



**Corporate Services Attachments
Wednesday, 19 April 2017**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
9.3.1	Financial statements for the period ending 31 March 2017 1. Monthly Statement of Financial Activity for period ending 31 March 2017 Bank Reconciliation as at 31 March 2017 List of Accounts Paid as at 31 March 2017	1 – 28
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MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

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SHIRE OF CHITTERING

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

	NOTE	March 2017 Actual \$	March 2017 YTD Budget \$	2016/17 Budget \$	Variances Actuals to YTD Budget \$	Variances Actual Budget to YTD %	
Operating							
Revenues/Sources	1,2						
Governance		14,475	19,193	33,959	(4,718)	(24.58%)	
General Purpose Funding		1,063,953	1,052,817	1,383,985	11,136	1.06%	
Law, Order, Public Safety		317,189	295,339	388,940	21,850	7.40%	
Health		33,092	35,442	47,275	(2,350)	(6.63%)	
Education and Welfare		24,421	21,158	22,550	3,263	15.42%	
Housing		111,026	120,393	161,617	(9,367)	(7.78%)	
Community Amenities		872,492	878,291	955,106	(5,799)	(0.66%)	
Recreation and Culture		82,381	163,934	167,698	(81,553)	(49.75%)	▼
Transport		1,719,004	1,936,109	2,571,730	(217,105)	(11.21%)	▼
Economic Services		73,838	84,116	108,528	(10,278)	(12.22%)	▼
Other Property and Services		295,039	348,357	371,312	(53,318)	(15.31%)	▼
		4,606,910	4,955,149	6,212,699	(348,239)	(7.03%)	
(Expenses)/(Applications)	1,2						
Governance		(744,150)	(830,263)	(1,095,485)	86,113	10.37%	▼
General Purpose Funding		(162,059)	(160,617)	(224,504)	(1,442)	(0.90%)	
Law, Order, Public Safety		(839,573)	(855,700)	(1,133,803)	16,127	1.88%	
Health		(275,637)	(272,862)	(352,171)	(2,775)	(1.02%)	
Education and Welfare		(50,109)	(61,722)	(93,686)	11,613	18.82%	▼
Housing		(216,541)	(228,627)	(313,053)	12,086	5.29%	
Community Amenities		(1,407,419)	(1,540,707)	(2,046,023)	133,288	8.65%	
Recreation & Culture		(837,735)	(937,061)	(1,240,551)	99,326	10.60%	▼
Transport		(3,430,303)	(3,348,810)	(4,468,241)	(81,493)	(2.43%)	
Economic Services		(362,166)	(457,563)	(616,195)	95,397	20.85%	▼
Other Property and Services		(63,938)	(17,022)	(46,104)	(46,916)	(275.62%)	▲
		(8,389,630)	(8,710,954)	(11,629,815)	321,324	(3.69%)	
Adjustments for Non-Cash							
(Revenue) and Expenditure							
(Profit)/Loss on Asset Disposals	4	(202,620)	(273,304)	(271,064)	70,684	25.86%	▲
Movement in Accrued Interest		0	0	0	0	0.00%	
Movement in Accrued Salaries and Wages		0	0	0	0	0.00%	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0.00%	
Movement in Employee Benefit Provisions		37,342	0	0	37,342	0.00%	
Movement in Deferred Liabilities		0	0	0	0	0.00%	
Movement in Leave Reserve (Added Back)		0	0	0	0	0.00%	
Rounding Adjustment		0	0	5	0	0.00%	
Depreciation on Assets	2(a)	3,491,795	3,423,528	4,564,872	68,267	(1.99%)	
Capital Revenue and (Expenditure)							
Purchase Land Held for Resale	3	0	0	0	0	0.00%	
Purchase Land and Buildings	3	(25,739)	(144,561)	(144,561)	118,822	82.20%	▼
Purchase Furniture and Equipment	3	0	(18,500)	(18,500)	18,500	100.00%	▼
Purchase Plant and Equipment	3	(35,200)	(38,000)	(38,000)	2,800	7.37%	
Purchase Motor Vehicles	3	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Roads	3	(2,930,081)	(3,009,725)	(4,478,111)	79,644	2.65%	
Purchase Infrastructure Assets - Bridges	3	(41,451)	0	(261,000)	(41,451)	0.00%	
Purchase Infrastructure Assets - Footpaths	3	0	(95,130)	(95,130)	95,130	100.00%	▼
Purchase Infrastructure Assets - Drainage	3	0	(81,669)	(81,669)	81,669	100.00%	▼
Purchase Infrastructure Assets - Parks & Ovals	3	(54,635)	(60,005)	(60,006)	5,370	8.95%	
Purchase Infrastructure Assets - Other	3	0	0	0	0	0.00%	
Proceeds from Disposal of Assets	4	325,501	338,000	337,999	(12,499)	(3.70%)	
Repayment of Debentures	5	(64,051)	(70,897)	(82,366)	6,846	9.66%	
Proceeds from New Debentures	5	0	0	0	0	0.00%	
Advances to Community Groups		0	0	0	0	0.00%	
Self-Supporting Loan Principal Income	5	0	0	0	0	0.00%	
Transfers to Restricted Assets (Reserves)	6	(435,989)	(846,951)	(866,204)	410,962	48.52%	▼
Transfers from Restricted Assets (Reserves)	6	0	98,099	98,099	(98,099)	(100.00%)	▼
ADD Net Current Assets July 1 B/Fwd	7	1,684,217	1,544,255	1,544,255	139,962	9.06%	
LESS Net Current Assets Year to Date	7	3,154,157	2,276,575	0	877,582	(38.55%)	
Amount Raised from Rates	8	<u>(5,187,788)</u>	<u>(5,267,240)</u>	<u>(5,268,496)</u>	<u>79,452</u>	<u>(1.51%)</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 2016 TO 31 MARCH 2017

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this Statement of Financial Activity can be found in the Shire of Chittering Policy Register - *Policy 2.7 Significant Accounting Policies*.

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> | |

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

2. STATEMENT OF OBJECTIVE (Contd)

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

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 2016 TO 31 MARCH 2017

	2016/17 Budget \$	March 2017 Actual \$	
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Administration			
	0	0	
	0	0	
	0	0	
	0	0	
	0	0	
	0	0	
Law, Order & Public Safety			
<u>Fire Prevention</u>			
	0	0	
<u>Fire Prevention - ESL</u>			
	0	0	
<u>Animal Control</u>			
	0	0	
	0	0	
<u>Emergency Management</u>			
	0	0	
Health			
<u>Preventative Services</u>			
	0	0	
Community Amenities			
<u>Urban Stormwater Drainage</u>			
Drainage - Sussex Bend/Murray Grey Circle	81,669	0	
<u>Town Planning & Regional Development</u>			
	0	0	
	0	0	
	0	0	
Protection of the Environment			
	0	0	
	0	0	
	0	0	
Recreation and Culture			
<u>Public Halls, Civic Centres</u>			
Muchea Hall Pavilion	80,000	0	(Job Level)
Muchea Hall CCTV	18,500	0	(Job Level)
<u>Other Recreation & Sport</u>			
Chinkabee Playground Equipment	8,006	0	(Job Level)
Bindoon Oval Practice Wicket	34,000	38,372	(Job Level)
John Glenn Park - Shaded Area & BBQ	18,000	16,263	(Job Level)
<u>Heritage</u>			
Brockman Centre Beautification	22,481	12,137	(Job Level)
Brockman Centre - Arts & Crafts Pergola	5,080	6,908	(Job Level)
<u>Heritage</u>			
	0	0	

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

	2016/17 Budget \$	March 2017 Actual \$	
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program (Continued)</u>			
<u>Transport</u>			
<u>Maintenance</u>			
Depot - Oil Separator	37,000	6,694	(Job Level)
<u>Construction Streets, Roads, Bridges, Depots</u>			
Works Program/Road Construction			
- RRG - Chittering Road Reconstruct	447,814	436,359	(Job Level)
- RRG - Chittering Road Reseal	71,710	0	(Job Level)
- RRG - Chittering Valley Rd Reseal	79,504	0	(Job Level)
- BS - Julimar Road	162,940	3,384	(Job Level)
- BS - Muchea East Rd	262,398	1,720	(Job Level)
- BS - Blue Plains/Maddern Roads	283,399	1,720	(Job Level)
- BS - Chittering Rd - State BS	68,487	13,392	(Job Level)
- BS - Chittering Road - National BS	124,700	13,392	(Job Level)
- BS - Chittering Road - National BS	109,280	13,392	(Job Level)
- Roads to Recovery - Binda Place	1,927,650	2,050,735	(Job Level)
- Council - Morley Road	112,767	124,227	(Job Level)
- Council - Spice Road	148,864	73,624	(Job Level)
- Council - Orchard Road	152,148	24,737	(Job Level)
- Council - Learners Way	155,915	89,472	(Job Level)
- Council - Owen Road	55,419	17,270	(Job Level)
- Council - Perry Road	59,809	55,843	(Job Level)
- Council - Carl Street	184,429	2,331	(Job Level)
- Council - Humphrey Street	10,874	0	(Job Level)
- Council - Hay Flat Road	60,000	8,483	(Job Level)
- Footpath - Ridgetop Ramble	95,130	0	(Job Level)
	0	0	(Job Level)
	0	0	(Job Level)
	0	0	(Job Level)
	0	0	(Job Level)
	0	0	(Job Level)
	0	0	(Job Level)
- Bridge - Blizzard	201,000	40,371	(Job Level)
- Bridge - Flat Rocks Road	60,000	1,081	(Job Level)
<u>Road Plant Purchases</u>			
Mower	38,000	35,200	
Economic Services			
<u>Tourism</u>	0	0	
<u>Building Control</u>	0	0	
<u>Economic Development</u>	0	0	
	<u>5,176,974</u>	<u>3,087,107</u>	

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

	2016/17 Budget \$	March 2017 Actual \$
3. ACQUISITION OF ASSETS (Continued)		
The following assets have been acquired during the period under review:		
<u>By Class</u>		
Land Held for Resale - Current	0	0
Land Held for Resale - Non Current	0	0
Land	0	0
Land and Buildings	144,561	25,739
Furniture and Equipment	18,500	0
Plant and Equipment	38,000	35,200
Motor Vehicles	0	0
Infrastructure Assets - Roads	4,478,108	2,930,081
Infrastructure Assets - Bridges & Culverts	261,000	41,451
Infrastructure Assets - Footpaths	95,130	0
Infrastructure Assets - Drainage	81,669	0
Infrastructure Assets - Parks & Ovals	60,006	54,635
Infrastructure Assets - Other	0	0
	<u>5,176,974</u>	<u>3,087,107</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

