



**Corporate Services Attachments
Wednesday, 15 April 2015**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
9.3.1	Financial statements for the period ending 31 March 2015 1. Statement of Financial Activity for period ending 31 March 2015 Bank reconciliation for period ending 31 March 2015 List of accounts paid for March 2015	1 – 37



**MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015**

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 2014 TO 31 MARCH 2015

	NOTE	March 2015 Actual \$	March 2015 YTD Budget \$	2014/15 Budget \$	Variances Actuals to YTD Budget \$	Variances Actual Budget to YTD %	
<u>Operating</u>							
Revenues/Sources							
	1,2						
Governance		60,891	59,666	70,896	1,225	2.05%	
General Purpose Funding		1,083,689	1,065,475	1,400,492	18,215	1.71%	
Law, Order, Public Safety		918,488	244,932	350,414	673,556	275.00%	▲
Health		720,163	1,072,796	1,085,180	(352,633)	(32.87%)	▼
Education and Welfare		8,478	38,231	40,070	(29,753)	(77.82%)	▼
Housing		96,478	97,675	130,671	(1,197)	(1.23%)	
Community Amenities		839,118	892,015	968,917	(52,897)	(5.93%)	
Recreation and Culture		489,477	596,276	600,770	(106,799)	(17.91%)	▼
Transport		653,537	1,159,888	1,161,141	(506,351)	(43.66%)	▼
Economic Services		131,584	125,869	152,095	5,715	4.54%	
Other Property and Services		379,537	370,490	666,493	9,047	2.44%	
		5,381,440	5,723,311	6,627,138	(341,871)	(5.97%)	
(Expenses)/(Applications)							
	1,2						
Governance		(683,789)	(774,952)	(1,165,332)	91,163	11.76%	▼
General Purpose Funding		(152,075)	(162,844)	(233,452)	10,769	6.61%	
Law, Order, Public Safety		(705,011)	(638,233)	(838,589)	(66,778)	(10.46%)	▲
Health		(200,088)	(221,527)	(284,519)	21,439	9.68%	
Education and Welfare		(86,674)	(109,339)	(144,991)	22,665	20.73%	▼
Housing		(185,662)	(212,303)	(289,513)	26,641	12.55%	▼
Community Amenities		(1,260,835)	(1,484,135)	(1,972,742)	223,300	15.05%	▼
Recreation & Culture		(707,339)	(819,813)	(1,065,870)	112,474	13.72%	▼
Transport		(1,608,167)	(1,612,919)	(2,148,435)	4,752	0.29%	
Economic Services		(440,573)	(501,486)	(653,831)	60,913	12.15%	▼
Other Property and Services		(36,782)	(95,918)	(118,304)	59,136	61.65%	▼
		(6,066,995)	(6,633,469)	(8,915,576)	566,474	(8.54%)	
<u>Adjustments for Non-Cash (Revenue) and Expenditure</u>							
(Profit)/Loss on Asset Disposals	4	(5,381)	(276,635)	(535,656)	271,254	98.05%	▲
Movement in Deferred Pensioner Rates/ESL		0	27,855	37,140	(27,855)	100.00%	▲
Movement in Employee Benefit Provisions		39,109	0	0	39,109	0.00%	
Movement in Deferred Liabilities		0	0	0	0	0.00%	
Rounding Adjustment		(3)	0	3	(3)	0.00%	
Depreciation on Assets	2(a)	1,242,602	1,236,456	1,648,617	6,146	(0.50%)	
<u>Capital Revenue and (Expenditure)</u>							
Purchase Land and Buildings	3	(2,909,485)	(2,533,527)	(3,369,384)	(375,958)	(14.84%)	▲
Purchase Furniture and Equipment	3	(14,416)	(80,078)	(80,078)	65,662	82.00%	▼
Purchase Plant and Equipment	3	(798,637)	(337,327)	(562,327)	(461,310)	(136.75%)	▲
Purchase Motor Vehicles	3	(523,222)	(523,222)	(523,222)	0	0.00%	
Purchase Infrastructure Assets - Roads	3	(1,192,226)	(1,435,571)	(2,081,506)	243,345	16.95%	▼
Purchase Infrastructure Assets - Bridges	3	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Footpaths	3	0	(82,494)	(110,000)	82,494	100.00%	▼
Purchase Infrastructure Assets - Drainage	3	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Parks & Ovals	3	(10,828)	(34,837)	(34,837)	24,009	68.92%	▼
Purchase Infrastructure Assets - Other	3	0	0	0	0	0.00%	
Proceeds from Disposal of Assets	4	320,168	376,168	976,168	(56,000)	(14.89%)	▼
Repayment of Debentures	5	(57,732)	(66,459)	(77,476)	8,727	13.13%	
Transfers to Restricted Assets (Reserves)	6	(72,647)	(68,047)	(519,300)	(4,600)	(6.76%)	
Transfers from Restricted Assets (Reserves)	6	0	242,097	352,097	(242,097)	(100.00%)	▼
ADD Net Current Assets July 1 B/Fwd	7	2,053,702	2,113,401	2,113,401	(59,699)	(2.82%)	
LESS Net Current Assets Year to Date	7	2,448,899	2,801,390	0	(352,490)	12.58%	
Amount Raised from Rates	8	(5,063,450)	(5,153,768)	(5,054,798)	90,318	(1.75%)	

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 2014 TO 31 MARCH 2015

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 2014 TO 31 MARCH 2015****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 2014 TO 31 MARCH 2015

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 after the balance sheet date which are classified as non-current assets. Loans and receivables are included in

SHIRE OF CHITTERING**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015****1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(1) 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 2014 TO 31 MARCH 2015

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 2014 TO 31 MARCH 2015****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.

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 2014 TO 31 MARCH 2015

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

- *Excellence*
- *Integrity*
- *Consistency*
- *Communication*
- *Customer focus*
- *Co-operation*
- *Trust*
- *Respect*
- *Valuing our staff*
- *Continuous improvement*

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 2014 TO 31 MARCH 2015

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 2014 TO 31 MARCH 2015

	2014/15 Budget \$	March 2015 Actual \$	
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Administration			
Administration Centre Upgrade	31,780	18,058	
Admin Centre - Subdivision & Power Upgrade	50,000	21,477	
Motor Vehicle - CEO	43,758	43,758	
Motor Vehicle - EMCS	31,738	31,738	
Motor Vehicle - MHR	22,876	22,876	
Law, Order & Public Safety			
<i>Fire Prevention</i>			
LED Fire Danger/Event Signage	15,000	0	
Water Tank - Julimar/Chittering Rd	10,000	10,900	
Generator	13,050	0	
<i>Fire Prevention - ESL</i>			
ESL - New Isuzu ICV	0	682,480	
<i>Animal Control</i>			
Motor Vehicle - Ranger	34,415	34,415	
Cage for Ranger Vehicle	8,700	8,700	
<i>Emergency Management</i>			
Motor Vehicle - CESM	43,448	43,448	
Health			
<i>Preventative Services</i>			
Sound Metre	8,764	8,764	
Motor Vehicle - EHO	22,913	22,913	
<i>Other Health</i>			
Multi Purpose Health Centre	2,634,800	2,449,383	
Bindoon Medical Centre Extensions	2,830	2,830	
<i>Housing - Community</i>			
Contribution to new House	0	0	
Community Amenities			
<i>Town Planning & Regional Development</i>			
Photocopier - Development Services	5,652	5,652	
Motor Vehicle - EMDS	31,738	31,738	
Motor Vehicle - Senior Planner	22,876	22,876	
Protection of the Environment			
Motor Vehicle - Landcare	33,815	33,815	
Motor Vehicle - Landcare	36,224	36,224	
Motor Vehicle - Landcare	33,815	33,815	
Recreation and Culture			
<i>Public Halls, Civic Centres</i>			
Bindoon Hall Upgrade	344,604	344,604	(Job Level)
Muchea Hall - Verandah	25,000	1,717	(Job Level)
Chinkabee Complex - Lighting Upgrade	139,370	0	(Job Level)
Chinkabee Complex - CCTV Upgrade	28,000	0	
<i>Other Recreation & Sport</i>			
BMX Track - Sussex Bend	34,837	10,828	

