	1,942,536
9	892,146	892,146	0	926,325
7	294,282	306,974	278,832	191,847
	381,286	790,611	411,128	262,460
	58,046	58,046	36,772	49,766
	\$2,858,854	\$2,857,904	\$2,580,820	\$3,372,935
Less: Current Liabilities				
	(266,729)	(243,570)	(640,089)	(617,639)
	(155,767)	(155,767)	(125,320)	(155,767)
	(422,496)	(399,337)	(765,409)	(773,406)
	\$2,436,357	\$2,458,567	\$1,815,411	\$2,599,529
Less: Adjustments				
9	(892,146)	(892,146)	(939,279)	(926,325)
	60,073	68,693	379,234	148,047
	155,767	155,767	125,320	155,767
	(252)	(252)	(252)	(252)
	\$1,759,799	\$1,790,629	\$1,380,434	\$1,976,765

Comments - Net Current Funding Position



Perenjori
Embrace Opportunity

Attachment

*13042.2 Statements
March 2013*

*18th April 2013
Finance Committee Meeting*

Shire of Perenjori
MONTHLY FINANCIAL REPORT
For the Period Ended 31 March 2013

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Accounts for Payment

Shire of Perenjori
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 2013

	Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 3	Var.
Operating Revenues							
Governance		23,584	\$ 8,525	\$ 8,525	0	0.00%	
General Purpose Funding		3,177,599	2,955,743	2,955,743	0	0.00%	
Law, Order and Public Safety		197,340	39,073	39,073	0	0.00%	
Health		1,703,400	2,252	2,252	0	0.00%	
Education and Welfare			0	0	0		
Housing		442,285	135,685	135,685	0	0.00%	
Community Amenities		254,239	24,419	24,419	0	0.00%	
Recreation and Culture		403,419	18,437	18,437	0	0.00%	
Transport		1,803,783	946,573	946,573	0	0.00%	
Economic Services		1,081,611	520,146	520,146	0	0.00%	
Other Property and Services		1,068,834	718,507	718,507	0	0.00%	
Total		10,156,094	5,369,359	5,369,359	0		
Operating Expense							
Governance		(799,678)	(696,227)	(696,227)	0	0.00%	
General Purpose Funding		(155,865)	(112,201)	(112,201)	0	0.00%	
Law, Order and Public Safety		(120,100)	(65,841)	(65,841)	0	0.00%	
Health		(173,480)	(55,594)	(55,594)	0	0.00%	
Education and Welfare		(2,000)	(2,000)	(2,000)	0	0.00%	
Housing		(291,153)	(197,686)	(197,686)	0	0.00%	
Community Amenities		(282,377)	(196,265)	(196,265)	0	0.00%	
Recreation and Culture		(810,821)	(535,991)	(535,991)	0	0.00%	
Transport		(4,141,032)	(2,736,106)	(2,736,106)	0	0.00%	
Economic Services		(930,349)	(648,089)	(648,089)	0	0.00%	
Other Property and Services		(902,084)	(828,591)	(828,591)	0	0.00%	
Total		(8,608,939)	(6,074,592)	(6,074,592)	0		
		1,547,155	(705,233)	(705,233)			
Funding Balance Adjustment							
Add back Depreciation		2,233,293	1,493,899	1,493,899	0	0.00%	
Adjust (Profit)/Loss on Asset Disposal		(112,914)	15,090	15,090	0	0.00%	
Adjust Provisions and Accruals			0	(718)	(718)	(100.00%)	
Net Operating		3,667,534	803,756	803,038	(718)		
Capital Revenues							
Proceeds from Disposal of Assets		316,000	0	0	0		
Transfer from Reserves	9	714,943	34,179	34,179	0	(100.00%)	
Total		1,030,943	34,179	34,179	0		
Capital Expenses							
Land Held for Resale			0	0	0		
Land and Buildings	10	(3,197,000)	(563,374)	(563,374)	0	0.00%	
Plant and Equipment	10	(562,180)	(39,513)	(39,513)	0	0.00%	
Furniture and Equipment	10	(73,200)	(38,148)	(38,148)	0	0.00%	
Infrastructure Assets - Roads	10	(1,113,883)	(312,505)	(312,505)	0	0.00%	
Infrastructure Assets	10	(920,000)	(283,168)	(283,168)	0	0.00%	
Repayment of Debentures	8	(148,048)	(87,974)	(87,974)	0	0.00%	
Transfer to Reserves	9	(65,462)	0	0	0		
Total		(6,079,773)	(1,324,682)	(1,324,682)	0		
Net Capital		(5,048,830)	(1,290,503)	(1,290,503)	0		
Total Net Operating + Capital		(1,381,296)	(486,747)	(487,465)	(718)		
Opening Funding Surplus(Deficit)		1,556,364	1,976,765	1,976,765	0	0.00%	
Closing Funding Surplus (Deficit)	3	175,068	1,490,019	1,489,301	(718)		

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

1. 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 31 March 2013

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 31 March 2013

SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

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 are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

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.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Statement of Objectives

In order to discharge its responsibilities to the community, 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.

