



**Corporate Services Attachments
Wednesday, 17 April 2013**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
9.3.1	Financial statements for the period ending 31 March 2013* Statement of Financial Activity for period ending 31 March 2013 Bank reconciliation for period ending 31 March 2013 List of accounts paid for March 2013	1
9.3.2	Chittering Riding Club* 1. Letter from Chittering Riding Club 2. Comments from the Shire's Executive Manager Development Svs 3. Site Plan	35
9.3.3	Bindoon Medical Centre – Request for Reimbursement* 1. Correspondence from Bindoon Medical Centre	38
9.3.4	Support for a Funding Application to T-Qual Program 2013* 1. Summary of Proposed Budget	41

**SHIRE OF CHITTERING
BANK RECONCILIATION
AS AT 31 MARCH 2013**

GENERAL LEDGER	MUNI ACC	TRUST ACC	R/A RESERVE
OPENING BALANCE 1 JULY 2012	1,705,513.93	526,876.03	986,219.84
PLUS RECEIPTS			
TOTAL RECEIPTS (Beginning of the Month)	8,849,813.58	98,071.12	72,704.38
RECEIPTS THIS MONTH	438,430.98	15,675.41	1,942.76
TOTAL YEAR TO DATE RECEIPTS	9,288,244.56	113,746.53	74,647.14
LESS PAYMENTS			
TOTAL PAYMENTS (Beginning of Month)	(6,113,967.66)	(289,284.61)	(200,285.00)
PAYMENTS THIS MONTH	(694,225.92)	0.00	0.00
TOTAL YEAR TO DATE PAYMENTS	(6,808,193.58)	(289,284.61)	(200,285.00)
BALANCE	4,185,564.91	351,337.95	860,581.98
BANK STATEMENT			
BALANCE AS PER BENDIGO BANK	547,754.27	351,307.95	8,371.98
BALANCE AS PER CBA	250,774.28	0.00	0.00
BALANCE AS PER WA TREASURY	1,550,000.00	0.00	852,210.00
TERM DEPOSIT	1,842,412.00	0.00	0.00
PLUS OUTSTANDING DEPOSITS	380.76	30.00	0.00
LESS OUTSTANDING CHEQUES	(5,726.40)	0.00	0.00
Bank transfer From Muni to Trust - 27.03.13	(30.00)		
BALANCE	4,185,564.91	351,337.95	860,581.98
GENERAL LEDGER BALANCE TO:	1910000	1990000	1951000

FUND - INSTITUTION	AMOUNT	MATURITY	INTEREST
Reserve Asset - WA Treasury Corporation	\$852,210.00		2.95%
Municipal - WA Treasury Corporation	\$1,550,000.00		2.95%
Municipal - Bendigo Bank	\$1,842,412.00		4.30%
	\$4,244,622.00		

Prepared By: Veronica Robinson Date: 03.04.13
Rates Officer

Checked By: Jean Sutherland Date: 8/4/13
Executive Manager Corporate Services

SHIRE OF CHITTERING

**ACCOUNTS PAID
AS AT THE 31 MARCH 2013 PRESENTED TO THE
COUNCIL MEETING ON THE 17 APRIL 2013**

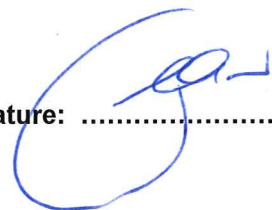
This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 17 April 2013, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
PR 3013	PR 3013	\$ 82,162.48	1	1	1	Municipal Fund
PR 3019	PR 3019	\$ 83,037.48	1	1	1	Municipal Fund
EFT 7839	EFT 7952	\$ 515,024.87	1	4	1	Municipal Fund
13295	13309	\$ 12,567.31	4	5	1	Municipal Fund
Direct	Debit	\$ 1,281.14	5	5	1	Municipal Fund
BPV26	BPV26	\$ 152.64	5	5	1	Municipal Fund
			5	5	2	Trust Fund
Total		\$ 694,225.92				

Officer: Catherine Choules

Signature: 

Authorised by: Jean Sutherland

Signature: 

Date of Report: 1 April 2013

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN MARCH 2013 - SUBMITTED TO COUNCIL 17 APRIL 2013

Chq/EFT	Date	Name	Description	Amount
Payroll Payments				
PR3013	13/03/2013	BENDIGO BANK	PAYROLL ENDING - 13/03/2013	82,162.48
PR3019	27/03/2013	BENDIGO BANK	PAYROLL ENDING - 27/03/2013	83,037.48
Total Payroll Payments				\$ 165,199.96
EFT Payments				
EFT7839	07/03/2013	CUTOUT	NEW SHIRE OF CHITTERING SIGNAGE - DEPOSIT	671.25
EFT7840	14/03/2013	A TEAM PRINTING	SHIRE STATIONERY	799.70
EFT7841	14/03/2013	ACE ELECTRICAL & COMMUNICATIONS	SUPPLY & INSTALL SMOKE ALARMS UPGRADE EMERGENCY LIGHTS	4,515.50
EFT7842	14/03/2013	ALLSTATE FIRE PROTECTION & MAINTENANCE	FIRE EXTINGUISHER SERVICE	38.50
EFT7843	14/03/2013	AMAZON SOILS	SUPPLY OF LANDSCAPE MIX	896.00
EFT7844	14/03/2013	AUSTRALIA POST	POSTAGE CHARGES	787.27
EFT7845	14/03/2013	AUSTRALIAN TAXATION OFFICE	BAS - FEBRUARY 2013	156,272.00
EFT7846	14/03/2013	BINDOON BAKEHAUS & CAFE	REFRESHMENTS	200.00
EFT7847	14/03/2013	BINDOON HARDWARE & STOCKFEED	HARDWARE & GARDENING SUPPLIES	478.57
EFT7848	14/03/2013	BINDOON HILL GRAVEL SUPPLY	CRUSHED GRAVEL	2,402.40
EFT7849	14/03/2013	BINDOON VOLUNTEER BUSH FIRE BRIGADE	REIMBURSEMENT - INCIDENT 235356 - REFRESHMENTS FOR FIRE FIGHTERS	703.72
EFT7850	14/03/2013	BROOKE DISCOUNT TYRE SERVICE	TYRE REPAIRS	141.00
EFT7851	14/03/2013	BULLSBROOK GLASS AND ALUMINIUM	WINDOW REPAIRS AT LOWER CHITTERING HALL	1,543.18
EFT7852	14/03/2013	BUNDABERG BAG COMPANY	RECYCLE BAGS FOR MUCHEA LANDFILL	3,967.15
EFT7853	14/03/2013	BUNNINGS BUILDING SUPPLIES	SUPPLIES FOR SUSSEX BEND POS	870.35
EFT7854	14/03/2013	CARDNO (WA) PTY LTD	BINDOON TOWNSITE SEWERAGE PROPOSAL	2,710.68
EFT7855	14/03/2013	CHITTERING BUILDING CONTRACTORS	CONCRETE WORKS AT SUSSEX BEND POS	9,570.00
EFT7856	14/03/2013	CHITTERING LANDCARE GROUP	GRANT FOR NRM - 6 MONTHS	33,000.00
EFT7857	14/03/2013	CHITTERING SEPTIC SERVICE	EMPTY CLUNE PARK ATU	700.00
EFT7858	14/03/2013	CHITTERING WASTE MANAGEMENT SERVICES	COLLECTION OF RUBBISH AFTER GINGIN/BINDOON FIRE	203.50
EFT7859	14/03/2013	COMMARINE	INSTALLATION OF RADIO CHARGES IN CEM VEHICLE	1,011.45
EFT7860	14/03/2013	COUNTRY CLEAN SERVICES	CONTRACT CLEANING OF PUBLIC AMENITIES & OFFICES	7,085.74
EFT7861	14/03/2013	COURIER AUSTRALIA	FREIGHT	120.21
EFT7862	14/03/2013	COVS PARTS PTY LTD	PLANT & EQUIPMENT	2,346.14
EFT7863	14/03/2013	CURTAIN WORLD	WINDOW DRESSINGS FOR ADMIN BUILDING	8,320.00
EFT7864	14/03/2013	DENNIS BADCOCK	REIMBURSEMENT FOR EXPENSES INCURRED BY CFBCO	272.20
EFT7865	14/03/2013	DNA DECORATORS	INTERNAL PAINTING OF MUCHEA HALL - FINAL PAYMENT	9,900.00
EFT7866	14/03/2013	DTF - SHARED SERVICES - STATE LIBRARY OF WA	RECOVERIES OF DAMAGED BOOK	13.20
EFT7867	14/03/2013	DUN & BRADSTREET (Australia) PTY LTD	LEGAL FEES - DEBT RECOVERY	596.50
EFT7868	14/03/2013	E-CONSULTING ENGINEERS	ELECTRICAL DESIGN SERVICES	3,564.00
EFT7869	14/03/2013	ECO SPRINGS PERTH	ANNUAL RENTAL OF WATER COOLER - ENGINEERING OFFICE	572.00
EFT7870	14/03/2013	ECOWATER SERVICES PTY LTD	REPLACE SUMP PUMP OF ATU - CLUNE PARK TOILETS	760.30