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015

3. ACQUISITION OF ASSETS	2014/15 Budget \$	March 2015 Actual \$	
The following assets have been acquired during the period under review:			
<u>By Program (Continued)</u>			
Transport			
<u>Construction Streets, Roads, Bridges, Depots</u>			
Works Program/Road Construction			
- RRG - Muchea South Road 12/13	533,980	546,236	(Job Level)
- BS - Ridgetop Ramble - 12/13	139,932	124,600	(Job Level)
- BS - Chittering Road	114,621	108,989	(Job Level)
- BS - Muchea East Rd	174,000	44,261	(Job Level)
- Roads to Recovery - Binda Place	297,944	15,177	(Job Level)
- Council - Parkside Gardens	224,815	85,733	(Job Level)
- Council - Flat Rocks Road	89,254	40,641	(Job Level)
- Council - Wandena Road	136,233	34,223	(Job Level)
- Council - Tea Tree Road	74,926	66,944	(Job Level)
- Council - Health Centre Road	21,801	9,202	(Job Level)
- Council - Newnham Rise	34,600	40,700	(Job Level)
- Council - Carnaby Street	239,400	75,521	(Job Level)
- Bicycle Network - Pioneer Drive	110,000	0	(Job Level)
- Developers - McGLew Road	0	0	(Job Level)
<u>Road Plant Purchases</u>			
Truck - CH5757	85,000	0	
Truck - CH1258	125,000	0	
Motor Vehicle - EMTS	36,467	36,467	
Motor Vehicle - WM	36,224	36,224	
Motor Vehicle - CH354	33,815	33,815	
Slasher	6,995	6,995	
Truck - CH1254	225,000	0	
Motor Vehicle - TO	36,224	36,224	
Mower	0	0	
Plant Trailer	18,582	19,562	
Mulcher	70,000	70,000	
Economic Services			
<u>Tourism</u>			
Tourism Centre - CCTV Upgrade	22,662	0	
<u>Building Control</u>			
Motor Vehicle - BS	22,876	22,876	
Unclassified			
Lot 62 Development Costs	141,000	71,416	
	<u>6,761,354</u>	<u>5,448,815</u>	

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015

3. ACQUISITION OF ASSETS (Continued)	2014/15 Budget \$	March 2015 Actual \$
The following assets have been acquired during the period under review:		
<u>By Class</u>		
Land	141,000	71,416
Land and Buildings	3,228,384	2,838,069
Furniture and Equipment	80,078	14,416
Plant and Equipment	562,327	798,637
Motor Vehicles	523,222	523,222
Infrastructure Assets - Roads	2,081,506	1,192,226
Infrastructure Assets - Footpaths	110,000	0
Infrastructure Assets - Parks & Ovals	34,837	10,828
	<u>6,761,354</u>	<u>5,448,815</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2014/15 Budget \$	March 2,015 Actual \$	2014/15 Budget \$	March 2,015 Actual \$	2014/15 Budget \$	March 2,015 Actual \$
Administration						
MVS155 - Holden Caprice	37,400	37,400	37,273	37,273	(127)	(127)
MVS129 - Holden Commodore	23,815	23,815	25,455	25,455	1,639	1,639
MVS509 - Holden Cruze	11,273	11,273	14,296	14,296	3,024	3,024
Law, Order, Public Safety						
MVU317 - Holden Colorado	21,409	21,409	20,000	20,000	(1,409)	(1,409)
MVU316 - Mitsubishi Triton	15,000	15,000	16,364	16,364	1,364	1,364
Health						
MVS719 - Holden Cruze	11,727	11,727	13,387	13,387	1,660	1,660
Community Amenities						
MVS720 - Holden Commodore	22,923	22,923	25,455	25,455	2,532	2,532
MVS717 - Holden Cruze	10,773	10,773	13,387	13,387	2,615	2,615
MVU712 - Ford Ranger	18,000	18,000	17,273	17,273	(727)	(727)
MVU711 - Ford Ranger	18,000	18,000	17,273	17,273	(727)	(727)
MVU710 - Ford Ranger	18,000	18,000	16,364	16,364	(1,636)	(1,636)
FCOP503 - Ricoh Copier	1,830	1,830	0	0	(1,830)	(1,830)
Transport						
MVU319 - Holden Colorado	26,811	26,811	24,842	24,842	(1,969)	(1,969)
MVU814 - Ford Ranger	22,318	22,318	25,455	25,455	3,136	3,136
MVU318 - Nissan Navara	18,637	18,637	17,273	17,273	(1,364)	(1,364)
MVU815 - Ford Ranger	21,477	21,477	17,273	17,273	(4,204)	(4,204)
PH1029 - Isuzu Truck	24,420		35,000	0	10,580	0
PH1027 - Hino Truck	22,461		15,000		(7,461)	0
PH1018 - Isuzu Truck	75,055		70,000		(5,055)	0
PH1502 - Mowing Trailer	3,789		3,000		(789)	0
PLE438 - Mulcher	3,667	3,667	4,959	4,959	1,291	1,291
Mower	0		3,000		3,000	0
Economic Services						
MVS716 - Holden Cruze	11,727	11,727	13,842	13,842	2,115	2,115
Unclassified						
Land	0	0	530,000	0	530,000	0
	440,511	314,786	976,168	320,168	535,656	5,381

<u>By Class of Asset</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2014/15 Budget \$	March 2,015 Actual \$	2014/15 Budget \$	March 2,015 Actual \$	2014/15 Budget \$	March 2,015 Actual \$
Motor Vehicles	309,290	309,289	315,209	315,209	5,920	5,920
Plant & Equipment	129,391	3,667	130,959	4,959	1,566	1,291
Furniture & Equipment	1,830	1,830	0	0	(1,830)	(1,830)
Land	0	0	530,000	0	530,000	0
	440,511	314,786	976,168	320,168	535,656	5,381

Summary

Profit on Asset Disposals	562,956	19,376
Loss on Asset Disposals	(27,300)	(13,995)
	535,656	5,381

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-14		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
	2014/15 Budget \$	2014/15 Actual \$	2014/15 Budget \$	2014/15 Actual \$	2014/15 Budget \$	2014/15 Actual \$	2014/15 Budget \$	2014/15 Actual \$	2014/15 Budget \$	2014/15 Actual \$
Health Loan 79 - Multi Purpose Health Centre	649,985				22,807	28,183	627,178	621,802	28,864	23,891
Housing Loan 72 Staff Housing Development Loan 73 Seniors & Community Housing	195,619 62,267				23,183 6,615	11,405 4,920	172,436 55,652	184,214 57,347	11,073 4,027	5,691 3,050
Transport Loan 79 New Grader	318,000				10,636	5,259	307,364	312,741	13,459	1,357
Recreation & Culture Loan 71 Old Roads Board Building Loan 74 Land Acquisition Gray Road	3,525 109,581				3,525 10,710	0 7,965	0 98,871	3,525 101,616	59 7,129	(59) 5,394
	1,338,977	0	0	0	77,476	57,732	1,261,501	1,281,245	64,611	39,324

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 2014 TO 31 MARCH 2015

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

Nil

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015

	2014/15 Budget \$	March 2015 Actual \$
6. RESERVES		
Cash Backed Reserves		
(a) Employee Entitlements Reserve		
Opening Balance	162,340	162,339
Amount Set Aside / Transfer to Reserve	38,786	39,109
Amount Used / Transfer from Reserve	<u>(47,445)</u>	<u>0</u>
	<u>153,681</u>	<u>201,448</u>
(b) Plant Replacement Reserve		
Opening Balance	105,132	105,132
Amount Set Aside / Transfer to Reserve	82,452	2,189
Amount Used / Transfer from Reserve	<u>(100,000)</u>	<u>0</u>
	<u>87,584</u>	<u>107,321</u>
(c) Public Amenities and Buildings Reserve		
Opening Balance	76,695	76,694
Amount Set Aside / Transfer to Reserve	7,289	7,211
Amount Used / Transfer from Reserve	<u>(55,000)</u>	<u>0</u>
	<u>28,984</u>	<u>83,905</u>
(d) Gravel Acquisition Reserve		
Opening Balance	62,740	62,741
Amount Set Aside / Transfer to Reserve	1,463	1,306
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>64,203</u>	<u>64,047</u>
(e) Community Housing Reserve		
Opening Balance	71,499	71,499
Amount Set Aside / Transfer to Reserve	6,468	6,389
Amount Used / Transfer from Reserve	<u>(10,000)</u>	<u>0</u>
	<u>67,967</u>	<u>77,888</u>
(f) Seniors Housing Reserve		
Opening Balance	21,542	21,542
Amount Set Aside / Transfer to Reserve	4,502	4,532
Amount Used / Transfer from Reserve	<u>(14,000)</u>	<u>0</u>
	<u>12,044</u>	<u>26,074</u>
(g) Brockman Centre Precinct Reserve		
Opening Balance	9,207	9,207
Amount Set Aside / Transfer to Reserve	215	192
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>9,422</u>	<u>9,399</u>
(h) Public Open Space Reserve		
Opening Balance	247,509	247,509
Amount Set Aside / Transfer to Reserve	5,773	5,154
Amount Used / Transfer from Reserve	<u>(60,000)</u>	<u>0</u>
	<u>193,282</u>	<u>252,663</u>
(i) Bindoon Community Bus Reserve		
Opening Balance	41,038	41,037
Amount Set Aside / Transfer to Reserve	957	854
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>41,995</u>	<u>41,891</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015