SHIRE VISION

The Shire of Perenjori is the inland centre of mining, industry and agricultural development in Midwest WA

SHIRE MISSION STATEMENT

"Council will provide leadership and facilitate service provision to ensure that the Shire of Perenjori is a great place to live, work, conduct business and invest"

GOVERNANCE

Council expenditure, training courses, election expenses, conference expenses and subscriptions. Administration salaries, superannuation, training and conferences.

GENERAL PURPOSE FUNDING

Rates, Federal Aid Grants and costs associated with rate collection.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws, fire prevention and animal control.

HEALTH

Food control, mosquito control, management of Manager of Community Services and provision of medical services.

EDUCATION AND WELFARE

Donations to local education facilities

HOUSING

Provision and maintenance of staff and private housing.

COMMUNITY AMENITIES

Rubbish collection services, operation and maintenance of refuse sites, Cemetery maintenance and improvements, flood mitigation, public convenience maintenance.

RECREATION AND CULTURE

Maintenance of halls, swimming pool, recreation centres, parks and gardens, ovals and various reserves, operation of library.

TRANSPORT

Maintenance of roads, drainage, footpaths, parking facilities, traffic control, street cleaning, maintenance of airstrip.

ECONOMIC SERVICES

Tourism, townscape projects, caravan park maintenance and operation, building control, economic development projects including employment of Economic Development Officer.

OTHER PROPERTY AND SERVICES

Private works, public works overheads, plant operating costs and unclassified items.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

Note 3: NET CURRENT (ASSETS) FUNDING POSITION

Positive=Surplus (Negative=Deficit)				
For the Period Ended 31 March 2013				
Note	This Period	Last Period	Same Period Last Year	30/06/2012
	\$	\$	\$	
Current Assets				
	716,804	1,233,094	1,767,735	1,942,536
9	892,146	892,146	0	926,325
7	265,169	294,282	248,051	191,847
	631,703	381,286	227,226	262,460
	58,046	58,046	36,772	49,766
	\$2,563,867	\$2,858,854	\$2,279,784	\$3,372,935
Less: Current Liabilities				
	(242,242)	(266,729)	(741,313)	(617,639)
	(155,767)	(155,767)	(125,320)	(155,767)
	(398,009)	(422,496)	(866,633)	(773,406)
	\$2,165,859	\$2,436,357	\$1,413,151	\$2,599,529
Less: Adjustments				
9	(892,146)	(892,146)	(939,279)	(926,325)
	60,073	60,073	353,129	148,047
	155,767	155,767	125,320	155,767
	(252)	(252)	(252)	(252)
	\$1,489,301	\$1,759,799	\$952,069	\$1,976,765

Comments - Net Current Funding Position

Re - Same Period Last Year - Funds for Cash Restricted is included in Cash Unrestricted

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

Note 4: CASH AND INVESTMENTS

Account	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
* Municipal Chq Account		469,857	864,787		1,334,644	Bankwest	At Call
* Trust Chq Account				42,155	42,155	Bankwest	At Call
(b) Term Deposits	4%	450,000			450,000	Bankwest	28/06/2013
Total		919,857	864,787	42,155	1,826,799		

Comments/Notes - Investments

* These balances are in taken from the Bankwest Statements

Shire of Narembeen
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

These matters are addressed in the Mid year budget review, elsewhere in this agenda

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

Note 6: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)	\$	\$	\$	\$ 1,556,364
Closing Funding Surplus (Deficit)				0	0	0	1,556,364

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

Note 7: RECEIVABLES

7.1 Receivables - Rates and Rubbish	Current 2012-13	Previous Years	Total
	\$	\$	\$
Opening Arrears Previous Years		49,050	49,050
Rates & Rubbish Levied this year (after Discount)	2,362,890		2,362,890
Less Collections to date	(2,146,771)		(2,146,771)
Equals Current Outstanding	216,119		265,169
Net Collectable			265,169
% Collected			89.01%