LIST OF ACCOUNTS PAID IN MARCH 2013 - SUBMITTED TO COUNCIL 17 APRIL 2013

Chq/EFT	Date	Name	Description	Amount
EFT7871	14/03/2013	ENERGY-LEC ELECTRICAL	TEST AND TAG OF EQUIPMENT	1,495.00
EFT7872	14/03/2013	ESRI AUSTRALIA PTY LTD	ANNUAL SOFTWARE MAINTENANCE LICENCE	2,997.50
EFT7873	14/03/2013	FIRE & SAFETY WA	NAME BADGES FOR INCIDENT SUPPORT BRIGADE	95.70
EFT7874	14/03/2013	IT VISION	UPDATE CRYSTAL REPORTS WITH NEW SHIRE LOGO	429.00
EFT7875	14/03/2013	J & K HOPKINS	OFFICE FURNITURE	11,072.00
EFT7876	14/03/2013	JAMES GARRETT	REIMBURSEMENT - RELOCATION EXPENSES	922.56
EFT7877	14/03/2013	JR & A HERSEY	PPE EQUIPMENT	724.76
EFT7878	14/03/2013	LANDGATE CUSTOMER ACCOUNT	VALUATION EXPENSES	372.80
EFT7879	14/03/2013	LGMA (WA DIVISION)	INTRODUCTION TO LOCAL GOVERNMENT TRAINING	858.00
EFT7880	14/03/2013	M2 COMMANDER PTY LIMITED	SERVICE CONTRACT ON BCM PHONE SYSTEM	246.71
EFT7881	14/03/2013	MAJOR MOTORS	SERVICE, PARTS & REPAIRS	1,734.14
EFT7882	14/03/2013	MOTORCHARGE LIMITED	FUEL CARD CHARGES	4,978.57
EFT7883	14/03/2013	MUCHEA AUTO ELECTRICS	REPAIRS TO MUCHEA 2.4 ELECTRICS & GRADER'S AIR CONDITIONER	3,001.90
EFT7884	14/03/2013	McLEODS BARRISTERS & SOLICITORS	LEGAL FEES - DEBT RECOVERY	1,228.30
EFT7885	14/03/2013	N & M RUSSELL PLUMBING & GAS	PLUMBING REPAIRS AT MUCHEA HALL TOILETS	110.00
EFT7886	14/03/2013	NET SAVII	FIRE MESSAGES	22.00
EFT7887	14/03/2013	NORTHERN VALLEYS NEWS	CHATTER - MARCH 2013	1,712.00
EFT7888	14/03/2013	PACIFIC BRANDS - LGCC	STAFF UNIFORMS	862.29
EFT7889	14/03/2013	RAYLENE GROVES	UPPER CHITTERING BRIGADE CLEANING	87.50
EFT7890	14/03/2013	RELIANCE PETROLEUM	DIESEL	14,485.42
EFT7891	14/03/2013	ROADSIGNS AUSTRALIA	VARIOUS ROAD & ADVISORY SIGNAGE	5,322.28
EFT7892	14/03/2013	SELECT EQUIPMENT SALES & SERVICES	SUNDRY PLANT REPAIRS	160.60
EFT7893	14/03/2013	STAPLES AUSTRALIA	STATIONERY	516.95
EFT7894	14/03/2013	T-QUIP	SUNDRY PLANT REPAIRS	134.70
EFT7895	14/03/2013	THE FARM SHOP	WOOL PACKS	619.85
EFT7896	14/03/2013	TOODYAY TYRES & EXHAUST	TYRE REPAIRS FOR BACKHOE	384.00
EFT7897	14/03/2013	TOTALLY WORKWEAR - Joondalup	PPE UNIFORMS	981.04
EFT7898	14/03/2013	WA LOCAL GOVT SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	13,703.14
EFT7899	14/03/2013	WALGA	COUNCILLOR'S PROFESSIONAL DEVELOPMENT & ADVERTISING	2,212.90
EFT7900	14/03/2013	WANNEROO MITSUBISHI	PARTS FOR CESM VEHICLE	186.86
EFT7901	14/03/2013	WC & SJ WRIGHT	FERRICRETE	37,894.97
EFT7902	27/03/2013	A TEAM PRINTING	BUSINESS CARDS	352.00
EFT7903	27/03/2013	ACE ELECTRICAL & COMMUNICATIONS	ELECTRICAL REPAIRS IN ADMIN BUILDING	2,213.02
EFT7904	27/03/2013	ALEXANDER DOUGLAS	SHIRE PRESIDENT QUARTERLY PAYMENT	5,730.15
EFT7905	27/03/2013	ALTIFORM	PARK FURNITURE - SUSSEX BEND POS	22,400.40
EFT7906	27/03/2013	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	45.80
EFT7907	27/03/2013	BARNI NORTON	SHIRE COUNCILLOR QUARTERLY PAYMENT	2,480.15

LIST OF ACCOUNTS PAID IN MARCH 2013 - SUBMITTED TO COUNCIL 17 APRIL 2013

Chq/EFT	Date	Name	Description	Amount
EFT7908	27/03/2013	BINDOON REFRIGERATION	REPAIRS & REPLACEMENT AIR CONDITIONERS (Medical-Bindoan Hall & 6/11-Admin-Data Room)	7,638.35
EFT7909	27/03/2013	BINDOON ROADHOUSE	COUNCIL DINNER CATERING	432.00
EFT7910	27/03/2013	BINDOON TRACTORS	SERVICE & REPAIRS	1,044.60
EFT7911	27/03/2013	BOC LIMITED	MUCHEA FIRE STATION - OXYGEN BOTTLES	55.86
EFT7912	27/03/2013	BULLSBROOK GLASS AND ALUMINIUM	GLASS REPAIRS AT STAFF HOUSING	797.50
EFT7913	27/03/2013	COMMARINE	REPAIR & INSTALLATION OF SIREN UNIT - LOWER CHITTERING LIGHT TANKER	561.00
EFT7914	27/03/2013	COURIER AUSTRALIA	FREIGHT	8.17
EFT7915	27/03/2013	COVS PARTS PTY LTD	VEHICLE PARTS	416.64
EFT7916	27/03/2013	DENNIS BADCOCK	REIMBURSEMENT FOR EXPENSES INCURRED BY CFBCO	104.00
EFT7917	27/03/2013	DEPT OF ENVIRONMENT & CONSERVATION	MUCHEA LANDFILL LICENCE FEE 2013	700.80
EFT7918	27/03/2013	DNA DECORATORS	DEPOSIT - PAINT EXTERIOR OF LOWER CHITTERING HALL	6,050.00
EFT7919	27/03/2013	DON GIBSON	SHIRE COUNCILLOR QUARTERLY PAYMENT	2,480.15
EFT7920	27/03/2013	DOUBLEVIEW EARTHMOVING	SUPPLY GRAVEL & ROAD WORKS	5,225.00
EFT7921	27/03/2013	ECOWATER SERVICES PTY LTD	QUARTERLY MAINTENANCE FOR BIOMAX SYSTEMS	1,464.20
EFT7922	27/03/2013	FIRE & SAFETY WA	PPE EQUIPMENT FOR FIRE VOLUNTEERS	774.62
EFT7923	27/03/2013	GINGIN CONCRETE	SUPPLY OF CONCRETE - SUSSEX BEND POS	3,375.90
EFT7924	27/03/2013	GREG ROWE & ASSOCIATES	REVIEW OF LOCAL PLANNING STRATEGY	1,833.43
EFT7925	27/03/2013	HAYDON AGRICULTURAL CONTRACTORS	MAINTENANCE GRADE TO SPILLMAN ROAD	275.00
EFT7926	27/03/2013	IT VISION	INFRINGEMENT TRAINING	2,598.00
EFT7927	27/03/2013	JASON SIGN MAKERS	RURAL NUMBERS	168.30
EFT7928	27/03/2013	KEYSTART HOME LOANS LTD	LOAN REPAYMENT	8,563.81
EFT7929	27/03/2013	LGNET	ADVERTISING - PLANNING OFFICER	132.00
EFT7930	27/03/2013	MICHELLE ROSSOUW	SHIRE COUNCILLOR QUARTERLY PAYMENT	3,402.65
EFT7931	27/03/2013	MIDALIA STEEL	ALUMINIUM TREAD PLATE	155.21
EFT7932	27/03/2013	MUCHEA AUTO ELECTRICS	SUPPLY AND INSTALL NEW SIREN UNIT TO MUCHEA 2.4	3,113.55
EFT7933	27/03/2013	MUCHEA IRRIGATION & RURAL SUPPLIES	HARDWARE & RETICULATION PARTS	952.03
EFT7934	27/03/2013	MUCHEA PLUMBING & GAS	SERVICING OF BINDOON TOILETS ATU SYSTEM - 2 UNITS	594.00
EFT7935	27/03/2013	McLEODS BARRISTERS & SOLICITORS	LEGAL FEES	1,415.59
EFT7936	27/03/2013	N & M RUSSELL PLUMBING & GAS	PLUMBING REPAIRS	929.50
EFT7937	27/03/2013	NORTHERN VALLEYS NEWS	INTERNATIONAL WOMENS DAY LUNCH	60.00
EFT7938	27/03/2013	PACIFIC BRANDS - LGCC	STAFF UNIFORMS	530.17
EFT7939	27/03/2013	RAYLENE GROVES	CLEANING OF UPPER CHITTERING STATION	87.50
EFT7940	27/03/2013	RBC RURAL	PHOTOCOPIER METERPLAN CHARGES	1,746.19
EFT7941	27/03/2013	RDS ELECTRICS	ELECTRICAL REPAIRS - CHAMBERS	297.00
EFT7942	27/03/2013	ROBERT HAWES	DEPUTY SHIRE PRESIDENT QUARTERLY PAYMENT	5,280.65
EFT7943	27/03/2013	RSA WORKS	CONDUCT ROAD SAFETY AUDIT	10,560.00
EFT7944	27/03/2013	SANDRA CLARKE	SHIRE COUNCILLOR QUARTERLY PAYMENT	2,776.40