	2014/15 Budget \$	March 2015 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
(j) Bindoon Cemetery Development Reserve		
Opening Balance	31,029	31,029
Amount Set Aside / Transfer to Reserve	724	646
Amount Used / Transfer from Reserve	0	0
	<u>31,753</u>	<u>31,675</u>
(k) Administration Centre Reserve		
Opening Balance	32,605	32,605
Amount Set Aside / Transfer to Reserve	760	679
Amount Used / Transfer from Reserve	(30,000)	0
	<u>3,365</u>	<u>33,284</u>
(l) Recreation Development Reserve		
Opening Balance	42,438	42,438
Amount Set Aside / Transfer to Reserve	990	884
Amount Used / Transfer from Reserve	0	0
	<u>43,428</u>	<u>43,322</u>
(m) Ambulance Replacement Reserve		
Opening Balance	1,121	1,121
Amount Set Aside / Transfer to Reserve	26	23
Amount Used / Transfer from Reserve	0	0
	<u>1,147</u>	<u>1,144</u>
(n) Waste Management Reserve		
Opening Balance	20,342	20,343
Amount Set Aside / Transfer to Reserve	474	424
Amount Used / Transfer from Reserve	0	0
	<u>20,816</u>	<u>20,767</u>
(o) Office Equipment Reserve		
Opening Balance	10,085	10,085
Amount Set Aside / Transfer to Reserve	235	210
Amount Used / Transfer from Reserve	(5,652)	0
	<u>4,668</u>	<u>10,295</u>
(p) Landcare Vehicles Reserve		
Opening Balance	95,561	95,560
Amount Set Aside / Transfer to Reserve	2,229	1,990
Amount Used / Transfer from Reserve	(30,000)	0
	<u>67,790</u>	<u>97,550</u>
(q) Binda Place Reserve		
Opening Balance	6,913	6,913
Amount Set Aside / Transfer to Reserve	365,161	144
Amount Used / Transfer from Reserve	0	0
	<u>372,074</u>	<u>7,057</u>
(r) Contributions to Roadworks Reserve		
Opening Balance	34,135	34,136
Amount Set Aside / Transfer to Reserve	796	711
Amount Used / Transfer from Reserve	0	0
	<u>34,931</u>	<u>34,847</u>
Total Cash Backed Reserves	<u><u>1,239,134</u></u>	<u><u>1,144,577</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 2014 TO 31 MARCH 2015

	2014/15 Budget \$	March 2015 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Employee Entitlement Reserve	38,786	39,109
Plant Replacement Reserve	82,452	2,189
Public Amenities and Buildings	7,289	7,211
Gravel Acquisition	1,463	1,306
Community Housing	6,468	6,389
Seniors Housing	4,502	4,532
Brockman Centre Precinct	215	192
Public Open Space	5,773	5,154
Bindoon Community Bus	957	854
Cemetery Development	724	646
Administration Centre	760	679
Recreation Development	990	884
Ambulance Replacement	26	23
Waste Management	474	424
Office Equipment	235	210
Landcare Vehicles	2,229	1,990
Binda Place	365,161	144
Contributions to Roadworks	796	711
	<u><u>519,300</u></u>	<u><u>72,647</u></u>
Transfers from Reserves		
Employee Entitlement Reserve	(47,445)	0
Plant Replacement Reserve	(100,000)	0
Public Amenities and Buildings	(55,000)	0
Gravel Acquisition	0	0
Community Housing	(10,000)	0
Seniors Housing	(14,000)	0
Brockman Centre Precinct	0	0
Public Open Space	(60,000)	0
Bindoon Community Bus	0	0
Cemetery Development	0	0
Administration Centre	(30,000)	0
Recreation Development	0	0
Ambulance Replacement	0	0
Waste Management	0	0
Office Equipment	(5,652)	0
Landcare Vehicles	(30,000)	0
Binda Place	0	0
Contributions to Roadworks	0	0
	<u><u>(352,097)</u></u>	<u><u>0</u></u>
Total Transfer to/(from) Reserves	<u><u>167,203</u></u>	<u><u>72,647</u></u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015

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

Public Amenities and Buildings Reserve

- to be used to fund future public amenities and building 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, extensions or construction of community units

Seniors Housing Reserve

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

Brockman Centre Precinct Reserve

- to be used to fund scheduled or agreed maintenance or improvements to buildings in this precinct

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 the upgrade of Binda Place with additional car parking

Contributions to Roadworks Reserve

- to be used for the maintenance of Mooliabeenee Road

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 2014 TO 31 MARCH 2015

	2013/14 B/Fwd Per 2014/15 Budget \$	2013/14 B/Fwd Per Financial Report \$	March 2015 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	932,172	1,288,663	2,286,150
Cash - Restricted Unspent Grants	792,412	785,722	0
Cash - Restricted Unspent Loans	682,000	682,000	0
Cash - Restricted Reserves	1,071,931	1,071,931	1,144,577
Investments	0	0	0
Rates - Current	85,000	80,091	316,098
Sundry Debtors	259,351	265,269	77,665
Provision For Doubtful Debts	(3,685)	(3,685)	(3,685)
Inventories	(4,921)	8,645	1,038
	<u>3,814,260</u>	<u>4,178,636</u>	<u>3,821,843</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors	(431,388)	(669,300)	(18,181)
Income Received in Advance	0	(39,925)	(48,134)
Accrued Interest	0	(17,198)	0
Accrued Salaries & Wages	0	(86,918)	0
Payroll Creditors	0	0	0
GST Payable	4,330	3,837	42,338
Accrued Expenditure	0	0	0
Leave Provisions	(405,838)	(405,838)	(405,838)
	<u>(832,896)</u>	<u>(1,215,342)</u>	<u>(429,815)</u>
NET CURRENT ASSET POSITION	2,981,364	2,963,294	3,392,028
Less: Cash - Reserves - Restricted	(1,071,931)	(1,071,931)	(1,144,577)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Liabilities Supported by Reserves	162,340	162,339	201,448
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>2,071,773</u></u>	<u><u>2,053,702</u></u>	<u><u>2,448,899</u></u>

SHIRE OF CHITTING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Rate Revenue \$	2014/15 Interim Rates \$	2014/15 Back Rates \$	2014/15 Total Revenue \$	2014/15 Budget \$
General Rate								
GRV - General Rate	11.4878	302	7,082,594	813,634	0	0	813,634	814,134
UV - General Rate	0.6753	2,283	618,166,000	4,174,476	25,924	0	4,200,400	4,184,478
Sub-Totals		2,585	625,248,594	4,988,110	25,924	0	5,014,034	4,998,612
Minimum Rates								
	Minimum \$							
GRV - General Rate	500	9	30,765	4,500	0	0	4,500	4,000
UV - General Rate	750	129	8,983,613	96,750	0	0	96,750	96,750
Sub-Totals		138	9,014,378	101,250	0	0	101,250	100,750
Specified Area Rates							0	0
							5,115,284	5,099,362
Discounts							0	0
Movement in Excess Rates							(51,834)	0
Totals							5,063,450	5,099,362

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 2014/15 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 2014 TO 31 MARCH 2015

