



Corporate Services Attachments
Wednesday, 20 August 2014

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
9.3.1	Financial statements for the period ending 31 July 2014 1. Statement of Financial Activity for period ending 31 July 2014 2. Bank reconciliation for period ending 31 July 2014 3. List of accounts paid for July 2014	1
9.3.2	Community Sporting and Recreation Facilities Fund Letters of support	35

SHIRE OF CHITTERING

BANK RECONCILIATION
AS AT 31 JULY 2014

GENERAL LEDGER	MUNI ACC	TRUST ACC	RIA 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)	0.00	0.00	0.00
RECEIPTS THIS MONTH	475,330.73	8,975.57	0.00
TOTAL YEAR TO DATE RECEIPTS	475,330.73	8,975.57	0.00
LESS PAYMENTS			
TOTAL PAYMENTS (Beginning of Month)	0.00	0.00	0.00
PAYMENTS THIS MONTH	(866,119.88)	(52,319.44)	0.00
TOTAL YEAR TO DATE PAYMENTS	(866,119.88)	(52,319.44)	0.00
BALANCE	2,014,695.27	417,355.70	1,071,931.35
BANK STATEMENT			
BALANCE AS PER BENDIGO BANK	443,136.76	469,795.14	44,214.54
BALANCE AS PER CBA	173,306.99	0.00	0.00
WA TREASURY CORPORATION	0.00	0.00	0.00
RESERVE TERM DEPOSIT - BENDIGO BANK	0.00	0.00	1,027,730.73
MUNICIPAL TERM DEPOSIT	1,443,288.16	0.00	0.00
JULY LANDFILL TO BE RECEIPTED AUGUST 2014	0.00	0.00	0.00
PLUS OUTSTANDING DEPOSITS	13,450.74	0.00	0.00
LESS UNPRESENTED CHEQUES	(58,487.38)	(52,439.44)	0.00
JULY 2014 RESERVE INTEREST	0.00	0.00	(13.92)
BALANCE	2,014,695.27	417,355.70	1,071,931.35
GENERAL LEDGER BALANCE TO:			
	1910000	1990000	1951000

FUND - INSTITUTION	AMOUNT	MATURITY	INTEREST
Reserve Term Deposit Bendigo Bank	\$1,027,730.73	26.09.14	3.50%
11AM Account - Bendigo Bank	\$0.00		
Municipal - WA Treasury Corporation	\$0.00	On Call	2.45%
Municipal - Bendigo Bank	\$1,443,288.16	On Call	2.50%
	\$2,471,018.89		

Prepared By:

Veronica Robinson
Rates Officer

Date: 1 August 2014

Checked By:

Jean Sutherland
Executive Manager Corporate Services

Date:

5/8/14

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT THE 31 JULY 2014 PRESENTED TO THE
COUNCIL MEETING ON THE 20 AUGUST 2014

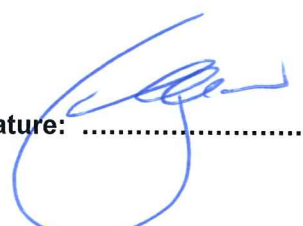
This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 20 August 2014, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
PR3341	PR3341	\$ 84,065.43	1	1	1	Municipal Fund
PR3351	PR3351	\$ 87,137.41	1	1	1	Municipal Fund
PR3366	PR3366	\$ 89,374.82	1	1	1	Municipal Fund
EFT9792	EFT9892	\$ 543,308.69	1	4	1	Municipal Fund
13643	13662	\$ 60,886.52	4	4	1	Municipal Fund
Direct	Debit	\$ 1,347.01	4	4	1	Municipal Fund
417	419	\$ 52,319.44	5	5	2	Trust Fund
	Total	\$ 918,439.32				

Officer: Catherine Choules

Signature: 

Authorised by: Jean Sutherland

Signature: 