LIST OF ACCOUNTS PAID IN MARCH 2013 - SUBMITTED TO COUNCIL 17 APRIL 2013

Chq/EFT	Date	Name	Description	Amount
EFT7945	27/03/2013	SLIMLINE WAREHOUSE DISPLAY SHOP	NOTICE BOARDS - MARYVILLE DOWNS	1,162.13
EFT7946	27/03/2013	SPP CONSULTING (WA) PTY LTD	PREPARE SCOPING DOCUMENT - DEVELOPER CONTRIBUTION PLAN	5,000.00
EFT7947	27/03/2013	WA LOCAL GOV'T SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	13,378.25
EFT7948	27/03/2013	WALGA	ADVERTISING	1,731.95
EFT7949	27/03/2013	WC & SJ WRIGHT	FLOATING MACHINERY	742.50
EFT7950	27/03/2013	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN REPAYMENTS	10,704.44
EFT7951	27/03/2013	WESTRAC PTY LTD	GRADER PARTS & REPAIRS	1,469.40
EFT7952	27/03/2013	BENDIGO BANK	CREDIT CARD PAYMENTS	6,428.96
Total EFT's				\$ 515,024.87
Muni Cheques				
13295	14/03/2013	BINDOON GENERAL STORE	COUNCIL REFRESHMENTS	138.98
13296	14/03/2013	BINDOON IGA	TOOLBOX, OFFICE & COUNCIL SUPPLIES	133.52
13297	14/03/2013	GEORGE CUGLEY	RATES REFUND	663.54
13298	14/03/2013	REDINK HOMES	RETURN OF A CANCELLED BUILDING APPLICATION	1,737.67
13299	14/03/2013	SYNERGY	WANNAMAL BBQ ELECTRICITY CHARGES	79.30
13300	14/03/2013	TELSTRA	TELEPHONE OFFICE & MOBILE CHARGES	4,287.90
13301	14/03/2013	WANNAMAL VOLUNTEER BUSHFIRE BRIGADE	REIMBURSEMENT OF EQUIPMENT FOR FIRE STATION	1,148.73
13302	20/03/2013	ZURICH INSURANCE	THIRD PARTY EXCESS	500.00
13303	27/03/2013	AMP SUPERANNUATION LIMITED	SUPERANNUATION CONTRIBUTIONS	391.55
13304	27/03/2013	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	336.33
13305	27/03/2013	BINDOON IGA	TOOLBOX, OFFICE & COUNCIL SUPPLIES	215.59
13306	27/03/2013	DOREEN MACKIE	SHIRE COUNCILLOR QUARTERLY PAYMENT	2,480.15
13307	27/03/2013	DOROTHY LEE	RATES REFUND	124.33
13308	27/03/2013	LGRCEU	PAYROLL DEDUCTIONS	174.60
13309	27/03/2013	PORTFOLIOFOCUS	SUPERANNUATION CONTRIBUTIONS	155.12
Total Cheques Payments				\$ 12,567.31
Direct Debits - Mar 2013				
		BENDIGO BANK/COMMONWEALTH BANK	BANK FEES	617.70
		WESTNET	WESTNET/INTERNET	74.94
		CLUE DESIGN	WEB SITE MANAGEMENT	588.50
Total Direct Debits				\$ 1,281.14
Transfers				
BPV26	05/03/2013	BENDIGO BANK	TRANSFER INTEREST TO TRUST ACCOUNTS	152.64
Total Transfers				\$ 152.64
Total Payments				\$ 694,225.92



MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

TABLE OF CONTENTS

	Page
Statement of Financial Activity	1
Notes to and Forming Part of the Statement	
1 Significant Accounting Policies	2 to 7
2 Statement of Objective	8 to 9
3 Acquisition of Assets	10 to 12
4 Disposal of Assets	13
5 Information on Borrowings	14 to 15
6 Reserves	16 to 19
7 Net Current Assets	20
8 Rating Information	21
9 Trust Funds	22
10 Operating Statement	23
11 Balance Sheet	24
12 Financial Ratios	25
13 Report on Significant Variances	26

SHIRE OF CHITTERING

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

	NOTE	March 2013 Actual \$	March 2013 YTD Budget \$	2012/13 Budget \$	Variances Actuals to YTD Budget \$	Variances Actual Budget to YTD %
Operating						
Revenues/Sources						
Governance	1,2	93,134	93,133	102,967	1	0.00%
General Purpose Funding		555,098	565,000	736,079	(9,902)	(1.75%)
Law, Order, Public Safety		255,841	249,832	321,759	6,009	2.41%
Health		874,978	873,606	889,832	1,372	0.16%
Education and Welfare		5,230	3,900	7,620	1,330	34.10%
Housing		83,591	82,456	109,685	1,135	1.38%
Community Amenities		417,923	411,342	470,512	6,581	1.60%
Recreation and Culture		420,307	521,619	524,857	(101,312)	(19.42%) ▼
Transport		601,559	1,037,990	1,040,787	(436,431)	(42.05%) ▼
Economic Services		72,884	74,363	94,500	(1,479)	(1.99%)
Other Property and Services		29,748	36,638	500,016	(6,890)	(18.80%)
		<u>3,410,293</u>	<u>3,949,879</u>	<u>4,798,614</u>	<u>(539,586)</u>	<u>(13.66%)</u>
(Expenses)/(Applications)						
Governance	1,2	(490,603)	(590,374)	(721,177)	99,771	16.90% ▼
General Purpose Funding		(185,423)	(198,121)	(274,627)	12,698	6.41%
Law, Order, Public Safety		(688,498)	(680,996)	(864,501)	(7,502)	(1.10%)
Health		(185,029)	(189,547)	(244,379)	4,518	2.38%
Education and Welfare		(54,777)	(79,085)	(92,960)	24,308	30.74% ▼
Housing		(182,336)	(212,803)	(286,102)	30,467	14.32% ▼
Community Amenities		(1,180,162)	(1,177,760)	(1,530,208)	(2,402)	(0.20%)
Recreation & Culture		(556,973)	(726,523)	(952,579)	169,550	23.34% ▼
Transport		(1,533,287)	(1,693,412)	(2,213,999)	160,125	9.46%
Economic Services		(444,541)	(498,886)	(646,057)	54,345	10.89% ▼
Other Property and Services		1,308	(41,238)	(54,989)	42,546	103.17% ▼
		<u>(5,500,321)</u>	<u>(6,088,744)</u>	<u>(7,881,576)</u>	<u>588,423</u>	<u>(9.66%)</u>
Adjustments for Non-Cash						
(Revenue) and Expenditure						
(Profit)/Loss on Asset Disposals	4	76,380	49,318	(400,682)	27,062	(54.87%) ▼
Movement in Accrued Interest		(2,343)	(1,757)	(2,343)	(586)	(33.33%)
Movement in Accrued Salaries and Wages		(56,652)	(42,489)	(56,652)	(14,163)	(33.33%) ▼
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0.00%
Movement in Employee Benefit Provisions		8,186	5,430	7,240	2,756	(50.76%)
Movement in Deferred Liabilities		0	0	0	0	0.00%
Depreciation on Assets	2(a)	1,248,566	1,217,275	1,620,609	31,291	(2.57%)
Capital Revenue and (Expenditure)						
Purchase Land and Buildings	3	(402,133)	(643,797)	(2,701,019)	241,664	37.54% ▼
Purchase Furniture and Equipment	3	(11,526)	(11,526)	(11,526)	0	0.00%
Purchase Plant and Equipment	3	(231,987)	(420,910)	(420,910)	188,923	44.88% ▼
Purchase Motor Vehicles	3	(390,861)	(390,861)	(390,861)	(0)	(0.00%)
Purchase Infrastructure Assets - Roads	3	(566,766)	(1,438,095)	(1,486,597)	871,329	60.59% ▼
Purchase Infrastructure Assets - Bridges	3	(120,000)	(120,000)	(170,000)	0	0.00%
Purchase Infrastructure Assets - Parks & Ovals	3	(186,815)	(244,433)	(244,433)	57,618	23.57% ▼
Purchase Infrastructure Assets - Other	3	0	0	0	0	0.00%
Proceeds from Disposal of Assets	4	284,845	337,081	787,118	(52,236)	(15.50%) ▼
Repayment of Debentures	5	(109,166)	(109,424)	(121,590)	258	0.24%
Proceeds from New Debentures	5	1,000,000	1,000,000	1,000,000	0	0.00%
Transfers to Restricted Assets (Reserves)	6	(74,647)	(94,965)	(558,718)	20,318	21.40% ▼
Transfers from Restricted Asset (Reserves)	6	200,285	200,285	250,285	0	0.00%
ADD Net Current Assets July 1 B/Fwd	7	1,590,933	1,590,933	1,590,933	0	0.00%
LESS Net Current Assets Year to Date	7	<u>4,550,539</u>	<u>3,135,309</u>	<u>0</u>	<u>1,415,230</u>	<u>(45.14%)</u>
Amount Raised from Rates	8	<u>(4,384,268)</u>	<u>(4,392,109)</u>	<u>(4,392,108)</u>	<u>7,841</u>	<u>(0.18%)</u>

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

The financial report is a general purpose financial report which has been prepared in accordance with applicable Australian Accounting Standards and the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The report has also been prepared on the accrual basis under the convention of historical cost accounting modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

(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 9.

(c) Rounding Off Figures

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Superannuation

The Shire of Chittering contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent a cash refund or a reduction in the future payments is available.

(g) Cash and Cash Equivalents

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

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

Land held for resale is classified as current except where it is held as non-current based on Council's

(j) Fixed Assets

Initial Recognition

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 includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at reporting date.

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail. Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Computer Equipment and Software	3 years
Plant and Equipment - Heavy	5 to 15 years
Plant and Equipment - Light	0 to 10 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Footpaths - asphalt	10 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

Property, plant and equipment is brought to account at cost and will be carried at net written down values. Items of property, plant and equipment, including buildings but excluding freehold land are to be depreciated over estimated useful lives on a straight line basis.

(l) Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) *Classification (Continued)**(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the income statement as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the income statement. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the income statement.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (m) The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(n) Impairment

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2011.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(o) Trade and Other Payables

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(p) 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 municipality 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 Council expects to pay and includes related on-costs.

- (ii) 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 projected 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 Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(q) 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.