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)	
	2016/17 Budget \$	March 2017 Actual \$	2016/17 Budget \$	March 2017 Actual \$	2016/17 Budget \$	March 2017 Actual \$
Health						
MVS723 - Holden Malibu	14,000	0.00	14,000	0.00	0	0.00
Community Amenities						
MVS510 - Holden Malibu	14,000	15,446.58	14,000	9,904.77	0	(5,541.81)
Recreation & Culture						
PLE189 - Clune Park - Reticulation Upgrade	0	2,200.00	0	0.00	0	(2,200.00)
PLE187 - Muchea Oval Bore and Pump	0	800.00	0	0.00	0	(800.00)
Transport						
PH1701 - Roller - 1996 Cat. Vibrating Roller	0	160.00	0	0.00	0	(160.00)
PLE808 - Traffic Counters x 2	0	480.00	0	0.00	0	(480.00)
PH1507 - Toro Mower	28,936	22,054.82	20,000	17,700.00	(8,936)	(4,354.82)
PH1701 - Roller	10,000	20,000.00	25,000	21,854.77	15,000	1,854.77
Unclassified						
Land - Portion Lot 62	0	44,734.00	265,000	265,000.00	265,000	220,266.00
	66,936	122,880.22	337,999	325,500.68	271,064	202,620.46

By Class of Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget \$	March 2017 Actual \$	2016/17 Budget \$	March 2017 Actual \$	2016/17 Budget \$	March 2017 Actual \$
Motor Vehicles	28,000	32,451.40	28,000	20,945.91	0	(11,505.49)
Plant & Equipment	38,936	45,694.82	45,000	39,554.77	6,064	(6,140.05)
Land	0	44,734.00	265,000	265,000.00	265,000	220,266.00
	66,936	122,880.22	337,999	325,500.68	271,064	202,620.46

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2016/17 Budget \$	March 2017 Actual \$
280,000	222,120.77
(8,936)	(19,500.31)
271,064	202,620.46

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$
Health										
Loan 79 - Multi Purpose Health Centre	613,535	0	0	0	24,886	36,491	588,649	577,044	26,786	21,996
Housing										
Loan 72 Staff Housing Development	147,878	0	0	0	26,072	12,832	121,806	135,046	8,183	4,271
Loan 73 Seniors & Community Housing	48,580	0	0	0	7,560	5,622	41,020	42,958	3,035	2,315
Recreation & Culture										
Loan 74 Land Acquisition Gray Road	87,418	0	0	0	12,244	9,106	75,174	78,312	5,512	4,194
Transport										
Loan 79 New Grader	286,076	0	0	0	11,604	0	274,472	286,076	12,490	1,192
	1,183,487	0	0	0	82,366	64,051	1,101,121	1,119,436	56,006	33,968

All loan repayments are financed by general purpose income.

(b) New Debentures - 2016/17

Nil

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

	2016/17 Budget \$	March 2017 Actual \$
6. RESERVES		
Cash Backed Reserves		
(a) Employee Entitlements Reserve		
Opening Balance	137,320	137,320
Amount Set Aside / Transfer to Reserve	37,104	37,342
Amount Used / Transfer from Reserve	(61,049)	0
	<u>113,375</u>	<u>174,662</u>
(b) Plant Replacement Reserve		
Opening Balance	120,710	120,710
Amount Set Aside / Transfer to Reserve	201,849	204,343
Amount Used / Transfer from Reserve	0	0
	<u>322,559</u>	<u>325,053</u>
(c) Public Amenities and Buildings Reserve		
Opening Balance	61,982	61,982
Amount Set Aside / Transfer to Reserve	16,449	16,541
Amount Used / Transfer from Reserve	0	0
	<u>78,431</u>	<u>78,523</u>
(d) Gravel Acquisition Reserve		
Opening Balance	66,119	66,119
Amount Set Aside / Transfer to Reserve	1,013	895
Amount Used / Transfer from Reserve	0	0
	<u>67,132</u>	<u>67,014</u>
(e) Community Housing Reserve		
Opening Balance	74,429	74,429
Amount Set Aside / Transfer to Reserve	5,940	5,873
Amount Used / Transfer from Reserve	0	0
	<u>80,369</u>	<u>80,302</u>
(f) Seniors Housing Reserve		
Opening Balance	12,807	12,807
Amount Set Aside / Transfer to Reserve	4,196	4,228
Amount Used / Transfer from Reserve	0	0
	<u>17,003</u>	<u>17,035</u>
(g) Public Open Space Reserve		
Opening Balance	260,836	260,836
Amount Set Aside / Transfer to Reserve	23,996	3,533
Amount Used / Transfer from Reserve	0	0
	<u>284,832</u>	<u>264,369</u>
(h) Bindoon Community Bus Reserve		
Opening Balance	43,247	43,247
Amount Set Aside / Transfer to Reserve	662	586
Amount Used / Transfer from Reserve	0	0
	<u>43,909</u>	<u>43,833</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

	2016/17 Budget \$	March 2017 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
(i) Bindoon Cemetery Development Reserve		
Opening Balance	32,700	32,700
Amount Set Aside / Transfer to Reserve	5,022	443
Amount Used / Transfer from Reserve	0	0
	<u>37,722</u>	<u>33,143</u>
(j) Recreation Development Reserve		
Opening Balance	224,810	224,810
Amount Set Aside / Transfer to Reserve	412,348	3,045
Amount Used / Transfer from Reserve	(37,050)	0
	<u>600,108</u>	<u>227,855</u>
(k) Ambulance Replacement Reserve		
Opening Balance	1,181	1,181
Amount Set Aside / Transfer to Reserve	3,018	3,057
Amount Used / Transfer from Reserve	0	0
	<u>4,199</u>	<u>4,238</u>
(l) Waste Management Reserve		
Opening Balance	85,292	85,292
Amount Set Aside / Transfer to Reserve	101,307	102,509
Amount Used / Transfer from Reserve	0	0
	<u>186,599</u>	<u>187,801</u>
(m) Landcare Vehicles Reserve		
Opening Balance	69,735	69,735
Amount Set Aside / Transfer to Reserve	1,068	944
Amount Used / Transfer from Reserve	0	0
	<u>70,803</u>	<u>70,679</u>
(n) Binda Place Reserve		
Opening Balance	109,735	109,735
Amount Set Aside / Transfer to Reserve	1,681	1,486
Amount Used / Transfer from Reserve	0	0
	<u>111,416</u>	<u>111,221</u>
(o) Contributions to Roadworks Reserve		
Opening Balance	35,974	35,974
Amount Set Aside / Transfer to Reserve	551	487
Amount Used / Transfer from Reserve	0	0
	<u>36,525</u>	<u>36,461</u>
(p) Septic Tank Disposal System (STED) Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	50,000	50,677
Amount Used / Transfer from Reserve	0	0
	<u>50,000</u>	<u>50,677</u>
Total Cash Backed Reserves	<u><u>2,104,982</u></u>	<u><u>1,772,866</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 2016 TO 31 MARCH 2017

	2016/17 Budget \$	March 2017 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Employee Entitlement Reserve	37,104	37,342
Plant Replacement Reserve	201,849	204,343
Public Amenities and Buildings Reserve	16,449	16,541
Gravel Acquisition Reserve	1,013	895
Community Housing Reserve	5,940	5,873
Seniors Housing Reserve	4,196	4,228
Public Open Space Reserve	23,996	3,533
Bindoon Community Bus Reserve	662	586
Cemetery Development Reserve	5,022	443
Recreation Development Reserve	412,348	3,045
Ambulance Replacement Reserve	3,018	3,057
Waste Management Reserve	101,307	102,509
Landcare Vehicles Reserve	1,068	944
Binda Place Reserve	1,681	1,486
Contributions to Roadworks Reserve	551	487
Septic Tank Disposal System (STED) Reserve	50,000	50,677
	<u>866,204</u>	<u>435,989</u>
Transfers from Reserves		
Employee Entitlement Reserve	(61,049)	0
Plant Replacement Reserve	0	0
Public Amenities and Buildings Reserve	0	0
Gravel Acquisition Reserve	0	0
Community Housing Reserve	0	0
Seniors Housing Reserve	0	0
Public Open Space Reserve	0	0
Bindoon Community Bus Reserve	0	0
Cemetery Development Reserve	0	0
Recreation Development Reserve	(37,050)	0
Ambulance Replacement Reserve	0	0
Waste Management Reserve	0	0
Landcare Vehicles Reserve	0	0
Binda Place Reserve	0	0
Contributions to Roadworks Reserve	0	0
Septic Tank Effluent Disposal (STED) Reserve	0	0
	<u>(98,099)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>768,105</u>	<u>435,989</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

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 gratuity

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

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

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 the planned replacement Copier purchase.

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

Septic Tank Effluent Disposal (STED) Reserve

- to be used to fund connections to the STED system in the Bindoon Townsite

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 2016 TO 31 MARCH 2017

	2015/16 B/Fwd Per 2016/17 Budget \$	2015/16 B/Fwd Per Financial Report \$	March 2017 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,566,148	346,952	2,791,659
Cash - Restricted Unspent Grants	279,512	785,722	124,187
Cash - Restricted Unspent Loans	0	682,000	0
Cash - Restricted Reserves	1,040,834	1,336,877	1,772,866
Investments	0	0	0
Rates - Current	131,500	162,012	444,212
Sundry Debtors	134,162	191,327	137,478
Accrued Income/Payments in Advance	0	0	0
GST Receivable	0	0	0
Provision For Doubtful Debts	(3,685)	(3,685)	(3,685)
Inventories	(2,409)	3,540	(5,308)
	<u>3,146,062</u>	<u>3,504,745</u>	<u>5,261,409</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors	(123,724)	(79,279)	(19,240)
Income Received in Advance	0	0	(41,508)
Accrued Interest	0	(16,136)	0
Accrued Salaries & Wages	0	(12,244)	0
Licensing Creditors	0	0	0
Payroll Creditors	0	0	0
GST Payable	0	(40,379)	24,043
Accrued Expenditure	0	0	0
Leave Provisions	<u>(470,707)</u>	<u>(472,933)</u>	<u>(472,933)</u>
	<u>(594,431)</u>	<u>(620,971)</u>	<u>(509,638)</u>
NET CURRENT ASSET POSITION	2,551,631	2,883,774	4,751,771
Less: Cash - Reserves - Restricted	(1,040,834)	(1,336,877)	(1,772,866)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Liabilities Supported by Reserves	155,702	137,320	174,662
Adjustment for Trust Transactions Within Muni	0	0	590
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>1,666,499</u></u>	<u><u>1,684,217</u></u>	<u><u>3,154,157</u></u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Rate Revenue \$	2016/17 Interim Rates \$	2016/17 Back Rates \$	2016/17 Total Revenue \$	2016/17 Budget \$
General Rate								
GRV - General Rate	0.093728	2,037	29,043,675	2,770,563	14,297	0	2,784,860	2,774,563
UV - General Rate	0.006010	786	313,469,000	1,914,983	(3,674)	0	1,911,309	1,915,983
Sub-Totals		2,823	342,512,675	4,685,546	10,623	0	4,696,169	4,690,546
Minimum Rates								
GRV - General Rate	\$ 1000	501	3,252,152	501,000	0	0	501,000	501,000
UV - General Rate	950	81	6,138,568	76,950	0	0	76,950	76,950
Sub-Totals		582	9,390,720	577,950	0	0	577,950	577,950
Specified Area Rates								
							0	0
Ex-Gratia Rates							5,274,119	5,268,496
Movement in Excess Rates							2,432	0
							(88,762)	0
Totals							5,187,789	5,268,496

