



## **NOTICE OF MEETING**

Dear Elected Member

The next Finance Committee Meeting of the Shire of Perenjori will be held on Tuesday the 18th November 2014 in the Council Chambers, Fowler Street, Perenjori commencing at 4.30pm.

Ali Mills  
Chief Executive Officer  
12th November 2014

### **Shire of Perenjori Finance Committee Meeting 18th November 2014**

## **Agenda**

12th November 2014

Copies forward to:

Finance Committee

Cr CR King  
Cr JH Hirsch  
Cr LJ Smith  
Cr HC Wass  
Cr RP Desmond  
Cr JR Cunningham

---

**Shire of Perenjori  
AGENDA  
Finance Committee Meeting**

---

To be held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on  
Tuesday 18<sup>th</sup> November **2014 to commence at 4.30pm.**

---

**Table of Contents**

<b>14111</b>	<b>PRELIMINARIES .....</b>	<b>2</b>
14111.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS.....	2
14111.2	DISCLAIMER READING.....	2
14111.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE .....	2
14111.4	NOTATIONS OF INTEREST.....	2
14111.5	APPLICATIONS FOR LEAVE OF ABSENCE.....	2
14111.6	CONFIRMATION OF MINUTES .....	2
<b>14112</b>	<b>FINANCE &amp; ADMINISTRATION .....</b>	<b>3</b>
14112.1	FINANCIAL STATEMENTS – OCTOBER 2014 .....	3
14112.2	ACCOUNTS FOR PAYMENT – OCTOBER 2014 .....	6
<b>14113</b>	<b>GENERAL BUSINESS.....</b>	<b>8</b>
14113.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN .....	8
14113.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN .....	8
14113.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION .....	8
14113.4	MATTERS BEHIND CLOSED DOORS.....	8
14113.5	DATE OF NEXT MEETING / MEETINGS .....	8
14113.6	CLOSURE .....	8

**14111 PRELIMINARIES**

**14111.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS**

**14111.2 DISCLAIMER READING**

**14111.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

**14111.4 NOTATIONS OF INTEREST**

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

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

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

**14111.5 APPLICATIONS FOR LEAVE OF ABSENCE**

**14111.6 CONFIRMATION OF MINUTES**

That the Minutes for the Finance Committee Meeting of 14<sup>th</sup> October 2014 be confirmed as a true and correct record of the meeting.

**14112 FINANCE & ADMINISTRATION**

**14112.1 FINANCIAL STATEMENTS – OCTOBER 2014**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>ADM 0081</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>DOMENICA CURTIN – SFO</b>
<b>RESPONSIBLE OFFICER:</b>	<b>PETER MONEY – MCDS</b>
<b>REPORT DATE:</b>	<b>18<sup>th</sup> NOVEMBER 2014</b>
<b>ATTACHMENTS:</b>	<b>MONTHLY FINANCIAL REPORT</b>

**Executive Summary**

This item recommends the acceptance of the Financial Activity Statement Report which is presented for the period ending 31 October 2014. The report complies with the requirements of Regulation 34 (Financial activity statement report) of the Local Government (Financial Management) Regulations 1996.

**Background**

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

**Details**

Presented is the Financial Activity Statement Report for the period ending 31<sup>st</sup> October 2014.

The following statements are presented to Council:

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

- 
- Note 8. – Capital Disposals
  - Note 9. – Rating Information
  - Note 10. – Information on Borrowings
  - Note 11. – Grant and Contributions
  - Note 12.- Trust Fund
  - Note 13.- Details of Capital Acquisition

**Legal Compliance**

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

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

---

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

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

**Policy Implications :**

Nil

**Financial Implications:**

Nil

**Strategic Implications:**

Area 5: Investing in Councils Leadership

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

**Consultation:**

Liaison with CEO, MCDS, FO, CDO, and MIS.

**Comment:**

It is recommended that the Financial Activity Statement Report for the period ending 31<sup>st</sup> October 2014 be accepted.

**Voting Requirements – Simple Majority**

<b>Officers Recommendation – Item 14112.1</b>
<b>That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 31 October 2014 as attached.</b>

<b>14112.2 ACCOUNTS FOR PAYMENT – OCTOBER 2014</b>
--

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>1306P</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>DOMENICA CURTIN - FINANCE</b>
<b>RESPONSIBLE OFFICER:</b>	<b>PETER MONEY - MCDS</b>
<b>REPORT DATE:</b>	<b>18<sup>TH</sup> NOVEMBER 2014</b>
<b>ATTACHMENTS:</b>	<b>ACCOUNTS FOR PAYMENT</b>

**Executive Summary**

This item recommends that Council confirms the accounts paid for the month ending 31<sup>st</sup> October 2014 from the Municipal and Trust funds.

**Background**

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

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

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

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

**Legal Compliance**

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

13. Lists of Accounts

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

(a) the payee's name;

- 
- (b) the amount of the payment;
  - (c) the date of the payment; and
  - (d) sufficient information to identify the transaction.
- (3) A list prepared under subregulation (1) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
  - (b) recorded in the minutes of that meeting.

**Policy Implications**

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

**Financial Implications**

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

**Strategic Implications**

**Area 5: Investing in Councils Leadership**

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

**Consultation**

Nil

**Comment**

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

**Voting Requirements – Simple Majority**

Officers Recommendation – Item 14112.2	
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending <b>31<sup>st</sup> October 2014</b> as attached to and forming part of this report.	
Municipal Account	
EFT	\$462,198.79
Direct Debits	\$37,972.91
Cheques	\$44,257.70
Corporate MasterCard	\$1,626.43
Bank Fees	\$928.55



<b>Total</b>	<b>\$546,984.38</b>
<b>Trust Account – Shire</b>	
EFT	\$300.00
Cheques	\$6,580.00
Bank Fees	\$0
<b>Total</b>	<b>\$6,880.00</b>
<b>Trust Account – Mt Gibson Public Benefit Funds</b>	
EFT	\$0
Cheques	\$0
Bank Fees	\$0
<b>Total</b>	<b>\$0</b>
<i>Totaling \$553,864.38 from Muni and Trust Accounts for the month ending 31<sup>st</sup> October 2014</i>	

**14113 GENERAL BUSINESS**

**14113.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN**

**14113.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

**14113.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**

**14113.4 MATTERS BEHIND CLOSED DOORS**

**14113.5 DATE OF NEXT MEETING / MEETINGS**

The next Finance Committee meeting will be on the 16<sup>th</sup> December 2014.

**14113.6 CLOSURE**



**Perenjori**  
Embrace Opportunity

# *Attachments*

Finance Committee Meeting  
18th November 2014



**Perenjori**

Embrace Opportunity

# *Attachment*

*14112.1*

## *Monthly Financial Report*

*October 2014*

Finance Committee Meeting

18th November 2014

# **SHIRE OF PERENJORI**

## **MONTHLY FINANCIAL REPORT**

**For the Period Ended 31 October 2014**

**LOCAL GOVERNMENT ACT 1995**

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

### **TABLE OF CONTENTS**

Compilation Report

Monthly Summary Information

Statement of Financial Activity by Program

Statement of Financial Activity By Nature or Type

Statement of Capital Acquisitions and Capital Funding

Statement of Budget Amendments

Note 1        Significant Accounting Policies

Note 2        Explanation of Material Variances

Note 3        Net Current Funding Position

Note 4        Cash and Investments

Note 5        Budget Amendments

Note 6        Receivables

Note 7        Cash Backed Reserves

Note 8        Capital Disposals

Note 9        Rating Information

Note 10       Information on Borrowings

Note 11       Grants and Contributions

Note 12       Trust

Note 13       Details of Capital Acquisitions

Appendix A   Detailed Schedules

## Shire of Perenjori

### Compilation Report

For the Period Ended 31 October 2014

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 October 2014 of \$2,253,332.

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

### Preparation

Prepared by: Domenica Curtin

Reviewed by: Peter Money

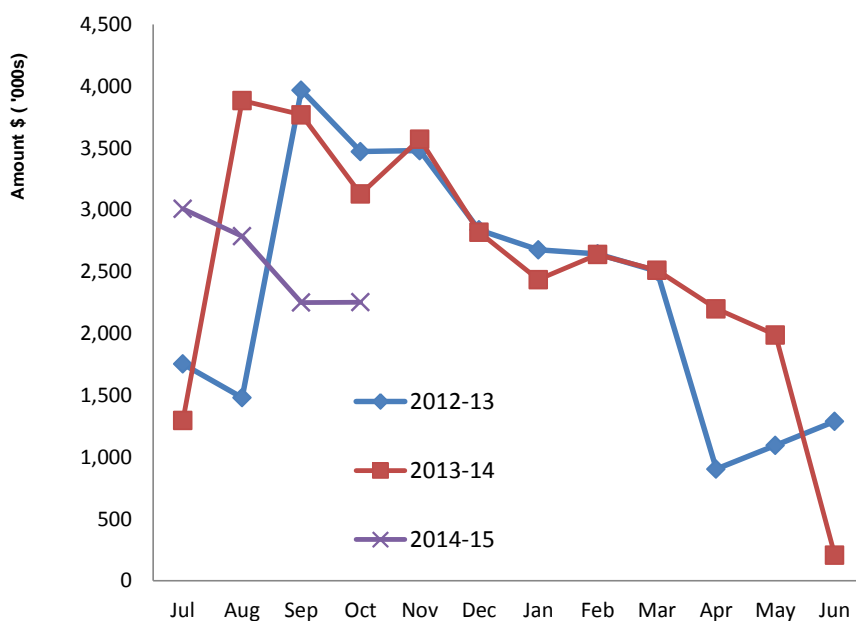
Date prepared: 12/11/2014

# Shire of Perenjori

## Monthly Summary Information

For the Period Ended 31 October 2014

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



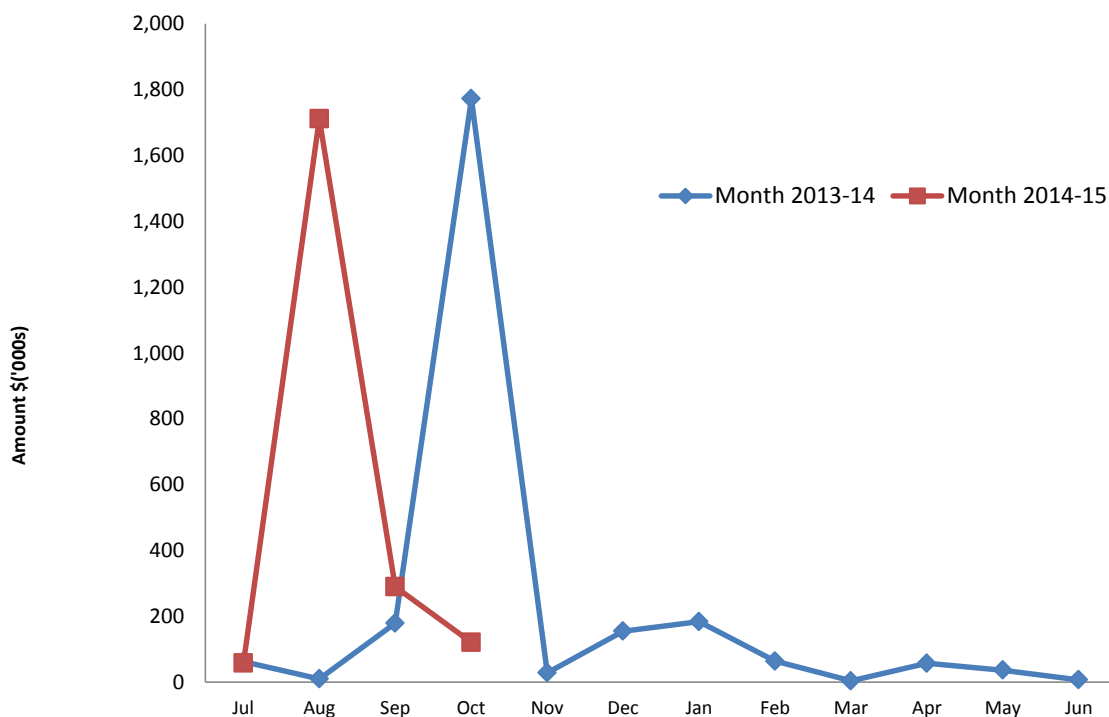
### Cash and Cash Equivalents as at period end

Unrestricted	\$	1,323,597
Restricted	\$	2,360,236
	\$	<u>3,683,833</u>

### Receivables

Rates	\$	537,525
Other	\$	<u>604,680</u>
	\$	1,142,205

**Rates Receivable (Refer Note 6)**



### Comments

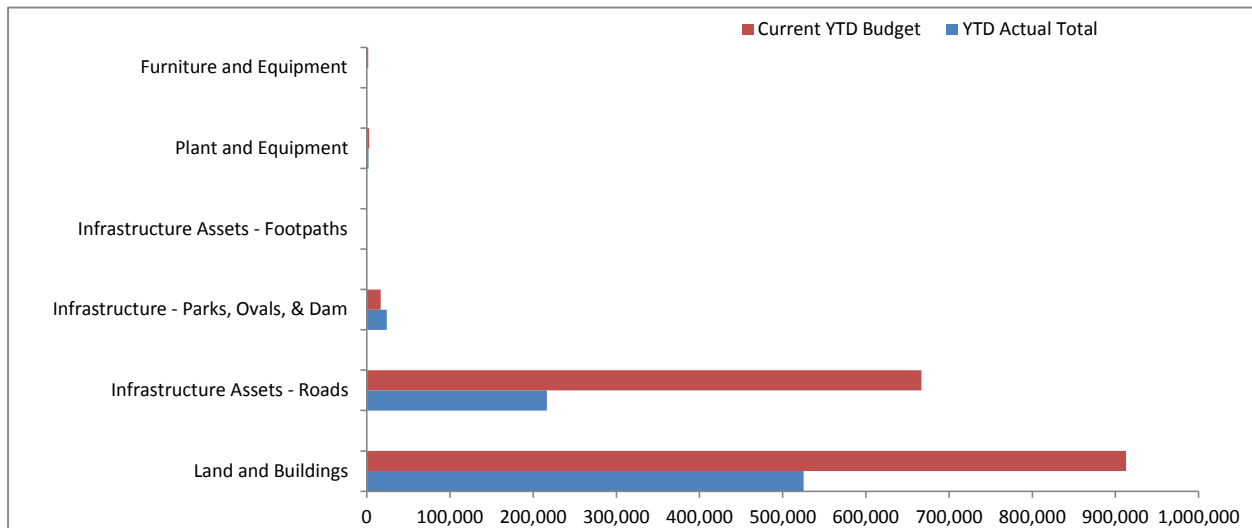
This information is to be read in conjunction with the accompanying Financial Statements and notes.