(r) 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 item included in the same class of

(s) 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 CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

2. STATEMENT OF OBJECTIVE

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

Shire of Chittering Vision Statement

Chittering: Keeping the balance

Because we:

- *have a long term view of the area*
- *place emphasis on the shire's assets*
- *undertake detailed assessments on new major works*
- *manage and operate using effective and efficient approaches*
- *ensure the finances are adequately managed*
- *carry out regular performance assessments*

Shire of Chittering Mission Statement

"To work with and for our local community; to enhance our rural lifestyle; to protect our natural environment; to provide good governance and quality services; to operate with long term sustainability as an achievable goal; to encourage and approve suitable, non-intrusive, sustainable development; and to encourage employment within these frameworks."

Shire of Chittering Values

- | | |
|-------------------------|---------------------------------|
| • <i>Excellence</i> | • <i>Trust</i> |
| • <i>Integrity</i> | • <i>Respect</i> |
| • <i>Consistency</i> | • <i>Valuing our staff</i> |
| • <i>Communication</i> | • <i>Continuous improvement</i> |
| • <i>Customer focus</i> | |
| • <i>Co-operation</i> | |

Council operations as disclosed in this report encompasses the following service orientated activities/programs:

GOVERNANCE - SCHEDULE 4

Administration and operation of facilities and services to elected members of Council, policy determination, public ceremonies and presentations. Other costs relating to tasks of assisting elected members and ratepayers, which do not concern specific council services.

GENERAL PURPOSE FUNDING - SCHEDULE 3

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY - SCHEDULE 5

Supervision of local laws, fire prevention including the provision of six volunteer fire brigades, animal control and the support of local emergency and public safety organisations such as the Chittering Rural Watch.

HEALTH - SCHEDULE 7

Food quality control, immunisation, contributions to medical health and the operation of the Chittering Community Health Centre and the Chittering-Gingin St John Ambulance

SHIRE OF CHITTERING**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013****2. STATEMENT OF OBJECTIVE (Continued)****EDUCATION AND WELFARE - SCHEDULE 8**

Operation and control of Senior Services other than housing, vacation swimming classes and youth services. The provision and maintenance of school bus shelters.

HOUSING - SCHEDULE 9

Maintenance of staff and rental housing. Administration and maintenance of community and seniors housing units in a joint venture arrangement with Homeswest.

COMMUNITY AMENITIES - SCHEDULE 10

Operation and control of cemeteries, public conveniences and sanitation services including the Bindoon, Muchea and Wannamal refuse sites. Funding of Town Planning services, drainage schemes and Landcare projects

RECREATION AND CULTURE - SCHEDULE 11

Maintenance of halls, the library and various parks, reserves and other recreation activities and cultural pursuits.

TRANSPORT - SCHEDULE 12

Construction and maintenance of roads, bridges footpaths, drainage works, lighting and cleaning of streets and Department of Transport licensing administration.

ECONOMIC SERVICES - SCHEDULE 13

The regulation and provision of building and extractive industries control, tourism services, area promotion, noxious weed control, community bus operations, business enterprise centre contributions and other economic development initiatives.

OTHER PROPERTY & SERVICES - SCHEDULE 14

Private works carried out by Council, public works and plant operation costs allocation.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

3. ACQUISITION OF ASSETS	2012/13 Budget \$	March 2013 Actual \$	
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Administration			
Administration Centre Upgrade	158,868	106,588	
Photocopier	11,526	11,526	
Motor Vehicle - CEO	43,770	43,770	
Motor Vehicle - EMCS	33,768	33,768	
Motor Vehicle - MHR	23,134	23,134	
Law, Order & Public Safety			
<u>Fire Prevention</u>			
Water Tank at Chittering Rise	9,000	9,587	
<u>Fire Prevention - ESL</u>			
ESL - Shed for ICV	56,445	56,445	
<u>Animal Control</u>			
Motor Vehicle - Senior Ranger	28,708	28,708	
Health			
<u>Preventative Services</u>			
Motor Vehicle - EHO	22,961	22,961	
<u>Other Health</u>			
Multi Purpose Health Centre	1,842,412	3,055	
Education & Welfare			
<u>Other Education</u>			
Bus Shelters x 3	0	0	
Community Amenities			
<u>Town Planning & Regional Development</u>			
Motor Vehicle - EMDS	33,768	33,768	
Motor Vehicle - Senior Planner	22,805	22,805	
Motor Vehicle - Planner	23,134	23,134	
<u>Other Community Amenities</u>			
Bindoon Outside Toilet Upgrade & Septic	0	0	(Job Level)
Recreation and Culture			
<u>Public Halls, Civic Centres</u>			
Wannamal Hall Building/Electrical Upgrade	72,735	29,620	(Job Level)
Lower Chittering Hall Building/Electrical Upgrade	162,457	27,469	(Job Level)
Muchea Hall Building Upgrade	43,520	27,222	(Job Level)
Bindoon Hall Electrical Upgrade	5,655	0	(Job Level)
Chinkabee Complex Electrical Upgrade	7,810	0	(Job Level)
Chinkabee Complex Building Upgrade	107,000	43,346	(Job Level)
Chinkabee Complex Disabled Toilet	68,000	55,454	(Job Level)
Chinkabee Playgroup Extension	25,000	23,702	(Job Level)
<u>Other Recreation & Sport</u>			
Sussex Bend POS	244,433	186,815	(Job Level)
<u>Libraries</u>			
Painting of Library	5,250	5,345	

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

	2012/13 Budget \$	March 2013 Actual \$	
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program (Continued)</u>			
Heritage			
Brockman Centre Mens Shed	100,000	0	
Brockman Centre Painting	11,980	0	
Transport			
<u>Construction Streets, Roads, Bridges, Depots</u>			
Works Program/Road Construction			
- RRG - Muchea South Road	480,600	37,946	(Job Level)
- RRG - Chittering Road	331,550	196,709	(Job Level)
- MRWA Direct Funding - Gravel Re-Sheeting	71,551	71,551	(Job Level)
- BS - Chittering/Lake Roads	96,000	21,746	(Job Level)
- BS - Ridgetop Ramble	234,130	13,746	(Job Level)
- Roads to Recovery - Hay Flat Road	216,000	169,894	(Job Level)
- Council - Hay Flat Road	40,424	40,424	(Job Level)
- RFR - Day Centre Carpark	13,841	14,750	(Job Level)
- Swan River Nutrient Intervention Project	2,500	0	(Job Level)
Works Program/Bridge Construction			
- MRWA & FAG Bridges - Keating Bridge (Paid in 11/12)	50,000	0	(Job Level)
- FAG Bridges - Yozzi Bridge	120,000	120,000	(Job Level)
<u>Road Plant Purchases</u>			
Plant - Isuzu Truck	189,510	0	
Motor Vehicle - EMTS	36,049	36,049	
Motor Vehicle - WS	28,756	28,756	
Gardener's Ute	34,059	34,059	
Motor Vehicle - Technical Officer	35,966	35,966	
Plant - Loader	222,400	222,400	
Economic Services			
<u>Tourism</u>			
Tourist Centre Conversion	33,887	23,887	
<u>Building Control</u>			
Motor Vehicle - PBS	23,982	23,982	
	5,425,346	1,910,088	

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

3. ACQUISITION OF ASSETS (Continued)	2012/13 Budget \$	March 2013 Actual \$
The following assets have been acquired during the period under review:		
By Class		
Land Held for Resale - Current	0	0
Land Held for Resale - Non Current	0	0
Land	0	0
Land and Buildings	2,701,019	402,133
Furniture and Equipment	11,526	11,526
Plant and Equipment	420,910	231,987
Motor Vehicles	390,861	390,861
Infrastructure Assets - Roads	1,486,597	566,766
Infrastructure Assets - Bridges & Culverts	170,000	120,000
Infrastructure Assets - Footpaths	0	0
Infrastructure Assets - Drainage	0	0
Infrastructure Assets - Parks & Ovals	244,433	186,815
Infrastructure Assets - Other	0	0
	<u>5,425,346</u>	<u>1,910,088</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

4. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

By Program	Written Down Value		Sale Proceeds		Profit(Loss)	
	2012/13 Budget \$	March 2,013 Actual \$	2012/13 Budget \$	March 2,013 Actual \$	2012/13 Budget \$	March 2,013 Actual \$
Administration						
MVS154 - Holden Caprice	40,268	40,268	34,545	34,545	(5,723)	(5,723)
MVS124 - Holden Commodore	27,218	27,219	16,625	16,625	(10,593)	(10,593)
MVS714 - Holden Cruze	17,775	17,775	11,818	11,818	(5,957)	(5,957)
Law, Order, Public Safety						
MVU312 - Holden Colorado	29,668	29,668	20,196	20,196	(9,472)	(9,472)
Health						
MVS508 - Holden Cruze	18,803	18,802	9,091	9,091	(9,712)	(9,712)
Community Amenities						
MVS123 - Holden Commodore	28,155	28,156	16,625	16,625	(11,530)	(11,530)
MVS715 - Holden Cruze	17,963	17,963	9,091	9,091	(8,872)	(8,872)
MVS126 - Holden Cruze	19,376	19,376	11,818	11,818	(7,558)	(7,558)
Transport						
MVS125 - Holden Commodore	31,033	31,033	18,182	18,182	(12,851)	(12,851)
MVS812 - Mitsubishi Triton	29,720	29,720	21,818	21,818	(7,902)	(7,902)
MVU810 - Mitsubishi Triton	15,497	15,497	11,000	11,000	(4,497)	(4,497)
MVU813 - Holden Colorado	31,137	31,136	15,352	15,352	(15,785)	(15,785)
MVU313 - Holden Commodore Utility	25,920	25,920	15,455	15,455	(10,465)	(10,465)
PH1017 - Isuzu Truck	25,210	0	52,273	0	27,063	0
PH1201 - Cat Loader	10,000	10,000	50,000	50,000	40,000	40,000
PLV501 Cherry Picker	0	0	6,864	6,864	6,864	6,864
Economic Services						
MVU315 - Holden Commodore Utility	18,692	18,692	16,364	16,364	(2,328)	(2,328)
Unclassified						
Land - Wandena/Muchea East Rd	0	0	450,000	0	450,000	0
	386,435	361,225	787,117	284,845	400,682	(76,380)