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

The general rates detailed above for the 2016/17 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 2016 TO 31 MARCH 2017

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-16 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Bonds - Animal Control	100	50	(100)	50
Bonds - Community Bus Hire	1,100	600	(600)	1,100
BCITF Levy	454	23,101	(12,674)	10,881
Bonds - Crossovers	16,514	0	0	16,514
Bonds - Defect Roadworks	60,330	0	0	60,330
Bonds - Developer	144,773	0	(34,558)	110,214
Bonds - Extractive Industries	26,110	0	0	26,110
Bonds - Gravel Pit Rehabilitation	21,289	0	0	21,289
Bonds - Key & Hall Hire	9,827	2,350	(6,690)	5,487
BRB Levy	559	24,702	(15,785)	9,476
Bonds - Road Upgrade	0	0	0	0
Bonds - Seal Coat	0	0	0	0
Bonds - Sand Extraction	3,028	0	0	3,028
Bonds - Transportable Buildings	0	10,000	0	10,000
Bonds - Community Housing	0	688	(688)	0
Extractive Industry Licences	3,879	0	0	3,879
Nominations - Elected Members	0	240	(240)	0
Revegetation of Block Trust	26,540	0	0	26,540
Bonds - Seniors Housing	0	590	(590)	0
Bonds - Staff Housing	960	0	(960)	0
Police Licensing	0	0	0	0
Unclaimed Monies Trust	409	1,414	(792)	1,031
	315,873	63,735	(73,677)	305,931

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

10. OPERATING STATEMENT

	March 2017 Actual \$	2016/17 Budget \$	2015/16 Actual \$
OPERATING REVENUES			
Governance	14,475	33,959	35,627
General Purpose Funding	6,251,742	6,652,481	5,782,229
Law, Order, Public Safety	317,189	388,940	601,313
Health	33,092	47,275	86,263
Education and Welfare	24,421	22,550	19,228
Housing	111,026	161,617	152,666
Community Amenities	872,492	955,106	971,227
Recreation and Culture	82,381	167,698	110,687
Transport	1,719,004	2,571,730	1,599,154
Economic Services	73,838	108,528	114,786
Other Property and Services	295,039	371,312	123,899
TOTAL OPERATING REVENUE	9,794,699	11,481,195	9,597,081
OPERATING EXPENSES			
Governance	744,150	1,095,485	975,496
General Purpose Funding	162,059	224,504	250,188
Law, Order, Public Safety	839,573	1,133,803	1,099,441
Health	275,637	352,171	376,161
Education and Welfare	50,109	93,686	99,849
Housing	216,541	313,053	243,543
Community Amenities	1,407,419	2,046,023	1,844,175
Recreation & Culture	837,735	1,240,551	1,168,731
Transport	3,430,303	4,468,241	4,700,195
Economic Services	362,166	616,195	572,181
Other Property and Services	63,938	46,105	154,657
TOTAL OPERATING EXPENSE	8,389,630	11,629,816	11,484,618
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>1,405,069</u>	<u>(148,620)</u>	<u>(1,887,537)</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

11. BALANCE SHEET

	March 2017 Actual \$	2015/16 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	4,688,712	3,151,551
Trade and Other Receivables	578,005	410,142
Inventories	(5,308)	3,540
Trust Assets	306,521	315,873
Other Financial Assets	42,500	42,500
TOTAL CURRENT ASSETS	5,610,430	3,923,606
NON-CURRENT ASSETS		
Other Receivables	34,957	34,957
Inventories	0	0
Property, Plant and Equipment	29,056,098	30,008,665
Infrastructure	103,532,118	103,107,116
TOTAL NON-CURRENT ASSETS	132,623,173	133,150,738
TOTAL ASSETS	138,233,603	137,074,344
CURRENT LIABILITIES		
Trade and Other Payables	36,705	208,527
Trust Liabilities	305,931	315,873
Long Term Borrowings	21,841	85,892
Provisions	472,933	472,933
TOTAL CURRENT LIABILITIES	837,410	1,083,225
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	1,097,595	1,097,595
Provisions	147,099	147,099
TOTAL NON-CURRENT LIABILITIES	1,244,694	1,244,694
TOTAL LIABILITIES	2,082,104	2,327,919
NET ASSETS	136,151,499	134,746,425
EQUITY		
Retained Surplus	56,961,598	55,992,516
Reserves - Cash Backed	1,772,867	1,336,877
Reserves - Asset Revaluation	77,417,032	77,417,032
TOTAL EQUITY	136,151,497	134,746,425

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 MARCH 2017

12. FINANCIAL RATIOS

	2016	2015	2014	2013
Current Ratio	5.603	2.411	1.697	2.790

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

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 2016 TO 31 MARCH 2017
Report on Significant variances Greater than 10% and \$10,000

REPORTABLE OPERATING REVENUE VARIATIONS

Due to Budget Review being presented to Council in same meeting as this Statement of Financial Activity, no Variations are being reported for March 2017.

SHIRE OF CHITTERING

BANK RECONCILIATION
AS AT 31 MARCH 2017

GENERAL LEDGER	MUNI ACC	TRUST ACC	R/A RESERVE
OPENING BALANCE 1 JULY 2016	1,813,424.01	315,872.69	1,336,877.07
PLUS RECEIPTS			
TOTAL RECEIPTS (Beginning of the Month)	8,261,605.55	53,532.41	425,769.25
RECEIPTS THIS MONTH	1,713,871.54	10,202.92	10,220.34
TOTAL YEAR TO DATE RECEIPTS	9,975,477.09	63,735.33	435,989.59
LESS PAYMENTS			
TOTAL PAYMENTS (Beginning of Month)	(7,771,457.32)	(71,244.71)	0.00
PAYMENTS THIS MONTH	(1,102,848.91)	(1,842.00)	0.00
TOTAL YEAR TO DATE PAYMENTS	(8,874,306.23)	(73,086.71)	0.00
BALANCE	2,914,594.87	306,521.31	1,772,866.66
BANK STATEMENT			
BALANCE AS PER BENDIGO BANK	863,061.24	306,365.69	264,308.59
BALANCE AS PER CBA	952,463.44	0.00	0.00
11AM ACCOUNT	1,100,000.00	0.00	0.00
RESERVE TERM DEPOSIT - BENDIGO BANK - 2093245	0.00	0.00	604,813.78
RESERVE TERM DEPOSIT - BENDIGO BANK - 2144496	0.00	0.00	903,784.84
MUNICIPAL TERM DEPOSIT	0.00	0.00	0.00
WA TREASURY CORPORATION	0.00	0.00	0.00
LESS LANDFILL TO BE RECEIPTED	(1,001.00)	0.00	0.00
PLUS OUTSTANDING DEPOSITS	3,333.92	872.17	0.00
LESS UNPRESENTED CHEQUES	(2,236.12)	(1,380.00)	0.00
MUNI TO TRUST TRANSFR - 29 & 30 March 2017	(663.45)	663.45	0.00
RESERVE INTEREST	0.00	0.00	(40.55)
EFTPOS OVERPAYMENT REIMBURSEMENT	(157.64)	0.00	0.00
LENIHAN SUPER FROM 30 NOV 2016	(205.52)	0.00	0.00
BALANCE	2,914,594.87	306,521.31	1,772,866.66
GENERAL LEDGER BALANCE TO:			
	1910000	1990000	1951000

(0.01)

FUND - INSTITUTION	AMOUNT	MATURITY	INTEREST
Reserve Term Deposit Bendigo Bank - 2093245	\$604,813.78	At Call	1.50%
Reserve Term Deposit Bendigo Bank - 2144496	\$903,784.84	28-Apr-17	1.75%
11AM Account - Bendigo Bank	\$1,100,000.00	At Call	1.50%
Municipal - Bendigo Bank	\$0.00		
	\$2,608,598.62		

Prepared By:

Veronica Robinson
Rates Officer

Date: 3 April 2017

Checked By:

Rhona Hawkins
Corporate Services

Date: 4/4/17

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT THE 31 MARCH 2017 PRESENTED TO THE
COUNCIL MEETING ON THE 19 APRIL 2017

This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 19 April, 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		
3893	3893	\$ 93,679.40	1	1	1	Municipal Fund
3897	3897	\$ 92,090.10	1	1	1	Municipal Fund
EFT13756	EFT13923	\$ 850,280.60	1	5	1	Municipal Fund
14221	14238	\$ 32,214.28	5	5	1	Municipal Fund
Direct	Debt	\$ 2,450.47	5	5	1	Municipal Fund
Bank	Transfer	\$ 32,134.06	5	6	1	Municipal Fund
Trust	Trust	\$ 1,050.00	6	6	2	Trust Fund
	Total	\$ 1,103,898.91				

Officer: Sam Friend

Signature: 

Authorised by: Rhona Hawkins

Signature: 