# Shire of Perenjori

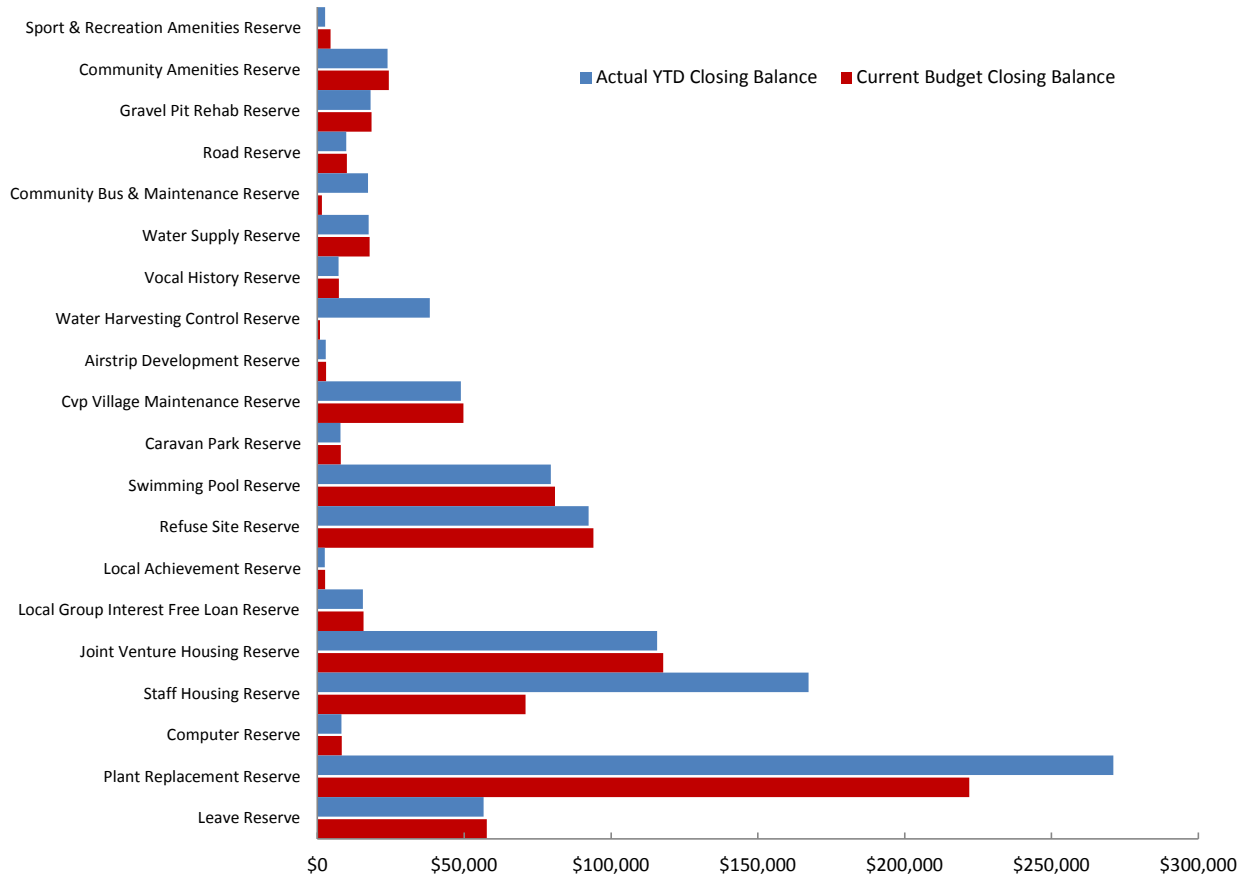
## Monthly Summary Information

For the Period Ended 31 October 2014

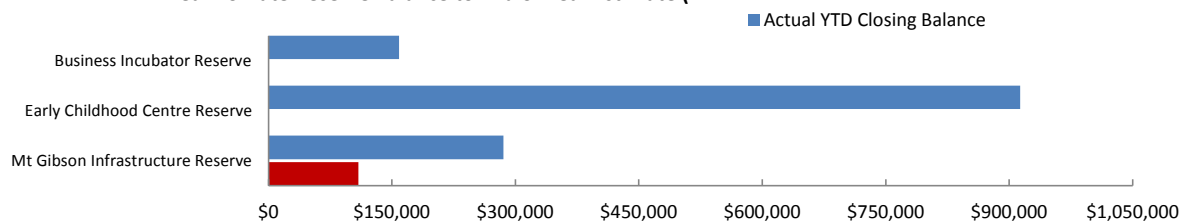
**Capital Expenditure Program YTD (Refer Note 13)**



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



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

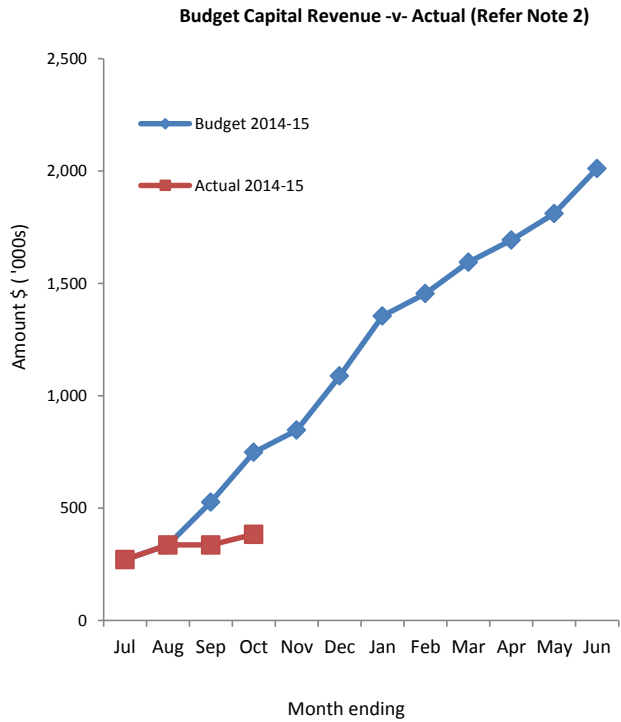
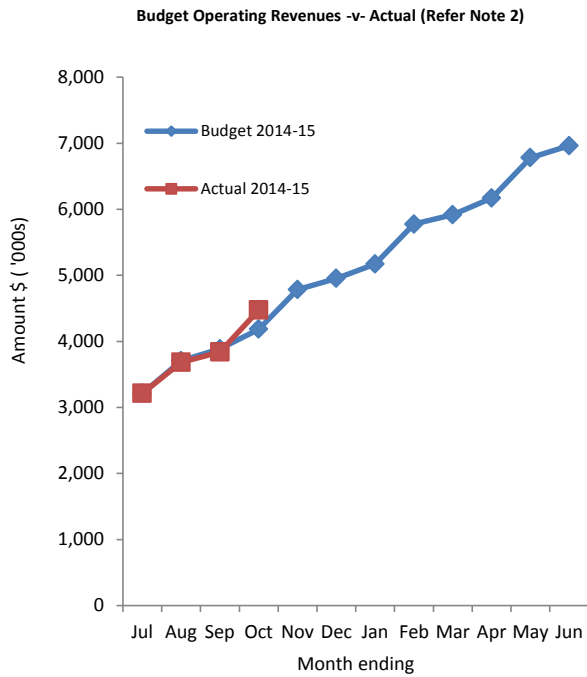


# Shire of Perenjori

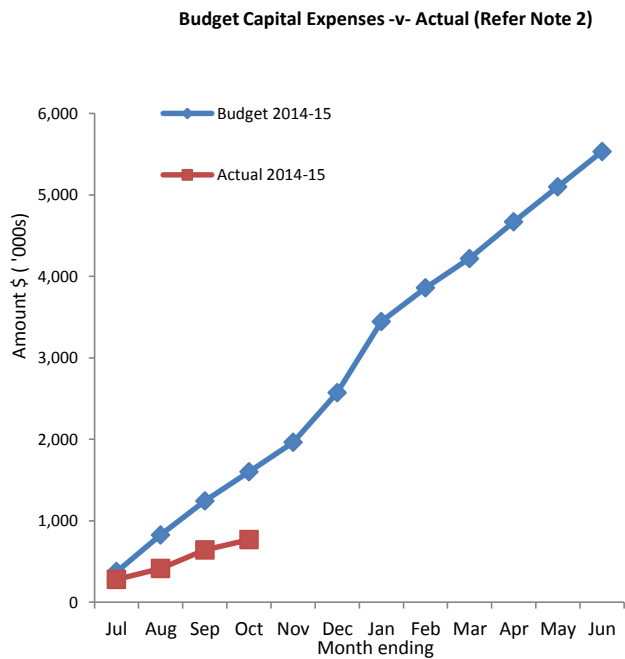
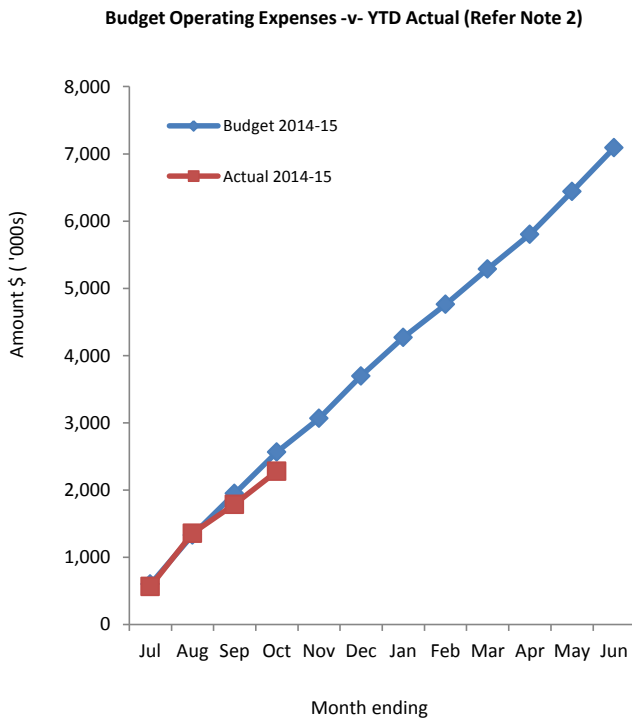
## Monthly Summary Information

For the Period Ended 31 October 2014

### Revenues



### Expenditure



### Comments

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



**SHIRE OF PERENJORI**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 October 2014**

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>							
Governance		\$ 29,728	\$ 11,172	\$ 2,722	\$ (8,450)	% (75.64%)	
General Purpose Funding - Rates	9	2,608,428	2,616,613	2,626,695	10,082	0.39%	
General Purpose Funding - Other		1,852,287	467,230	466,075	(1,155)	(0.25%)	
Law, Order and Public Safety		19,700	4,978	8,914	3,936	79.06%	
Health		3,240	1,236	1,593	357	28.84%	
Education and Welfare		52,500	10,000	281,500	271,500	2715.00%	▲
Housing		190,000	63,332	63,611	279	0.44%	
Community Amenities		32,135	31,731	30,933	(798)	(2.51%)	
Recreation and Culture		249,010	169,633	123,081	(46,552)	(27.44%)	▼
Transport		660,343	296,240	302,240	6,001	2.03%	
Economic Services		471,867	268,878	235,145	(33,733)	(12.55%)	▼
Other Property and Services		794,124	243,096	284,098	41,002	16.87%	▲
<b>Total Operating Revenue</b>		<b>6,963,362</b>	<b>4,184,139</b>	<b>4,426,605</b>	<b>242,466</b>		
<b>Operating Expense</b>							
Governance		(527,192)	(192,181)	(193,316)	(1,135)	(0.59%)	
General Purpose Funding		(119,822)	(39,872)	(33,751)	6,121	15.35%	
Law, Order and Public Safety		(132,656)	(40,128)	(21,333)	18,795	46.84%	▼
Health		(110,632)	(21,682)	(15,261)	6,421	29.62%	
Education and Welfare		(92,689)	(20,384)	(19,688)	696	3.41%	
Housing		(391,500)	(95,429)	(111,054)	(15,625)	(16.37%)	▲
Community Amenities		(272,306)	(105,749)	(81,061)	24,688	23.35%	▼
Recreation and Culture		(1,065,790)	(465,692)	(408,778)	56,914	12.22%	▼
Transport		(3,044,539)	(1,014,416)	(660,713)	353,703	34.87%	▼
Economic Services		(680,797)	(264,596)	(269,320)	(4,724)	(1.79%)	
Other Property and Services		(652,298)	(304,237)	(464,224)	(159,988)	(52.59%)	▲
<b>Total Operating Expenditure</b>		<b>(7,090,222)</b>	<b>(2,564,366)</b>	<b>(2,278,499)</b>	<b>285,867</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,171,323	723,740	339,470	(384,270)	(53.10%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	15,089	0	0	0		
Adjust Provisions and Accruals		0	0	0	0		
<b>Net Cash from Operations</b>		<b>2,059,553</b>	<b>2,343,513</b>	<b>2,487,576</b>	<b>144,063</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	2,003,531	747,667	382,667	(365,000)	(48.82%)	▼
Proceeds from Disposal of Assets	8	8,000	0	0	0		
<b>Total Capital Revenues</b>		<b>2,011,531</b>	<b>747,667</b>	<b>382,667</b>	<b>(365,000)</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(3,066,489)	(912,624)	(525,094)	387,530	42.46%	▼
Infrastructure - Roads	13	(1,853,061)	(666,767)	(216,553)	450,214	67.52%	▼
Infrastructure - Parks, Ovals, & Dam	13	(341,501)	(16,828)	(23,859)	(7,031)		
Infrastructure - Public Facilities	13	0	0	0	0		
Infrastructure - Footpaths	13	0	0	0	0		
Infrastructure - Drainage	13	0	0	0	0		
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(257,100)	(2,932)	(2,226)	706	24.07%	
Furniture and Equipment	13	(14,000)	(1,664)	0	1,664	100.00%	
<b>Total Capital Expenditure</b>		<b>(5,532,151)</b>	<b>(1,600,815)</b>	<b>(767,733)</b>	<b>833,082</b>		
<b>Net Cash from Capital Activities</b>		<b>(3,520,620)</b>	<b>(853,148)</b>	<b>(385,066)</b>	<b>468,082</b>		
<b>Financing</b>							
Proceeds from New Debentures		230,000	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	1,559,520	131,600	0	(131,600)	(100.00%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(165,501)	(57,337)	(57,337)	0	0.00%	
Transfer to Reserves	7	(123,500)	0	0	0		
<b>Net Cash from Financing Activities</b>		<b>1,500,519</b>	<b>74,263</b>	<b>(57,337)</b>	<b>(131,600)</b>		
<b>Net Operations, Capital and Financing</b>		<b>39,451</b>	<b>1,564,628</b>	<b>2,045,173</b>	<b>480,545</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>72,459</b>	<b>72,459</b>	<b>208,159</b>	<b>135,699</b>	<b>187.28%</b>	<b>▲</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>111,911</b>	<b>1,637,087</b>	<b>2,253,332</b>	<b>616,245</b>		