Comments/Notes

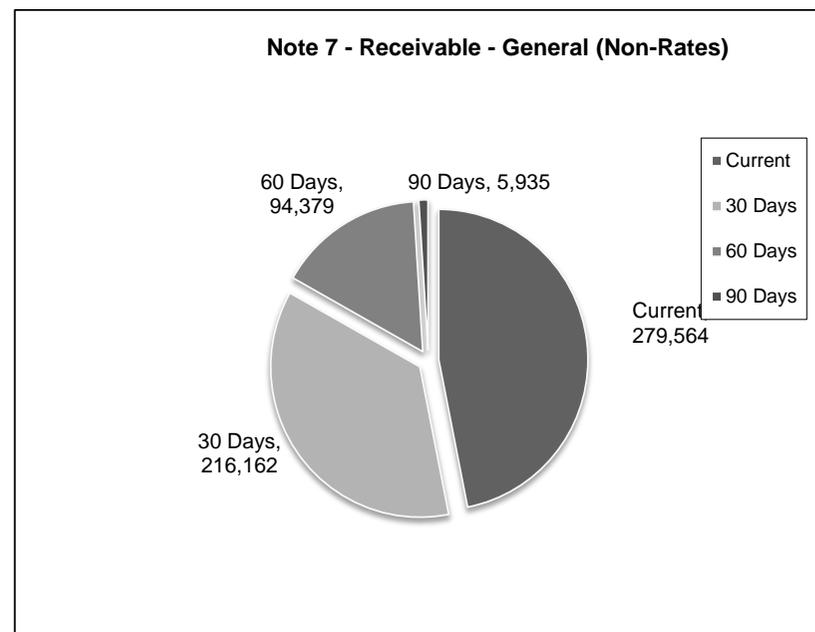
This Balance includes a provision for Doubtful Rates Debts of \$112K

Refer to Note 7.3 for Rates Levied

7.2 Receivables - General	Current	30 Days	60 Days	90 Days
	\$	\$	\$	\$
	279,564	216,162	94,379	5,935
	46.90%	36.27%	15.83%	1.00%
Total Outstanding				<u>596,039</u>

Comments/Notes

Details of outstanding Debtors will be available at the meeting, if required.



Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

7.3 RATING INFORMATION - 2012/13 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2012/13 Budgeted Rate Revenue \$	2012/13 Budgeted Interim Rates \$	2012/12 Budgeted Back Rates \$	2012/13 Budgeted Total Revenue \$	2012/2013 Actual \$
Differential General Rate								
UV Rural	1.6860	281	83,052,906	1,400,272			1,400,272	1,400,272
UV Mining	30.0000	85	1,722,170	516,651			516,651	513,638
GRV Townsites	6.7210	103	1,037,688	69,743			69,743	69,743
GRV Mining	6.7210	3	7,761,000	521,617			521,617	516,651
		472	93,573,764	2,508,283	0	0	2,508,283	2,500,304
Minimum Rates	Minimum \$							
UV Rural	220	8	46,974	1,760			1,760	1,760
UV Mining	370	56	27,446	20,720			20,720	20,720
GRV Townsite - Perenjori	220	14	18,563	3,300			3,300	3,300
GRV Townsite - Latham	115	6	2,451	690			690	690
GRV Townsite - Other	60	8	639	480			480	480
Sub-Totals		92	96,073	26,950	0	0	26,950	26,950
Ex-Gratia Rates							2,535,233	2,527,254
Specified Area Rates (Note 9)							12,497	9,733
Discounts							2,547,730	2,536,987
Pensioners Rebates							(180,000)	(174,096)
Totals							(2,500)	
							2,365,230	2,362,891

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

Note 8: PAYABLES

INFORMATION ON BORROWINGS

Debenture Repayments

Particulars	Principal 1-Jul-12	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2012/13 Budget \$	2012/13 Actual \$	2012/13 Budget \$	2012/13 Actual \$	2012/13 Budget \$	2012/13 Actual \$
Loan 94 Industrial Land	47,880	0	6,607	3,244	41,273	44,636	3,455	1,767
Loan 96 CHA Housing	148,642		8,484	12,794	140,158	135,848	9,585	9,585
Loan 98 Subdivision John Street	351,436		12,506	12,506	338,930	338,930	24,522	12,247
Loan 97 Flat Pack Housing	220,000		17,709	8,752	202,291	211,248	10,215	5,148
Loan 99 Aquatic Centre	501,964		54,619	26,900	447,345	475,064	30,110	15,285
Loan 100 Aquatic Centre	350,000		28,000	13,833	322,000	336,167	16,700	8,418
Loan 101 2 x Duplex Housing	250,000		20,123	9,945	229,877	240,055	11,607	5,850
	1,869,922		148,048	87,974	1,721,874	1,781,948	106,194	58,299

All debenture repayments are to be financed by general purpose revenue.