Date of Report: 03 April 2017

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN MARCH 2017 - SUBMITTED TO COUNCIL 19 APRIL 2017					
No#	Chg/EFT	Date	Name	Description	Amount
1	Payroll Payments				
3893		8/03/2017	BENDIGO BANK	PAYROLL ENDING - 07 MARCH 2017	93679.40
2		23/03/2017	BENDIGO BANK	PAYROLL ENDING - 22 MARCH 2017	92090.10
				Total Payroll Payments	185769.50
3	EFT Payments				
EFT13756		02/03/2017	ACE ELECTRICAL & COMMUNICATIONS	BINDOON TOILET BLOCK ELECTRICAL REPAIRS	278.61
EFT13758		02/03/2017	ALISON RELITI	REIMBURSEMENT FOR EVENT SUPPLIES	28.00
EFT13759		02/03/2017	AUSTRALASIAN PERFORMING RIGHT ASSOC. LTD	APRA LICENCE FEE 1/01/17 31/12/17	282.43
EFT13760		02/03/2017	AVON WASTE	WASTE COLLECTION SERVICES W/E 10/2 - 17/2	25188.86
EFT13761		02/03/2017	BINDOON ARTS AND CRAFTS	POWER OUTAGE CLAIM - REIMBURSED FROM WESTERN POWER	80.00
EFT13762		02/03/2017	BINDOON IGA	STAFFROOM SUPPLIES	88.91
EFT13763		02/03/2017	BINDOON SPORT AND RECREATION ASSOCIATION INC	ELECTRICAL CHARGES	1122.40
EFT13764		02/03/2017	CHITTERING LANDCARE GROUP	GRANT FOR NRM LANDCARE OFFICER IN THE SHIRE 6MNTN	38500.00
EFT13765		02/03/2017	CHITTERING PEST & WEED	TREAT ANTS AT EDMONDS PLACE BINDOON	165.00
EFT13766		02/03/2017	CMS LEGAL	PAYROLL DEDUCTIONS	100.00
EFT13767		02/03/2017	COLOURWEST PAINTING	6169 GNH PAINTING	350.01
EFT13768		02/03/2017	COOFE COURIERS & TRANSPORT	FREIGHT	211.86
EFT13769		02/03/2017	DALLCON	DRAINAGE SUPPLIES & MATERIALS	2772.00
EFT13770		02/03/2017	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	ESLB 3RD QUARTER CONTRIBUTION	59725.20
EFT13771		02/03/2017	GAME PLANNING AUSTRALIA PTY LTD	DEPARTMENT OF PLANNING WORKSHOP PREPERATION	1188.00
EFT13772		02/03/2017	HAYDON AGRICULTURAL CONTRACTORS	CARTING OF GRAVEL	15923.60
EFT13773		02/03/2017	HERTZ AUSTRALIA PTY LTD	HIRE OF TOYOTA PRADO 26/08/2016 TO 30/06/2017	1831.50
EFT13774		02/03/2017	JCT'S CREATIVE SOLUTIONS	FIRE STATION MONTHLY CLEANING	308.00
EFT13775		02/03/2017	JOONDALUP LITTLE ATHLETICS CENTRE	KIDSPORT	380.00
EFT13776		02/03/2017	MUCHEA IRRIGATION & RURAL SUPPLIES	RETIC & IRRIGATION SUPPLIES	194.00
EFT13777		02/03/2017	McLEODS BARRISTERS & SOLICITORS	PREPARATION OF LEGAL AGREEMENT	2444.96
EFT13778		02/03/2017	PUMA ENERGY	FUEL CARD CHARGES	2044.08
EFT13779		02/03/2017	SHIRE OF CHITTERING	PAYROLL DEDUCTIONS	760.00
EFT13780		02/03/2017	SLIMS TYRE SERVICE	CH230 TYRE REPLACEMENT	965.00
EFT13781		02/03/2017	TELEMAIL AUDIO COMMUNICATIONS	QUARTERLY SERVICE FEE	240.90
EFT13782		02/03/2017	THE SIGNCRAFT GROUP	DIRECTIONAL SIGNAGE FOR BINDA PLACE	2200.00
EFT13783		02/03/2017	TOTAL GREEN RECYCLING	REMOVAL OF E WASTE 10/02/17	1032.90
EFT13784		02/03/2017	TOTALY WORKWEAR MIDLAND	STAFF UNIFORM	228.70
EFT13785		02/03/2017	UNIQUO INTERNATIONAL PTY LTD	FLEET MANAGEMENT SERVICES	2200.00
EFT13786		02/03/2017	WANNEROO AGRICULTURAL MACHINERY	PARTS & REPAIRS	921.67
EFT13787		02/03/2017	WEST COAST SHADE PTY LTD	JOHN GLENN PARK - SHADE SAIL INSTALLATION	5445.00
EFT13788		02/03/2017	WESTERN.AUSTRALIAN TREASURY CORPORATION	LOAN 74 REPAYMENT	7088.68
EFT13789		03/03/2017	ADAM JOHN PIERCE	LAND RESUMPTION ROAD WIDENING	2650.00
EFT13790		10/03/2017	A.D. ENGINEERING INTERNATIONAL PTY LTD	REPAIRS TO THE SAM TRAILER BOARD	411.95
EFT13791		10/03/2017	ACE ELECTRICAL & COMMUNICATIONS	BORE SHED ELECTRICAL WORKS & REPAIRS	2134.97
EFT13793		10/03/2017	BINDOON IGA	REFRESHMENTS FOR DRAFT LOCAL PLANNING STRATEGY SESSIONS	80.35
EFT13794		10/03/2017	BINDOON PRIMARY P&C	DONATION TOWARD MANGO FESTIVAL 2017	200.00

LIST OF ACCOUNTS PAID IN MARCH 2017 - SUBMITTED TO COUNCIL 19 APRIL 2017					
40	EFT13795	10/03/2017	BINDOON TRACTORS	HIRE OF TRENCHING MACHINE	220.00
41	EFT13796	10/03/2017	BROOKS HIRE SERVICE PTY LTD	SPICE ROAD - ROLLER HIRE	1384.90
42	EFT13797	10/03/2017	BUNNINGS BUILDING SUPPLIES	BUILDING SUPPLIES	75.05
43	EFT13798	10/03/2017	CHITTERING PEST & WEED	PEST CONTROL	3905.00
44	EFT13799	10/03/2017	CHITTERING/BINDOON CWA	PURCHASE OF COMMEMORATIVE PARK BENCH - COMMUNITY GRANTS	1193.94
45	EFT13800	10/03/2017	CHOICES FLOORING	SUPPLY & LAY CARPET TO DEVELOPMENT SERVICES OFFICES	12940.00
46	EFT13801	10/03/2017	CMS LEGAL	PAYROLL DEDUCTIONS	100.00
47	EFT13802	10/03/2017	COMMANDER PTY LIMITED	BCM PHONE SYSTEM SERVICE CONTRACT	228.65
48	EFT13803	10/03/2017	COURIER AUSTRALIA	FREIGHT	21.72
49	EFT13804	10/03/2017	CS LEGAL	PROFESSIONAL FEES FOR CAVEATS	379.70
50	EFT13805	10/03/2017	DANHIRE PTY LTD	PRUNE TREES FOR ROAD WIDENING ON SPICE ROAD	2618.00
51	EFT13806	10/03/2017	DIRECT COMMUNICATIONS	REPLACEMENT RADIO AERIAL OF FCO RADIO	234.30
52	EFT13807	10/03/2017	DUN & BRADSTREET (Australia) PTY LTD	LEGAL EXPENSES RATES RECOVERY	2828.09
53	EFT13808	10/03/2017	ECOWATER SERVICES PTY LTD	ATU SERVICING & SUPPLIES	1409.78
54	EFT13809	10/03/2017	FRONTLINE FIRE & RESCUE EQUIPMENT	PROTEC BRANCH	2503.88
55	EFT13810	10/03/2017	FULTON HOGAN INDUSTRIES PTY LTD	EEZE STREET COLD MIX	704.00
56	EFT13811	10/03/2017	GREAT SOUTHERN FUEL SUPPLIES	DIESEL DELIVERY	9214.17
57	EFT13812	10/03/2017	HAYDON AGRICULTURAL CONTRACTORS	GRAVEL DELIVERY	14020.38
58	EFT13813	10/03/2017	JR & A HERSEY	STAFF PPE	261.97
59	EFT13814	10/03/2017	KOMATSU AUSTRALIA PTY LTD	EXTENDED CARE CONTRACT COSTS	479.23
60	EFT13815	10/03/2017	LANDGATE CUSTOMER ACCOUNT	VALUATION EXPENSES GRV, UV & MINING TENEMENTS	1251.80
61	EFT13816	10/03/2017	MARKETFORCE PRODUCTIONS	ADVERTISING	507.86
62	EFT13817	10/03/2017	MELD SERVICES PTY LTD	CH1256 REPAIR HYDRAULIC FITTING ON WATER TRUCK	143.00
63	EFT13818	10/03/2017	MCLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES	1997.28
64	EFT13819	10/03/2017	ON PRESS DIGITAL PRINT SOLUTIONS	EVENT PRINTING	240.90
65	EFT13820	10/03/2017	PICNIC TABLES HIRE	EVENT EQUIPMENT HIRE	880.00
66	EFT13821	10/03/2017	SHIRE OF CHITTERING	PAYROLL DEDUCTIONS	760.00
67	EFT13822	10/03/2017	SLIMS TYRE SERVICE	CH354 REPLACE LEAKING BATTERY	299.00
68	EFT13823	10/03/2017	STATE LIBRARY OF WESTERN AUSTRALIA	FREIGHT CHARGES	301.22
69	EFT13824	10/03/2017	TOTAL GREEN RECYCLING	REMOVAL OF 'E' WASTE	1085.04
70	EFT13825	10/03/2017	TRACC CIVIL PTY LTD	BINDA PLACE REDEVELOPMENT PROGRESS PAYMENTS	144976.97
71	EFT13826	10/03/2017	VODAFONE MESSAGING	TELEPHONE CHARGES	563.38
72	EFT13827	10/03/2017	WANDENA CONTRACTING PTY LTD	VERGE MOWING AT DEXTER CHASE	1650.00
73	EFT13828	10/03/2017	WREN OIL	PICK UP OIL FROM LANDFILL	16.50
74	EFT13829	15/03/2017	BENDIGO BANK	CREDIT CARD CHARGES	8065.80
75	EFT13830	23/03/2017	ACE ELECTRICAL & COMMUNICATIONS	6169 GNH HOT WATER SYSTEM INSPECTION	214.74
76	EFT13831	23/03/2017	ARTISTRIA PTY LTD (THE JAFFA ROOM)	MOVIE LICENCE FINDING DORY	550.00
77	EFT13832	23/03/2017	AUSTECH SURVEILLANCE PTY LTD	TECH SERVICES - CARD READER REPLACEMENT	490.00
78	EFT13833	23/03/2017	AUSTRALIA DAY COUNCIL OF WA	MEMBERSHIP COMMUNITY CITIZEN OF THE YEAR AWARDS 2017	220.00
79	EFT13834	23/03/2017	AUSTRALIA POST	POSTAGE	1494.36
80	EFT13835	23/03/2017	AUSTRALIAN TAXATION OFFICE	BAS 3/17	22514.00
81	EFT13836	23/03/2017	AVON WASTE	WASTE COLLECTION SERVICES W/E 24/2 - 3/3	25197.69
82	EFT13837	23/03/2017	BINDOON BAKEHAUS & CAFE	CATERING FOR FIRE WARDEN TRAINING	99.00