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

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

**SHIRE OF PERENJORI**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 October 2014**

	Note	Current Annual Budget	Current YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Operating Revenues</b>							
Rates	9	\$ 2,608,428	\$ 2,616,613	\$ 2,626,695	\$ 10,082	0.39%	
Operating Grants, Subsidies and Contributions	11	2,856,001	947,360	1,164,561	217,201	22.93%	▲
Fees and Charges		1,373,433	579,670	602,953	23,283	4.02%	
Service Charges		0	0	0	0		
Interest Earnings		40,000	15,332	4,090	(11,242)	(73.33%)	▼
Other Revenue		85,500	25,164	28,307	3,143	12.49%	
Profit on Disposal of Assets	8	0	0	0			
<b>Total Operating Revenue</b>		<b>6,963,362</b>	<b>4,184,139</b>	<b>4,426,605</b>	<b>242,466</b>		
<b>Operating Expense</b>							
Employee Costs		(2,167,861)	(777,318)	(783,638)	(6,319)	(0.81%)	
Materials and Contracts		(1,595,319)	(610,081)	(793,887)	(183,807)	(30.13%)	▲
Utility Charges		(306,506)	(95,079)	(78,682)	16,397	17.25%	▼
Depreciation on Non-Current Assets		(2,171,323)	(723,740)	(339,470)	384,270	53.10%	▼
Interest Expenses		(88,739)	(34,077)	(34,925)	(848)	(2.49%)	
Insurance Expenses		(172,405)	(140,214)	(78,036)	62,178	44.35%	▼
Other Expenditure		(572,979)	(183,857)	(169,862)	13,995	7.61%	
Loss on Disposal of Assets	8	(15,089)	0	0			
<b>Total Operating Expenditure</b>		<b>(7,090,222)</b>	<b>(2,564,366)</b>	<b>(2,278,499)</b>	<b>285,867</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		2,171,323	723,740	339,470	(384,270)	(53.10%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	15,089	0	0	0		
Adjust Provisions and Accruals		0	0	0	0		
<b>Net Cash from Operations</b>		<b>2,059,553</b>	<b>2,343,513</b>	<b>2,487,576</b>	<b>144,063</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	11	2,003,531	747,667	382,667	(365,000)	(48.82%)	▼
Proceeds from Disposal of Assets	8	8,000	0	0	0		
<b>Total Capital Revenues</b>		<b>2,011,531</b>	<b>747,667</b>	<b>382,667</b>	<b>(365,000)</b>		
<b>Capital Expenses</b>							
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(3,066,489)	(912,624)	(525,094)	387,530	42.46%	▼
Infrastructure - Roads	13	(1,853,061)	(666,767)	(216,553)	450,214	67.52%	▼
Infrastructure - Parks, Ovals, & Dam	13	(341,501)	(16,828)	(23,859)			
Infrastructure - Public Facilities	13	0	0	0	0		
Infrastructure - Footpaths	13	0	0	0	0		
Infrastructure - Drainage	13	0	0	0	0		
Heritage Assets	13	0	0	0	0		
Plant and Equipment	13	(257,100)	(2,932)	(2,226)	706	24.07%	
Furniture and Equipment	13	(14,000)	(1,664)	0	1,664	100.00%	
<b>Total Capital Expenditure</b>		<b>(5,532,151)</b>	<b>(1,600,815)</b>	<b>(767,733)</b>	<b>840,114</b>		
<b>Net Cash from Capital Activities</b>		<b>(3,520,620)</b>	<b>(853,148)</b>	<b>(385,066)</b>	<b>475,114</b>		
<b>Financing</b>							
Proceeds from New Debentures		230,000	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	1,559,520	131,600	0	(131,600)	(100.00%)	
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	(165,501)	(57,337)	(57,337)	0	0.00%	
Transfer to Reserves	7	(123,500)	0	0	0		
<b>Net Cash from Financing Activities</b>		<b>1,500,519</b>	<b>74,263</b>	<b>(57,337)</b>	<b>(131,600)</b>		
<b>Net Operations, Capital and Financing</b>		<b>39,451</b>	<b>1,564,628</b>	<b>2,045,173</b>	<b>487,577</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>72,459</b>	<b>72,459</b>	<b>208,159</b>	<b>135,699</b>	<b>187.28%</b>	<b>▲</b>
<b>Closing Funding Surplus(Deficit)</b>	3	<b>111,911</b>	<b>1,637,087</b>	<b>2,253,332</b>	<b>623,276</b>		

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

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

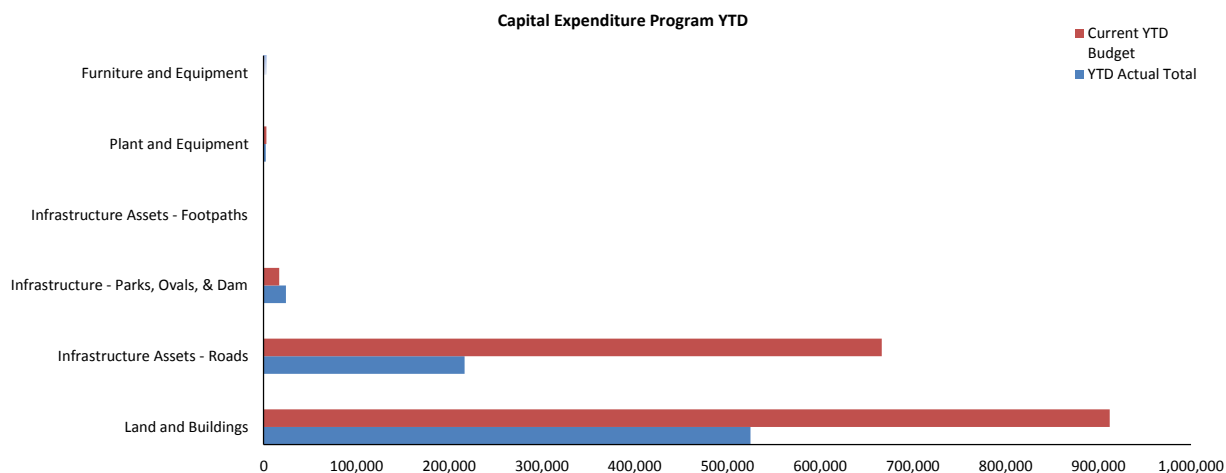
**SHIRE OF PERENJORI**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 October 2014

		YTD 31 10 2014					
Capital Acquisitions	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	Current YTD Budget (d)	Current Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	384,700	140,393	525,094	912,624	3,066,489	(387,530)
Infrastructure Assets - Roads	13	0	216,553	216,553	666,767	1,853,061	(450,214)
Infrastructure - Parks, Ovals, & Dam	13	0	23,859	23,859	16,828	341,501	7,031
Infrastructure Assets - Footpaths	13	0	0	0	0	0	0
Plant and Equipment	13	2,226	0	2,226	2,932	257,100	(706)
Furniture and Equipment	13	0	0	0	1,664	14,000	(1,664)
<b>Capital Expenditure Totals</b>		<b>386,927</b>	<b>380,806</b>	<b>767,733</b>	<b>1,600,815</b>	<b>5,532,151</b>	<b>(833,082)</b>

**Funded By:**

Capital Grants and Contributions	Note 11	622,667	747,667	2,003,531	125,000
Borrowings	Note 10	0	0	230,000	0
Other (Disposals & C/Fwd)	Note 8	0	0	8,000	0
<b>Own Source Funding - Cash Backed Reserves</b>					
Plant Replacement Reserve		0	0	54,000	
Staff Housing Reserve		0	0	99,395	
Water Harvesting Control Reserve		0	0	38,104	
Community Bus & Maintenance Reserve		0	0	16,000	
Mt Gibson Infrastructure Reserve		0	0	280,000	
Early Childhood Centre Reserve		0	0	913,403	
Business Incubator Reserve		0	0	158,618	
<b>Total Own Source Funding - Cash Backed Reserves</b>	Note 7	<b>0</b>	<b>131,600</b>	<b>1,559,520</b>	<b>(131,600)</b>
<b>Own Source Funding - Operations</b>		<b>145,066</b>	<b>721,548</b>	<b>1,731,101</b>	<b>(576,482)</b>
<b>Capital Funding Total</b>		<b>767,733</b>	<b>1,600,815</b>	<b>5,532,151</b>	<b>(833,082)</b>

Comments and graphs



**SHIRE OF PERENJORI**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 October 2014**

	Adopted Budget	Adopted Budget Amendments (Note 5)	Current Annual Budget	Current YTD Budget (a)
<b>Operating Revenues</b>				
Governance	\$ 29,728	\$	\$ 29,728	\$ 11,172
General Purpose Funding - Rates	2,608,428		2,608,428	2,616,613
General Purpose Funding - Other	1,852,287		1,852,287	467,230
Law, Order and Public Safety	19,700		19,700	4,978
Health	3,240		3,240	1,236
Education and Welfare	52,500		52,500	10,000
Housing	190,000		190,000	63,332
Community Amenities	32,135		32,135	31,731
Recreation and Culture	220,920	28,090	249,010	169,633
Transport	660,343		660,343	296,240
Economic Services	471,867		471,867	268,878
Other Property and Services	794,124		794,124	243,096
<b>Total Operating Revenue</b>	<b>6,935,272</b>	<b>28,090</b>	<b>6,963,362</b>	<b>4,184,139</b>
<b>Operating Expense</b>				
Governance	(527,192)		(527,192)	(192,181)
General Purpose Funding	(119,822)		(119,822)	(39,872)
Law, Order and Public Safety	(132,656)		(132,656)	(40,128)
Health	(110,632)		(110,632)	(21,682)
Education and Welfare	(92,689)		(92,689)	(20,384)
Housing	(391,500)		(391,500)	(95,429)
Community Amenities	(272,306)		(272,306)	(105,749)
Recreation and Culture	(1,065,790)		(1,065,790)	(465,692)
Transport	(3,044,539)		(3,044,539)	(1,014,416)
Economic Services	(683,397)	2,600	(680,797)	(264,596)
Other Property and Services	(652,298)		(652,298)	(304,237)
<b>Total Operating Expenditure</b>	<b>(7,092,822)</b>	<b>2,600</b>	<b>(7,090,222)</b>	<b>(2,564,366)</b>
<b>Funding Balance Adjustments</b>				
Add back Depreciation	2,171,323		2,171,323	723,740
Adjust (Profit)/Loss on Asset Disposal	15,089		15,089	0
Adjust Provisions and Accruals	0		0	0
<b>Net Cash from Operations</b>	<b>2,028,863</b>	<b>30,690</b>	<b>2,059,553</b>	<b>2,343,513</b>
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	2,003,531		2,003,531	747,667
Proceeds from Disposal of Assets	8,000		8,000	0
Proceeds from Sale of Investments	0		0	0
<b>Total Capital Revenues</b>	<b>2,011,531</b>	<b>0</b>	<b>2,011,531</b>	<b>747,667</b>
<b>Capital Expenses</b>				
Land Held for Resale	0		0	0
Land and Buildings	(3,066,489)		(3,066,489)	(912,624)
Infrastructure - Roads	(1,853,061)		(1,853,061)	(666,767)
Infrastructure - Parks, Ovals, & Dam	(341,501)		(341,501)	(16,828)
Infrastructure - Public Facilities	0		0	0
Infrastructure - Footpaths	0		0	0
Infrastructure - Drainage	0		0	0
Heritage Assets	0		0	0
Plant and Equipment	(254,500)	(2,600)	(257,100)	(2,932)
Furniture and Equipment	(14,000)		(14,000)	(1,664)
<b>Total Capital Expenditure</b>	<b>(5,529,551)</b>	<b>(2,600)</b>	<b>(5,532,151)</b>	<b>(1,600,815)</b>
<b>Net Cash from Capital Activities</b>	<b>(3,518,020)</b>	<b>(2,600)</b>	<b>(3,520,620)</b>	<b>(853,148)</b>
<b>Financing</b>				
Proceeds from New Debentures	230,000		230,000	0
Proceeds from Advances	0		0	0
Self-Supporting Loan Principal	0		0	0
Transfer from Reserves	1,559,520		1,559,520	131,600
Purchase of Investments	0		0	0
Advances to Community Groups	0		0	0
Repayment of Debentures	(165,501)		(165,501)	(57,337)
Transfer to Reserves	(123,500)		(123,500)	0
<b>Net Cash from Financing Activities</b>	<b>1,500,519</b>	<b>0</b>	<b>1,500,519</b>	<b>74,263</b>
<b>Net Operations, Capital and Financing</b>	<b>11,361</b>	<b>28,090</b>	<b>39,451</b>	<b>1,564,628</b>
<b>Opening Funding Surplus(Deficit)</b>	<b>72,459</b>		<b>72,459</b>	<b>72,459</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>83,821</b>	<b>28,090</b>	<b>111,911</b>	<b>1,637,087</b>