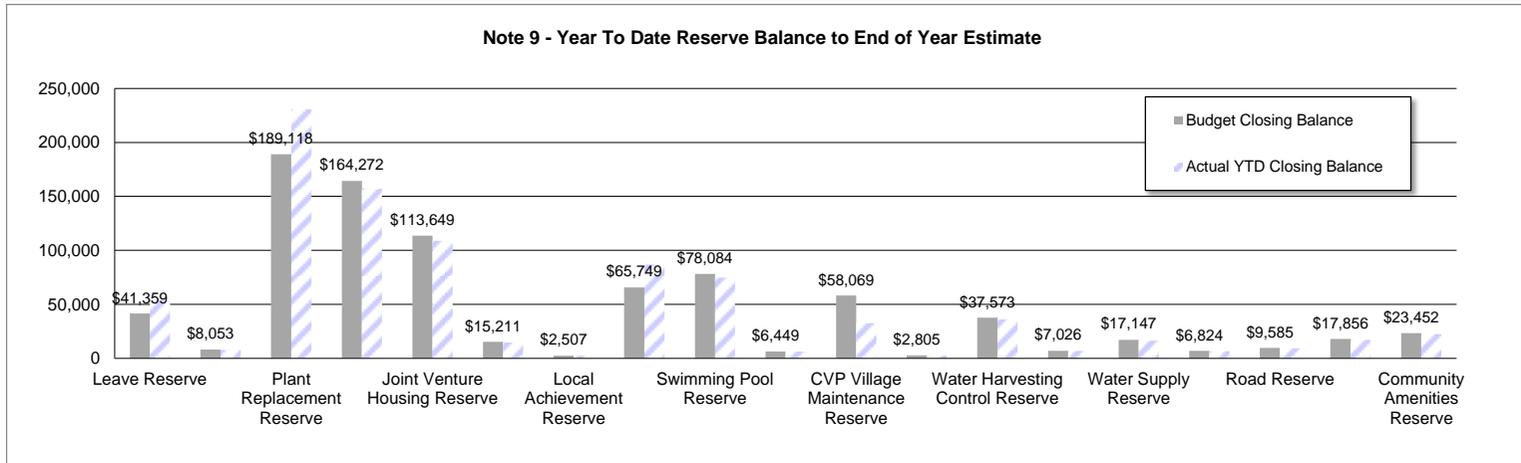
New Debentures - 2012/13

There are no no new Debentures expected for 2012-2013.

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

Note 9: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Ref	Budget Closing Balance	Actual YTD Closing Balance
Leave Reserve	\$ 87,445	\$ 3,914	\$ 0	\$	\$	\$ (50,000)	\$ (34,179)		\$ 41,359	\$ 53,266
Computer Reserve	7,708	345	0						8,053	7,708
Plant Replacement Reserve	230,788	10,330	0			\$ (52,000)			189,118	230,788
Staff Housing Reserve	157,234	7,038	0						164,272	157,234
Joint Venture Housing Reserve	108,780	4,869	0						113,649	108,780
Local Group Interest Free Loan Reserve	14,559	652	0						15,211	14,559
Local Achievement Reserve	2,400	107	0						2,507	2,400
Refuse Site Reserve	86,861	3,888	0			\$ (25,000)			65,749	86,861
Swimming Pool Reserve	74,739	3,345	0						78,084	74,739
Caravan Park Reserve	6,173	276	0						6,449	6,173
CVP Village Maintenance Reserve	32,609	1,460	0	24,000					58,069	32,609
Airstrip Development Reserve	2,685	120	0						2,805	2,685
Water Harvesting Control Reserve	35,963	1,610	0						37,573	35,963
Vocal History Reserve	6,725	301	0						7,026	6,725
Water Supply Reserve	16,412	735	0						17,147	16,412
Community Bus & Maintenance Reserve	6,532	292	0						6,824	6,532
Road Reserve	9,174	411	0						9,585	9,174
Gravel Pit Rehab Reserve	17,091	765	0						17,856	17,091
Community Amenities Reserve	22,448	1,004	0						23,452	22,448
	926,325	41,462	0	24,000	0	(127,000)	(34,179)		864,787	892,146



Comments/Notes

This statement does not include unspent grants of \$587K budgeted in transfer from Reserves.