LIST OF ACCOUNTS PAID IN MARCH 2017 - SUBMITTED TO COUNCIL 19 APRIL 2017					
83	EFT13838	23/03/2017	BINDOON BASKETBALL ASSOC	KIDSPORT VOUCHERS X2	280.00
84	EFT13839	23/03/2017	BINDOON CAFE AND RESTAURANT	CATERING FOR ORDINARY COUNCIL MEETING	276.00
85	EFT13840	23/03/2017	BINDOON HARDWARE & RURAL SUPPLIES	RETIC & GENERAL SUPPLIES	6806.88
86	EFT13841	23/03/2017	BINDOON IGA	DEPOT KITCHEN SUPPLIES	95.53
87	EFT13842	23/03/2017	BINDOON MOWERS & MACHINERY	PARTS & REPAIRS	240.00
88	EFT13843	23/03/2017	BOB WADDELL & ASSOCIATES	CONSULTANT FINANCE FEES	264.00
89	EFT13844	23/03/2017	BRAND CONNECT AUSTRALIA	EVENT PROMOTION	1848.00
90	EFT13845	23/03/2017	BUNNINGS BUILDING SUPPLIES	BUILDING SUPPLIES	2132.22
91	EFT13846	23/03/2017	CHITTING JUNIOR FOOTBALL CLUB INC	KIDSPORT	1410.00
92	EFT13847	23/03/2017	CHITTING LANDCARE GROUP	INTERNATIONAL WOMEN'S DAY LUNCHEON	20.00
93	EFT13848	23/03/2017	CHRIS KERSHAW PHOTOGRAPHY	SHIRE PLAQUE PHOTOGRAPHS	1289.50
94	EFT13849	23/03/2017	COLOURWEST PAINTING	COMMUNITY HOUSE PAINTING	3560.00
95	EFT13850	23/03/2017	DANHIPT PTY LTD	PRUNE & TREE REMOVAL MUCHEA	3025.00
96	EFT13851	23/03/2017	DAVID & DEBBIE WILSON	GLASSES REIMBURSEMENT	980.43
97	EFT13852	23/03/2017	FULTON HOGAN INDUSTRIES PTY LTD	EZY STREET COLD MIX	704.00
98	EFT13853	23/03/2017	GAME PLANNING AUSTRALIA PTY LTD	LPS WORKSHOPS 2, 3, 4 AND REVIEW OF WORKSHOP OUTCOMES.	1980.00
99	EFT13854	23/03/2017	GAME VAULT	GAME VAULT ATTENDANCE AT SHIRE OF CHITTING	1399.00
100	EFT13855	23/03/2017	HEARTLANDS WESTERN AUSTRALIA INC	REGIONAL BUSINESS GROUP MEMBERSHIP	385.00
101	EFT13856	23/03/2017	INSTANT TOILETS AND SHOWERS T/AS INSTANT PRODUCTS HIRE	EVENT EQUIPMENT HIRE	866.80
102	EFT13857	23/03/2017	JEFF LOUDON	MONTHLY CLEANING OF ROBERT HINDMARSH REST AREA	770.00
103	EFT13858	23/03/2017	LAWN DOCTOR	MUCHEA OVAL TOP DRESSING	2288.00
104	EFT13859	23/03/2017	LEARNING HORIZONS	REVIEW OF COMMUNITY STRATEGIC PLAN	17050.00
105	EFT13860	23/03/2017	MARKETFORCE PRODUCTIONS	NEWSPAPER ADVERTISEMENT	953.66
106	EFT13861	23/03/2017	MOORE STEPHENS (WA) PTY LTD	PREP & ATTENDANCE AT AUDIT MEETING 15/3/17	759.00
107	EFT13862	23/03/2017	N & M RUSSELL PLUMBING & GAS	WANNAMAL HALL NEW PRESSURE WATER PUMP	1650.00
108	EFT13863	23/03/2017	NORTHERN VALLEYS NEWS	LOCAL ADVERTISEMENT	839.00
109	EFT13864	23/03/2017	OCS SERVICES PTY LTD	CONTRACT CLEANING SERVICE	4450.78
110	EFT13865	23/03/2017	ON PRESS DIGITAL PRINT SOLUTIONS	EVENT FLYER PRINTING	712.80
111	EFT13866	23/03/2017	PIRTEK (MALAGA) PTY LTD	BINDOON LANDFILL FIRE EXTINGUISHER REPLACEMENT	1747.68
112	EFT13867	23/03/2017	RBC RURAL	OFFICE METERPLAN CHARGES	899.27
113	EFT13868	23/03/2017	RHONA HAWKINS	REIMBURSEMENT FOR OVERCHARGE OF RENT	240.00
114	EFT13869	23/03/2017	SLIMS TYRE SERVICE	TYRE REPAIR TO CH354	35.00
115	EFT13870	23/03/2017	SOUTHERN CROSS AUSTEREO PTY LTD	AROUND THE TOWNS AREA PROMOTION MONTHLY RADIO INTERVIEWS	88.00
116	EFT13872	23/03/2017	TRACC CIVIL PTY LTD	BINDA PLACE REDEVELOPMENT PROGRESS PAYMENTS	240476.14
117	EFT13873	23/03/2017	TRESA WHITE	WORKSHOP REFRESHMENTS REIMBURSEMENT	60.67
118	EFT13874	23/03/2017	WALGA	INTEGRATED STRATEGIC PLANNING WORKSHOP	50.00
119	EFT13875	23/03/2017	WHEATBELT GYMNASTICS	KIDSPORT	200.00
120	EFT13876	30/03/2017	AARON KING	COUNCILLOR 3RD QUARTERLY PAYMENT	4027.25
121	EFT13877	30/03/2017	ACE ELECTRICAL & COMMUNICATIONS	DEGAS OF 7 FRIDGES AT MUCHEA LANDFILL	1219.08
122	EFT13878	30/03/2017	AUSSIE GOLD	STAFF UNIFORM	984.28
123	EFT13879	30/03/2017	AVON WASTE	WASTE COLLECTION W/E 10/3 17/3	25379.86
124	EFT13880	30/03/2017	BINDOON BAKEHAUS & CAFE	VOLUNTEER LUNCHES FOR COMMUNITY EVENT	127.50
125	EFT13881	30/03/2017	BINDOON BASKETBALL ASSOC	KIDSPORT	205.00

LIST OF ACCOUNTS PAID IN MARCH 2017 - SUBMITTED TO COUNCIL 19 APRIL 2017						
126	EFT13882	30/03/2017	BINDOON IGA	VARIOUS ITEMS TO RESTOCK CHAMBERS	112.72	
127	EFT13883	30/03/2017	BIOCYCLE WA AGENT	ATU SERVICING	286.00	
128	EFT13884	30/03/2017	BOB WADDELL & ASSOCIATES	ANNUAL BUDGET ASSISTANCE	1386.00	
129	EFT13885	30/03/2017	BRAGSKALE PTY LTD	4/6194 GNH FENCE REPLACEMENT	739.20	
130	EFT13886	30/03/2017	CHITTERING HEALTH SERVICE	STAFF PRESTART MEDICAL	473.00	
131	EFT13887	30/03/2017	CHITTERING PEST & WEED	PEST CONTROL	539.00	
132	EFT13888	30/03/2017	CMS LEGAL	PAYROLL DEDUCTIONS	100.00	
133	EFT13889	30/03/2017	COURIER AUSTRALIA	FREIGHT	26.06	
134	EFT13890	30/03/2017	DON GIBSON	COUNCILLOR 3RD QUARTERLY PAYMENT	4107.44	
135	EFT13891	30/03/2017	ECOWATER SERVICES PTY LTD	CHLORINE & OTHER SERVICE	277.20	
136	EFT13892	30/03/2017	FUN AIRBRUSH TATTOOS	EVENT ENTERTAINMENT ATTENDANCE	460.00	
137	EFT13893	30/03/2017	GEORGE TILBURY	COUNCILLOR 3RD QUARTERLY PAYMENT	4027.25	
138	EFT13894	30/03/2017	GORDON HOUSTON	SHIRE PRESIDENT 3RD QUARTERLY PAYMENT	9586.75	
139	EFT13895	30/03/2017	GRANDSTAND AGENCY	YOUTH EVENT ENTERTAINMENT ATTENDANCE	1595.00	
140	EFT13896	30/03/2017	GRANTS EMPIRE	MUCHEA EMPLOYMENT NODE COORDINATED IMPLEMENTATION	2838.00	
141	EFT13897	30/03/2017	HERTZ AUSTRALIA PTY LTD	HIRE OF TOYOTA PRADO 4WD 26/08/2016 TO 30/06/2017	1831.50	
142	EFT13898	30/03/2017	JOHN BARLOW	COMMUNITY BUS DRIVER PAYMENT FEB 17	200.00	
143	EFT13899	30/03/2017	LANDGATE CUSTOMER ACCOUNT	SLIP SUBSCRIPTION RENEWAL 2017	2488.40	
144	EFT13900	30/03/2017	LOWER CHITTERING VOLUNTEER BUSHFIRE BRIGADE	HAZARD REDUCTION BURN	800.00	
145	EFT13901	30/03/2017	MARY ANGUS	COUNCILLOR 3RD QUARTERLY PAYMENT	4295.94	
146	EFT13902	30/03/2017	MICHELLE ROSSOUW	COUNCILLOR 3RD QUARTERLY PAYMENT	4072.25	
147	EFT13903	30/03/2017	MIDALIA STEEL	BUILDING MATERIALS	1037.97	
148	EFT13904	30/03/2017	MIDVALE JUNIOR FOOTBALL CLUB INC	KIDSPORT	200.00	
149	EFT13905	30/03/2017	N & M RUSSELL PLUMBING & GAS	TO REPAIR TAPWARE TO KITCHEN SINK, RESEAL AND REWASHER	165.00	
150	EFT13906	30/03/2017	OCS SERVICES PTY LTD	CONTRACT CLEANING SERVICE	4450.78	
151	EFT13907	30/03/2017	ON PRESS DIGITAL PRINT SOLUTIONS	RECEIPT PAPER PRINTING	458.60	
152	EFT13908	30/03/2017	PETER OSBORN	COUNSILLOR 3RD QUARTERLY PAYMENT	5228.75	
153	EFT13909	30/03/2017	SHIRE OF CHITTERING	PAYROLL DEDUCTIONS	760.00	
154	EFT13910	30/03/2017	SLIMS TYRE SERVICE	SUPPLY OF TYRES	978.00	
155	EFT13911	30/03/2017	STAPLES AUSTRALIA	STATIONERY	1381.11	
156	EFT13912	30/03/2017	STATE LAW PUBLISHER, DEPT OF PREMIER & CABINET	ADVERTISEMENT FOR GOVERNMENT GAZETTE #63	5224.70	
157	EFT13913	30/03/2017	STRATAGREEN	TURF SUPPLY & INSTALLATION	3421.40	
158	EFT13914	30/03/2017	SUZETTE THOMAS	LIFETIME STERILISATION REFUND	150.00	
159	EFT13915	30/03/2017	TALIS CONSULTANTS PTY LTD	RAMM INVENTORY UPDATES	363.00	
160	EFT13916	30/03/2017	TANKS FOR HIRE	SUPPLY & DELIVERY OF HYDRATION TRAILER	785.40	
161	EFT13917	30/03/2017	THE CHURCHES' COMMISSION ON EDUCATION	2016/17 CONTRIBUTION TO CHAPLAINCY SERVICES AT GINGIN DHS	2200.00	
162	EFT13918	30/03/2017	THINK PROMOTIONAL	EVENT PROMOTION	385.00	
163	EFT13919	30/03/2017	WORKWEAR GROUP LGCC	STAFF UNIFORM	94.02	
164	EFT13921	31/03/2017	GORDON HOUSTON	SHIRE PRESIDENT 3RD QUARTERLY PAYMENT - TRAVEL ALLOWANCE	608.85	
165	EFT13922	31/03/2017	MICHELLE ROSSOUW	COUNSILLOR 3RD QUARTERLY PAYMENT TRAVEL ALLOWANCE	965.25	
166	EFT13923	31/03/2017	PETER OSBORN	COUNSILLOR 3RD QUARTERLY PAYMENT TRAVEL ALLOWANCE	406.89	
Cheque Payments					Total EFT Payments	
					850280.60	