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

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

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

**Critical Accounting Estimates**

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

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

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

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

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

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

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

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

**(h) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(i) Fixed Assets**

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

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

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

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

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

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

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

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

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

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

***Borrowing Costs***

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

**(n) Provisions**

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

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

**(o) Current and Non-Current Classification**

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



**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

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

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

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

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

*"Economic: A strong, resilient and balanced economy.*

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

*Social: Our community enjoys a high quality of life.*

*Civic Leadership: A collaborative and engaged community."*

**(s) Reporting Programs**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

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

**(s) Reporting Programs (Continued)**

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

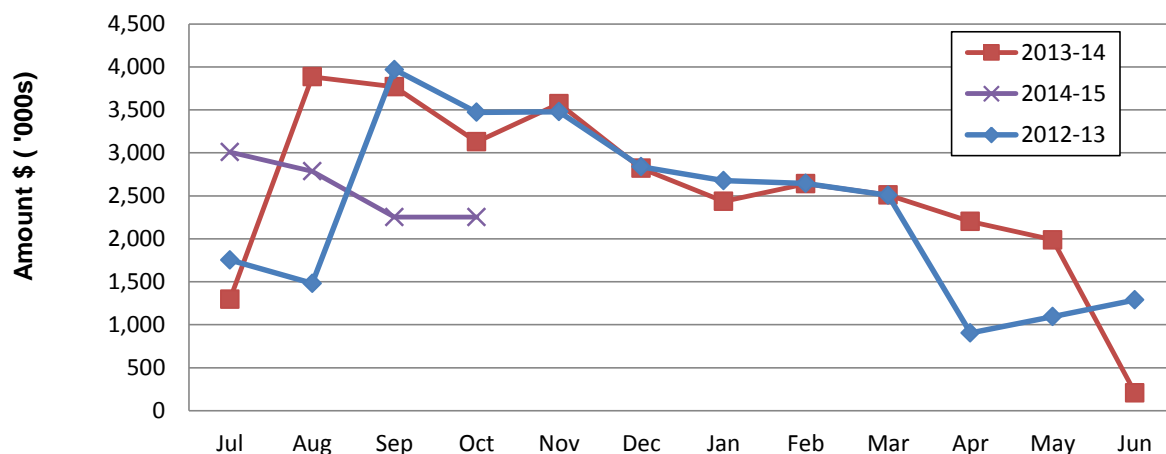
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>					
Education and Welfare	271,500	2715.00%	▲		\$271 PECC Grant - Actual to Operating but Budgeted as Capita
Recreation and Culture	(46,552)	(27.44%)	▼	Timing	Grant - Latham Bowling Green not yet received
Economic Services	(33,733)	(12.55%)	▼	Timing	AV - Oct John Holland Invs of \$20k to raise
Other Property and Services	41,002	16.87%	▲	Timing	
<b>Operating Expenses</b>					
Law, Order and Public Safety	18,795	46.84%	▼	Timing	Fire Control Exp not as per YTD
Housing	(15,625)	(16.37%)	▲	Timing	
Community Amenities	24,688	23.35%	▼	Timing	No current CDO wages,
Recreation and Culture	56,914	12.22%	▼	Timing	Depreciation not yet done, other expenses - timing
Transport	353,703	34.87%	▼	Timing	Depreciation for 14/15 not yet run due to revs for last year adjustments to be completed
Other Property and Services	(159,988)	(52.59%)	▲	Timing	Lower allocation of less Allocated to jobs and less allocated to plant compared to YTD budget
<b>Capital Revenue</b>					
Grants, Subsidies and Contributions	(365,000)	(48.82%)	▼	Timing	See note 11 & Op Revenues Education & Welfare explanation
<b>Capital Expenses</b>					
Land and Buildings	387,530	42.46%	▼	Timing	See note 11
Infrastructure - Roads	450,214	67.52%	▼	Timing	See note 11
<b>Surplus/(Deficit)</b>					
Opening Funding					
Surplus(Deficit)	135,699	187.28%	▲		Please note that the Closing Funding Surplus (Deficit) 13/14 does not include a number of end-of-financial year adjustments that are still yet to occur, as well as the final approval by the Auditor.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Oct 2014	30th June 2014	YTD 31 Oct 2013
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,323,597	487,137	2,280,122
Cash Restricted	4	2,360,236	2,360,236	1,276,179
Receivables - Rates & Rubbish	6	537,525	79,536	692,316
Receivables -Other	6	604,680	404,527	304,265
Interest / ATO Receivable/Trust		(29,396)	(20)	30,514
Inventories		41,841	44,449	42,209
		4,838,483	3,375,866	4,625,606
<b>Less: Current Liabilities</b>				
Payables		(333,079)	(972,972)	(309,762)
Provisions		(191,962)	(191,962)	(150,073)
		(525,041)	(1,164,934)	(459,835)
<b>Less: Adjustments</b>				
Cash Reserves - Restricted	7	(2,360,236)	(2,360,236)	(1,276,179)
For Current Leave Provisions		191,962	191,962	150,073
For Current Borrowings		108,164	165,501	102,423
		(2,060,110)	(2,002,773)	(1,023,683)
<b>Net Current Funding Position</b>		<b>2,253,332</b>	<b>208,159</b>	<b>3,142,088</b>

**Note 3 - Liquidity Over the Year**



**Comments - Net Current Funding Position**

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**Note 4: CASH AND INVESTMENTS**

		Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>									
Municipal Bank Account	5375008	1.25%	424,092				424,092	Bankwest	At Call
Municipal Bank Account	0542587	2.50%	1,019,608	987,366			2,006,974	Bankwest	At Call
Business Bonus	0860049	1.25%		286,614				Bankwest	At Call
Trust Bank Account	5373006				80,248		80,248	Bankwest	At Call
Trust - Mt Gibson	0849576				80,916		80,916	Bankwest	At Call
(b) <b>Term Deposits</b>									
162-043170-6		2.50%		450,000			450,000	Bankwest	29/12/2014
162-045362-3		3.00%		450,000			450,000	Bankwest	9/10/2014
162-054515-3		2.50%		186,256			186,256	Bankwest	20/11/2014
<b>Total</b>			1,443,700	2,360,236	161,164	0	3,678,485		

**Note 4A: CASH INVESTMENTS**

Deposit Ref	Deposit Date	Institution	Term (Days)	Interest rates	Interest	Amount Invested (Days)					Total Amount \$
						Up to 30	30-60	60-90	90-120	120+	
<b>Restricted</b>											
162-043170-6	29/09/2014	Bankwest	91.00	3.00%	3,366				450,000		450,000
162-045362-3	7/07/2014	Bankwest	94.00	3.00%	3,477				450,000		450,000
162-054515-3	20/08/2014	Bankwest	92.00	2.50%	1,174				186,256		186,256
				<b>Subtotal</b>	8,016	0	0	0	1,086,256	0	1,086,256
					\$ -						\$ -
				<b>Subtotal</b>	0	0	0	0	0	0	0
				<b>Total Funds Invested</b>	8,016	0	0	0	1,086,256	0	1,086,256

Comments/Notes - Investments

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

### **Note 5: BUDGET AMENDMENTS**

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Closing Surplus	\$	\$	\$	\$
	Permanent Changes						83,821
13102	Caravan Park Maintenance Expense	14082.6	Operating Expenses		2,600		86,421
13193	Caravan Park- Plant & Equipment	14082.6	Capital Expenses			(2,600)	83,821
							83,821
							83,821
							83,821
							83,821
							83,821
							83,821
							83,821
							83,821
							83,821
							83,821
				0	2,600	(2,600)	

#### Note 6: RECEIVABLES

## Opening Arrears Previous Years

Levied this year

Less Collections to date

### Equals Current Outstanding

### Net Rates Collectable

% Collected

**Non Current Assets:**

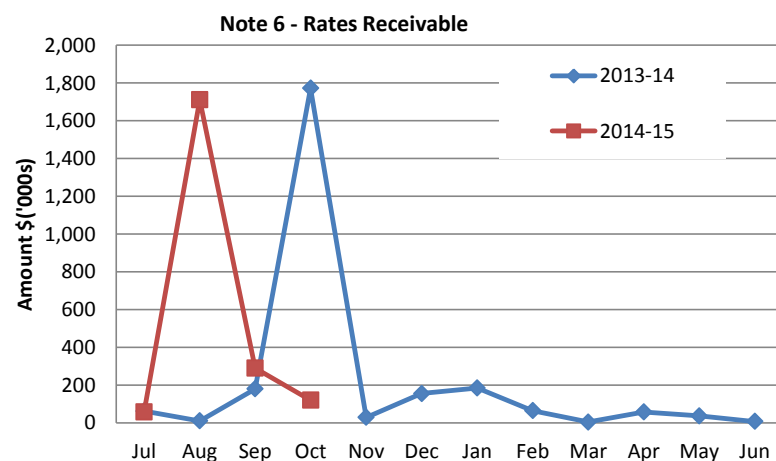
## Rates Non-Current

### Total Rates Outstanding

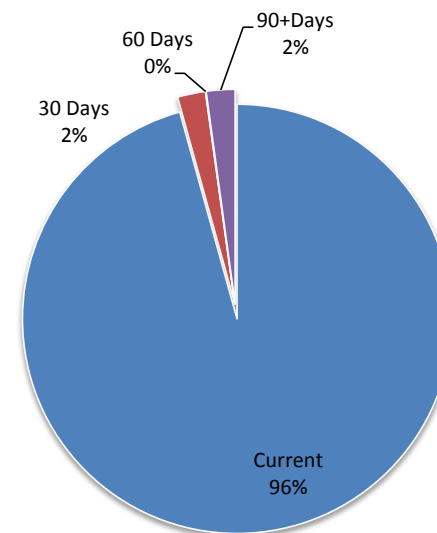
YTD 31 Oct 2014	30 June 2013
\$	\$
76,758	163,102
2,626,695	2,451,456
(2,175,587)	(2,537,801)
<b>527,865</b>	<b>76,758</b>
<b>527,865</b>	<b>76,758</b>
80.47%	97.06%
21,081	21,081
<b>548,946</b>	<b>97,838</b>

Receivables - General	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 538,773	\$ 11,864	\$ 181	\$ 12,173
<b>Total Receivables General Outstanding</b>				<b>562,992</b>

**Amounts shown above include GST (where applicable)**



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





**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**Note 6A - RECEIVABLES GENERAL**

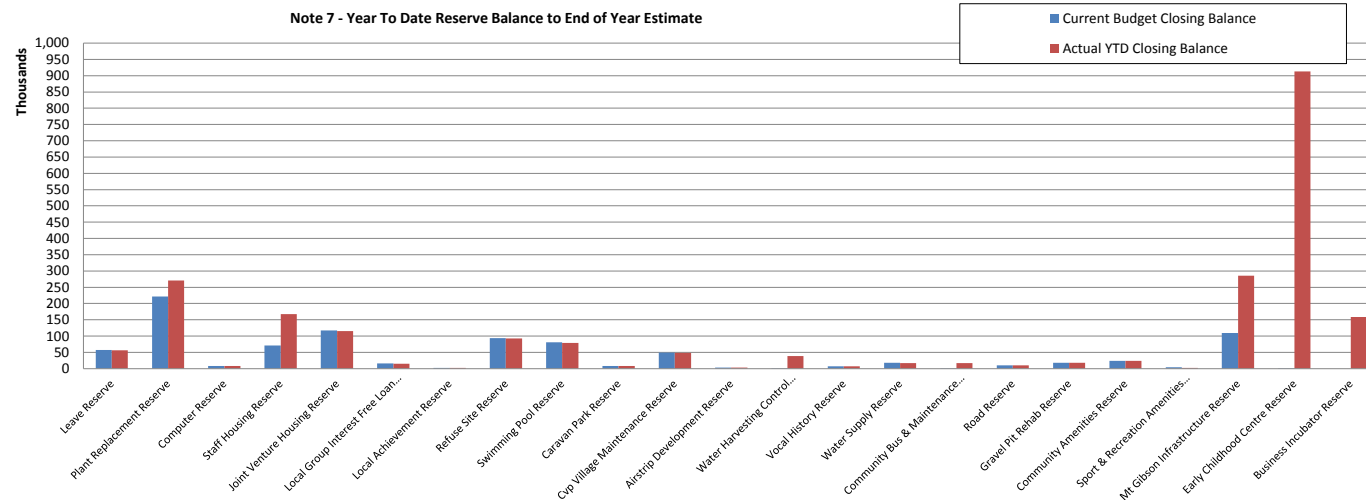
Debtors Trial Balance						
Debtors	GT 90 Days	Age	GT 60 Days	GT 30 Days	Current	Total
80520	0	0	0	0	(320)	(320)
80512	0	0	0	0	77	77
80557	0	0	0	0	22,000	22,000
80027	0	0	0	0	1,591	1,591
80556	0	0	0	0	11	11
80555	0	0	0	0	134	134
80092	0	0	0	11,420	0	11,420
80506	0	0	0	0	150	150
80270	0	0	0	0	143	143
80546	0	0	0	0	39,848	39,848
80501	190	548	0	0	0	190
80558	0	0	0	0	160	160
81553	0	0	0	0	(4)	(4)
80551	0	0	0	375	0	375
80342	8,937	396	0	0	44,189	53,127
80002	122	188	0	0	0	122
80489	0	0	0	69	0	69
80481	84	426	0	0	0	84
80528	0	0	0	0	1,140	1,140
80247	0	0	0	0	297,000	297,000
80519	0	0	0	0	417	417
80527	0	0	0	0	21,512	21,512
80548	0	0	85	0	0	85
80282	0	0	0	0	94,230	94,230
80523	0	0	0	0	880	880
80533	2,560	175	0	0	0	2,560
80445	280	116	0	0	420	700
80023	0	0	0	0	(6)	(6)
80483	0	0	96	0	0	96
80368	0	0	0	0	5,500	5,500
80554	0	0	0	0	312	312
80541	0	0	0	0	5,500	5,500
80195	0	0	0	0	3,040	3,040
80292	0	0	0	0	848	848
<b>Total</b>	<b>12,173</b>		<b>181</b>	<b>11,864</b>	<b>538,773</b>	562,992