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-14 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	274	48,006	(31,134)	17,146
BRB Levy	82	28,698	(18,973)	9,807
Bonds - Key & Hall Hire	1,395	13,550	(2,600)	12,345
Bonds - Animal Control	150	300	(350)	100
Bonds - Extractive Industries	29,241	73	0	29,314
Bonds - Developer	358,749	14,525	(190,792)	182,482
Bonds - Community Bus Hire	1,155	1,100	(800)	1,455
Bonds - Crossovers	16,470	56,241	(11,506)	61,205
Extractive Industry Licences	3,880	0	0	3,880
Revegetation of Block Trust	0	56	0	56
Bonds - Pit Rehabilitation	31,218	52	0	31,270
Bonds - Seal Coat	0	0	0	0
Bonds - Sand Extraction	251	0	0	251
Bonds - Defect Roadworks	4,210	10	(4,143)	77
Bonds - Transportable Buildings	0	0	0	0
Bonds - Community Housing	1	1,438	(1,438)	1
Bonds - Staff Housing	721	1,440	(2,160)	1
Unclaimed Monies Trust	406	1	0	407
Bonds - Gravel Pit	12,497	0	0	12,497
Nominations - Elected Members	0	0	0	0
	460,700	165,490	(263,896)	362,294

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015

10. OPERATING STATEMENT

	March 2015 Actual \$	2014/15 Budget \$	2013/14 Actual \$
OPERATING REVENUES			
Governance	60,891	70,896	35,315
General Purpose Funding	6,147,139	6,454,789	5,612,852
Law, Order, Public Safety	918,488	350,414	322,460
Health	720,163	1,085,180	181,337
Education and Welfare	8,478	40,070	27,176
Housing	96,478	130,671	136,591
Community Amenities	839,118	968,917	703,773
Recreation and Culture	489,477	600,770	116,362
Transport	653,537	1,161,141	1,077,545
Economic Services	131,584	152,095	150,037
Other Property and Services	<u>379,537</u>	<u>666,493</u>	<u>57,003</u>
TOTAL OPERATING REVENUE	<u>10,444,890</u>	<u>11,681,436</u>	<u>8,420,450</u>
OPERATING EXPENSES			
Governance	683,789	1,165,332	941,983
General Purpose Funding	152,075	233,452	239,782
Law, Order, Public Safety	705,011	838,589	708,188
Health	200,088	284,519	287,519
Education and Welfare	86,674	144,991	75,905
Housing	185,662	289,513	224,169
Community Amenities	1,260,835	1,972,742	1,513,866
Recreation & Culture	707,339	1,065,870	890,807
Transport	1,608,167	2,148,435	2,082,075
Economic Services	440,573	653,831	641,631
Other Property and Services	<u>36,782</u>	<u>118,305</u>	<u>77,233</u>
TOTAL OPERATING EXPENSE	<u>6,066,995</u>	<u>8,915,578</u>	<u>7,683,159</u>
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u><u>4,377,895</u></u>	<u><u>2,765,858</u></u>	<u><u>737,291</u></u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015

11. BALANCE SHEET

	March 2015 Actual \$	2013/14 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	3,430,727	3,828,316
Trade and Other Receivables	390,078	402,163
Inventories	1,038	8,645
Other Financial Assets	42,500	42,500
TOTAL CURRENT ASSETS	<u>3,864,343</u>	<u>4,281,624</u>
NON-CURRENT ASSETS		
Other Receivables	34,665	34,665
Inventories	0	0
Property, Plant and Equipment	29,107,960	25,630,460
Infrastructure	43,497,988	43,084,060
TOTAL NON-CURRENT ASSETS	<u>72,640,613</u>	<u>68,749,185</u>
TOTAL ASSETS	<u>76,504,956</u>	<u>73,030,809</u>
CURRENT LIABILITIES		
Trade and Other Payables	23,977	869,993
Long Term Borrowings	19,743	77,475
Provisions	405,838	405,838
TOTAL CURRENT LIABILITIES	<u>449,558</u>	<u>1,353,306</u>
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	1,257,978	1,257,977
Provisions	122,837	122,837
TOTAL NON-CURRENT LIABILITIES	<u>1,380,815</u>	<u>1,380,814</u>
TOTAL LIABILITIES	<u>1,830,373</u>	<u>2,734,120</u>
NET ASSETS	<u>74,674,583</u>	<u>70,296,689</u>
EQUITY		
Retained Surplus	58,881,143	54,575,895
Reserves - Cash Backed	1,144,577	1,071,931
Reserves - Asset Revaluation	14,648,863	14,648,863
TOTAL EQUITY	<u>74,674,583</u>	<u>70,296,689</u>

SHIRE OF CHITTERING**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015****12. FINANCIAL RATIOS**

	2015	2014	2013	2012
Current Ratio	10.962	1.697	2.790	2.060

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

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 2014 TO 31 MARCH 2015
Report on Significant variances Greater than 10% and \$10,000

REPORTABLE OPERATING REVENUE VARIATIONS

Law, Order, Public Safety - \$673,556

Fire Prev-Shire is less than YTD budget due to less recoverable works income	3,498
Fire - ESL is higher than YTD budget due to grant for ICV	(682,480)
Animal Control is higher than YTD budget due to animal registrations	(974)
Other LOPS is higher than YTD budget due to increased fees	(381)
Emergency Management is less than YTD budget due to quarterly invoice raised in Apr	6,781

Health - \$352,633

Prev Serv is less than YTD budget due to less fees collected to date	2,067
Other Health is less than YTD budget due to not receiving grant funding to date	350,566

Education & Welfare - \$29,753

Aged & Disabled - Aged is less than YTD budget for no major reason	1,798
Other Welfare is less due to timing of grant income	27,955

Recreation & Culture - \$106,799

Halls is less than YTD budget due to not receiving grants and contributions to date	82,537
Rec & Sport is less than YTD budget as grant funding not received to date	24,542
Library is higher than YTD budget for no major reason	(181)
Heritage is less than YTD budget for no major reason	153
Other Culture is higher than YTD budget for no major reason	(252)

Transport - \$506,351

Transport is less than YTD budget due to timing of claiming road grants	506,351
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REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - \$91,163

Members is less than YTD budget mainly due to timing of payments	13,421
Other Gov is less than YTD budget due to timing of payments	57,711
Admin is less than YTD budget for no major reason, timing of payments	20,031

Law, Order, Public Safety - \$66,778

Fire is higher than YTD budget due to timing of payments	(2,634)
ESL is higher than YTD budget due to repairs to vehicles and increased incidents	(66,366)
Animal Control is less than YTD budget due to timing of payments	4,152
Other LOPS is less than YTD budget for no major reason	5,814
EM is more than YTD budget due to overtime for fire incidents (recouped from DFES)	(7,744)

Education & Welfare - \$22,665

Education is more than YTD budget due to additional scholarship	(912)
Aged is more than YTD budget due to timing of payments	(1,752)
Aged other is less than YTD budget due to timing of payments for seniors events	1,970
Other is less than YTD budget due to timing of payments for events and contributions	23,359

SHIRE OF CHITTERING
FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015
Report on Significant variances Greater than 10% and \$10,000

Housing - \$26,641

Staff, Community & Seniors housing are all less than budget due to timing of maint 26,641

Community Amenities - \$223,300

Sanitation is less than YTD budget due to less landfill and waste collection expenses 109,918
 San Other is less than YTD budget for no major reason 165
 Sewerage is less than YTD budget for no major reason 456
 Stormwater is less than YTD budget due to works not commenced on Muchea drainage 17,343
 PofE is more than YTD budget for no major reason (325)
 TP is less than YTD budget for no major reason and timing of payments 64,877
 Other is less than YTD budget for no major reason 30,866

Recreation & Culture - \$112,474

Public Halls is higher than YTD budget due to timing of payments (436)
 Other Rec & Sport is less than YTD budget due to timing of payments (Consultant) 83,360
 Libraries is less than YTD budget due to timing of payments 4,651
 Heritage is less than YTD budget due to timing of works 12,728
 Other Culture is less than YTD budget due to timing of payments for comm grants 12,171

Economic Services - \$60,913

Rural services is less than YTD budget for no major reason 12,052
 Tourism is less than YTD budget due to timing of payments 15,162
 Building is less than YTD budget due to less employee expenses & payment of refunds 24,759
 Econ Dev is less than YTD budget for no major reason 1,463
 Other is less than YTD budget for no major reason 7,477

Other Property & Services - \$59,136

Private Works is less than YTD budget due to limited private works 18,573
 PWOH under allocated 5,635
 POC over allocated 43,792
 S&W is higher due to Workers Comp and Parental Leave claims (36,444)
 Unclassified is higher than YTD budget due to timing of payments for Lot 62 27,580

REPORTABLE CAPITAL EXPENSE VARIATIONS

Purchase Land and Buildings - \$375,958

Works are completed on Bindoon Hall.
 Works are continuing on the Multi Purpose Health Centre.