Date of Report: 5 August 2014

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN JULY 2014 - SUBMITTED TO COUNCIL 20 AUGUST 2014				
Chq/EFT	Date	Name	Description	Amount
Payroll Payments				
PR3341	03/07/2014	BENDIGO BANK	PAYROLL ENDING - 02/07/2014	84,065.43
PR3351	17/07/2014	BENDIGO BANK	PAYROLL ENDING - 16/07/2014	87,137.41
PR3366	31/07/2014	BENDIGO BANK	PAYROLL ENDING - 30/07/2014	89,374.82
Total Payroll Payments				\$ 260,577.66
EFT Payments				
EFT9792	01/07/2014	WESTERN AUSTRALIAN TREASURY	LOAN REPAYMENT - OLD ROAD BOARD BUILDING	3,584.18
EFT9793	16/07/2014	ACE ELECTRICAL & COMMUNICATIONS	LIGHT REPAIRS - MUCHEA OVAL	1,325.39
EFT9794	16/07/2014	AUSTRALIA POST	POSTAGE CHARGES	1,226.56
EFT9795	16/07/2014	BINDOON BAKEHAUS & CAFE	BINDOON TOWNSITE HERITAGE WALK MORNING TEA	250.00
EFT9796	16/07/2014	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE, RETICULATION, WEED CONTROL SUPPLIES	2,112.06
EFT9797	16/07/2014	BINDOON MEDICAL SERVICES PTY LTD	WORKERS COMPENSATION	21.90
EFT9798	16/07/2014	BINDOON MENS SHED	WYW - GIFT VOUCHERS FOR SCHOOL CHOIR LUNCH	80.00
EFT9799	16/07/2014	BROOKE DISCOUNT TYRE SERVICE	TWO BATTERIES FOR CREW CAB TRUCK	398.00
EFT9800	16/07/2014	CATHOLIC AGRICULTURAL COLLEGE	GRAVEL SUPPLIES - JUNE 2014	1,869.28
EFT9801	16/07/2014	CHITTERING SEPTIC SERVICE	PUMP OUT SEPTIC TANKS (3 SITES)	2,050.00
EFT9802	16/07/2014	COLGAN INDUSTRIES	BINDOON TOWN HALL RENOVATIONS:- CLAIM 2	145,227.76
EFT9803	16/07/2014	DAVID A. LAVELL & ASSOCIATES	ENGINEERING DESIGN - PROPOSED ADMIN VERANDAH & DISABILITY RAMP	880.00
EFT9804	16/07/2014	DENNIS BADCOCK	REIMBURSEMENT FOR CBFCO EXPENSES	62.00
EFT9805	16/07/2014	DUN & BRADSTREET (Australia) PTY LTD	LEGAL FEES - RATES RECOVERY	4,966.69
EFT9806	16/07/2014	FRONTLINE FIRE & RESCUE EQUIPMENT	REPLACEMENT PARTS FOR BINDOON VBFB	226.60
EFT9807	16/07/2014	FUN AIRBRUSH TATTOOS	WYW - AIR BRUSH TATTOOS	320.00
EFT9808	16/07/2014	GRO-TURF PTY LTD	MOWING OF SOUTH MIDLANDS POLOCROSSE FIELDS	2,310.00
EFT9809	16/07/2014	GROVE WESLEY DESIGN ART	MULTI-PURPOSE HEALTH CENTRE ADVISORY SIGNAGE	357.50
EFT9810	16/07/2014	JASON SIGN MAKERS	RURAL NUMBER SIGNS	686.40
EFT9811	16/07/2014	JCT'S CREATIVE SOLUTIONS	CONTRACT CLEANING OF OFFICES & PUBLIC AMENITIES	4,796.67
EFT9812	16/07/2014	LANDGATE CUSTOMER ACCOUNT	VALUATION EXPENSES	770.55
EFT9813	16/07/2014	LGIS RISK MANAGEMENT (ECHELON)	RISK MANAGEMENT FOUNDATION REPORT	7,392.00
EFT9814	16/07/2014	M2 COMMANDER PTY LIMITED	SERVICE CONTRACT ON BCM PHONE SYSTEM	228.66
EFT9815	16/07/2014	MODERN MOWING	CLEANING JOHN GLENN PARK MUCHEA	500.50
EFT9816	16/07/2014	MOTORCHARGE LIMITED	MOTORCHARGE EXPENSES	3,329.30
EFT9817	16/07/2014	McLEODS BARRISTERS & SOLICITORS	LEGAL FEES - DOG ACT ISSUES	337.30
EFT9818	16/07/2014	N & M RUSSELL PLUMBING & GAS	EXCAVATE & LAY PIPE WORK FOR WANNAMAL BORE WATER STORAGE	852.80
EFT9819	16/07/2014	NORTHERN VALLEYS DIRECTORY	2014-15 NORTHERN VALLEYS DIRECTORY	1,760.00
EFT9820	16/07/2014	P.G.S. HOPE & PARTNERS PTY LTD	LOTS 50 & 410 GREAT NORTHERN HIGHWAY - DEPOSITED PLAN & CSD FILE	2,123.00