**Comments/Notes - Receivables General**

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**Note 7: Cash Backed Reserve**

2014-15										
Name	Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Current Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Leave Reserve	56,649	1,017	0	0	0	0	0		57,666	56,649
Plant Replacement Reserve	271,096	4,866	0	0	0	(54,000)	0		221,962	271,096
Computer Reserve	8,197	147	0	0	0	0	0		8,345	8,197
Staff Housing Reserve	167,221	3,001	0	0	0	(99,395)	0		70,827	167,221
Joint Venture Housing Reserve	115,690	2,076	0	0	0	0	0		117,766	115,690
Local Group Interest Free Loan Reserve	15,484	278	0	0	0	0	0		15,762	15,484
Local Achievement Reserve	2,552	46	0	0	0	0	0		2,598	2,552
Refuse Site Reserve	92,378	1,658	0	0	0	0	0		94,036	92,378
Swimming Pool Reserve	79,486	1,427	0	0	0	0	0		80,913	79,486
Caravan Park Reserve	7,832	118	0	0	0	0	0		7,949	7,832
Cvp Village Maintenance Reserve	48,803	899	0	0	0	0	0		49,702	48,803
Airstrip Development Reserve	2,856	51	0	0	0	0	0		2,907	2,856
Water Harvesting Control Reserve	38,248	686	0	0	0	(38,104)	0		830	38,248
Vocal History Reserve	7,152	128	0	0	0	0	0		7,280	7,152
Water Supply Reserve	17,455	313	0	0	0	0	0		17,768	17,455
Community Bus & Maintenance Reserve	17,206	309	0	0	0	(16,000)	0		1,515	17,206
Road Reserve	9,873	175	0	0	0	0	0		10,048	9,873
Gravel Pit Rehab Reserve	18,060	326	0	0	0	0	0		18,386	18,060
Community Amenities Reserve	23,874	429	0	0	0	0	0		24,302	23,874
Sport & Recreation Amenities Reserve	2,595	1,841	0	0	0	0	0		4,436	2,595
Mt Gibson Infrastructure Reserve	285,509	3,708		100,000	0	(280,000)	0		109,217	285,509
Early Childhood Centre Reserve	913,403	0	0	0	0	(913,403)	0		0	913,403
Business Incubator Reserve	158,618	0	0	0	0	(158,618)	0		0	158,618
	2,360,236	23,500	0	100,000	0	(1,559,520)	0		924,216	2,360,236



**Comments/Notes**

Please note that the Interest on Reserve has not yet been processed at the time of preparing the Financial Statement.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Current Budget			Comments
					YTD 31 10 2014			
Cost	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$	Plant and Equipment PE153- Light Truck	\$	\$	\$	
			0		0	0	0	
			0					
			0					
			0					
			0					
			0					
			0					
			0					
			0					
0	0	0	0		0	0	0	

**Comments - Capital Disposal/Replacements**

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**Note 9: RATING INFORMATION**

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Current Budget Rate Revenue \$	Current Budget Interim Rate \$	Current Budget Back Rate \$	Current Budget Total Revenue \$
<b>RATE TYPE</b>											
<b>Differential General Rate</b>											
UV Rural	1.8875	267	83,322,880	1,572,720	0	0	1,572,720	1,572,719	0	0	1,572,719
UV Mining	33.3118	80	1,967,154	654,504	0	0	654,504	655,294	0	0	655,294
GRV Townsites	7.4568	104	1,084,896	80,899	0	0	80,899	80,899	0	0	80,899
GRV Mining	7.4568	2	6,435,000	480,145	12,605	31	492,782	479,845	0	0	479,845
<b>Sub-Totals</b>		453	92,809,930	2,788,268	12,605	31	2,800,905	2,788,757	0	0	2,788,757
<b>Minimum Payment</b>	<b>Minimum \$</b>										
UV Rural	300.00	9	54,400	2,700	0	0	2,700	2,700	0	0	2,700
UV Mining	395.00	44	22,620	17,380	0	0	17,380	17,380	0	0	17,380
GRV Townsites	300.00	35	34,378	7,182	0	0	7,182	10,500	0	0	10,500
GRV Mining	300.00	1	0	0	0	0	0	300	0	0	300
<b>Sub-Totals</b>		89	111,398	27,262	0	0	27,262	30,880	0	0	30,880
Discounts							2,828,167				2,819,637
Concession							(212,892)				(219,085)
							0				(3,318)
<b>Amount from General Rates</b>							<b>2,615,275</b>				<b>2,597,234</b>
Ex-Gratia Rates							11,420				11,194
Specified Area Rates							0				0
<b>Totals</b>							<b>2,626,695</b>				<b>2,608,428</b>

**Comments - Rating Information**

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Current Budget \$	Actual \$	Current Budget \$	Actual \$	Current Budget \$
Loan 94 Industrial Land	34,169		0	7,637	34,169	26,532	0	2,424
Loan 96 CHA Housing	131,110		4,747	9,649	126,364	121,462	4,287	8,419
Loan 97 Flat Pack Housing	183,744		0	19,425	183,744	164,319	0	8,499
Loan 98 Subdivision John Street	325,537		7,048	14,343	318,488	311,194	11,465	22,685
Loan 99 Aquatic Centre	389,349		30,329	61,582	359,020	327,767	12,035	23,147
Loan 100 Aquatic Centre	292,640		15,213	30,791	277,427	261,849	7,137	13,908
Loan 101 2x Duplex Housing	208,800		0	22,074	208,800	186,726	0	9,657
Loan 102 Perenjori Early Childhood Centre			0	0	0	0	0	0
Loan 103 Caron's Dam Roof			0	0	0	0	0	0
	1,565,349	0	57,337	165,501	1,508,012	1,399,848	34,925	88,739

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval	2014-15 Current Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
							Received	Not Received
		(Y/N)	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>								
03300 Grants Commission Grant	30 Dept Local Government	Y	1,016,681	0	1,016,681	0	255,657	761,024
03301 Untied Road Grant	30 Dept Local Government	Y	815,106	0	815,106	0	205,198	609,908
<b>GOVERNANCE</b>								
04315 Grant Income - Trainee	30	Y	1,200	0	1,200	0	1,364	(164)
04312 Vehicle Contributions	33	Y	2,028	0	2,028	0	318	1,710
04305 Walga Advertising Rebate	33 WALGA	Y	2,500	0	2,500	0	985	1,515
<b>LAW, ORDER, PUBLIC SAFETY</b>								
05106 Fesa Grant - Capital	32 FESA		25,000	0	0	25,000	0	25,000
05100 Fesa Operating Grant	30 FESA	Y	19,000	0	19,000	0	8,255	10,745
05107 Grant - Mt Gibson	32 Mt Gibson		10,000	0	0	10,000	0	10,000
<b>EDUCATION</b>								
08424 Early Childhood Centre - Grant Income - Clgf Individual	32 Clgf Individual	Y	105,000	0	0	105,000	0	105,000
08422 Early Childhood Centre - Grant Income - Karara	32 Karara Mining	Y	50,000	0	0	50,000	0	50,000
08425 Early Childhood Centre - Grant Income - Lotterywest	32 Lotterywest	Y	300,000	0	0	300,000	270,000	30,000
08420 Early Childhood Centre - Grant Income - Midwest Investrn	32 Midwest Investment	Y	25,000	0	0	25,000	0	25,000
08551 Grant - Youth Activities	30 Gunduwa Regional Conservation	Y	22,500	0	22,500	0	11,500	11,000
<b>HOUSING</b>								
09308 Housing Grant - Flat Pack House 2	32 Mid West Development Comm	Y	17,000	0	0	17,000	17,000	0
<b>COMMUNITY AMENITIES</b>								
10508 Grant Income - Community Bus	32		50,000	0	0	50,000	0	50,000
<b>RECREATION AND CULTURE</b>								
11823 Blues For The Bush Event Incomes	30		136,590	0	136,590	0	145,336	(8,746)
11300 Govt Grant - Swimming Pool	30 Dept Local Government	Y	3,000	0	3,000	0	0	3,000
11902 Grant - Lotterywest (Museum Restoration)	30 Lotterywest	Y	35,000	0	35,000	0	0	35,000
11519 Grant Income - Dsr -Club Development Officer	30		30,000	0	30,000	0	30,000	0
11518 Grant Income - Latham Bowling Green - Clgf Local	32 Clgf Local	Y	122,000	0	0	122,000	0	122,000
<b>TRANSPORT</b>								
12304 Black Spot Funding	32 Main Roads	Y	130,367	0	0	130,367	91,027	39,340
12300 Direct Grant	30 Main Roads	Y	164,200	0	164,200	0	164,200	(1)
12302 Mrd Street Lighting Subsidy	30 Main Roads	Y	1,871	0	1,871	0	0	1,871
12753 Mrwa Service Agreement Income - Abc	33 Main Roads	Y	41,172	0	41,172	0	13,724	27,448

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL			Grant Provider	Approval	2014-15 Current Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status	
									Received	Not Received
				(Y/N)	\$	\$	\$	\$	\$	\$
12751	Mrwa Service Agreement Income - General	33	Main Roads	Y	340,000	0	340,000	0	119,653	220,347
12315	Mt Gibson Infrastructure Fund - Depot Office	32	Mt Gibson	Y	50,000	0	0	50,000	0	50,000
12314	Mt Gibson Infrastructure Fund Grant - Road Infrastructur	30	Mt Gibson	Y	100,000	0	100,000	0	0	100,000
12301	Regional Road Group Funding	32	Main Roads	Y	556,001	0	0	556,001	0	556,001
12303	Roads To Recovery Funding - No Gst	32	Dept of Inf and Transport	Y	363,163	0	0	363,163	244,640	118,523
<b>ECONOMIC SERVICES</b>										
13914	Grant Income - Telecommunications Tower - Clgf	32	Clgf		150,000	0	0	150,000	0	150,000
13189	Mt Gibson Infrastructure Fund - Caravan Park Infs	32	Mt Gibson	Y	50,000	0	0	50,000	0	50,000
<b>OTHER PROPERTY &amp; SERVICES</b>										
14502	Community Bus Hire	33		Y	500	0	500	0	(86)	586
14700	Fuel Rebates	33		Y	11,865	0	11,865	0	3,516	8,349
14503	Hacc - Bus Maintenance Contribution	33	Hacc	Y	8,000	0	8,000	0	2,667	5,333
14504	Reimbursements - Good Insurance	33	WALGA	Y	4,788	0	4,788	0	0	4,788
14950	Reimbursements Income	33		Y	100,000	0	100,000	0	10,546	89,454
<b>TOTALS</b>					<b>4,859,531</b>	<b>0</b>	<b>2,856,001</b>	<b>2,003,531</b>	<b>1,595,499</b>	<b>3,264,033</b>

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2014**

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 14	Amount Received	Amount Paid	Closing Balance 31-Oct-14
	\$	\$	\$	\$
BCITF Levy	0	0	0	0
BRB Levy	495	0	0	495
Bus Bonds	1,200	400	0	1,600
Hall Bonds	1,400	0	(150)	1,250
Housing Bonds	5,553	0	(1,030)	4,523
Nomination Bonds	0	0	0	0
Yarra Yarra Regional Council	34,702	0	0	34,702
Other Bonds	40,138	1,500	(6,430)	35,208
Perenjori Public Benefits Funds	75,918	0	0	75,918
	159,405	1,900	(7,610)	153,695

**Comments - Trust**

The Trust fund has an imbalance of \$-\$100.00- this is currently being reviewed.