Purchase Furniture & Equipment - \$65,662

CCTV grant funding application successful. CCTV has been ordered

Purchase Plant & Equipment - \$461,310

Not all Plant and Equipment has been purchased.

**SHIRE OF CHITTERING
FOR THE PERIOD 1 JULY 2014 TO 31 MARCH 2015
Report on Significant variances Greater than 10% and \$10,000**

Purchase Infrastructure - Roads - \$243,345

Works are continuing on road projects.

Purchase Infrastructure - Footpaths - \$82,494

Works have not commenced due to funding not being received.

Purchase Infrastructure - Parks & Ovals - \$24,009

Works have commenced on BMX Track at Sussex Bend

Proceeds from Disposal of Assets - \$56,000

Not all plant has been disposed of to date

Transfer from Restricted Assets \$242,097

Transfer from reserves less than YTD budget as transfers not undertaken to date.

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

SHIRE OF CHITTERING

**BANK RECONCILIATION
AS AT 31 MARCH 2015**

GENERAL LEDGER	MUNI ACC	TRUST ACC	R/A RESERVE
OPENING BALANCE 1 JULY 2014	2,405,484.42	460,699.57	1,071,931.35
PLUS RECEIPTS			
TOTAL RECEIPTS (Beginning of the Month)	8,840,954.71	156,386.08	72,645.71
RECEIPTS THIS MONTH	1,280,351.74	9,173.10	0.00
TOTAL YEAR TO DATE RECEIPTS	10,121,306.45	165,559.18	72,645.71
LESS PAYMENTS			
TOTAL PAYMENTS (Beginning of Month)	(8,987,057.16)	(228,227.63)	0.00
PAYMENTS THIS MONTH	(1,254,833.40)	(35,738.55)	0.00
TOTAL YEAR TO DATE PAYMENTS	(10,241,890.56)	(263,966.18)	0.00
BALANCE	2,284,900.31	362,292.57	1,144,577.06
BANK STATEMENT			
BALANCE AS PER BENDIGO BANK	158,648.78	366,273.19	93,743.83
BALANCE AS PER CBA	283,339.19	0.00	0.00
11AM ACCOUNT	0.00	0.00	0.00
RESERVE TERM DEPOSIT - BENDIGO BANK	0.00	0.00	1,051,039.99
MUNICIPAL TERM DEPOSIT	0.00	0.00	0.00
WA TREASURY CORPORATION	1,850,000.00	0.00	0.00
JAN LANDFILL TO BE RECEIPTED	0.00	0.00	0.00
PLUS OUTSTANDING DEPOSITS	16,680.26	262.50	0.00
LESS UNPRESENTED CHEQUES	(23,767.92)	(4,243.12)	0.00
RESERVE INTEREST	0.00	0.00	(206.76)
BALANCE	2,284,900.31	362,292.57	1,144,577.06
GENERAL LEDGER BALANCE TO:			
	1910000	1990000	1951000

FUND - INSTITUTION	AMOUNT	MATURITY	INTEREST
Reserve Term Deposit Bendigo Bank	\$1,051,039.99	23-Apr-15	3.30%
11AM Account - Bendigo Bank	\$0.00		
Municipal - Bendigo Bank	\$0.00		
WA Treasury Corporation	\$1,850,000.00	On Call	2.50%
	\$2,901,039.99		

Prepared By:

Veronica Robinson
Veronica Robinson
Rates Officer

Date: 1 April 2015

Checked By:

Jean Sutherland
Jean Sutherland
Executive Manager Corporate Services

Date: *21/4/15*

SHIRE OF CHITTERING

**ACCOUNTS PAID
AS AT THE 31 MARCH 2015 PRESENTED TO THE
COUNCIL MEETING ON THE 15 APRIL 2015**

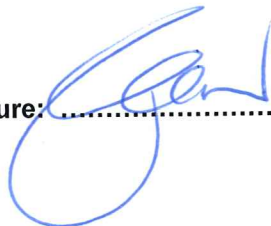
This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 15 April 2015, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
PR3475	PR3475	\$ 97,026.37	1	1	1	Municipal Fund
PR3476	PR3476	\$ 96,664.36	1	1	1	Municipal Fund
EFT 10704	EFT 10849	\$ 1,008,545.66	1	5	1	Municipal Fund
13859	13878	\$ 33,630.75	5	6	1	Municipal Fund
Direct	Debit	\$ 18,892.16	6	6	1	Municipal Fund
BPV50	BPV50	\$ 74.10	6	6	1	Municipal Fund
446	452	\$ 35,738.55	6	6	2	Trust Fund
	Total	\$ 1,290,571.95				

Officer: Catherine Choules

Signature: 

Authorised by: Jean Sutherland

Signature: 

Date of Report: 1 April 2015

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN MARCH 2015 - SUBMITTED TO COUNCIL 15 APRIL 2015

Chq/EFT	Date	Name	Description	Amount
Payroll Payments				
PR3475	12/03/2015	BENDIGO BANK	PAYROLL ENDING - 11/03/2015	97,026.37
PR3476	26/03/2015	BENDIGO BANK	PAYROLL ENDING - 25/03/2015	96,664.36
Total Payroll Payments				\$ 193,690.73
EFT Payments				
EFT10704	16/03/2015	A TEAM PRINTING	THREE EVENT FLYER (REPRINT) - BINDOON MUSEUM	89.10
EFT10705	16/03/2015	ACE ELECTRICAL & COMMUNICATIONS	CLUNE PARK GENERATOR, REPLACEMENT LANDFILL AIR-CON & OTHER REPAIRS	3,268.25
EFT10706	16/03/2015	ADVANCED WINDOW TINTING	TINTING OF GRADER'S WINDOW	450.00
EFT10707	16/03/2015	AIR-BORN AMUSEMENTS	INTER-TOWN CHALLENGE - ENTERTAINMENT	2,623.50
EFT10708	16/03/2015	ALL HOURS AUTO ELECTRICS	AIR CONDITIONING REPAIRS TO LOADER & GRADER	1,302.95
EFT10709	16/03/2015	ARTISTRIA PTY LTD (THE JAFFA ROOM)	LICENCE FOR OUTDOOR MOVIE NIGHT	440.00
EFT10710	16/03/2015	APRA	EVENT LICENCE FEES - 2015	460.89
EFT10711	16/03/2015	AUSTRALIA POST	POSTAGE	1,757.37
EFT10712	16/03/2015	AUSTRALIAN TAXATION OFFICE	BAS - FEBRUARY 2015	4,822.00
EFT10713	16/03/2015	AVON WASTE	KERBSIDE REFUSE & RECYCLABLE COLLECTION SERVICES - W/E 13 & 20 FEB 15	22,993.65
EFT10714	16/03/2015	BARRON CONTRACTING SERVICES	SUPPLY DOZER, SCRAPER, GRADER FOR ROAD CONSTRUCTION - TEATREE ROAD	22,275.00
EFT10715	16/03/2015	BINDOON BAKEHAUS & CAFE	CLUB DEVELOPMENT WORKSHOP CATERING	173.95
EFT10716	16/03/2015	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE, GARDEN, ROAD WORK SUPPLIES & NEW WATER TANK	2,493.98
EFT10717	16/03/2015	BINDOON TRACTORS	REPAIRS TO BRICK CUTTER & GRADER	460.90
EFT10718	16/03/2015	BOB WADDELL CONSULTANT	FINANCE ASSISTANCE WITH MONTHLY STATEMENTS	231.00
EFT10719	16/03/2015	BOC LIMITED	MUCHEA FIRE BRIGADE - OXYGEN MEDICAL C SIZE BOTTLES	61.02
EFT10720	16/03/2015	BPA ENGINEERING PTY LTD	MULTI-PURPOSE HEALTH CENTRE - CIVIL & STRUCTURE ENGINEER	2,640.00
EFT10721	16/03/2015	BRIDGESTONE AUSTRALIA LTD	CH1255 - REPLACE TWO TYRES & CH1258 - ROTATE TYRES	1,856.80
EFT10722	16/03/2015	CHITTERING LANDCARE GROUP	SHIRE OF CHITTERING GRANT	38,500.00
EFT10723	16/03/2015	CHITTERING TOURIST ASSOC (INC)	AUTUMN EDITION OF SCOOP MAGAZINE ADVERTISING	825.00
EFT10724	16/03/2015	CHOICES	SUPPLY AND INSTALL NEW CARPET IN CHAMBERS	5,857.00
EFT10725	16/03/2015	COLOURWEST PAINTING	CLUNE PARK - PAINTING THE GAZEBO	2,500.00
EFT10726	16/03/2015	COOEE COURIERS & TRANSPORT	FREIGHT	336.62
EFT10727	16/03/2015	COURIER AUSTRALIA	FREIGHT	177.09
EFT10728	16/03/2015	COVS PARTS PTY LTD	PARTS & EQUIPMENT FOR MACHINERY	1,308.57
EFT10729	16/03/2015	DANHIRE PTY LTD	TREE LOPPING SERVICES	4,631.00
EFT10730	16/03/2015	DEERING AUTRONICS	ISUZU TRUCK STARTER MOTOR	609.40
EFT10731	16/03/2015	DSY ENGINEERING	REIMBURSEMENT - REFILL FIRE EXTINGUISHERS AFTER CAR FIRE INCIDENT #293592	591.80
EFT10732	16/03/2015	DUN & BRADSTREET (Australia) PTY LTD	RATES/DEBTORS LEGAL EXPENSES	5,676.45
EFT10733	16/03/2015	EASTERN HILLS SAWS & MOWERS P/L	SERVICE OF SUNDRY PLANT	733.10