LIST OF ACCOUNTS PAID IN MARCH 2017 - SUBMITTED TO COUNCIL 19 APRIL 2017

167	14221	02/03/2017	COMMISSIONER OF POLICE	2017 FIREARM RENEWAL RUGER, MARLIN & CZ	122.00
168	14222	02/03/2017	LGRCEU	PAYROLL DEDUCTIONS	82.00
169	14223	02/03/2017	RDA WHEATBELT INC	BBRF COMMUNITY INVESTMENT WORKSHOP	300.00
170	14224	03/03/2017	SYNERGY	ELECTRICITY CHARGES	9760.85
171	14225	10/03/2017	DEPARTMENT OF TRANSPORT	VEHICLE LICENCE RENEWAL	189.65
172	14226	10/03/2017	LGRCEU	PAYROLL DEDUCTIONS	82.00
173	14227	10/03/2017	SERLING CONSULTING (WA) PTY LTD	SITE VISIT & MEETINGS WITH STAKEHOLDERS (MRWA & SOC)	11227.15
174	14228	10/03/2017	SHIRE OF NORTHAM	CDC CONTRACT WORK SHIRE OF NORTHAM	900.00
175	14229	10/03/2017	TELSTRA	TELEPHONE CHARGES	4042.10
176	14230	23/03/2017	BINDOON GENERAL STORE	MONTHLY NEWSPAPER ACCOUNT	40.80
177	14231	23/03/2017	DEPARTMENT OF TRANSPORT	CH1275 RENEWAL 17	49.20
178	14232	23/03/2017	SHIRE OF CHITTERING PLEASE PAY CASH	PETTY CASH RECOUP	413.60
179	14233	23/03/2017	WATER CORPORATION	WATER USAGE CHARGES	3756.71
180	14234	30/03/2017	BINDOON GENERAL STORE	VARIOUS ITEMS TO RESTOCK CHAMBERS	67.97
181	14235	30/03/2017	DEPARTMENT OF TRANSPORT	CH1266 RENEWAL 16/17	75.75
182	14236	30/03/2017	LGRCEU	PAYROLL DEDUCTIONS	82.00
183	14237	30/03/2017	TELSTRA	TELEPHONE CHARGES	972.50
184	14238	30/03/2017	THOMAS EDWIN FERN	COMMUNITY BUS DRIVER PAYMENT FEB 17	50.00
Direct Debits - December 2016					Cheque Payments
185	WNET	01/03/2017	WESTNET	WESTNET / INTERNET	74.94
186	DD07	15/03/2017	ISUZU AUSTRALIA	SERVICE AGREEMENT	906.40
187	CLUE	15/03/2017	CLUE DESIGN	WEBSITE MANAGEMENT	588.50
188			BENDIGO /COMMONWEALTH	BANK/MERCHANT FEES	880.63
Bank Transfers					Total Direct Debits
189	DD5650.1	08/03/2017	WA SUPER	PAYROLL DEDUCTIONS	12699.60
190	DD5650.2	08/03/2017	LGIA SUPER	SUPERANNUATION CONTRIBUTIONS	1269.32
191	DD5650.3	08/03/2017	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	811.52
192	DD5650.4	08/03/2017	FUTURE SUPER FUND	SUPERANNUATION CONTRIBUTIONS	128.37
193	DD5650.5	08/03/2017	RAMSAY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	105.41
194	DD5650.6	08/03/2017	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	335.17
195	DD5650.7	08/03/2017	AMP FLEXIBLE LIFETIME INSURANCE	SUPERANNUATION CONTRIBUTIONS	631.36
196	DD5667.1	22/03/2017	WA SUPER	PAYROLL DEDUCTIONS	12852.50
197	DD5667.2	22/03/2017	LGIA SUPER	SUPERANNUATION CONTRIBUTIONS	1269.32
198	DD5667.3	22/03/2017	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	832.01
199	DD5667.4	22/03/2017	FUTURE SUPER FUND	SUPERANNUATION CONTRIBUTIONS	121.13
200	DD5667.5	22/03/2017	RAMSAY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	87.85
201	DD5667.6	22/03/2017	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	359.10
202	DD5667.7	22/03/2017	AMP FLEXIBLE LIFETIME INSURANCE	SUPERANNUATION CONTRIBUTIONS	631.40
Total Transfers					32134.06
Total Municipal Payments					1102848.91

LIST OF ACCOUNTS PAID IN MARCH 2017 - SUBMITTED TO COUNCIL 19 APRIL 2017						
Trust Payments						
203	562	23/03/2017	COURTNEY SEET (MORONY)	HALL HIRE BOND REFUND		250.00
204	563	23/03/2017	GIDGEGANNUP RECREATION CLUB INC	EQUIPMENT HIRE REFUND		500.00
205	EFT13920	30/03/2017	BINDOON CRICKET CLUB JUNIORS	COMMUNITY BUS HIRE BOND REFUND		300.00
Total Trust Payments						1050.00



BUDGET REVIEW
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

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SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