Budgetted Transfer from reserve	714,943
LESS Unspent Grants	587,943
Transfer from Reserves	127,000

Interest on Reserves has not yet been brought to account

Shire of Perenjori
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2013

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	Amount Received	Amount Paid	Closing Balance
	\$	\$	\$	\$
NOMINATIONS BOND INC	0	180		180
HOUSING BOND INC	6,528	3,835	(3,960)	6,403
HALL BOND INC	400	400	(400)	400
BUS BOND INC	1,000	200	(400)	800
BOND OTHER INC	955	2,700	(1,350)	2,305
SUNDRY INC	33,427	22	(200)	33,249
BCTIF INC	0	200		200
BRB LEVY INC	0	90		90
	42,310	7,627	(6,310)	43,627

The Trust fund has an imbalance of \$718 - this is currently being reviewed

Accounts for Payment for the Period
Ended 31st March 2013

Chq/EFT	Date	Name	Description	Amount	Bank
841	07/03/2013	KATIE BORNS	GYM BOND REFUND	-100.00	Trust
842	19/03/2013	HANNAH CROW	GYM BOND REFUND	-100.00	Trust
EFT4497	01/03/2013	AUSTRALIAN SERVICES UNION	Payroll deductions	-137.40	Municipal
EFT4498	01/03/2013	DOUG STEAD	Payroll deductions	-215.00	Municipal
EFT4499	01/03/2013	SHIRE OF PERENJORI - EFT	Payroll deductions	-6618.36	Municipal
EFT4500	01/03/2013	SHIRE OF PERENJORI - TRUST	Payroll deductions	-220.00	Municipal
EFT4501	01/03/2013	WA LOCAL GOVERNMENT SUPER PLAN P/L	Superannuation contributions	-13446.88	Municipal
EFT4502	18/03/2013	ALLEASING PTY LTD	PHOTOCOPIER EXP- PERIOD OF 01/04/2013 TO 30/06/2013	-1381.81	Municipal
EFT4503	18/03/2013	DEPARTMENT OF FIRE & EMERGENCY SERVICES PERTH	ESL- FESA LIABILITY- ESLB QUARTER 3 CONTRIBUTION- 210213	-7729.20	Municipal
EFT4504	18/03/2013	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	P&S- ADDITIONAL 5X 2013 LOCAL GOV DIRECTORIES	-237.90	Municipal
EFT4505	18/03/2013	AGRI SERVICES PERENJORI	FM TOWER- BATTERY	-453.10	Municipal
EFT4506	18/03/2013	APE DISTRIBUTION	PJ TELECENTRE- PRINTING CTGS-130213	-451.00	Municipal
EFT4507	18/03/2013	AUSSIE IMPORTS	PJ TELECENTRE- MISC ITEMS FOR SALE	-261.32	Municipal
EFT4508	18/03/2013	AUSTRALIAN TAXATION OFFICE	PJ TELECENTRE- TAXATION PAYMENT	-62.83	Municipal
EFT4509	18/03/2013	BL & MJ THORNTON	REFUSE COLLECTION- WASTE REMOVAL	-3192.20	Municipal
EFT4510	18/03/2013	BOC LIMITED	PARTS AND REPAIRS- OXYGEN SIZE E,C,E2,G,S & D SIZES-290113	-213.37	Municipal
EFT4511	18/03/2013	BUNNINGS WAREHOUSE	CARAVAN PARK VILLAGE MNTCE EXP- X9 LOW BACK GREEN OUTDOOR CHAIRS- 250213	-78.71	Municipal
EFT4512	18/03/2013	CANINE CONTROL OFFICER	ANIMAL CONTROL- WED 6TH FEB	-880.00	Municipal
EFT4513	18/03/2013	CHRISTOPHER ROBERT KING	MEM MEETING- ORDINARY, FINANCE & PLANT MEETING- NOV 2012	-1321.94	Municipal
EFT4514	18/03/2013	CORPORATE EXPRESS STAPLES	PJ TELECENTRE- MANGENTA TONER-250213	-950.36	Municipal
EFT4515	18/03/2013	DIGGAWEST & EARTHPARTS WA	MWLGSA ROUTINE MAINTENANCE- 1X AUGER	-905.30	Municipal
EFT4516	18/03/2013	DONGARA SANDLAND	GOLF AND BOWLS- 211112 9M3 YELLOW SAND & 281112 9M3 YELLOW SAND	-356.40	Municipal
EFT4517	18/03/2013	ERIC ROBERT HENRY SUTHERLAND	CDO PROJECT EXPENSE- BREAD FOR PINK STUMPS DAY	-42.06	Municipal
EFT4518	18/03/2013	FARMWORKS CARNAMAH	PJ TELECENTRE- FEB HARDWARE- KEY CUTTING	-39.60	Municipal
EFT4519	18/03/2013	GELLATLY'S ROADHOUSE	COUNCIL FUNCTIONS EXP- CATERING FOR 17 PEOPLE FOR GUNDEAWA MEETING-080213	-565.00	Municipal
EFT4520	18/03/2013	GH COUNTRY COURIER	POSTAGE EXPENSE- GERO TV AND RADIO	-32.03	Municipal
EFT4521	18/03/2013	HAROLD WASS	MEM MEETINGS- ORDINARY, FINANCE & PLANT MEETINGS- NOVEMBER12	-595.86	Municipal