LIST OF ACCOUNTS PAID IN MARCH 2015 - SUBMITTED TO COUNCIL 15 APRIL 2015

Chq/EFT	Date	Name	Description	Amount
EFT10734	16/03/2015	ECO SPRINGS PERTH	TECH SERVICES - ANNUAL RENTAL OF ECO SPRINGS WATER COOLER	572.00
EFT10735	16/03/2015	ECOSCAPE (AUSTRALIA) PTY LTD	MULTI PURPOSE HEALTH CENTRE - LANDSCAPE DESIGN - CLAIM 5	550.00
EFT10736	16/03/2015	ECOWATER SERVICES PTY LTD	REPLACE AIR PUMP TO RECIFY PUMP FAULT TO COMMUNITY HOUSING BIOMAX	647.00
EFT10737	16/03/2015	FIND WISE LOCATION SERVICES	CABLE LOCATING FOR CHINKABEE COMPLEX LIGHTING PROJECT	484.00
EFT10738	16/03/2015	FULTON HOGAN INDUSTRIES PTY LTD	MUCHEA SOUTH RD, RIDGETOP/SANDPIPER RD - ROAD MATERIALS & LABOUR	113,883.05
EFT10739	16/03/2015	FUN AIRBRUSH TATTOOS	INTER-TOWN CHALLENGE - FACE PAINTING	530.00
EFT10740	16/03/2015	HAYDON AGRICULTURAL CONTRACTORS	TRANSPORT CARDBOARD WASTE TO PERTH FOR RECYCLING	330.00
EFT10741	16/03/2015	J & C BROWN	REIMBURSEMENT OF FEES CHARGED AT LANDFILL SITE	25.00
EFT10742	16/03/2015	JCT'S CREATIVE SOLUTIONS	CONTRACT CLEANING OF OFFICES & PUBLIC AMENITIES	5,240.57
EFT10743	16/03/2015	JEFF LOUDON	CLEANING OF ROBERT HINDMARSH REST AREA	770.00
EFT10744	16/03/2015	JR & A HERSEY	PPE & EQUIPMENT FOR WORKS CREW	1,687.40
EFT10745	16/03/2015	LANDGATE CUSTOMER ACCOUNT	VALUATION EXPENSES & LAND ENQUIRY EXPENSES	5,508.90
EFT10746	16/03/2015	LGNET	ADVERTISEMENT - EXECUTIVE MANAGER DEVELOPMENT SERVICES VACANCY	165.00
EFT10747	16/03/2015	LOCK, STOCK & FARRELL	KEYS CUT AS PER KEY MATRIX SYSTEM	168.30
EFT10748	16/03/2015	LOWER CHITTERING VOLUNTEER BUSHFIRE	REIMBURSEMENT FOR HAZARD REDUCTION BURN	450.00
EFT10749	16/03/2015	LYN HAWKINS	REIMBURSEMENT OF FEES CHARGED AT LANDFILL SITE	30.00
EFT10750	16/03/2015	MODERN MOWING	MUCHEA HALL & LOWER CHITTERING HALL CLEANING	990.00
EFT10751	16/03/2015	MONSTERBALL AMUSEMENTS & HIRE	DEPOSIT - MUCHEA YOUTH FESTIVAL ENTERTAINMENT	1,000.00
EFT10752	16/03/2015	MUCHEA IRRIGATION & RURAL SUPPLIES	MUCHEA OVAL - PUMP REPAIRS & SUSSEX BEND - WATER SAMPLING	923.80
EFT10753	16/03/2015	N & M RUSSELL PLUMBING & GAS	INTER-TOWN CHALLENGE - GENERATOR & OTHER PLUMBING REPAIRS	1,610.50
EFT10754	16/03/2015	NEVE CONTRACTING	PROGRESS PAYMENT - SUSSEX BEND RECREATION - BMX TRACK PROJECT	11,910.80
EFT10755	16/03/2015	NOVUS AUTOGLASS	CH1258,CH1274 & CH1270 - REPLACEMENT WINDSCREENS	2,170.00
EFT10756	16/03/2015	ONPRESS DIGITAL PRINT SOLUTIONS	STATIONERY FOR RANGER SERVICES	85.80
EFT10757	16/03/2015	ORACLE SURVEYS	SURVEY OF LOT 4 (247) GRAY ROAD BINDOON	2,420.00
EFT10758	16/03/2015	P & V HUMPHREY	SUPPLY & INSTALL COLOURBOND FENCE (STORM DAMAGE)	4,306.50
EFT10759	16/03/2015	PACIFIC BRANDS - LGCC	STAFF UNIFORMS	502.71
EFT10760	16/03/2015	PAK MEI YAOLIN KUNG FU ASSOCIATION	OUTDOOR MOVIE NIGHT - LION DANCE FOR CHINESE FESTIVAL	660.00
EFT10761	16/03/2015	PAUL GROVES	REIMBURSEMENT - ICV PARTS	83.56
EFT10762	16/03/2015	PUMA ENERGY	MOTORCHARGE EXPENSES	4,397.84
EFT10763	16/03/2015	RADIOWEST BROADCASTERS PTY LTD	RADIOWEST AROUND THE TOWNS INTERVIEW	77.00
EFT10764	16/03/2015	RELIANCE PETROLEUM	DIESEL	20,397.89
EFT10765	16/03/2015	ROADSIGNS AUSTRALIA	ADVISORY & ROAD SIGNS	2,691.70
EFT10766	16/03/2015	ROCLA PTY LTD	SUPPLY & DELIVERY FOR MED CENTRE ROAD CONCRETE PRODUCTS	7,089.72
EFT10767	16/03/2015	SEEK	ADVERTISEMENT - EXECUTIVE MANAGER DEVELOPMENT SERVICES VACANCY	400.13
EFT10768	16/03/2015	SHIRE OF CHITTERING	PAYROLL DEDUCTIONS	365.00