SHIRE OF PERENJORI  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 2014

Note 13: CAPITAL ACQUISITIONS



YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	BUILDINGS							Telephone System completed
●	Governance							
	Capital - Admin Building	04258	12,000	12,000	12,000	0	12,000	
○	Governance Total		12,000	12,000	12,000	0	12,000	Completed
	Law, Order And Public Safety							
○	Latham Firestation/Ambulance Shed	05150	50,000	50,000	0	(50,000)	0	
●	Land & Buildings - Dog & Cat Pound	05350	2,000	2,000	1,620	(380)	1,620	
○	Law, Order And Public Safety Total		52,000	52,000	1,620	(50,380)	1,620	
	Health							
○	Capital - Medical Centre Building	07250	23,850	7,944	0	(7,944)	0	
○	Health Total		23,850	7,944	0	(7,944)	0	
	Education & Welfare							
○	Early Childhood Centre - Buildings	08450	1,751,816	583,936	261,496	(322,440)	0	
○	Education & Welfare Total		1,751,816	583,936	261,496	(322,440)	0	
	Housing							
●	Housing Project 2013 (Clgf Staff Housing - 2 Units)	09284	148,228	49,408	64,383	14,975	0	
●	Capital - General Housing Expenditure	09286	178,273	59,420	101,214	41,794	101,214	
○	Housing Total		326,501	108,828	165,597	56,769	101,214	
	Community Amenities							
○	Capital - Land	10133	150,000	0	0	0	0	
○	Capital -Public Conveniences	10850	9,250	3,076	0	(3,076)	0	
○	Community Amenities Total		159,250	3,076	0	(3,076)	0	

**SHIRE OF PERENJORI**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 2014

**Note 13: CAPITAL ACQUISITIONS**

*Level of Completion Indicators*

0%	○	40%	◐	80%	◑
20%	◐	60%	◑	100%	●

YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	Recreation And Culture							Re-stumping, Roof, and Drainage
○	Perenjori Town Hall Renovations	11053	10,000	10,000	0	(10,000)	0	
○	Capital - Perenjori Aquatic Centre Buildings	11251	8,000	0	0	0	0	
○	Capital - Perenjori Pavillion Building	11450	30,000	0	0	0	0	
○	Capital - Masonic Hall	11850	10,678	3,552	0	(3,552)	0	
○	Bank Of Nsw (Museum) Restoration Expenditure	11857	35,000	11,664	25,560	13,896	25,560	
○	Recreation And Culture Total		93,678	25,216	25,560	344	25,560	
	Transport							
○	Capital - Depot Office	12285	50,000	0	17,370	17,370	0	
○	Transport Total		50,000	0	17,370	17,370	0	
	Economic Services							Next step - plumbing & Electrical, New Toilet Block, Exterior and Interior lining.
○	Caravan Park - Buildings - Ablution Block	13190	38,894	12,960	0	(12,960)	0	
○	Caravan Park - New Ablutions - Apron	13192	8,500	0	0	0	0	
○	Caravan Park - Capital - Amenities	13195	10,000	0	0	0	0	
○	Capital - Business Incubator (Russell Street Depot)	13651	320,000	106,664	41,451	(65,213)	0	
○	Telecommunications Tower	13653	230,000	0	0	0	0	
○	Economic Services Total		607,394	119,624	41,451	(78,173)	0	
○	Buildings Total		3,076,489	912,624	525,094	(387,530)	140,393	

SHIRE OF PERENJORI  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 2014

Note 13: CAPITAL ACQUISITIONS



YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	ROADS (NON TOWN)							
	Transport							
○	Solomon/Bestry Road Intersection - Road Construction 14/15	RC02	98,350	32,780	333	(32,448)	333	Job Completed
○	Warrierdar Coppermine Rd Gravel 8Km - Road Construction 14/15	RC03	212,234	70,748	0	(70,748)	0	
○	Metcalf Road Gravel 4.6Km - Road Construction 14/15	RC04	138,163	46,060	0	(46,060)	0	
○	Caron Road Gravel 9Km - Road Construction 14/15	RC05	225,000	75,004	114,919	39,915	114,919	
○	Sutherland Road Gravel 3Km - Road Construction 14/15	RC06	59,235	19,740	0	(19,740)	0	
○	North Road Seal Widening 4.2Km - Road Construction 14/15	RC07	212,480	70,826	83	(70,743)	83	
●	Griffith Rd Gravel 3Km - Road Construction 14/15	RC08	73,599	73,599	57,754	(15,845)	57,754	
○	Pj/Rothsay Rd Seal Extension 23-26Km - Road Construction 14/15	RC09	417,000	139,004	43,466	(95,538)	43,466	
○	Pj/Rothsay Rd Seal Extension 26-29Km - Road Construction 14/15	RC10	417,000	139,004	0	(139,004)	0	
○	Transport Total		1,853,061	666,765	216,553	(450,212)	216,553	
○	Roads (Non Town) Total		1,853,061	666,765	216,553	(450,212)	216,553	

SHIRE OF PERENJORI  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 2014

Note 13: CAPITAL ACQUISITIONS



YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	PARKS, OVALS, & DAM							
	Recreation & Culture							
○	Capital - Pj Sports Facilities Upgrade Tennis, Netball,Bowls And Golf	11459	78,235	0	18,080	18,080	18,080	
○	Playground Upgrade	11484	20,000	0	0	0	0	
○	Art Belt (Capital Works)	11856	10,000	10,000	0	(10,000)	0	
○	Recreation & Culture Total		108,235	10,000	18,080	8,080	18,080	
	Economic Services							
○	Caravan Park - Capital - Fencing	13191	20,500	6,828	5,779	(1,049)	5,779	
○	Economic Services Total		20,500	6,828	5,779	(1,049)	5,779	
	Other Property & Services							
○	Capital - Caron Dam'S Roof	14980	212,766	0	0	0	0	
○	Economic Services Total		212,766	0	0	0	0	
○	Parks, Ovals, & Dam Total		341,501	16,828	23,859	7,031	23,859	

SHIRE OF PERENJORI  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 2014

Note 13: CAPITAL ACQUISITIONS



YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	PLANT , EQUIP. & VEHICLES							
	Law, Order And Public Safety							
○	Plant & Equipments - Others	05349	3,500	0	0	0	0	
○	Cctv	05601	1,000	332	0	(332)	0	
○	Law, Order And Public Safety Total		4,500	332	0	(332)	0	
	Community Amenities							
○	Plant & Equipment - Community Bus	10451	140,000	0	0	0	0	
○	Community Amenities Total		140,000	0	0	0	0	
	Recreation & Culture							
○	Plant & Equipment - Others	11449	49,000	0	0	0	0	
○	Recreation & Culture Total		49,000	0	0	0	0	
	Transport							
○	Plant & Equipment - Tipper	12283	58,000	0	0	0	0	
○	Plant & Equipment - Sundry	12284	3,000	0	0	0	0	
○	Transport Total		61,000	0	0	0	0	
	Economic Services							
●	Caravan Park- Plant & Equipment	13193	2,600	2,600	2,226	(374)	0	Quad Bike
○	Economic Services Total		2,600	2,600	2,226	(374)	0	
○	Plant , Equip. & Vehicles Total		257,100	2,932	2,226	(706)	0	

SHIRE OF PERENJORI  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 2014

Note 13: CAPITAL ACQUISITIONS



YTD 31 03 2014								
Level of Completion Indicator	Infrastructure Assets		Current Annual Budget	Current YTD Budget	YTD Actual	Variance (Under)/Over	YTD Actual (Renewal Exp)	Strategic Reference / Comment
	FURNITURE & OFFICE EQUIP. TOTAL							
	Governance							
○	Capital -Office Equipment	04251	4,500	0	0	0	0	
○	Governance Total		4,500	0	0	0	0	
	Health							
○	Capital - Medical Centre Equipment	07249	2,500	0	0	0	0	
○	Health Total		2,500	0	0	0	0	
	Recreation & Culture							
○	Latham Sports Club - Furniture & Equipment	11480	2,000	0	0	0	0	
○	Capital - Gym Equipment	11815	5,000	1,664	0	(1,664)	0	
○	Recreation & Culture Total		7,000	1,664	0	(1,664)	0	
○	Furniture & Office Equip. Total		14,000	1,664	0	(1,664)	0	
○	Capital Expenditure Total		5,542,151	1,600,813	767,733	(833,080)	380,806	



*Attachment*  
*14112.2*  
*Accounts for Payment*  
*October 2014*

Finance Committee Meeting  
18th November 2014

SHIRE OF PERENJORI  
LOCAL GOVERNMENT ACT 1995  
Accounts for Payment for the Period  
Ended 31 October 2014

Chq/EFT	Date	Name	Description	Amount	Bank
EFT6335	01/10/2014	AUSROAD SYSTEMS	EMULSION CLEANER	-1715.33	M
EFT6336	01/10/2014	AUSTRALIA POST	POSTAGE FOR AUGUST 2014	-38.41	M
EFT6337	01/10/2014	BENARA NURSERIES	P&G - SUPPLY OF PLANTS	-1407.67	M
EFT6338	01/10/2014	BUNNINGS WAREHOUSE	CARAVAN PARK - LIGHT GLOBES, SHOWER HEADS, PARTS	-726.03	M
EFT6339	01/10/2014	CHRISTOPHER ROBERT KING	COUNCIL MEETING FEES - AUGUST 14	-513.32	M
EFT6340	01/10/2014	CRAIG PICKETT	PERFORMANCE- BLUES FOR THE BUSH	-400.00	M
EFT6341	01/10/2014	DISCO CANTITO ASSOCIATION	ARTIST/CREATIVE ELEMENTS- BLUES FOR THE BUSH	-2000.00	M
EFT6342	01/10/2014	DR NALINI RAO	RICHARD ROZENBOOM, PRE-EMPLOYMENT MEDICAL	-120.00	M
EFT6343	01/10/2014	GEOPIX PTY LTD	BLUES FOR THE BUSH - CHIPOLATAS PERFORMANCE	-3300.00	M
EFT6344	01/10/2014	HAROLD WASS	COUNCIL MEETING FEES - AUGUST 14	-150.00	M
EFT6345	01/10/2014	HIRE SOCIETY	BLUES FOR THE BUSH - OVEN	-225.50	M
EFT6346	01/10/2014	JENNIFER HELEN HIRSCH	COUNCIL MEETING FEES - AUGUST 14	-250.00	M
EFT6347	01/10/2014	JOHN CUNNINGHAM	COUNCIL MEETING FEES - AUGUST 14	-294.30	M
EFT6348	01/10/2014	KOOLA ENTERPRISES PTY LTD ATF CBMA TRUST	342 JOHN ST HOUSES - PLUMBING	-20348.65	M
EFT6349	01/10/2014	LAURIE CHARLES BUTLER	COUNCIL MEETING FEES - AUGUST 14	-160.80	M
EFT6350	01/10/2014	LISA JANE SMITH	COUNCIL MEETING FEE - AUGUST 14	-287.34	M
EFT6351	01/10/2014	MID WEST GROUP OF AFFILIATED AGRICULTURAL	2014 MID WEST DISTRICT DISPLAY DONATION	-250.00	M
EFT6352	01/10/2014	MIDWEST GROUP OF AFFILIATED	HIRE OF MARQUEES- BLUES FOR THE BUSH	-330.00	M
EFT6353	01/10/2014	MIDWEST QUARRIES	STOCK-100TX7MM AGGREGATE	-2019.19	M
EFT6354	01/10/2014	OAKSTAR ASSET PTY LTD	342 JOHN ST - CONCRETE	-9636.00	M
EFT6355	01/10/2014	RODNEY PAUL DESMOND	COUNCIL MEETING FEES - AUGUST 14	-150.00	M
EFT6356	01/10/2014	THEAKER VON ZIARNO	SITE MANAGEMENT - BLUES FOR THE BUSH	-10889.00	M
EFT6359	15/10/2014	BANKWEST MASTERCARD	CREDIT CARD STATEMENT - 26/08 - 23/09/2014	-1626.43	M
EFT6363	01/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS 26-09-2014	-2428.05	M
EFT6364	02/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS -30-09-2014	-1336.40	M
EFT6368	09/10/2014	AGRI SERVICES PERENJORI	PARTS PURCHASE - DEPOT	-2265.00	M
EFT6369	09/10/2014	ALL DECOR	INSTAL NEW VINYL	-7336.00	M
EFT6370	09/10/2014	AUSROAD SYSTEMS	NG6U PNEUMATIC VALVE	-275.40	M
EFT6371	09/10/2014	CHRISTOPHER ROBERT KING	COUNCIL MEETING SITTING FEES	-470.00	M
EFT6372	09/10/2014	DONGARA CARPET CLEANING	CARPET CLEANING- HESFORD ST- CARAVAN PARK	-295.00	M
EFT6373	09/10/2014	GERALDTON MOWER & REPAIR SPECIALIST	P1599- PARTS	-240.20	M
EFT6374	09/10/2014	HAROLD WASS	COUNCIL MEETING SITTING FEES	-100.00	M
EFT6375	09/10/2014	HERITAGE & CONSERVATION CONSULTANT	CONSERVATION WORKS	-1716.00	M
EFT6376	09/10/2014	HITACHI	PARTS - DEPOT	-441.01	M
EFT6377	09/10/2014	HOPPPYS PARTS R US	PARTS - DEPOT	-1272.31	M
EFT6378	09/10/2014	JOHN CUNNINGHAM	COUNCIL MEETING SITTING FEES	-150.00	M
EFT6379	09/10/2014	JR & A HERSEY PTY LTD	PARTS- WORKS DEPORT	-699.71	M
EFT6380	09/10/2014	JURIEN BAY COMMUNITY RESOURCE CENTRE INC	BLUES FOR THE BUSH - ADVERTISING	-108.00	M
EFT6381	09/10/2014	KOTT GUNNING LAWYERS	TOP IRON DRAFT AGREEMENT PERENJORI SHIRE	-1122.88	M
EFT6382	09/10/2014	LADYBIRD ENTERTAINMENT PTY LTD	BLUES FOR THE BUSH- ENTERTAINMENT	-3000.00	M
EFT6383	09/10/2014	LAURIE CHARLES BUTLER	COUNCIL MEETING SITTING FEES	-250.00	M
EFT6384	09/10/2014	LISA JANE SMITH	COUNCIL MEETING SITTING FEES	-250.00	M
EFT6385	09/10/2014	MIDWEST QUARRIES	AGGREGATE & CRACKER DUST- SITE 3 PERENJORI	-6005.45	M
EFT6386	09/10/2014	PERENJORI COMMUNITY RESOURCE CENTRE	BLUES FOR THE BUSH- MAIL BOX DROP	-997.14	M
EFT6387	09/10/2014	ROCKWELL OLIVIER	PROFESSIONAL FEES- AUDIT REPORT 2013/2014	-688.60	M
EFT6388	09/10/2014	RODNEY PAUL DESMOND	COUNCIL MEETING SITTING FEES	-150.00	M
EFT6389	09/10/2014	SHIRE OF CARNAMAH	ADVERTISING FULL PAGE - BLUES IN THE BUSH	-185.50	M
EFT6390	09/10/2014	SUN CITY SECURITY	BLUES FOR THE BUSH - CROWD CONTROLLERS	-13270.40	M
EFT6391	09/10/2014	TOLL IPEC PTY LTD	FREIGHT SERVICES	-785.42	M
EFT6392	09/10/2014	UP IN THE AIR DESIGNS AND CREATIONS	BLUES FOR THE BUSH - SAILS	-2000.00	M
EFT6393	09/10/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR	REPAIR AND SERVICE- 1DVN551	-2311.55	M
EFT6394	09/10/2014	WESTERN AUSTRALIAN LOCAL GOVERNMENT	ADVERTISING - TENDER	-419.09	M
EFT6395	14/10/2014	DALWALLINU COMMUNITY CENTRE	BLUES FOR THE BUSH - ADVERTISING	-185.50	M
EFT6396	14/10/2014	FOX AND RABBIT	BLUES FOR THE BUSH - FLORIST FINAL PAYMENT	-1412.60	M
EFT6397	14/10/2014	GERALDTON FUEL CO	FUEL - SHIRE VEHICLES	-25025.63	M
EFT6398	14/10/2014	SUSAN & JOHN POMARE	MORNING TEA - \$20 X 30 PEOPLE	-600.00	M
EFT6399	15/10/2014	BOC LIMITED	MEDICAL CENTRE - GAS	-165.22	M
EFT6400	15/10/2014	BPH (WA) PTY LTD	KARARA MINING - SUPPLY OF SEMI WATER CART	-17952.00	M
EFT6401	15/10/2014	HOPPPYS PARTS R US	PARTS- DEPOT	-543.63	M
EFT6402	15/10/2014	KITE KINETICS	BLUES FOR THE BUSH - KITE DISPLAY	-1320.00	M
EFT6403	15/10/2014	LANDMARK OPERATIONS LIMITED	PURCHASE-DEPOT	-328.55	M
EFT6404	15/10/2014	MIDWEST CARPENTRY & ELECTRICAL	SEPTIC WASTE SERVICE	-784.30	M
EFT6405	15/10/2014	MISS ABI ROSE	BLUES FOR THE BUSH - CIRCUS PERFORMANCE	-1700.00	M
EFT6406	15/10/2014	PASSENGER PLATFORM	BLUES FOR THE BUSH - VIP	-3795.00	M
EFT6407	15/10/2014	PAULA HART	BLUES FOR THE BUSH - JACKSONS DRAWING SUPPLIES	-382.53	M
EFT6408	15/10/2014	PERENJORI IGA X - PRESS	PERENJORI IGA - SEPTEMBER 2014	-363.92	M
EFT6409	15/10/2014	RED TENT EVENTS	BLUES FOR THE BUSH - DECOR AND THEMING	-6600.00	M
EFT6410	15/10/2014	RIGGER RUS (RUSSELL HUGHES)	BLUES FOR THE BUSH - RIGGING	-2000.00	M
EFT6411	15/10/2014	RJ & LJ KING	VEHICLES - PLANT REPAIRS & TYRES	-1428.24	M
EFT6412	15/10/2014	SARA TINDLEY	BLUES FOR THE BUSH - PERFORMANCE	-6000.00	M
EFT6413	15/10/2014	STAPLES AUSTRALIA PTY LTD	ADMIN - OFFICE CHAIR	-1074.29	M
EFT6414	15/10/2014	STATE LIBRARY OF WA	BIRTH TO THREE PROGRAM - LIBRARY	-55.00	M
EFT6415	15/10/2014	STREET HASSLE EVENTS	BLUES FOR THE BUSH - STAGE HIRE	-4620.00	M
EFT6416	15/10/2014	TOTAL TOILETS GERALDTON	BLUES FOR THE BUSH - HIRE BATHROOM FACILITIES	-15469.81	M