Accounts for Payment for the Period
Ended 31st March 2013

Chq/EFT	Date	Name	Description	Amount	Bank
EFT4522	18/03/2013	HELEN SMITH	CAT CONTROL- ONE OFF FEE FOR IMPLEMENTATION AND ESTABLISHMENT OF THE REQUIREMENTS OF THE CAT ACT 2011	-2000.00	Municipal
EFT4523	18/03/2013	JENNIFER HELEN HIRSCH	MEM MEETINGS- ORDINARY, FINANCE & PLANT MEETINGS- DECEMBER 12	-700.09	Municipal
EFT4524	18/03/2013	JOHN CUNNINGHAM	MEM MEETINGS- ORDINARY & PLANT MEETINGS- JANUARY13	-530.75	Municipal
EFT4525	18/03/2013	JOHN HERBERT MORRIS	CARAVAN PARK MAINTENANCE- FIX TV SYSTEM AT CARAVAN PARK UNITS	-110.00	Municipal
EFT4526	18/03/2013	LANDGATE - VALUATIONS	VALUATION EXPENSE- MINING TENENMENTS CHARGABLE- SCHEDULE NO M2013/2	-97.30	Municipal
EFT4527	18/03/2013	LAURIE CHARLES BUTLER	MEM MEETING- ORDINARY & PLANT MEETING- JANUARY13	-503.04	Municipal
EFT4528	18/03/2013	LEOPOLD CONTRACTING	KARARA MINING- GRADING OF ACCESS ROADS TO KARARA 280113-200213	-36487.00	Municipal
EFT4529	18/03/2013	LISA JANE SMITH	MEM MEETING- ORDINARY, FINANCE & PLANT MEETINGS- NOVEMBER12	-560.00	Municipal
EFT4530	18/03/2013	LJ CONCEPTS	CONSULTANT FEES- 29/01/13-22/02/2013	-5601.06	Municipal
EFT4531	18/03/2013	MADAFU PTY LTD ATF-AFRICAN REEF BEACH RESORT	TRAVELLING & ACCOMMODATION- 1 NIGHT STAY 15/02/2013	-264.00	Municipal
EFT4532	18/03/2013	MIDWEST TRANSPORTABLES	MIDWEST TRANSPORTABLES- RETURN FOR FEB 2013	-15862.58	Municipal
EFT4533	18/03/2013	MINE TRADES AND MAINTENCANCE ELECTRICAL AND PLUMBING	PERENJORI PAVILLION MNTCE EXP- TEST AND TAG ELECTRICAL EQUIPMENT-130213	-1306.80	Municipal
EFT4534	18/03/2013	PERENJORI IGA X - PRESS	PJ TELECENTRE- MISC PURCHASES	-43.73	Municipal
EFT4535	18/03/2013	RJ & LJ KING	04PJ- 4XHANKOOK TYRES	-2217.60	Municipal
EFT4536	18/03/2013	RODNEY PAUL DESMOND	MEM MEETINGS- ORDINARY, FINANCE & PLANT MEETINGS- NOVEMEBER12	-840.00	Municipal
EFT4537	18/03/2013	ROSS MACKENZIE	Rates refund for assessment A444 MAYA SOUTH WEST ROAD BUNTINE 6613	-844.60	Municipal
EFT4538	18/03/2013	SHIRE OF DALWALLINU	WILD DOG CONTROL- CONTRIBUTION TO CENTRAL WHEATBELT DECLARED SPECIES GROUP-210213	-14500.00	Municipal
EFT4539	18/03/2013	UHY HAINES NORTON (WA) PTY LTD	PRINTING & STATIONERY- SUPPLY OF THE 2012/13 LOCAL GOV RATES COMPARISON REPORT IN PRINTABLE PDF FORMAT	-198.00	Municipal
EFT4540	18/03/2013	WALLIS COMPUTER SOLUTIONS	FURNITURE AND EQUIPMENT- FOR SAM PARKER-190213	-5132.68	Municipal
EFT4541	18/03/2013	WEST AUSTRALIAN PUBLISHERS	ADVERTISING- GINDALBIE METAL 1/2 PAGE	-2200.00	Municipal
EFT4542	18/03/2013	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	PJ1578- SUPPLY AND FABRICATE HYDRAULIC HOSE- 190213	-349.96	Municipal
EFT4543	18/03/2013	WINCHESTER INDUSTRIES	STOCK RECIEVED CONTROL ACCOUNT-7MM WASHED STONE-180213	-1358.50	Municipal
EFT4544	18/03/2013	CREEDENCE CONTRACTING PTY LTD	HALL BOND REFUND	-250.00	Trust
EFT4545	18/03/2013	GR & LG CURTIN	GYM BOND REFUND	-100.00	Trust