LIST OF ACCOUNTS PAID IN MARCH 2015 - SUBMITTED TO COUNCIL 15 APRIL 2015

Chq/EFT	Date	Name	Description	Amount
EFT10769	16/03/2015	SOUTH MIDLANDS POLOCROSSE CLUB	CAG 2014/15 - GROUNDS IRRIGATION	3,115.00
EFT10770	16/03/2015	SPORTS SURFACES	WANNAMAL TENNIS COURTS - SERVICE & GROOM FOUR SYNTHETIC TURF	1,267.20
EFT10771	16/03/2015	STAPLES AUSTRALIA	STATIONERY	945.25
EFT10772	16/03/2015	SUREKLEEN PRODUCTS	BBQ CLEANING KIT	94.60
EFT10773	16/03/2015	T-QUIP	PARTS & EQUIPMENT	326.95
EFT10774	16/03/2015	THOMAS PUESCHER	REIMBURSEMENT - CUTTING SAW FOR MUCHEA LANDFILL	141.55
EFT10775	16/03/2015	TUSS CONCRETE PTY LTD	CONCRETE PRODUCTS	2,750.00
EFT10776	16/03/2015	VIKING RENTAL	INTER-TOWN CHALLENGE - HIRE OF DISABLED TOILETS	880.00
EFT10777	16/03/2015	VODAFONE MESSAGING	3 MESSAGING - FOR ALL FIRE BRIGADES	718.78
EFT10778	16/03/2015	WALGA	STAFF PROFESSIONAL DEVELOPMENT	360.90
EFT10779	16/03/2015	WC & SJ WRIGHT	FLOAT MACHINERY	616.00
EFT10780	16/03/2015	WESTRAC PTY LTD	GRADER PARTS	155.91
EFT10781	16/03/2015	WORKFORCE CLOTHING PTY LTD	PPE & UNIFORMS	332.31
EFT10782	17/03/2015	CHITTERING IT SERVICES	MUCHEA YOUTH FESTIVAL - ENTERTAINMENT	1,000.00
EFT10783	17/03/2015	WA SUPER	SUPERANNUATION CONTRIBUTIONS	15,983.41
EFT10784	31/03/2015	BENDIGO BANK	CREDIT CARD EXPENSES	2,318.72
EFT10785	31/03/2015	ACE ELECTRICAL & COMMUNICATIONS	ELECTRICAL REPAIRS	2,440.50
EFT10786	31/03/2015	ADVANCED TRAFFIC MANAGEMENT	TRAFFIC CONTROL - RIDGETOP RAMBLE/SANDPIPER MEWS	4,068.35
EFT10787	31/03/2015	ALEXANDER DOUGLAS	COUNCILLOR PAYMENT - 3RD QUARTER	3,920.15
EFT10788	31/03/2015	AUSSIE GOLD	CORPORATE SHIRTS	487.30
EFT10789	31/03/2015	AVON WASTE	KERBSIDE REFUSE & RECYCLABLE COLLECTION SERVICES - W/E 27 FEB & 6 MAR 15	22,993.65
EFT10790	31/03/2015	BADGE CONSTRUCTION (WA) PTY LTD	CONSTRUCTION OF CHITTERING MULTI-PURPOSE HEALTH CENTRE - CLAIM 7	398,346.30
EFT10791	31/03/2015	BARNI NORTON	COUNCILLOR PAYMENT - 3RD QUARTER	3,920.15
EFT10792	31/03/2015	BINDOON BAKEHAUS & CAFE	MEETING REFRESHMENTS	98.00
EFT10793	31/03/2015	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE, GARDENING & ROAD WORK SUPPLIES	1,056.98
EFT10794	31/03/2015	BINDOON MEDICAL SERVICES PTY LTD	DOCTOR ACCOMMODATION SUBSIDY APRIL - JUNE 2015	5,940.00
EFT10795	31/03/2015	BINDOON VOLUNTEER BUSH FIRE BRIGADE	REIMBURSEMENT FOR STATIONERY & VARIOUS ITEMS	769.12
EFT10796	31/03/2015	CHITTERING CHAMBER OF COMMERCE	BUSINESS SUNDOWNERS	180.00
EFT10797	31/03/2015	CJD EQUIPMENT PTY LTD	PARTS & EQUIPMENT FOR MACHINERY	969.29
EFT10798	31/03/2015	COURIER AUSTRALIA	FREIGHT	58.62
EFT10799	31/03/2015	COVS PARTS PTY LTD	PARTS & EQUIPMENT FOR MACHINERY	9.77
EFT10800	31/03/2015	DAVID & DEBBIE WILSON	REIMBURSEMENT OF EXPENSES INCURRED FOR CHITTERING FIRE SERVICES	608.28
EFT10801	31/03/2015	DON GIBSON	COUNCILLOR PAYMENT - 3RD QUARTER	3,999.32
EFT10802	31/03/2015	DSA PTY LTD	MULTI-PURPOSE HEALTH CENTRE DESIGN FEES - CLAIM 4	825.00
EFT10803	31/03/2015	DYNAMEC WATER TANK CLEANING SERVICES	MUCHEA FIRE STATION - TANK CLEAN & DE-CONTAMINATION	715.00

LIST OF ACCOUNTS PAID IN MARCH 2015 - SUBMITTED TO COUNCIL 15 APRIL 2015

Chq/EFT	Date	Name	Description	Amount
EFT10804	31/03/2015	EASTERN HILLS SAWS & MOWERS P/L	SERVICING OF SUNDRY PLANT	898.80
EFT10805	31/03/2015	ECOSCAPE (AUSTRALIA) PTY LTD	MULTI-PURCHASE HEALTH CENTRE - LANDSCAPE DESIGN CLAIM 4	550.00
EFT10806	31/03/2015	FIRE & SAFETY WA	PPE FOOTWEAR	941.16
EFT10807	31/03/2015	GINGIN DISTRICT COMMUNITY RESOURCE	EYN - CHITTERING RESIDENTS ATTENDANCE AT MAGGIE DENT'S WORKSHOP	335.50
EFT10808	31/03/2015	HALL-ALL CONTRACTING	PLANT AND OPERATOR TO UNDERTAKE DRAINAGE CLEARING	40,590.00
EFT10809	31/03/2015	HAYDON AGRICULTURAL CONTRACTORS	PICK UP GOAL POSTS FOR BINDOON OVAL FROM BARFIELD ENGINEERING	220.00
EFT10810	31/03/2015	INVISION SIGNS (WHEATBELT DESIGNS)	THREE EVENT SIGNS	285.12
EFT10811	31/03/2015	LANDGATE CUSTOMER ACCOUNT	MARKET RENTAL VALUATION FOR CHITTERING MULTI PURPOSE HEALTH CENTRE	2,011.35
EFT10812	31/03/2015	LMB AUTOMOTIVES	PARTS & EQUIPMENT FOR MACHINERY	870.00
EFT10813	31/03/2015	LOCK, STOCK & FARRELL	UPGRADE KEY MANAGER SYSTEM	1,435.98
EFT10814	31/03/2015	LOWER CHITTERING VOLUNTEER BUSHFIRE	REIMBURSEMENT FOR HAZARD REDUCTION BURNS	2,150.00
EFT10815	31/03/2015	MICHELLE ROSSOUW	DEPUTY SHIRE PRESIDENT PAYMENT - 3RD QUARTER	4,670.15
EFT10816	31/03/2015	MIDALIA STEEL	FENCING PARTS & EQUIPMENT	48.02
EFT10817	31/03/2015	MODERN MOWING	JOHN GLENN PARK TOILET CLEANING	462.00
EFT10818	31/03/2015	MONSTERBALL AMUSEMENTS & HIRE	MUCHEA YOUTH FESTIVAL - ENTERTAINMENT FINAL PAYMENT	790.00
EFT10819	31/03/2015	McLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES - D FISHER - LGA PROSECUTION	1,646.30
EFT10820	31/03/2015	NGALA COMMUNITY SERVICES	EYN - NGALA SLEEP WORKSHOP	385.00
EFT10821	31/03/2015	NORTHERN VALLEYS NEWS	CHATTER @ CHITTERING - MARCH 2015	1,595.00
EFT10822	31/03/2015	ONPRESS DIGITAL PRINT SOLUTIONS	SHIRE STATIONERY	629.20
EFT10823	31/03/2015	PACIFIC BRANDS - LGCC	STAFF UNIFORMS	419.10
EFT10824	31/03/2015	PHOENIX HOLDEN	VEHICLE SERVICING & REPAIRS	874.05
EFT10825	31/03/2015	PME PLASTIC & METAL ENGRAVING	TERMITE SIGNS FOR UNDER BRIDGES	495.00
EFT10826	31/03/2015	POLYTECHNIC WEST	STUDENT FEES FOR CERTIFICATE III CARPENTRY AND JOINERY	425.42
EFT10827	31/03/2015	RBC RURAL	PHOTOCOPIER METERPLAN CHARGES	2,382.93
EFT10828	31/03/2015	REG & JANET SCANTLEBURY	VEHICLE SERVICING & REPAIRS	3,171.75
EFT10829	31/03/2015	ROBERT HAWES	SHIRE PRESIDENT PAYMENT - 3RD QUARTER	12,540.20
EFT10830	31/03/2015	ROCLA PTY LTD	SUPPLY & DELIVERY FOR MED CENTRE ROAD CONCRETE PRODUCTS	16,744.86
EFT10831	31/03/2015	RYLAN PTY LTD	KERBING TO NEW INSTALLED SEAL ON PARKSIDE GARDENS & RIDGETOP RAMBLE	19,210.40
EFT10832	31/03/2015	SANDRA CLARKE	COUNCILLOR PAYMENT - 3RD QUARTER	3,920.15
EFT10833	31/03/2015	SHERIDANS FOR BADGES	NAME PLATES FOR SCHOLARSHIP WINNERS	96.80
EFT10834	31/03/2015	SHIRE OF CHITTERING	PAYROLL DEDUCTIONS	325.00
EFT10835	31/03/2015	SMART DIGITAL AUSTRALIA	REPLACEMENT OF SPEAKERS & STANDS FOR OUTDOOR MOVIE SYSTEM	526.00
EFT10836	31/03/2015	SQUIRE PATTON BOGGS (AU)	LEGAL FEES - NATIVE TITLE CLAIM WATCHING BRIEF - WHADJUK PEOPLE	310.20
EFT10837	31/03/2015	ST JOHN AMBULANCE AUST-CHITTERING	INTER-TOWN CHALLENGE - PROVIDE AMBULANCE SERVICES	563.75
EFT10838	31/03/2015	STEWART & HEATON CLOTHING CO P/L	PPE FOR FIRE VOLUNTEERS	245.74