	NOTE	February 2017 Actual \$	February 2017 YTD Budget \$	2016/17 Budget \$	Projected 2016/17 Actuals \$	Variances Projected Actuals to Budget \$	Variances Projected Actuals as a % of Budget	
Operating								
Revenues/Sources	1,2							
Governance		22,378	17,116	33,959	39,959	6,001	17.67%	
General Purpose Funding		1,044,701	1,038,719	1,383,985	1,392,285	8,300	0.60%	
Law, Order, Public Safety		276,531	255,279	388,940	449,290	60,350	15.52%	▲
Health		28,848	31,504	47,275	47,475	200	0.42%	
Education and Welfare		6,093	20,696	22,550	25,050	2,500	11.09%	
Housing		99,865	107,176	161,617	161,988	371	0.23%	
Community Amenities		851,633	861,552	955,106	929,308	(25,798)	(2.70%)	
Recreation and Culture		81,163	162,822	167,698	105,374	(62,324)	(37.16%)	▼
Transport		511,012	1,936,026	2,571,730	2,744,683	172,953	6.73%	
Economic Services		63,141	75,992	108,528	92,650	(15,878)	(14.63%)	▼
Other Property and Services		67,651	340,715	371,312	377,807	6,496	1.75%	
		3,053,016	4,847,597	6,212,699	6,365,869	153,170	2.47%	
(Expenses)/(Applications)	1,2							
Governance		(631,952)	(744,881)	(1,095,485)	(1,141,810)	(46,325)	(4.06%)	
General Purpose Funding		(145,582)	(143,833)	(224,504)	(230,438)	(5,934)	(2.58%)	
Law, Order, Public Safety		(765,322)	(767,693)	(1,133,803)	(1,136,061)	(2,258)	(0.20%)	
Health		(245,786)	(241,190)	(352,171)	(367,519)	(15,348)	(4.18%)	
Education and Welfare		(38,130)	(56,288)	(93,686)	(95,181)	(1,495)	(1.57%)	
Housing		(193,139)	(202,779)	(313,053)	(317,462)	(4,409)	(1.39%)	
Community Amenities		(1,205,574)	(1,387,474)	(2,046,023)	(2,060,948)	(14,926)	(0.72%)	
Recreation & Culture		(732,773)	(840,862)	(1,240,551)	(1,251,675)	(11,124)	(0.89%)	
Transport		(3,037,954)	(2,982,620)	(4,468,241)	(4,422,897)	45,344	1.03%	
Economic Services		(330,134)	(412,933)	(616,195)	(648,419)	(32,224)	(4.97%)	
Other Property and Services		(77,660)	(30,589)	(46,104)	(47,842)	(1,738)	(3.63%)	
		(7,404,006)	(7,811,142)	(11,629,815)	(11,720,252)	(90,437)	(0.77%)	
Adjustments for Non-Cash (Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	4	6,140	(274,048)	(271,064)	(258,860)	12,204	(4.50%)	
Movement in Accrued Interest		0	0	0	0	0	0.00%	
Movement in Accrued Salaries and Wages		0	0	0	0	0	0.00%	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0	0.00%	
Movement in Employee Benefit Provisions		36,335	0	0	29,268	29,268	0.00%	
Movement in Deferred Liabilities		0	0	0	0	0	100.00%	
Movement in Leave Reserve (Added Back)		0	0	0	(23,586)	(23,586)	200.00%	
Rounding Adjustment		0	0	5	0	(5)	300.00%	
Depreciation on Assets	2(a)	3,097,396	3,043,136	4,564,872	4,564,872	0	(0.00%)	
Capital Revenue and (Expenditure)								
Purchase Land Held for Resale	3	0	0	0	0	0	0.00%	
Purchase Land and Buildings	3	(18,472)	(144,561)	(144,561)	(67,741)	76,820	113.40%	▲
Purchase Furniture and Equipment	3	0	(18,500)	(18,500)	0	18,500	#DIV/0!	##
Purchase Plant and Equipment	3	(35,200)	(38,000)	(38,000)	(35,200)	2,800	7.95%	
Purchase Motor Vehicles	3	0	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Roads	3	(2,518,908)	(3,009,725)	(4,478,111)	(4,695,266)	(217,155)	(4.62%)	
Purchase Infrastructure Assets - Bridges	3	(31,245)	0	(261,000)	(261,000)	0	0.00%	
Purchase Infrastructure Assets - Footpaths	3	0	(95,130)	(95,130)	(95,130)	0	0.00%	
Purchase Infrastructure Assets - Drainage	3	0	(81,669)	(81,669)	(81,669)	0	0.00%	
Purchase Infrastructure Assets - Parks & Ovals	3	(54,635)	(60,005)	(60,006)	(66,006)	(6,000)	100.00%	
Purchase Infrastructure Assets - Other	3	0	0	0	0	0	0.00%	
Proceeds from Disposal of Assets	4	304,555	338,000	337,999	332,555	(5,444)	(1.61%)	
Repayment of Debentures	5	(59,060)	(59,428)	(82,366)	(82,366)	0	0.00%	
Proceeds from New Debentures	5	0	0	0	0	0	0.00%	
Advances to Community Groups		0	0	0	0	0	0.00%	
Self-Supporting Loan Principal Income	5	0	0	0	0	0	0.00%	
Transfers to Restricted Assets (Reserves)	6	(425,769)	(844,868)	(866,204)	(866,204)	0	100.00%	
Transfers from Restricted Assets (Reserves)	6	0	61,049	98,099	98,099	0	0.00%	
ADD Net Current Assets July 1 B/Fwd	7	1,684,217	1,684,217	1,544,255	1,684,217	139,962	(8.31%)	
LESS Net Current Assets Year to Date	7	2,822,152	2,803,748	0	9,388	9,388	100.00%	
Amount Raised from Rates	8	<u>(5,187,788)</u>	<u>(5,266,824)</u>	<u>(5,268,496)</u>	<u>(5,187,788)</u>	<u>80,708</u>	<u>1.56%</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 2016 TO 28 FEBRUARY 2017

	2016/17 Budget \$	February 2017 Actual \$	Projected 2016/17 Actual \$
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Administration			
	0	0	0.00
Law, Order & Public Safety			
<u>Fire Prevention</u>			
	0	0	0.00
<u>Fire Prevention - ESL</u>			
	0	0	0.00
<u>Animal Control</u>			
	0	0	0.00
	0	0	0.00
<u>Emergency Management</u>			
	0	0	0.00
Health			
<u>Preventative Services</u>			
	0	0	0.00
Community Amenities			
<u>Urban Stormwater Drainage</u>			
Drainage - Sussex Bend/Murray Grey Circle	81,669	0	81,669.47
<u>Town Planning & Regional Development</u>			
	0	0	0.00
Protection of the Environment			
	0	0	0.00
Recreation and Culture			
<u>Public Halls, Civic Centres</u>			
Muchea Hall Pavilion	80,000	0	0.00
Muchea Hall CCTV	18,500	0	0.00
<u>Other Recreation & Sport</u>			
Chinkabee Playground Equipment	8,006	0	8,006.00
Bindoon Oval Practice Wicket	34,000	38,372	39,000.00
John Glenn Park - Shaded Area & BBQ	18,000	16,263	19,000.00
<u>Heritage</u>			
Brockman Centre Beautification	22,481	12,137	22,481.00
Brockman Centre - Arts & Crafts Pergola	5,080	5,228	8,260.00
<u>Heritage</u>			
	0	0	0.00
Transport			
<u>Maintenance</u>			
Depot - Oil Separator	37,000	1,107	37,000.00
<u>Construction Streets, Roads, Bridges, Depots</u>			
Works Program/Road Construction			
- RRG - Chittering Road Reconstruct	447,814	436,359	447,814.00
- RRG - Chittering Road Reseal	71,710	0	71,710.00
- RRG - Chittering Valley Rd Reseal	79,504	0	79,504.00
- BS - Julimar Road	162,940	3,384	162,940.00
- BS - Muchea East Rd	262,398	1,720	262,398.00
- BS - Blue Plains/Maddern Roads	283,399	1,720	282,399.00
- BS - Chittering Rd - State BS	68,487	13,392	68,487.00
- BS - Chittering Road - National BS	124,700	13,392	124,700.00
- BS - Chittering Road - National BS	109,280	13,392	109,280.00
- Roads to Recovery - Binda Place	1,927,650	1,689,656	2,137,385.00
- Council - Hay Flat Road	60,000	8,483	60,000.00
- Council - Perry Road	59,809	43,097	56,000.00
- Council - Morley Road	112,767	123,977	125,000.00

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

	2016/17 Budget \$	February 2017 Actual \$	Projected 2016/17 Actual \$
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program (Continued)</u>			
- Council - Owen Road	55,419	17,270	55,419.00
- Council - Spice Road	148,864	52,055	148,864.00
- Council - Carl Street	184,429	2,331	184,429.00
- Council - Humphrey Street	10,874	0	10,874.00
- Council - Orchard Road	152,148	15,119	152,148.00
- Council - Learners Way	155,915	83,561	155,915.00
- Footpath - Ridgetop Ramble	95,130	0	95,130.00
	0	0	0.00
	0	0	0.00
	0	0	0.00
	0	0	0.00
	0	0	0.00
	0	0	0.00
- Bridge - Blizzard	201,000	30,164	201,000.00
- Bridge - Flat Rocks Road	60,000	1,081	60,000.00
<u>Road Plant Purchases</u>			
Mower	38,000	35,200	35,200.00
<u>Economic Services</u>			
<u>Tourism</u>			
	0	0	0.00
<u>Building Control</u>			
	0	0	0.00
<u>Economic Development</u>			
	0	0	0.00
	5,176,974	2,658,460	5,302,012

By Class

Land Held for Resale - Current	0	0	0.00
Land Held for Resale - Non Current	0	0	0.00
Land	0	0	0.00
Land and Buildings	144,561	18,472	67,741.00
Furniture and Equipment	18,500	0	0.00
Plant and Equipment	38,000	35,200	35,200.00
Motor Vehicles	0	0	0.00
Infrastructure Assets - Roads	4,478,108	2,518,908	4,695,266.00
Infrastructure Assets - Bridges & Culverts	261,000	31,245	261,000.00
Infrastructure Assets - Footpaths	95,130	0	95,130.00
Infrastructure Assets - Drainage	81,669	0	81,669.47
Infrastructure Assets - Parks & Ovals	60,006	54,635	66,006.00
Infrastructure Assets - Other	0	0	0.00
	5,176,974	2,658,460	5,302,012

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	<u>Written Down Value</u>			<u>Sale Proceeds</u>			<u>Profit(Loss)</u>		
	2016/17 Budget \$	February 2017 Actual \$	Projected 2016/17 Actual \$	2016/17 Budget \$	February 2017 Actual \$	Projected 2016/17 Actual \$	2016/17 Budget \$	February 2017 Actual \$	Projected 2016/17 Actual \$
Admin									
MVS722 - Holden Malibu	14,000	0.00	14,000.00	14,000	0.00	14,000.00	0	0.00	0.00
Community Amenities									
MVS510 - Holden Malibu	14,000	0.00	14,000.00	14,000	0.00	14,000.00	0	0.00	0.00
Recreation & Culture									
PLE189 - Clune Park - Reticulation Upgrade	0	2,200.00	2,200.00	0	0.00	0.00	0	(2,200.00)	(2,200.00)
PLE187 - Muchea Oval Bore and Pump	0	800.00	800.00	0	0.00	0.00	0	(800.00)	(800.00)
Transport									
PH1701 - Roller - 1996 Cat. Vibrating Roller	0	160.00	160.00	0	0.00	0.00	0	(160.00)	(160.00)
PLE808 - Traffic Counters x 2	0	480.00	480.00	0	0.00	0.00	0	(480.00)	(480.00)
PH1507 - Toro Mower	28,936	22,054.82	22,054.82	20,000	17,700.00	17,700.00	(8,936)	(4,354.82)	(4,354.82)
PH1701 - Roller	10,000	20,000.00	20,000.00	25,000	21,854.77	21,854.77	15,000	1,854.77	1,854.77
Unclassified									
Land - Portion Lot 62	0	0.00	0.00	265,000	265,000.00	265,000.00	265,000	0.00	265,000.00
	66,936.00	45,694.82	73,694.82	337,999.00	304,554.77	332,554.77	271,064.00	(6,140.05)	258,859.95

By Class of Asset	Written Down Value			Sale Proceeds			Profit(Loss)	
	2016/17 Budget \$	February 2017 Actual \$	Projected 2016/17 Actual \$	2016/17 Budget \$	February 2017 Actual \$	Projected 2016/17 Actual \$	2016/17 Budget \$	February 2017 Actual \$
Motor Vehicles	28,000	0.00	28,000.00	28,000	0.00	28,000.00	0	0.00
Plant & Equipment	38,936	45,694.82	45,694.82	45,000	39,554.77	39,554.77	6,064	(6,140.05)
Land	0	0.00	0.00	265,000	265,000.00	265,000.00	265,000	0.00
	66,936.00	45,694.82	73,694.82	337,999.00	304,554.77	332,554.77	271,064.00	(6,140.05)
								258,859.95
Summary								
Profit on Asset Disposals							2016/17 Budget \$	February 2017 Actual \$
Loss on Asset Disposals								
							280,000	1,854.77
							(8,936)	(7,994.82)
							271,064	(6,140.05)
								258,859.95