Accounts for Payment for the Period
Ended 31st March 2013

Chq/EFT	Date	Name	Description	Amount	Bank
EFT4546	20/03/2013	MICK LUNDIE BITUTEK	BUNJIL CARNAMAH RD RESEAL	-276411.30	Municipal
EFT4547	22/03/2013	AUSTRAL MERCANTILE COLLECTIONS PTY LTD	RATES & LEGAL FEES-	-61.88	Municipal
EFT4548	22/03/2013	AUSTRALIAN TAXATION OFFICE	GST CLEARING- TAX- 11812.30	-11812.30	Municipal
EFT4549	22/03/2013	BRAD PHILLIPS HAULAGE	KARARA MINING- SUPPLY OF SEMI WATER CART FEB 13	-56941.50	Municipal
EFT4550	22/03/2013	CANINE CONTROL OFFICER	ANIMAL CONTROL- RANGER SERVICES 120313	-440.00	Municipal
EFT4551	22/03/2013	DOWNER EDI WORKS PTY LTD	STOCK RECIEVED- 5600 SSK EMULSION	-7084.00	Municipal
EFT4552	22/03/2013	GERALDTON FUEL CO	PJ1562- 1985.41 DIESEL	-18436.89	Municipal
EFT4553	22/03/2013	HILLE THOMPSON & DELFROS	TOWN PLANNING- PROPOSED SUBDIVISION OF 31 LOADING STREET	-1320.00	Municipal
EFT4554	22/03/2013	JOHN HERBERT MORRIS	80 HESFORD- FIX LNB ON SATELITE DISH	-165.00	Municipal
EFT4555	22/03/2013	MID WEST REGIONAL COUNCIL	COUNCIL FUNCTIONS- CEO SEND OFF	-258.50	Municipal
EFT4556	22/03/2013	PERENJORI IGA X - PRESS	R&E- BOX COKE & CLUB LEMON	-230.04	Municipal
EFT4557	22/03/2013	WCC ELECTRICAL & AIR CONDITIONING	48 RUSSELL- INSPECT & REPAIR AC	-2298.88	Municipal
EFT4558	22/03/2013	WEST MECH PTY LTD T/AS PERENJORI MOTOR TORQUE	PJ1559- MAINTENANCE	-370.60	Municipal
EFT4559	25/03/2013	TINKERBELL WEDDINGS	PERENJORI GALA DINNER - TEALIGHTS	-126.00	Municipal
10313	01/03/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING- 010313	-1164.95	Municipal
18586	01/03/2013	AUSTRALIAN SUPER	Superannuation contributions	-891.58	Municipal
18587	01/03/2013	REST INDUSTRY SUPERANNUATION	Superannuation contributions	-481.00	Municipal
18588	01/03/2013	WESTSCHEME DIVISION/AUSTALIAN SUPER	Superannuation contributions	-69.46	Municipal
18592	26/03/2013	BURGESS RAWSON (WA) PTY LTD	P&G- RENT & MANAGEMENT FEE	-655.60	Municipal
18593	26/03/2013	CIVIC LEGAL	RATES ASSESSMENT 15032	-2215.40	Municipal
18594	26/03/2013	CLARKES WASHING MACHINE REPAIRS	CARAVAN PARK MNTCE EXP- SUPPLY FILTER ASSY AND FILTER BAGS-290512	-47.20	Municipal
18595	26/03/2013	COATES HIRE OPERATIONS PTY LTD	PJ FIRE STATION- HIRE OF PORTABLE TOILET	-87.40	Municipal
18596	26/03/2013	GRAEME KINGSLEY REID	MEM MEETING- ORDINARY & PLANT MEETINGS- JANUARY 13	-420.00	Municipal
18599	26/03/2013	NOVUS AUTOGLASS REPAIRS & REPLACEMENT	1PJ- SUPPLY & FIT WINDSCREEN	-693.00	Municipal
18600	26/03/2013	PERENJORI HOTEL	R&E- DEPOT FUNCTION	-192.00	Municipal
18602	22/03/2013	PERENJORI MEDICAL CENTRE	WORKERS COMP- KEN ELLIS	-206.40	Municipal
18604	22/03/2013	PETER JOHN WATERHOUSE	MEM MEETINGS- ORDINARY MEETING- JANUARY 13	-420.00	Municipal
18605	22/03/2013	ST JAMES PRINT	P&S- 20 TRIPLICATE	-544.50	Municipal
18606	22/03/2013	SYNERGY	STREET LIGHTING EXP- SYNERGY CHARGES- 251212- 240113	-5417.98	Municipal
18608	22/03/2013	THREE SPRINGS MEDICAL CENTRE	WORKERS COMP- A GELLATLY	-65.15	Municipal
18609	22/03/2013	WATER CORPORATION	356 HIRSHAUER ST- WATER CHARGES	-172.45	Municipal
18610	22/03/2013	YOUNGMOTORS	2PJ- SERVICE AND REPAIRS-220213	-383.79	Municipal