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Chq/EFT	Date	Name	Description	Amount
EFT10839	31/03/2015	SUPERIOR LAWNS AUSTRALIA	ROLL-ON LAWN - CENOTAPH & BINDOON OVAL	3,682.80
EFT10840	31/03/2015	T-QUIP	SERVICING OF SUNDRY PLANT	1,000.80
EFT10841	31/03/2015	TOTAL GREEN RECYCLING	E-WASTE RECYCLING EXPENSES	2,226.25
EFT10842	31/03/2015	TOTALLY WORKWEAR - Joondalup	PPE UNIFORMS FOR OUTSIDE STAFF	1,321.26
EFT10843	31/03/2015	UPPER CHITTERING VOLUNTEER BUSHFIRE	REIMBURSEMENT OF PURCHASE OF PPE AIR MASKS	1,675.00
EFT10844	31/03/2015	URBAN RESOURCES	GRAVEL SUPPLIES	45,592.14
EFT10845	31/03/2015	WA TEMPORARY FENCING SUPPLIES	TEMPORARY FENCE PANELS & FITTINGS	6,050.00
EFT10846	31/03/2015	WALGA	ADVERTISING - EMDS VACANCY & COUNCILLOR'S PROFESSIONAL DEVELOPMENT	3,678.71
EFT10847	31/03/2015	WC & SJ WRIGHT	SUPPLY MACHINERY TO UPGRADE TIP FACE & PROVIDE NEW CELL	7,557.00
EFT10848	31/03/2015	WA TREASURY CORPORATION	LOAN REPAYMENT	7,120.25
EFT10849	31/03/2015	WORKFORCE CLOTHING PTY LTD	PPE WORKWEAR	193.60
Cheque Payments				\$1,008,545.66
13859	16/03/2015	BINDOON GENERAL STORE	NEWSPAPERS & COUNCIL REFRESHMENTS	228.96
13860	16/03/2015	BINDOON IGA	INTERTOWN CHALLENGE, OFFICE, CHAMBERS & MEETING SUPPLIES	628.40
13861	16/03/2015	COREY O'GRADY	REPLACEMENT FOR LOST CHEQUE FOR RATES REFUND	250.47
13862	16/03/2015	DEPARTMENT OF TRANSPORT	VEHICLE REGISTRATION	272.30
13863	16/03/2015	IAN BANCROFT	BUILDING FEE REFUND - ORIGINAL CHEQUE SENT TO SWAN PATIOS & PERGOLAS	90.00
13864	16/03/2015	JOEL DIANO	BUILDING FEE REFUND - ORIGINAL CHEQUE SENT TO COUNTRY CRAFT HOMES	950.52
13865	16/03/2015	SHIRE OF CHITTERING	PETTY CASH REIMBURSEMENT	1,534.20
13866	16/03/2015	SYNERGY	ELECTRICITY CHARGES	2,938.40
13867	16/03/2015	TELSTRA	TELEPHONE CHARGES	4,723.03
13868	17/03/2015	AMP FLEXIBLE LIFETIME INSURANCE	SUPERANNUATION CONTRIBUTIONS	190.00
13869	17/03/2015	AMP SUPERANNUATION LIMITED	SUPERANNUATION CONTRIBUTIONS	219.75
13870	17/03/2015	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	608.80
13871	17/03/2015	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	81.46
13872	17/03/2015	LGRCEU	PAYROLL CONTRIBUTIONS	87.30
13873	31/03/2015	BINDOON GENERAL STORE	REFRESHMENTS	101.98
13874	31/03/2015	DOREEN MACKIE	COUNCILLOR PAYMENT - 3RD QUARTER	3,920.15
13875	31/03/2015	LGRCEU	PAYROLL DEDUCTIONS	87.30
13876	31/03/2015	SYNERGY	ELECTRICITY CHARGES & STREET LIGHT EXPENSES	8,371.25
13877	31/03/2015	WATER CORPORATION	WATER CHARGES	8,256.48
13878	31/03/2015	WILLEM DE KAT	BUILDING FEE REFUND - ORIGINAL CHEQUE SENT TO OUTDOOR INNOVATORS	90.00
Total Cheques Payments				\$ 33,630.75

LIST OF ACCOUNTS PAID IN MARCH 2015 - SUBMITTED TO COUNCIL 15 APRIL 2015

Chq/EFT	Date	Name	Description	Amount
Direct Debits				
		BENDIGO BANK/COMMONWEALTH BANK	BANK FEES	807.58
		WESTNET	WESTNET/INTERNET	74.94
		CLUE DESIGN	WEB SITE MANAGEMENT	588.50
DD4870.1	25/03/2015	WA SUPER	PAYROLL DEDUCTIONS	16,214.72
DD4870.2	25/03/2015	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	106.40
DD4870.3	25/03/2015	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	689.99
DD4870.4	25/03/2015	AMP FLEXIBLE LIFETIME INSURANCE	SUPERANNUATION CONTRIBUTIONS	190.00
DD4870.5	25/03/2015	AMP SUPERANNUATION LIMITED	SUPERANNUATION CONTRIBUTIONS	220.03
Total Direct Debts				\$ 18,892.16
Bank Transfers				
BPV50	05/03/2015	BENDIGO BANK	TRANSFER INTEREST TO TRUST ACCOUNTS	74.10
Total Transfers				\$ 74.10
Trust Payments				
Total Municipal Payments				\$1,254,833.40
446	09/03/2015	JACQUELINE VAN RENSBURG	RETURN OF SMALL ANIMAL TRAP BOND	50.00
447	09/03/2015	JEAN DEAKIN	RETURN OF CLUNE PARK KEY BOND	50.00
448	09/03/2015	LISA EDWARDS	RETURN OF MUCHEA HALL HIRE BOND	500.00
449	10/03/2015	CHITTERING ENTERPRISES PTY LTD	RELEASE OF BALANCE OF FENCING BOND - CHITTERING RETREAT STAGE 3	19,439.79
450	10/03/2015	SERLING CONSULTING (WA) PTY LTD	RELEASE OF BOND - LOT 3 TEA TREE RD CHITTERING STAGE 2A	4,143.12
451	18/03/2015	HM & EM VENN	RETURN OF CROSSEVER & WATER TANK	11,505.64
452	31/03/2015	DEREK GASCOINE	RETURN OF SMALL ANIMAL TRAP BOND	50.00
Total Trust Payments				\$ 35,738.55