SHIRE OF CHITTERING
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		2016/17 Budget \$	2016/17 Actual \$	2016/17 Projected \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Projected \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Projected \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Projected \$
Health													
Loan 79 - Multi Purpose Health Centre	613,535	0	0	0	24,886	36,491	24,886	588,649	577,044	588,649	26,786	21,996	26,786
Housing													
Loan 72 Staff Housing Development	147,878	0	0	0	26,072	12,832	26,072	121,806	135,046	121,806	8,183	4,271	8,183
Loan 73 Seniors & Community Housing	48,580	0	0	0	7,560	3,717	7,560	41,020	44,863	41,020	3,035	1,571	3,035
Recreation & Culture													
Loan 74 Land Acquisition Gray Road	87,418	0	0	0	12,244	6,020	12,244	75,174	81,398	75,174	5,512	2,841	5,512
Transport													
Loan 79 New Grader	286,076	0	0	0	11,604	0	11,604	274,472	286,076	274,472	12,490	1,192	12,490
	1,183,487	0	0	0	82,366	59,060	82,366	1,101,121	1,124,427	1,101,121	56,006	31,871	56,006

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 2016 TO 28 FEBRUARY 2017

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

N/A

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

	2016/17 Budget \$	February 2017 Actual \$	Projected 2016/17 Actual \$
6. RESERVES			
Cash Backed Reserves			
(a) Employee Entitlements Reserve			
Opening Balance	137,320	137,320	137,320
Amount Set Aside / Transfer to Reserve	37,104	36,335	37,463
Amount Used / Transfer from Reserve	(61,049)	0	(61,049)
	113,375	173,655	113,734
(b) Plant Replacement Reserve			
Opening Balance	120,710	120,710	120,710
Amount Set Aside / Transfer to Reserve	201,849	202,470	204,585
Amount Used / Transfer from Reserve	0	0	0
	322,559	323,180	325,295
(c) Public Amenities and Buildings Reserve			
Opening Balance	61,982	61,982	61,982
Amount Set Aside / Transfer to Reserve	16,449	16,088	16,607
Amount Used / Transfer from Reserve	0	0	0
	78,431	78,070	78,589
(d) Gravel Acquisition Reserve			
Opening Balance	66,119	66,119	66,119
Amount Set Aside / Transfer to Reserve	1,013	509	945
Amount Used / Transfer from Reserve	0	0	0
	67,132	66,628	67,064
(e) Community Housing Reserve			
Opening Balance	74,429	74,429	74,429
Amount Set Aside / Transfer to Reserve	5,940	5,410	5,932
Amount Used / Transfer from Reserve	0	0	0
	80,369	79,839	80,361
(f) Seniors Housing Reserve			
Opening Balance	12,807	12,807	12,807
Amount Set Aside / Transfer to Reserve	4,196	4,129	4,240
Amount Used / Transfer from Reserve	0	0	0
	17,003	16,936	17,047
(g) Public Open Space Reserve			
Opening Balance	260,836	260,836	260,836
Amount Set Aside / Transfer to Reserve	23,996	2,009	23,728
Amount Used / Transfer from Reserve	0	0	0
	284,832	262,845	284,564
(h) Bindoon Community Bus Reserve			
Opening Balance	43,247	43,247	43,247
Amount Set Aside / Transfer to Reserve	662	333	618
Amount Used / Transfer from Reserve	0	0	0
	43,909	43,580	43,865

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

	2016/17 Budget \$	February 2017 Actual \$	Projected 2016/17 Actual \$
6. RESERVES (Continued)			
Cash Backed Reserves (Continued)			
(i) Bindoon Cemetery Development Reserve			
Opening Balance	32,700	32,700	32,700
Amount Set Aside / Transfer to Reserve	5,022	252	467
Amount Used / Transfer from Reserve	0	0	0
	<u>37,722</u>	<u>32,952</u>	<u>33,167</u>
(j) Recreation Development Reserve			
Opening Balance	224,810	224,810	224,810
Amount Set Aside / Transfer to Reserve	412,348	1,731	412,117
Amount Used / Transfer from Reserve	(37,050)	0	(37,050)
	<u>600,108</u>	<u>226,541</u>	<u>599,877</u>
(k) Ambulance Replacement Reserve			
Opening Balance	1,181	1,181	1,181
Amount Set Aside / Transfer to Reserve	3,018	3,032	3,060
Amount Used / Transfer from Reserve	0	0	0
	<u>4,199</u>	<u>4,213</u>	<u>4,241</u>
(l) Waste Management Reserve			
Opening Balance	85,292	85,292	85,292
Amount Set Aside / Transfer to Reserve	101,307	101,427	102,648
Amount Used / Transfer from Reserve	0	0	0
	<u>186,599</u>	<u>186,719</u>	<u>187,940</u>
(m) Landcare Vehicles Reserve			
Opening Balance	69,735	69,735	69,735
Amount Set Aside / Transfer to Reserve	1,068	537	997
Amount Used / Transfer from Reserve	0	0	0
	<u>70,803</u>	<u>70,272</u>	<u>70,732</u>
(n) Binda Place Reserve			
Opening Balance	109,735	109,735	109,735
Amount Set Aside / Transfer to Reserve	1,681	845	1,568
Amount Used / Transfer from Reserve	0	0	0
	<u>111,416</u>	<u>110,580</u>	<u>111,303</u>
(o) Contributions to Roadworks Reserve			
Opening Balance	35,974	35,974	35,974
Amount Set Aside / Transfer to Reserve	551	277	514
Amount Used / Transfer from Reserve	0	0	0
	<u>36,525</u>	<u>36,251</u>	<u>36,488</u>
(p) Septic Tank Disposal System (STED) Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	50,000	50,385	50,715
Amount Used / Transfer from Reserve	0	0	0
	<u>50,000</u>	<u>50,385</u>	<u>50,715</u>
Total Cash Backed Reserves	<u><u>2,104,982</u></u>	<u><u>1,762,646</u></u>	<u><u>2,104,982</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 2016 TO 28 FEBRUARY 2017

	2016/17 Budget \$	February 2017 Actual \$	Projected 2016/17 Actual \$
6. RESERVES (Continued)			
Cash Backed Reserves (Continued)			
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Employee Entitlement Reserve	37,104	36,335	37,463
Plant Replacement Reserve	201,849	202,470	204,585
Public Amenities and Buildings Reserve	16,449	16,088	16,607
Gravel Acquisition Reserve	1,013	509	945
Community Housing Reserve	5,940	5,410	5,932
Seniors Housing Reserve	4,196	4,129	4,240
Public Open Space Reserve	23,996	2,009	23,728
Bindoon Community Bus Reserve	662	333	618
Cemetery Development Reserve	5,022	252	467
Recreation Development Reserve	412,348	1,731	412,117
Ambulance Replacement Reserve	3,018	3,032	3,060
Waste Management Reserve	101,307	101,427	102,648
Landcare Vehicles Reserve	1,068	537	997
Binda Place Reserve	1,681	845	1,568
Contributions to Roadworks Reserve	551	277	514
Septic Tank Disposal System (STED) Reserve	50,000	50,385	50,715
	866,204	425,769	866,204
Transfers from Reserves			
Employee Entitlement Reserve	(61,049)	0	(61,049)
Plant Replacement Reserve	0	0	0
Public Amenities and Buildings Reserve	0	0	0
Gravel Acquisition Reserve	0	0	0
Community Housing Reserve	0	0	0
Seniors Housing Reserve	0	0	0
Public Open Space Reserve	0	0	0
Bindoon Community Bus Reserve	0	0	0
Cemetery Development Reserve	0	0	0
Recreation Development Reserve	(37,050)	0	(37,050)
Ambulance Replacement Reserve	0	0	0
Waste Management Reserve	0	0	0
Landcare Vehicles Reserve	0	0	0
Binda Place Reserve	0	0	0
Contributions to Roadworks Reserve	0	0	0
Septic Tank Effluent Disposal (STED) Reserve	0	0	0
	(98,099)	0	(98,099)
Total Transfer to/(from) Reserves	768,105	425,769	768,105

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

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

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

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

the planned replacement Copier purchase.**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

Septic Tank Effluent Disposal (STED) Reserve

- to be used to fund connections to the STED system in the Bindoon Townsite

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 2016 TO 28 FEBRUARY 2017

	2015/16 B/Fwd Per 2016/17 Budget \$	2015/16 B/Fwd Per Financial Report \$	February 2017 Actual \$	Projected 2016/17 Actual \$
7. NET CURRENT ASSETS				
Composition of Estimated Net Current Asset Position				
CURRENT ASSETS				
Cash - Unrestricted	1,865,926	346,952	2,180,636	295,654
Cash - Restricted Unspent Grants	0	785,722	124,187	0
Cash - Restricted Unspent Loans	0	682,000	0	0
Cash - Restricted Reserves	1,336,875	1,336,877	1,762,646	2,104,982
Investments	0	0	0	0
Rates - Current	162,012	162,012	828,093	170,000
Sundry Debtors	175,059	191,327	109,399	100,000
Accrued Income/Payments in Advance	0	0	0	0
GST Receivable	0	0	0	0
Provision For Doubtful Debts	(3,685)	(3,685)	(3,685)	(3,000)
Inventories	3,540	3,540	(1,033)	3,000
	3,539,727	3,504,745	5,000,243	2,670,636
LESS: CURRENT LIABILITIES				
Sundry Creditors	(261,096)	(79,279)	(79,908)	(120,000)
Income Received in Advance	0	0	(31,038)	0
Accrued Interest	(16,136)	(16,136)	0	(15,000)
Accrued Salaries & Wages	0	(12,244)	0	(15,000)
Licensing Creditors	0	0	0	0
Payroll Creditors	0	0	0	0
GST Payable	(45,749)	(40,379)	(5,811)	(40,000)
Accrued Expenditure	0	0	0	0
Leave Provisions	(472,933)	(472,933)	(472,933)	(480,000)
	(795,914)	(620,971)	(589,690)	(670,000)
NET CURRENT ASSET POSITION		2,883,774	4,410,553	2,000,636
Less: Cash - Reserves - Restricted	(1,336,877)	(1,336,877)	(1,762,646)	(2,104,982)
Less: Cash - Unspent Grants - Restricted	0	0	0	0
Add Back : Liabilities Supported by Reserves	137,319	137,320	173,655	113,734
Adjustment for Trust Transactions Within Muni	0	0	590	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	(1,199,558)	1,684,217	2,822,152	9,388