Accounts for Payment for the Period
 Ended 31st March 2013

Chq/EFT	Date	Name	Description	Amount	Bank
18611	26/03/2013	AUSTRALIA POST	POSTAGE EXPENSE- RENEWAL OF POST OFFICE BOX	-23.00	Municipal
18612	27/03/2013	AUSTRALIA POST	POSTAGE EXPENSE- AUS POST FEB	-147.96	Municipal
70313	07/03/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING- 070313	-3066.90	Municipal
80313	08/03/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING- 080313	-1818.10	Municipal
110313	11/03/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING- 110313	-144.40	Municipal
120213	12/03/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING EXP- 12/02/2013	-208.50	Municipal
120313	12/03/2013	DEPARTMENT OF TRANSPORT	TRANSPORT LICENSING- 120313	-1082.90	Municipal
TOTAL PAYMENTS				-529221.83	
Summary					
Trust				-550.00	
Municipal				-528671.83	
TOTAL PAYMENTS				-529221.83	



Perenjori
Embrace Opportunity

Draft Minutes

Finance Committee Meeting

21st March 2013

Shire of Perenjori
MINUTES
Finance Committee Meeting

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Thursday 21st March 2013 commenced at 9.30 am.

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13031 PRELIMINARIES

13031.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

Cr C King officially opened the meeting at 9.34 am.

13031.2 DISCLAIMER READING

Nil

13031.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Cr CR King
Cr H Wass
Cr RP Desmond
Cr LJ Smith
Cr JH Hirsch (Arrived at 9.35am)
Ali Mills – CEO
Carla Sanderson – Executive Assistant

Apologies

Doug Stead - DCEO

13031.4 NOTATIONS OF INTEREST

Financial Interest – Local Government Act s 5.60A

Proximity Interest – Local Government Act s 5.60B

Interest Affecting Impartiality – Shire of Perenjori Code of Conduct.

Cr J Hirsch arrived at 9.35am.

13031.5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

13031.6 CONFIRMATION OF MINUTES

Minutes of Finance Committee Meeting held Thursday 21st February 2013 are attached.

Committee Recommendation – Item 13031.6

Moved: Cr R Desmond

Seconded: Cr J Hirsch

That the minutes from the Ordinary Council Meeting held on Thursday 21st February 2013 be accepted as a true and accurate record.

Carried: 7/0

13032 FINANCE & ADMINISTRATION

CONFIDENTIAL MATTER

13032.1 CONFIDENTIAL ITEM – FINANCIAL REPORTS FOR MARCH 2013

APPLICANT: SHIRE OF PERENJORI
FILE: ADM 0216
DISCLOSURE OF INTEREST: Nil
AUTHOR: ALI MILLS – CEO
RESPONSIBLE OFFICER DOUG STEAD – DCEO
REPORT DATE: 21st March 2013
ATTACHMENTS Nil

Officers Recommendation – Item 13032.1

That Council endorses:

1. The contracting of an auditor to provide a statement of the Shire of Perenjori's current financial position and an assessment of current financial practices;
2. The following budget amendment:

FROM:		TO:	
ACC: 4240		ACC 4238	
Salaries CEO		Consultant Fees	
ORIGINAL BUDGET	NEW BUDGET	ORIGINAL BUDGET	NEW BUDGET
\$170,000	\$155,000	\$5,000	\$20,000

Committee Recommendation – Item 13032.1

Moved: Cr L Smith

Seconded: Cr H Wass

That Council endorses:

1. The contracting of an auditor to provide a statement of the Shire of Perenjori's current financial position and an assessment of current financial practices;

The following budget amendment:

FROM:		TO:	
ACC: 4240 Salaries CEO ORIGINAL BUDGET	NEW BUDGET	ACC 4238 Consultant Fees ORIGINAL BUDGET	NEW BUDGET
\$170,000	\$155,000	\$5,000	\$20,000

Carried: 7/0

13033 GENERAL BUSINESS

13033.1 DATE OF NEXT MEETING / MEETINGS

The next Finance meeting will be held on the 18th April 2013.

13034 CLOSURE OF MEETING

Cr C King closed the meeting at 10 am.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 21 March 2013.

Signed: _____
Presiding Elected Member

Date: _____