By Class of Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
	2012/13 Budget \$	March 2,013 Actual \$	2012/13 Budget \$	March 2,013 Actual \$	2012/13 Budget \$	March 2,013 Actual \$
Motor Vehicles	351,225	351,225	227,980	227,981	(123,245)	(123,244)
Plant & Equipment	35,210	10,000	109,138	56,864	67,063	46,864
Land	0	0	450,000	0	450,000	0
	386,435	361,225	787,118	284,845	393,818	(76,380)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2012/13 Budget \$	March 2,013 Actual \$
521,599	46,864
(120,917)	(123,244)
400,682	(76,380)

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-12	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2012/13 Budget \$	2012/13 Actual \$	2012/13 Budget \$	2012/13 Actual \$	2012/13 Budget \$	2012/13 Actual \$	2012/13 Budget \$	2012/13 Actual \$
Health	0	1,000,000	1,000,000	1	0	999,999	1,000,000	0	0
Loan 79 - Multi Purpose Health Centre									
Education and Welfare	149,114			72,950	72,950	76,164	76,164	5,715	3,453
Loan 78 Purchase Land Respite Centre									
Housing	238,090			20,611	15,371	217,479	222,719	13,644	10,282
Loan 72 Staff Housing Development				5,789	4,305	68,456	69,940	4,853	3,662
Loan 73 Seniors & Community Housing	74,245								
Recreation & Culture	26,628			12,872	9,573	13,756	17,055	1,465	1,156
Loan 71 Old Roads Board Building				9,367	6,967	119,599	121,999	8,471	6,408
Loan 74 Land Acquisition Gray Road	128,966								
	617,043	1,000,000	1,000,000	121,590	109,166	1,495,453	1,507,877	34,148	24,961

All loan repayments are financed by general purpose income.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2012/13

Council has no new debentures to be taken out.

Particulars/Purpose	Amount Borrowed		Institution	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount Used		Balance Unspent \$
	Budget \$	Actual \$					Budget \$	Actual \$	
Loan 79 - Multi Purpose Health Centre	1,000,000	1,000,000	WATC	20	1,515,308	4	1,000,000	0	#####

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

	2012/13 Budget \$	March 2013 Actual \$
6. RESERVES		
Cash Backed Reserves		
(a) Employee Entitlements Reserve		
Opening Balance	177,996	177,996
Amount Set Aside / Transfer to Reserve	28,677	23,971
Amount Used / Transfer from Reserve	<u>(15,785)</u>	<u>(15,785)</u>
	<u>190,888</u>	<u>186,182</u>
(b) Plant Replacement Reserve		
Opening Balance	104,083	104,083
Amount Set Aside / Transfer to Reserve	5,414	2,338
Amount Used / Transfer from Reserve	<u>(94,500)</u>	<u>(44,500)</u>
	<u>14,997</u>	<u>61,921</u>
(c) Public Amenities and Buildings Reserve		
Opening Balance	133,873	85,855
Amount Set Aside / Transfer to Reserve	12,463	4,520
Amount Used / Transfer from Reserve	<u>(25,000)</u>	<u>(25,000)</u>
	<u>121,336</u>	<u>65,375</u>
(d) Gravel Acquisition Reserve		
Opening Balance	58,915	58,915
Amount Set Aside / Transfer to Reserve	3,064	1,452
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>61,979</u>	<u>60,367</u>
(e) Community Housing Reserve		
Opening Balance	57,763	57,763
Amount Set Aside / Transfer to Reserve	7,805	6,285
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>65,568</u>	<u>64,048</u>
(f) Seniors Housing Reserve		
Opening Balance	16,059	16,059
Amount Set Aside / Transfer to Reserve	4,835	4,447
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>20,894</u>	<u>20,506</u>
(g) Brockman Centre Precinct Reserve		
Opening Balance	8,645	8,645
Amount Set Aside / Transfer to Reserve	450	213
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>9,095</u>	<u>8,858</u>
(h) Public Open Space Reserve		
Opening Balance	68,054	68,054
Amount Set Aside / Transfer to Reserve	23,540	21,932
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>91,594</u>	<u>89,986</u>
(i) Bindoon Community Bus Reserve		
Opening Balance	38,535	38,535
Amount Set Aside / Transfer to Reserve	2,004	950
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>40,539</u>	<u>39,485</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

	2012/13 Budget \$	March 2013 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
(j) Bindoon Cemetery Development Reserve		
Opening Balance	29,137	29,137
Amount Set Aside / Transfer to Reserve	1,516	718
Amount Used / Transfer from Reserve	0	0
	<u>30,653</u>	<u>29,855</u>
(k) Administration Centre Reserve		
Opening Balance	128,710	128,710
Amount Set Aside / Transfer to Reserve	6,695	2,661
Amount Used / Transfer from Reserve	(100,000)	(100,000)
	<u>35,405</u>	<u>31,371</u>
(l) Recreation Development Reserve		
Opening Balance	39,850	39,850
Amount Set Aside / Transfer to Reserve	2,073	982
Amount Used / Transfer from Reserve	0	0
	<u>41,923</u>	<u>40,832</u>
(m) Ambulance Replacement Reserve		
Opening Balance	1,053	1,053
Amount Set Aside / Transfer to Reserve	55	26
Amount Used / Transfer from Reserve	0	0
	<u>1,108</u>	<u>1,079</u>
(n) Waste Management Reserve		
Opening Balance	42,240	19,102
Amount Set Aside / Transfer to Reserve	2,197	471
Amount Used / Transfer from Reserve	0	0
	<u>44,437</u>	<u>19,573</u>
(o) Office Equipment Reserve		
Opening Balance	24,184	24,184
Amount Set Aside / Transfer to Reserve	1,258	519
Amount Used / Transfer from Reserve	(15,000)	(15,000)
	<u>10,442</u>	<u>9,703</u>
(p) Landcare Vehicles Reserve		
Opening Balance	89,733	89,733
Amount Set Aside / Transfer to Reserve	4,668	2,212
Amount Used / Transfer from Reserve	0	0
	<u>94,401</u>	<u>91,945</u>
(q) Binda Place Reserve		
Opening Balance	6,492	6,492
Amount Set Aside / Transfer to Reserve	450,338	160
Amount Used / Transfer from Reserve	0	0
	<u>456,830</u>	<u>6,652</u>
(r) Contributions to Roadworks Reserve		
Opening Balance	32,054	32,054
Amount Set Aside / Transfer to Reserve	1,667	790
Amount Used / Transfer from Reserve	0	0
	<u>33,721</u>	<u>32,844</u>
Total Cash Backed Reserves	<u><u>1,365,810</u></u>	<u><u>860,582</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

	2012/13 Budget \$	March 2013 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Employee Entitlement Reserve	28,677	23,971
Plant Replacement Reserve	5,414	2,338
Public Amenities and Buildings	12,463	4,520
Gravel Acquisition	3,064	1,452
Community Housing	7,805	6,285
Seniors Housing	4,835	4,447
Brockman Centre Precinct	450	213
Public Open Space	23,540	21,932
Bindoon Community Bus	2,004	950
Cemetery Development	1,516	718
Administration Centre	6,695	2,661
Recreation Development	2,073	982
Ambulance Replacement	55	26
Waste Management	2,197	471
Office Equipment	1,258	519
Landcare Vehicles	4,668	2,212
Binda Place	450,338	160
Contributions to Roadworks	1,667	790
	<u>558,719</u>	<u>74,647</u>
Transfers from Reserves		
Employee Entitlement Reserve	(15,785)	(15,785)
Plant Replacement Reserve	(94,500)	(44,500)
Public Amenities and Buildings	(25,000)	(25,000)
Gravel Acquisition	0	0
Community Housing	0	0
Seniors Housing	0	0
Brockman Centre Precinct	0	0
Public Open Space	0	0
Bindoon Community Bus	0	0
Cemetery Development	0	0
Administration Centre	(100,000)	(100,000)
Recreation Development	0	0
Ambulance Replacement	0	0
Waste Management	0	0
Office Equipment	(15,000)	(15,000)
Landcare Vehicles	0	0
Binda Place	0	0
Contributions to Roadworks	0	0
	<u>(250,285)</u>	<u>(200,285)</u>
Total Transfer to/(from) Reserves	<u>308,434</u>	<u>(125,638)</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

6. RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Employee Entitlements Reserve

- to be used to fund employee accumulated annual, sick, long service leave and employee gratuities

Plant Replacement Reserve

- to be used to fund plant purchases, trades or major overhauls

Muchea Hall Reserve

- to be used to fund scheduled or agreed maintenance or improvements on this hall

Bindoon Hall Reserve

- to be used to fund scheduled or agreed maintenance or improvements on this hall

Wannamal Hall Reserve

- to be used to fund scheduled or agreed maintenance or improvements on this hall

Chinkabee Hall Reserve

- to be used to fund scheduled or agreed maintenance or improvements on this hall

Lower Chittering Hall Reserve

- to be used to fund scheduled or agreed maintenance or improvements on this hall

Public Amenities and Buildings Reserve

- to be used to fund future public amenities maintenance requirements of Council

Gravel Acquisition Reserve

- to be used to fund the purchase of gravel or land containing gravel

Community Housing Reserve

- to be used to fund repairs, improvements or extensions to community units

Seniors Housing Reserve

- to be used to fund repairs, improvements or extensions to seniors units

Brockman Centre Precinct Reserve

- to be used to fund scheduled or agreed maintenance or improvements on this hall

Public Open Space Reserve

- to be used to fund public open space developments in accordance with developer precincts

Bindoon Community Bus Reserve

- to be used to fund the shortfall on operations of the bus and to allow for its eventual replacement

Bindoon Cemetery Development Reserve

- to be used to fund the development or acquisition of cemetery land or facilities

Administration Centre Reserve

- to be used to fund major improvement or construction of Council's administrative building requirements

Recreation Development Reserve

- to be used to fund the development or acquisition of recreation land or facilities