SHIRE OF PERENJORI  
LOCAL GOVERNMENT ACT 1995  
Accounts for Payment for the Period  
Ended 31 October 2014

EFT6417	15/10/2014	WEST AUSTRALIAN NEWSPAPERS LIMITED	BLUES FOR THE BUSH - ADVERTISING	-2913.33	M
EFT6418	15/10/2014	WEST COAST CONCERT SOUND	BLUES FOR THE BUSH - PA SYSTEM	-3765.00	M
EFT6419	15/10/2014	ZAP CIRCUS	BLUES FOR THE BUSH - PERFORMANCE	-1911.36	M
EFT6420	15/10/2014	LEOPOLD CONTRACTING	KARARA RD GRADING	-18755.00	M
EFT6421	15/10/2014	SPUDS MARQUEE HIRE	BLUES FOR BUSH - MARQUEE HIRE	-10498.40	M
EFT6423	17/10/2014	ADVENTURES WITH JUMP N" BUMP	BLUES FOR THE BUSH - BOUNCY CASTLES	-2118.00	M
EFT6424	17/10/2014	CHRIS RUSSELL	BLUES FOR THE BUSH - ENTERTAINMENT	-2500.00	M
EFT6425	17/10/2014	CRAIG PICKETT	BLUES FOR THE BUSH - PERFORMANCE FEES	-300.00	M
EFT6426	17/10/2014	DONGARA FISH & CHIPS	BLUES FOR THE BUSH - VIP FRIDAY NIGHT CATERING	-960.00	M
EFT6427	17/10/2014	GEOFF GREEN-ARMYTAGE	BLUES FOR THE BUSH - PROFESSIONAL	-1600.00	M
EFT6428	17/10/2014	JOANNA BROWN	BLUES FOR THE BUSH - STAGE/SITE ARTWORK HIRE	-500.00	M
EFT6429	17/10/2014	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	CHARLES DARWIN RESERVE OPEN DAY BLUES FOR THE BUSH	-15122.38	M
EFT6430	17/10/2014	MASON GREEN-ARMYTAGE	BLUES FOR THE BUSH - ASSISTANT SITE MANAGER	-1500.00	M
EFT6431	17/10/2014	SHIRE OF DALWALLINU	BLUES FOR THE BUSH - HIRE OF TABLES AND CHAIRS	-193.20	M
EFT6432	17/10/2014	SKELETON GAMBLERS	BLUES FOR THE BUSH - ONGOING IT SUPPORT	-6460.00	M
EFT6433	17/10/2014	TRANSPORT AND HIAB SERVICES	BLUES FOR THE BUSH - TRANSPORT	-1870.00	M
EFT6434	17/10/2014	UP IN THE AIR DESIGNS AND CREATIONS	BLUES FOR THE BUSH - MATERIALS AND FOOD	-1077.63	M
EFT6435	17/10/2014	YOKE MARDEWI	BLUES FOR THE BUSH - SOURDOUGH	-1250.00	M
EFT6436	07/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS - 03-10-2014	-186.80	M
EFT6437	09/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS - 07-10-2014	-143.90	M
EFT6438	10/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS- 08-10-2014	-18.40	M
EFT6439	13/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS- 09-10-14	-4265.50	M
EFT6440	14/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS - 10-10-2014	-765.35	M
EFT6441	15/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS - 12-10-2014	-25.70	M
EFT6442	17/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS - 15-10-2014	-3920.65	M
EFT6443	20/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS - 16-10-2014	-1558.80	M
EFT6444	21/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS - 17-10-2014	-2090.00	M
EFT6445	06/10/2014	DEPARTMENT OF TRANSPORT	DEPT LICENSING TAKINGS 02 OCT 14	-529.40	M
EFT6446	22/10/2014	AVON WASTE	WASTE MANAGEMENT - BLUES FOR THE BUSH	-2408.50	M
EFT6447	22/10/2014	BL & MJ THORNTON	PERENJORI WASTE REMOVAL - 01/09/2014-30/09/2014	-3302.86	M
EFT6448	22/10/2014	BOC LIMITED	ANNUL CONTAINER SERVICE- OXYGEN	-52.24	M
EFT6449	22/10/2014	BONA PIZZA	SUPPLY PIZZA VOUCHERS FOR VOLUNTEERS - BLUES FOR THE BUSH	-382.00	M
EFT6450	22/10/2014	BUNNINGS WAREHOUSE	PURCHASE - BUILDING MAINT	-2783.17	M
EFT6451	22/10/2014	BURGESS RAWSON (WA) PTY LTD	WATER USAGE - 06/08/2014-07/10/2014	-1765.56	M
EFT6452	22/10/2014	C Y O'CONNOR INSTITUTE	STUDY UNITS- CERTIFICATE IV IN LOCAL GOVERNMENT	-486.36	M
EFT6453	22/10/2014	CANINE CONTROL	RANGER SERVICES - 23/09/2014	-928.16	M
EFT6454	22/10/2014	CARAVAN INDUSTRY ASSOCIATION	CARAVAN PARK MEMBERSHIP FEES- 1/07/2014-30/06/2014	-330.00	M
EFT6455	22/10/2014	COOK'S TOUR PTY LTD	ADVERTISING - IN THE AMAZING NORTH BOOK	-1300.00	M
EFT6456	22/10/2014	DELTAZONE NOMINEES PTY LTD	FIRE EQUIPMENT - SUPPLY	-783.20	M
EFT6457	22/10/2014	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2014/15 ESL INCOME LOCAL GOVERNMENT	-1920.00	M
EFT6458	22/10/2014	DONGARA CONCRETE SERVICES	DEPOT OFFICE - BLOCKS	-220.00	M
EFT6459	22/10/2014	DOWNER EDI WORKS PTY LTD	7MM COLDMIX	-2090.00	M
EFT6460	22/10/2014	FARMWORKS MITRE 10 CARNAMAH	PURCHASES- IVAN - 60 HESFORD ST	-61.80	M
EFT6461	22/10/2014	FRANK GILMOUR PEST CONTROL	SPRAYS FOR PESTS	-620.00	M
EFT6462	22/10/2014	FULTON HOGAN	ROAD MAINTENANCE - EZSTREET	-1980.00	M
EFT6463	22/10/2014	GERALDTON MOWER & REPAIR SPECIALIST	PJ1599 - PARTS	-874.40	M
EFT6464	22/10/2014	GLENN SCHOFIELD PAINTING	PAINTING OF INTERIOR- 29 LIVINGSTONE ST	-7900.00	M
EFT6465	22/10/2014	HIRE SOCIETY	OVEN HIRE DELIVERY-COLLECTION --- BLUES FOR THE BUSH	-341.00	M
EFT6466	22/10/2014	JOHN MORRIS T/A CATUA LAKE	EQUIPMENT HIRE AND LABOUR - BLUES FOR THE BUSH	-8360.00	M
EFT6467	22/10/2014	LANDGATE - VALUATIONS	VALUATION ROLLS - MINIMUM CHARGE	-266.35	M
EFT6468	22/10/2014	LANDMARK OPERATIONS LIMITED	PROTECTIVE CLOTHING - BOOTS	-324.95	M
EFT6469	22/10/2014	LEFT OF CENTRE CONCEPTS & EVENTS PTY LTD	CDO WORK- BLUES FOR THE BUSH	-2587.20	M
EFT6470	22/10/2014	LEOPOLD CONTRACTING	SUPPLY - 300T FILL SAND- CARAVAN PARK	-3960.00	M
EFT6471	22/10/2014	LGIS RISK MANAGEMENT	REGIONAL RISK CO-ORDINATOR PROGRAM	-3736.70	M
EFT6472	22/10/2014	MAGPIE SQUAWK	BLUES FOR THE BUSH - ADVERTISING	-225.00	M
EFT6473	22/10/2014	MEDELECT BIOMEDICAL SERVICES	MAINTENANCE OF MEDICAL EQUIPMENT	-962.50	M
EFT6474	22/10/2014	MITCHELL & BROWN	OVEN - 29 LIVINGSTON ST	-659.00	M
EFT6475	22/10/2014	MK BROWN	REPAIRS VARIOUS HOUSING	-2080.00	M
EFT6476	22/10/2014	MRG TRUST	TELECAST OF PERENJORI VIDEO ON TV	-1100.00	M
EFT6477	22/10/2014	PLANET ESPRESSO	STAFF/PERFORMER COFFEE AND COOL DRINKS- BLUES FOR THE BUSH	-71.50	M
EFT6478	22/10/2014	ROYAL LIFE SAVING (WA BRANCH)	SIGNS - POOLS	-630.40	M
EFT6479	22/10/2014	SHIRE OF MORAWA	CHAIR HIRE X 80 - BLUES FOR THE BUSH	-36.00	M
EFT6480	22/10/2014	SHIRE OF THREE SPRINGS	ADVERTISING IN YAKABOUT - BLUES FOR THE BUSH	-400.00	M
EFT6481	22/10/2014	STAPLES AUSTRALIA PTY LTD	PHOTOCOPIER - METER CHARGES	-683.54	M
EFT6482	22/10/2014	TOLL IPEC PTY LTD	FREIGHT SERVICES	-33.43	M
EFT6483	22/10/2014	UHY HAINES NORTON (WA) PTY LTD	ASSISTANCE WITH PREPARATION OF THE YARRA YARRA REGIONAL	-715.00	M
EFT6484	27/10/2014	MIDWEST TRANSPORTABLES	RENTAL RETURN FOR 24 MWT UNITS - SEPT 14	-4971.09	M
EFT6485	27/10/2014	WA SUPER	Superannuation contributions	-13793.08	M
EFT6486	27/10/2014	AMP SUPERANNUATION SAVINGS TRUST	Superannuation contributions	-519.45	M
EFT6487	27/10/2014	AUSTRALIA POST	POSTAGE FOR SEPTEMBER 2014	-41.54	M
EFT6488	27/10/2014	AUSTRALIAN SERVICES UNION	Payroll deductions	-100.40	M
EFT6489	27/10/2014	INTEGRA SUPER	Superannuation contributions	-466.55	M
EFT6490	27/10/2014	PRIME SUPER PTY LTD	Superannuation contributions	-464.53	M
EFT6491	27/10/2014	SHIRE OF PERENJORI - TRUST	Payroll deductions	-1600.00	M
EFT6492	27/10/2014	WESTPAC SUPERANNUATION & RETIEMENT	Superannuation contributions	-219.22	M

SHIRE OF PERENJORI  
LOCAL GOVERNMENT ACT 1995  
Accounts for Payment for the Period  
Ended 31 October 2014