Ambulance Replacement Reserve

- to be used to contribute towards the cost of purchasing or replacing an Ambulance

Waste Management Reserve

- to be used to fund the replacement of landfill sites and rehabilitation of existing landfill sites

Office Equipment Reserve

- to be used for the replacement of office equipment

Landcare Vehicles Reserve

- to be used for the financing of Landcare vehicles

Binda Place Reserve

- to be used for Car parking in Binda Place

Contributions to Roadworks Reserve

- to be used for future roadworks

All reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

	2011/12 B/Fwd Per 2012/13 Budget \$	2011/12 B/Fwd Per Financial Report \$	March 2013 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	29,157	1,142,945	2,735,935
Cash - Restricted Unspent Grants	0	563,469	450,530
Cash - Restricted Unspent Loans	0	0	1,000,000
Cash - Restricted Reserves	1,341,439	986,220	860,582
Investments	42,500	42,500	42,500
Rates - Current	200,000	211,018	276,305
Sundry Debtors	65,000	232,639	254,733
Accrued Income/Payments in Advance	0	0	0
GST Receivable	5,000	17,306	0
Provision For Doubtful Debts	(3,685)	(3,685)	(3,685)
Inventories	10,000	3,226	(3,733)
	<u>1,689,411</u>	<u>3,195,638</u>	<u>5,613,167</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors	(185,000)	(447,282)	(71,470)
Income Received in Advance	(43,018)	(9,840)	(32,935)
Licensing Creditors	0	0	0
Payroll Creditors	0	0	0
GST Payable	(25,000)	(40,014)	(40,763)
Accued Expenditure	0	0	0
Leave Provisions	(281,471)	(299,345)	(299,345)
	<u>(534,489)</u>	<u>(796,481)</u>	<u>(444,513)</u>
NET CURRENT ASSET POSITION	1,154,922	2,399,157	5,168,654
Less: Cash - Reserves - Restricted	(1,341,439)	(986,220)	(860,582)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Liabilities Supported by Reserves	186,517	177,996	186,182
Adjustment for Trust Transactions Within Muni	0	0	56,285
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>0</u>	<u>1,590,933</u>	<u>4,550,539</u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2012/13 Rate Revenue \$	2012/13 Interim Rates \$	2012/13 Back Rates \$	2012/13 Total Revenue \$	2012/13 Budget \$
General Rate								
GRV - General Rate	11.3687	303	6,645,868	755,549	2,434	0	757,983	760,549
UV - General Rate	0.5389	2,158	648,163,000	3,492,952	12,758	503	3,506,213	3,517,952
Sub-Totals		2,461	654,808,868	4,248,501	15,192	503	4,264,196	4,278,501
Minimum Rates								
	Minimum \$							
GRV - General Rate	500	8	27,504	4,000	0	0	4,000	4,000
UV - General Rate	750	199	17,907,342	149,250	0	0	149,250	149,250
Sub-Totals		207	17,934,846	153,250	0	0	153,250	153,250
Specified Area Rates							0	0
							4,417,446	4,431,751
Discounts							0	0
Movement in Excess Rates							(33,178)	0
Totals							4,384,268	4,431,751

All land except exempt land in the Shire of Chittering is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2012/13 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

9. TRUST FUNDS

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

Detail	Balance 01-Jul-12 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	0	26,202	(12,828)	13,374
BRB Levy	0	18,008	(18,008)	0
Bonds - Key & Hall Hire	505	3,200	(1,920)	1,785
Bonds - Animal Control	100	150	(50)	200
Bonds - Extractive Industries	25,895	3,187	0	29,082
Bonds - Developer	96,124	47,403	0	143,527
Bonds - Community Bus Hire	355	2,500	(1,400)	1,455
Bonds - Crossovers	21,997	7,600	(8,295)	21,302
Extractive Industry Licences	3,880	0	0	3,880
Revegetation of Block Trust	22,313	161	0	22,474
Bonds - Pit Rehabilitation	9,038	65	0	9,103
Bonds - Seal Coat	231,488	656	(232,144)	0
Bonds - Sand Extraction	251	0	0	251
Bonds - Defect Roadworks	111,106	4,530	(70,394)	45,242
Bonds - Transportable Buildings	0	0	0	0
Bonds - Community Housing	1,625	1	0	1,626
Bonds - Staff Housing	1,800	1	(480)	1,321
Unclaimed Monies Trust	399	33	0	432
Nominations - Elected Members	0	0	0	0
	<u>526,876</u>	<u>113,697</u>	<u>(345,519)</u>	<u>295,054</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

10. OPERATING STATEMENT

	March 2013 Actual \$	2012/13 Budget \$	2011/12 Actual \$
OPERATING REVENUES			
Governance	93,134	102,967	55,967
General Purpose Funding	4,939,366	5,194,545	5,552,041
Law, Order, Public Safety	255,841	321,759	299,187
Health	874,978	889,832	36,806
Education and Welfare	5,230	7,620	121,870
Housing	83,591	109,685	106,268
Community Amenities	417,923	470,512	367,413
Recreation and Culture	420,307	524,857	441,233
Transport	601,559	1,040,787	807,182
Economic Services	72,884	94,500	116,820
Other Property and Services	29,748	500,016	69,413
TOTAL OPERATING REVENUE	7,794,561	9,257,080	7,974,200
OPERATING EXPENSES			
Governance	490,603	721,177	529,720
General Purpose Funding	185,423	274,627	264,872
Law, Order, Public Safety	688,498	864,501	849,212
Health	185,029	244,379	221,489
Education and Welfare	54,777	92,960	69,609
Housing	182,336	286,102	260,352
Community Amenities	1,180,162	1,530,208	1,310,346
Recreation & Culture	556,973	952,579	783,897
Transport	1,533,287	2,213,999	2,276,610
Economic Services	444,541	646,057	499,549
Other Property and Services	(1,311)	54,987	86,544
TOTAL OPERATING EXPENSE	5,500,318	7,881,576	7,152,201
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	2,294,243	1,375,504	821,998

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

11. BALANCE SHEET

	March 2013 Actual \$	2011/12 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	5,047,047	2,692,634
Trade and Other Receivables	527,353	439,971
Inventories	(3,733)	3,226
Other Financial Assets	42,500	42,500
TOTAL CURRENT ASSETS	<u>5,613,167</u>	<u>3,178,331</u>
NON-CURRENT ASSETS		
Other Receivables	31,059	31,059
Inventories	0	0
Property, Plant and Equipment	10,177,005	10,004,826
Infrastructure	41,912,906	41,784,789
TOTAL NON-CURRENT ASSETS	<u>52,120,970</u>	<u>51,820,674</u>
TOTAL ASSETS	<u>57,734,137</u>	<u>54,999,005</u>
CURRENT LIABILITIES		
Trade and Other Payables	88,883	538,826
Long Term Borrowings	12,424	121,590
Provisions	299,345	299,345
TOTAL CURRENT LIABILITIES	<u>400,652</u>	<u>959,761</u>
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	1,495,452	495,452
Provisions	76,855	76,855
TOTAL NON-CURRENT LIABILITIES	<u>1,572,307</u>	<u>572,307</u>
TOTAL LIABILITIES	<u>1,972,959</u>	<u>1,532,068</u>
NET ASSETS	<u>55,761,178</u>	<u>53,466,937</u>
EQUITY		
Retained Surplus	54,900,596	52,480,717
Reserves - Cash Backed	860,582	986,220
TOTAL EQUITY	<u>55,761,178</u>	<u>53,466,937</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013

12. FINANCIAL RATIOS

	2012	2011	2010	2009
Current Ratio	15.396	1.820	1.600	3.300

$$\frac{\text{current assets minus restricted current assets}}{\text{current liabilities minus current liabilities associated with restricted assets}}$$

This ratio is a measure of short term (unrestricted) liquidity. That is, the ability of Council to meet its liabilities (obligations) as and when they fall due.

A ratio of greater than one (100%) indicates Council has more current assets than current liabilities.

If less than one (100%), current liabilities are greater than current assets and Council has a short term funding issue.

SHIRE OF CHITTERING
FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013
Report on Significant variances Greater than 10% and \$10,000

REPORTABLE OPERATING REVENUE VARIATIONS

Recreation & Culture - \$101,312

Public Halls is less due to timing variance	(1,560)
Library is less for no major reason	(73)
Heritage is less due to no grant funding received to date	(99,836)
Other R&C is higher for no major reason	157

Transport - \$436,431

Not all road grant funding has been claimed to date	(436,431)
---	-----------

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - \$99,771

Members is less due to timing variations to YTD budget	5,216
Other Gov is less due to timing variations to YTD budget	94,555

Education & Welfare - \$24,308

Other Education is less due to minimal school bus shelter maintenance and school contributions not being paid to date	8,092
Aged is higher than YTD budget due to Day Centre expense	(6,604)
Aged Other is less due to timing variations	292
Other Welfare is less due to not all youth expenses and contributions being paid	22,528

Housing - \$30,467

Staff, Community & Seniors housing is less due to timing variation to YTD budget	30,467
--	--------

Recreation & Culture - \$169,550

Public Halls is less due to timing variations with YTD budget	31,028
Other Rec & Sport is less due to timing variance to YTD budget and works program	90,679
Libraries is less due to salaries/super allocated to other GL's	9,801
Heritage is less due to timing variations with YTD budget	13,895
Other Culture is less due to timing variations with YTD budget (Comm Grants)	24,147

Economic Services - \$54,345

Rural Services is less due to timing variation to YTD budget	15,778
Tourism is less due to timing variations with YTD budget	19,626
Building Control is less due to employee costs being less than YTD budget	11,018
Econ Dev is less due to timing variations with YTD budget	7,162
Other Econ Serv is less than YTD budget for no major reason	761

Other Property & Services - \$42,546

Private Works is less than YTD budget due to no works being undertaken	20,476
PWOH is overallocated	28,636
POC need to be allocated to jobs	(4,784)
S&W are less due to Workers Comp claims and payroll allocations	(1,647)
Unclassified is higher due to admin allocations	(135)

SHIRE OF CHITTERING
FOR THE PERIOD 1 JULY 2012 TO 31 MARCH 2013
Report on Significant variances Greater than 10% and \$10,000

REPORTABLE CAPITAL EXPENSE VARIATIONS

Purchase Land & Buildings - \$241,664

Works are continuing on all projects

Purchase Plant & Equipment - \$188,923

Loader has been purchased, Truck not yet purchased but order placed

Purchase Infrastructure - Roads - \$871,329

Works commenced and variance is a timing variation to YTD budget.

Purchase Infrastructure - Parks & Ovals - \$57,618

Works are continuing on Sussex Bend project

Proceeds from Disposal of Assets - \$52,236

Funds for truck not received to date

Transfers to Restricted Assets - \$20,318

Less interest earned and transfer of \$3,000 not effected yet.

For individual projects please refer to Note 3 in the financial statements

SHIRE OF CHITTERING
RECEIVED

- 5 MAR 2013

Chittering Riding Club
P.O.Box 293
Bindoon, WA, 6502

1st March 2013

Officer..... CEO
File..... A10263
Ref..... I1337465

Gary Tuffin, Chief Executive Officer
Shire of Chittering
Po Box 70
Bindoon WA 6502

Dear Gary

REQUEST TO USE 509 GRAY ROAD LAND ADJOINING THE BINDOON CEMETERY FOR THE PURPOSE OF CHITTERING RIDING CLUB

I am writing to propose that the Chittering Riding Club be allowed the use of the Shire of Chittering Land located at 509 Gray Road next to the Bindoon Cemetery for the purpose of horse riding, training and possibly eventing.

The Chittering Riding Club was founded in 2010 due to the need to accommodate Adult and more advanced riders from within the Shire of Chittering and to date has 25 members. Currently the Chittering Riding Club meets on a monthly basis with the season running from February to December and was utilising the outdated facilities at the Catholic Agricultural College in Bindoon. Unfortunately these facilities are no longer available (see attached letter from the Bindoon Range Pony Club).

As per discussions with Arlene Carter (Community Development Officer) and Jim Garrett (Executive Manager Technical Services) the proposed land parcel is not currently in use , and if successful the Chittering Riding Club would propose a peppercorn lease similar to that of the Sandown Grounds in Muchea.

The Chittering Riding Club is committed to upkeep and development of facilities that will be required to hold events and training days and this may include; fencing, general grounds maintenance and providing water to the site.

The use of Shire of Chittering land would allow for the Chittering Riding Club to apply for grant funding to enhance the grounds with the future goal if approved to have toilet facilities on site and fenced areas for different eventing and training areas.

The designation of the proposed site to house the Chittering Riding Club would provide an opportunity for tourism within the Shire of Chittering as the Chittering Riding Club would be holding regional rally's open to the Horse community.

A Map of the proposed site has been attached for your reference.

I look forward to your response and if you require any further information please contact Alissa Hanks, 0499 821 431 or in writing to 120 Gray Road Bindoon WA 6502.

Kind Regards
Alissa Hanks
Chittering Riding Club – President

Arlene Carter

From: Azhar Awang
Sent: Monday, 25 March 2013 10:06 AM
To: Arlene Carter
Cc: Brendan Jeans; Scott Penfold
Subject: FW: Please consider
Attachments: riding club_201303111159.pdf

From: Azhar Awang
Sent: Wednesday, 13 March 2013 9:59 AM
To: Brendan Jeans; Scott Penfold
Subject: FW: Please consider

My comments.

The land is currently zoned - Agriculture resource and the propose use could fall under the definition of Stable and/or equestrian centre which is classified as 'P' and 'D' use respectively under the Agriculture resource zoned land. The LPS identify the area for Rural Residential/ Rural Retreat and this would be a 'D' use for stable but prohibited use as an equestrian centre. I have no major problem in the immediate timeframe, however i note that the adjoining property has been approved for rezoning to allow Rural Retreat/Rural Residential? I would not support a permanent use of the land as this would jeopardise any future development on the land. I still don't see why they cannot use existing facilities such as in Muchea polo club. The duplication of facilities would be an issue for maintenance and this Council cannot sustain the cost of additional facilities.

If anything I would prefer an overall plan be prepared for the site and its relation with other uses. I seem to recalled that there was a plan proposed for this site as community purposes which included oval, equestrian centre and facilities.


If approve, consideration is the provision of a management plan of the proposed use, management of waste which could attract stable fly, no permanent structures, termination of use within quick time.

Regards

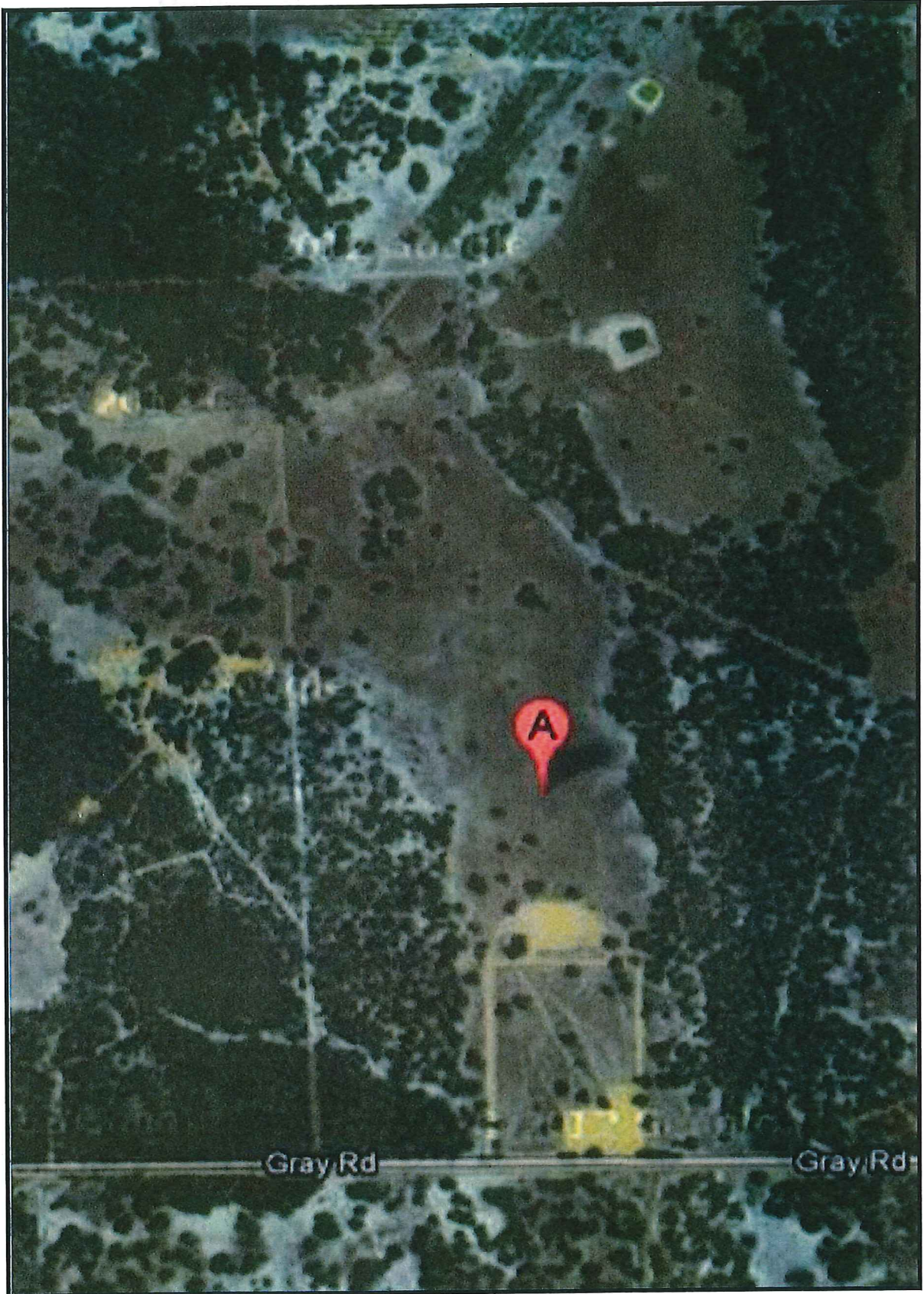
Azhar Awang
Executive Manager Development Services



6177 Great Northern Highway PO Box 70 Bindoon WA 6150
t: 08 9576 4600 f: 08 9576 1250 e: chatter@chittering.wa.gov.au
www.chittering.wa.gov.au

 Think before you print

DISCLAIMER: This email, including any attachments, is intended only for use by the addressee(s) and may contain confidential and/or personal information and may also be the subject of legal privilege. Any personal information contained in this email is not to be used for any purpose other than the purpose for which you have received it. If you are not the intended recipient, you must not disclose or use the information contained in it. This organisation accepts no liability for any direct or indirect damage or loss resulting from the use of any attachments to this email.



BINDOON MEDICAL CENTRE

21 Binda Place Bindoon WA 6502

ABN : 52 147 204 528

25th February 2013

Mr Gary Tuffin

CEO

Shire of Chittering

PO Box 70

BINDOON WA 6502

SHIRE OF CHITTERING
RECEIVED

-7 MAR 2013

Officer... Jean - Gary
File... 0010.13
Ref... 11337515

Dear Gary

RE: REVERSE CYCLE AIR-CONDITIONING AT 21 BINDA PLACE, BINDOON

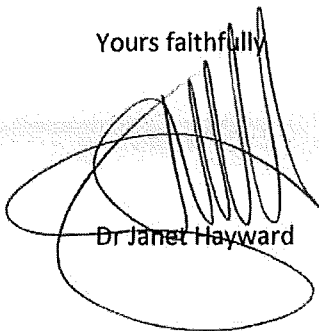
I have enclosed a copy of our recent synergy account to bring to your attention the significant increase in power costs this ongoing situation has created due to being advised to have to leave the system running.