EFT6493	27/10/2014	WESTSCHEME DIVISION/AUSTALIAN SUPER	Superannuation contributions	-147.88	M
EFT6494	27/10/2014	AUSSIE PLASTERBOARD	BUSINESS INCUBATOR - DOOR FRAME, SONOBATTS	-4299.25	M
EFT6495	22/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS - 20-10-2014	-711.65	M
EFT6496	23/10/2014	DEPARTMENT OF TRANSPORT	LICENCING TAKINGS- 21/10/2014	-130.25	M
EFT6497	24/10/2014	DEPARTMENT OF TRANSPORT	LICENSING TAKINGS 22/10/2014	-1373.60	M
EFT6498	27/10/2014	DEPARTMENT OF TRANSPORT	LICENSING TAKINGS 23/10/2014	-307.55	M
EFT6499	30/10/2014	BLUEHILL COURIERS	FREIGHTS SERVICES	-506.00	M
EFT6500	30/10/2014	EVERGREEN SYNTHETIC GRASS (WA) PTY LTD	PJ BOWLING GREEN - REPAIRS 30% DEPOSIT TO SECURE START DATE	-10036.50	M
EFT6501	30/10/2014	FLETCHER COMMUNICATIONS	FM TOWER - REPAIRS	-4296.00	M
EFT6502	30/10/2014	GELLATLY'S ROADHOUSE	COUNCIL MEETING LUNCH OCT MEET	-148.50	M
EFT6503	30/10/2014	LAUNDY PLUMBING & GAS	DEPOT ABLUTION BLOCK - DISCONNECT AND RECONNECT 13/10 &	-1999.80	M
EFT6504	30/10/2014	LGISWA	WORKERS COMPENSATION INSURANCE - 2014/2015 INSTALLMENT 2	-49579.09	M
EFT6505	30/10/2014	MICK LUNDIE BITUTEK	EMULSION SUPPLIED	-8800.00	M
EFT6506	30/10/2014	MINGENEW COMMUNITY RESOURCE CENTRE	ADVERTISING IN MINGENEW MATTERS- BLUES FOR THE BUSH	-140.00	M
EFT6507	30/10/2014	PERENJORI COMMUNITY RESOURCE CENTRE	REIMBURSMENTS	-25.00	M
EFT6508	30/10/2014	RESIDENTIAL & RURAL SERVICES	FENCING - JOHN ST UNITS, C/PARK & 59 RUSSELL ST (MCDS)	-13561.00	M
EFT6509	30/10/2014	THREE SPRINGS NETBALL CLUB	TS NETBALL CLUB - KIDSPORT	-660.00	M
EFT6510	30/10/2014	TOLL IPEC PTY LTD	FREIGHT - 14 & 15 OCT HITACHI	-130.27	M
EFT6511	30/10/2014	WEST MECH PTY LTD T/AS PERENJORI MOTOR	P1599- FUEL HOSE, 4XHOSE CLAMP,2X BATTERY LUG, BATTERY RCD	-414.40	M
EFT6512	28/10/2014	DEPARTMENT OF TRANSPORT	LICENSING TAKINGS 24/10/2014	-664.70	M
EFT6513	29/10/2014	DEPARTMENT OF TRANSPORT	LICENSING TAKINGS 27/10/2014	-345.00	M
EFT6529	10/10/2014	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 100A FIXED COMPONENT - AQUATIC CENTRE	-22349.27	M
DD8572.1	01/10/2014	ALLEASING PTY LTD	LANIER PHOTOCOPIER LEASE	-884.27	M
DD8575.1	06/10/2014	WESTNET	WESTNET FEES	-249.85	M
DD8579.1	15/10/2014	SG FLEET AUSTRALIA PTY LIMITED	JET PATCHER - OCT LEASE	-14489.52	M
19060	02/10/2014	SHIRE OF PERENJORI - CHQ	BLUES FOR THE BUSH - ENTERTAINMENT	-2700.00	M
19061	09/10/2014	GRAEME KINGSLEY REID	COUNCIL MEETING FEES - AUGUST 14	-494.30	M
19062	09/10/2014	PERENJORI MEDICAL CENTRE	MEDICAL ASSESMENTS	-215.00	M
19063	09/10/2014	PETER JOHN WATERHOUSE	COUNCIL MEETING SITTING FEES	-491.40	M
19064	09/10/2014	SHIRE OF PERENJORI - CHQ	Payroll deductions	-95.00	M
19065	09/10/2014	TELSTRA CORPORATION	PHONE BILL CHARGES- SEP	-4608.99	M
19066	21/10/2014	PERENJORI HOTEL	VIP EVENT BLUES FOR THE BUSH	-733.00	M
19067	21/10/2014	PERENJORI VOLUNTEER BUSH FIRE BRIGADE	SERVICES - BLUES FOR THE BUSH	-1000.00	M
19068	21/10/2014	SYNERGY	53 FOWLER ST - POWER USAGE	-17447.40	M
19069	21/10/2014	WATER CORPORATION	PERENJORI OVAL - WATER USAGE	-10519.38	M
19070	21/10/2014	WESTERN POWER	TS NETBALL CLUB - KIDSPORT	-450.00	M
19071	27/10/2014	ASGARD SUPER	Superannuation contributions	-478.02	M
19072	27/10/2014	AUSTRALIAN SUPER	Superannuation contributions	-870.27	M
19073	27/10/2014	HOST PLUS SUPER	Superannuation contributions	-464.53	M
19074	27/10/2014	MLC SUPER	Superannuation contributions	-2013.88	M
19075	27/10/2014	REST INDUSTRY SUPERANNUATION	Superannuation contributions	-1581.53	M
19076	27/10/2014	SHIRE OF PERENJORI - CHQ	Payroll deductions	-95.00	M
871	14/10/2014	ME & SG WILSON	T467 LATHAM COMMUNITY CENTRE BOND REFUND	-150.00	T
872	14/10/2014	PETER AUBREY JUST	T336 GYM BOND REFUND	-100.00	T
873	20/10/2014	SHIRE OF PERENJORI - CHQ	T358 HOUSING BOND TO DEBTOR 80501	-500.00	T
874	21/10/2014	SHIRE OF PERENJORI - CHQ	T466 - YYCMG FUNDS USED TO PAY UHY HAINES NORTON INVOICES	-5830.00	T
EFT6366	08/10/2014	CLAY MCPHERSON	T475 GYM BOND REFUND	-100.00	T
EFT6367	08/10/2014	KAYLEIGH CURTIS	T472 GYM BOND REFUND	-100.00	T
EFT6422	16/10/2014	ANGHARAD FENNELL	T387 GYM BOND REFUND	-100.00	T
333	01/10/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	-60.00	M
333	03/10/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	-21.43	M
333	03/10/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	-11.96	M
333	20/10/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	-10.00	M
333	01/10/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	-7.20	M
333	01/10/2014	FEE GST - BANK FEES WITH GST	BANK FEES NO GST	-17.00	M
333	01/10/2014	FEE GST - BANK FEES WITH GST	BANK FEES WITH GST	-10.00	M
333	01/10/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	-15.00	M
333	01/10/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	-16.65	M
333	01/10/2014	BANK FEES - BANK FEES NO GST	BANK FEES NO GST	-19.20	M
333	01/10/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	-17.26	M
333	01/10/2014	EFT GST - EFTPOS FEES WITH GST	EFTPOS FEES WITH GST	-722.85	M
<b>TOTAL</b>				<b>-553864.38</b>	



# *Minutes*

*Finance Committee Meeting*

*14th October 2014*

---

Shire of Perenjori  
MINUTES  
Finance Committee Meeting

---

Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on Tuesday  
14<sup>th</sup> October 2014 to commence at 3.30pm.

---

Table of Contents

<b>14101</b>	<b>PRELIMINARIES .....</b>	<b>2</b>
14101.1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS.....	2
14101.2	DISCLAIMER READING.....	2
14101.3	RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE .....	2
14101.4	NOTATIONS OF INTEREST.....	2
14101.5	APPLICATIONS FOR LEAVE OF ABSENCE.....	2
14101.6	CONFIRMATION OF MINUTES .....	2
<b>14102</b>	<b>FINANCE &amp; ADMINISTRATION .....</b>	<b>3</b>
14102.1	FINANCIAL STATEMENTS – SEPTEMBER 2014 .....	3
14102.2	ACCOUNTS FOR PAYMENT – SEPTEMBER 2014 .....	6
<b>14103</b>	<b>GENERAL BUSINESS.....</b>	<b>9</b>
14103.1	MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN .....	9
14103.2	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN .....	9
14103.3	URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION .....	9
14103.4	MATTERS BEHIND CLOSED DOORS.....	9
14103.5	DATE OF NEXT MEETING / MEETINGS .....	9
14103.6	CLOSURE .....	9

**14101 PRELIMINARIES**

**14101.1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS**

Cr King declared the meeting open at 3:40 pm

**14101.2 DISCLAIMER READING**

**14101.3 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

Cr H. Wass

Cr L. Smith

Cr. King – Presiding Officer

Cr J. Hirsch

Peter Money – MCDS

**Apologies**

Ali Mills – CEO

David Fong - SFO

**14101.4 NOTATIONS OF INTEREST**

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

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

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

**14101.5 APPLICATIONS FOR LEAVE OF ABSENCE**

**14101.6 CONFIRMATION OF MINUTES**

Minutes of the Finance Committee Meeting held 11<sup>th</sup> September 2014 as attached.

**Moved: Cr Wass**

**Seconded: Cr Smith**

**That the minutes from the Finance Committee Meeting of the 11<sup>th</sup> September 2014 be confirmed as a true and correct record of the meeting**

**Carried: 5/0**

**14102 FINANCE & ADMINISTRATION**

**14102.1 FINANCIAL STATEMENTS – SEPTEMBER 2014**

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>ADM 0081</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>DAVID FONG – SFO</b>
<b>RESPONSIBLE OFFICER:</b>	<b>PETER MONEY – MCDS</b>
<b>REPORT DATE:</b>	<b>14<sup>TH</sup> OCTOBER 2014</b>
<b>ATTACHMENTS:</b>	<b>MONTHLY FINANCIAL REPORT</b>

**Executive Summary**

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

**Background**

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

**Details**

Presented is the Financial Activity Statement Report for the period ending 30<sup>th</sup> September 2014.

The following statements are presented to Council:

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

- 
- Note 7. – Cash Back Reserves
  - Note 8. – Capital Disposals
  - Note 9. – Rating Information
  - Note 10. – Information on Borrowings
  - Note 11. – Grant and Contributions
  - Note 12.- Trust Fund
  - Note 13.- Details of Capital Acquisition

**Legal Compliance**

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

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

---

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

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

**Policy Implications :**

Nil

**Financial Implications:**

Nil

**Strategic Implications:**

Area 5: Investing in Councils Leadership

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

**Consultation:**

Liaison with CEO, MCDS,FO, ECDC, and MIS.

**Comment:**

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

**Voting Requirements – Simple Majority**

<b>Officers Recommendation – Item 14072.1</b>
---

<b>That Council, pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, accepts the Financial Activity Statement Report for the period ending 30 September 2014.</b>
--

<b>Committee Recommendation – Item 14072.1</b>
--

**Moved: Cr Smith**

**Seconded: Cr Wass**

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

**Carried: 5/0**



<b>14102.2 ACCOUNTS FOR PAYMENT – SEPTEMBER 2014</b>
--

<b>APPLICANT:</b>	<b>SHIRE OF PERENJORI</b>
<b>FILE:</b>	<b>1306P</b>
<b>DISCLOSURE OF INTEREST:</b>	<b>NIL</b>
<b>AUTHOR:</b>	<b>DOMENICA CURTIN - FINANCE</b>
<b>RESPONSIBLE OFFICER:</b>	<b>PETER MONEY - MCDS</b>
<b>REPORT DATE:</b>	<b>14<sup>TH</sup> OCTOBER 2014</b>
<b>ATTACHMENTS:</b>	<b>ACCOUNTS FOR PAYMENT</b>

**Executive Summary**

This item recommends that Council confirms the accounts paid for the month ending 30 September 2014 from the Municipal and Trust funds..

**Background**

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

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

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

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

**Legal Compliance**

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

6.10. financial management regulations

Regulations may provide for —

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

(i) the municipal fund; and

(ii) the trust fund,

of a local government.

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

---

13. Lists of Accounts

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

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

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

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

**Policy Implications**

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

**Financial Implications**

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

**Strategic Implications**

**Area 5: Investing in Councils Leadership**

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

**Consultation**

Nil

**Comment**

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

**Voting Requirements – Simple Majority**

<b>Officers Recommendation – Item 14072.2</b>
That Council, pursuant to Regulation 13 of the Local Government (Financial Management) Regulations 1996 (as amended), confirms the accounts paid for the month ending <b>30<sup>TH</sup> September 2014</b> as attached to and forming part of this report.
Municipal Account

EFT	\$628,721.86
Direct Debits	\$51,860.76
Cheques	\$29,962.63
Corporate MasterCard	\$2,700.33
Bank Fees	\$1,874.15
<b>Total</b>	<b>\$715,119.73</b>

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

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

*Totaling \$715,219.73 from Muni and Trust Accounts for the month ending 30<sup>th</sup> September 2014*

**Committee Recommendation – Item 14072.2**

Moved: Cr Hirsch

Seconded: Cr Wass

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

Carried: 5/0

<b>14103 GENERAL BUSINESS</b>
-------------------------------

**14103.1 MOTIONS OF WHICH DUE NOTICE HAVE BEEN GIVEN**

**14103.2 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

**14103.3 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY  
DECISION**

**14103.4 MATTERS BEHIND CLOSED DOORS**

**14103.5 DATE OF NEXT MEETING / MEETINGS**

The next Finance Committee meeting at 4:30 PM on Tuesday before the Council Meeting  
Next Meeting 18<sup>th</sup> November 2014

**14103.6 CLOSURE**

Cr King declared the meeting closed at 4:30 pm

<p><i><b>I certify that this copy of the Minutes is a true and correct record of the meeting held on 14<sup>th</sup> October 2014.</b></i></p>
--

<p><i><b>Signed:</b></i> _____ <i><b>Presiding Elected Member</b></i></p>
---

<p><i><b>Date:</b></i> _____</p>
----------------------------------