Although it has increased by about \$100.00 over the last couple of accounts we have considered this acceptable.

Unfortunately this account is beyond reasonable for me to have to incur and am concerned as to the amount also of the next one.

Would you please advise me as to the possibility of a reimbursement by the Shire.

Yours faithfully



Dr Janet Hayward

All correspondence to : PO Box 194 Bindoon WA 6502

Phone : 08 9576 1222

Fax : 08 9576 0309

Electricity Account - Tax Invoice

3 FEB 2013

Account Number

12 877 8040



052-15638

THE BINDOON MEDICAL CENTRE
PO BOX 194
BINDOON WA 6502



ABN: 71 743 446 839
GPO Box U1913
Perth WA 6845

ENQUIRIES

13 13 54

TTY: (08) 9221 8608

Interpreter Service 13 14 50

synergy.net.au

Date of Issue 07/02/2013

Payable By

25 Feb 2013

TOTAL DUE

\$721.35

(includes GST)

Account Summary:

Total of Previous Bill	Payments & Adjustments	Balance	Current Charges		TOTAL DUE
\$366.80	\$366.80CR	\$0.00	\$721.35	=	\$721.35

See over for details.

Supply Period: For 65 Days From: 04 Dec 2012 To: 06 Feb 2013

Supply Address: 21 GREAT NORTHERN HWY BINDOON 6502

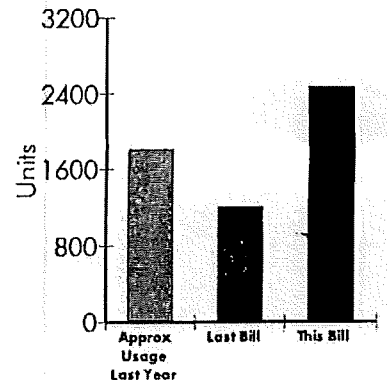
A transaction fee of 0.7% incl. GST will apply on payments made by credit card or Visa/Mastercard debit card up to and including 31 December 2012. Exclusions may apply. Effective 1 January 2013, a transaction fee of 0.53% incl. GST will apply for Visa/Mastercard credit cards or debit cards. American Express credit cards will incur a transaction fee of 1.54% incl. GST.

ENTERED
Date 17/2 By J

PAID 19/2/13

C.C. RECEIPT # 31340499832

Usage Comparison



Average Daily Consumption

38 units

Average Daily Cost

\$11.10



PAYMENT SLIP

THE BINDOON MEDICAL CENTRE
Account Number: 12 877 8040



Credit Card
Bill Code 2600 Ref 502 848 1317

Internet: Visit synergy.net.au/payments
Phone: Call 1300 650 900



BPAY / BPay View
Bill Code 2600 Ref 502 848 1317

Contact your participating financial institution to make a payment of more than \$10 using your debit card.



* A transaction fee of 0.53% incl. GST will apply for Visa/MasterCard credit cards or debit cards. American Express credit cards will incur a transaction fee of 1.54% incl. GST.



POST Billpay
Pay by cash, cheque of Eftpos at any post office.



Direct Debit
Call 13 13 53 or visit synergy.net.au/directdebit.*



Mail
Send your cheque payable to Synergy with this payment slip to GPO Box U1913 Perth WA 6845.



Centrepay
Concession Card Holders may also pay using Centrelink's payment scheme. Please refer to the message box on the back of this payment slip.



*2608 5028481317 POST billpay

000502848131004

Payment Number

502 848 1317

Payable By

25 Feb 2013

TOTAL DUE

\$721.35

Usage Calculations

Tariff	Reading Type	Meter Number	Current Meter Reading	Equals Total Units Used
Business Plan (L1)	Normal	410M156962	31842	2470

Current Account Details

BUSINESS PLAN (L1) TARIFF

2470.0000 units @ 25.605600 cents per unit	\$	632.46	
Supply Charge	\$	23.30	
Plus GST @ 10%	\$	65.58	
Total	\$	<u>721.35</u>	▶ \$ 721.35
			Total Payable \$ <u>721.35</u>

Your energy charge includes a carbon component of \$55.70 (being 2470 units @ 2.255 cents per unit) which comprises Synergy's estimated carbon costs, an allowable return and GST.

If you are having problems paying your account, assistance is available, please contact us before the due date.

A \$4.75 fee may apply for additional reminder notices sent regarding overdue payment of this account.

Customer Charter - Contains useful information including our products and services, safe use of electricity, and our obligations under the Customer Service Code. For more information please visit synergy.net.au/charter or call us on 13 13 54.

Faults - To report a fault or emergency please call the Western Power 24-hour fault and emergency line on 13 13 51.

Complaints - We are committed to handling your complaint in a courteous and efficient manner. If you have a complaint, in the first instance, please call **1800 208 987**. If you are not satisfied with the resolution, you may contact the Energy Ombudsman on 1800 754 004.

If your account has been estimated. If you wish to find out how or why it was estimated or if you would like to request a meter reading or verification of a meter reading, please call us on 13 13 53 for residential customers or 13 13 54 for business customers.

Link Lake Needonga Trail to Stonehouse Walk with a Boardwalk (Stage 1)	
Consultant fieldwork (allow 3 days)	\$3,300
Consultant preparation of detailed trail upgrading report and mapping (allow 3 days)	\$3,300
Consultant liaison and proposal writing (Section 13 application) (allow 3 days)	\$3,300
Landcare research and preparation of interpretive panel wording (allow 2 days)	\$1,100
Graphics preparation - photos and drawings (estimate only)	\$1,500
Construction of loop trail northwards from Clune Park (allow for 250 metres each side)	\$7,500
Trailhead signage (allow for 1 sign)	\$1,500
Walk trail markers (allow for 6 posts with markers)	\$150
Directional signage (allow for 2 signs)	\$1,000
Road crossing warning signage (allow for 2 signs)	\$1,000
Construct bridge across narrow section of Brockman River (allow for 20 metres)	\$20,000
Trailhead signage (allow for 1 sign)	\$1,500
Interpretive panels (allow for 2 panels, on boardwalk and along existing walks)	\$1,500
Material Costs Total	\$46,650
EDO to prepare suggested Completion Plan for comment	\$1,040
EDO to undertake Level 3 Community Engagement (as per Shire Plan)	\$1,000
EMTS project management	\$1,500
Trail classification (DEC training, Shire staff time)	\$520
Installation of all signage (2 Staff for 2 days)	\$880
In-kind Costs Total	\$4,940
Total Project Cost	\$51,590

Link Lake Needonga Trail to Stonehouse Walk with a Boardwalk (Stages 2 & 3)	
2. Construction of 1.5m wide boardwalk (allow 170 metres @ \$1,085 per m)	\$184,450
2. Construction of viewing platforms (allow for 2)	\$21,654
2. Trailhead signage (allow for 1 sign)	\$1,500
2. Interpretive panels (allow for 20 panels, on boardwalk and along existing walks)	\$15,000
2. Walk trail markers (allow for 30 posts with markers)	\$750
3. Construction of trail southwards from Clune Park to Brockman Centre (3,500 metres)	\$87,500
3. Trailhead signage (allow for 1 sign)	\$1,500
3. Interpretive panels (allow for 5 panels)	\$3,750
3. Walk trail markers (allow for 35 posts with markers)	\$875
Material Costs	\$316,979
EDO to undertake Level 3 Community Engagement (as per Shire Plan)	\$1,000
EMTS project management	\$6,500
Installation of all signage (2 Staff for 2 days)	\$880
In-kind costs	\$8,380
Total Project Cost	\$325,359

Link Lake Needonga Trail to Stonehouse Walk with a Boardwalk	
Consultant fieldwork (allow 3 days)	\$3,300
Consultant preparation of detailed trail upgrading report and mapping (allow 3 days)	\$3,300
Consultant liaison and proposal writing (Section 13 application) (allow 3 days)	\$3,300
Construction of 1.5m wide boardwalk (allow 170 metres @ \$1,085 per m)	\$184,450
Construction of viewing platforms (allow for 2)	\$21,654
Landcare research and preparation of interpretive panel wording (allow 2 days)	\$1,100
Graphics preparation - photos and drawings (estimate only)	\$1,500
Directional signage (allow for 2 signs)	\$1,000
Road crossing warning signage (allow for 2 signs)	\$1,000
Trailhead signage (allow for 1 sign)	\$1,500
Interpretive panels (allow for 20 panels, on boardwalk and along existing walks)	\$15,000
Walk trail markers (allow for 30 posts with markers)	\$750
Construction of loop trail northwards from Clune Park (allow for 250 metres each side)	\$7,500
Trailhead signage (allow for 1 sign)	\$1,500
Walk trail markers (allow for 6 posts with markers)	\$150
Construct bridge across narrow section of Brockman River (allow for 20 metres)	\$20,000
Trailhead signage (allow for 1 sign)	\$1,500
Interpretive panels (allow for 2 panels, on boardwalk and along existing walks)	\$1,500
Construction of trail southwards from Clune Park to Brockman Centre (3,500 metres)	\$87,500
Trailhead signage (allow for 1 sign)	\$1,500
Interpretive panels (allow for 5 panels)	\$3,750
Walk trail markers (allow for 35 posts with markers)	\$875
Material Costs	\$363,629
<i>EDO to prepare suggested Completion Plan for comment</i>	<i>\$1,040</i>
<i>EDO to undertake Level 3 Community Engagement (as per Shire Plan)</i>	<i>\$2,000</i>
<i>EMTS project management</i>	<i>\$8,000</i>
<i>Trail classification (DEC training, Shire staff time)</i>	<i>\$520</i>
<i>Installation of all signage (2 Staff for 2 days)</i>	<i>\$1,760</i>
<i>In-kind costs</i>	<i>\$13,320</i>
Total Project Cost	\$376,949