LIST OF ACCOUNTS PAID IN JULY 2014 - SUBMITTED TO COUNCIL 20 AUGUST 2014						
Chq/EFT	Date	Name	Description	Amount		
EFT9821	16/07/2014	POLYTECHNIC WEST	TRAINING PROGRAM CERTIFICATE III IN CARPENTRY & JOINERY	224.92		
EFT9822	16/07/2014	RADIOWEST BROADCASTERS PTY LTD	ADVERTISING "AROUND THE TOWNS"	55.00		
EFT9823	16/07/2014	REG & JANET SCANTLEBURY	SERVICING OF SHIRE VEHICLES	2,408.40		
EFT9824	16/07/2014	RELANCE PETROLEUM	DIESEL	18,145.12		
EFT9825	16/07/2014	ROADS 2000	SUPPLY AND LAY ASPHALT	57,046.96		
EFT9826	16/07/2014	SELECT EQUIPMENT SALES & SERVICES	PARTS & SERVICE OF SUNDRY PLANT	1,019.79		
EFT9827	16/07/2014	SHIRE OF MOORA	2013-14 BE ACTIVE CONTRIBUTIONS	8,531.00		
EFT9828	16/07/2014	SHIRE OF YORK	LONG SERVICE LEAVE ENTITLEMENT	13,293.84		
EFT9829	16/07/2014	SQUIRE PATTON BOGGS (AU)	LEGAL FEES - NATIVE TITLE CLAIMS	350.99		
EFT9830	16/07/2014	ST JOHN AMBULANCE AUST-CHITTERING	DONATION - SALE OF SHIRE OF CHITTERING NUMBER PLATES	100.00		
EFT9831	16/07/2014	T-QUIP	SERVICE TO CH5987 - CASE TRACTOR	416.20		
EFT9832	16/07/2014	TALIS CONSULTANTS PTY LTD	STRATEGIC WASTE MANAGEMENT REVIEW	7,746.75		
EFT9833	16/07/2014	THE HIRE GUYS WANGARA	HIRE OF EQUIPMENT	550.00		
EFT9834	16/07/2014	UHY HAINES NORTON	AMENDMENT TO ANNUAL FINANCIAL REPORT FORMAT	550.00		
EFT9835	16/07/2014	WA SUPER	SUPERANNUATION CONTRIBUTIONS	14,244.80		
EFT9836	16/07/2014	WALGA	NEWSPAPER ADVERTISEMENT - PART TIME MATERNITY RELIEF	1,427.28		
EFT9837	16/07/2014	WC & SJ WRIGHT	CARTAGE & FREIGHT OF MACHINERY	6,151.75		
EFT9838	16/07/2014	WORK PLAN FOUNDATION INCORPORATED	PROFESSIONAL DEVELOPMENT	620.00		
EFT9839	16/07/2014	BENDIGO BANK	CREDIT CARD EXPENSES	7,355.59		
EFT9840	31/07/2014	A TEAM PRINTING	SHIRE STATIONERY, RATE NOTICES & INFORMATION	5,579.20		
EFT9841	31/07/2014	AASHA CONSULTING	PROFESSIONAL DEVELOPMENT - CR NORTON	1,920.00		
EFT9842	31/07/2014	ALL HOURS AUTO ELECTRICS	INSPECT LIGHTS FOR FAULTS & REPAIR	445.26		
EFT9843	31/07/2014	AUSTECH SURVEILLANCE PTY LTD	ALARM MONITORING CHARGES	110.40		
EFT9844	31/07/2014	AVON TOURISM INC	2014-15 AVON TOURISM MEMBERSHIP	5,500.00		
EFT9845	31/07/2014	AW & DE COUNSEL	COUNCIL DINNER CATERING	469.30		
EFT9846	31/07/2014	BANDIT SALES & SERVICE	HIRE OF EQUIPMENT	500.00		
EFT9847	31/07/2014	BARBECUE BAZAAR	REPLACEMENT BBQ AT CLUNE PARK	8,735.00		
EFT9848	31/07/2014	BINDOON AGENCIES	ANNUAL INSPECTION OF COMMUNITY BUS	144.30		
EFT9849	31/07/2014	BINDOON BAKEHAUS & CAFE	CAKE FOR CITIZENSHIP CEREMONY	65.00		
EFT9850	31/07/2014	BINDOON MEDICAL SERVICES PTY LTD	ACCOMMODATION RENTAL SUBSIDY FOR DOCTOR	5,720.00		
EFT9851	31/07/2014	BINDOON TRACTORS	PARTS FOR SUNDRY PLANT	56.43		
EFT9852	31/07/2014	BINDOON VOLUNTEER BUSH FIRE BRIGADE	REIMBURSEMENT OF GOODS	773.60		
EFT9853	31/07/2014	BUNNINGS BUILDING SUPPLIES	HARDWARE SUPPLIES	603.53		
EFT9854	31/07/2014	CHITTERING PEST & WEED	TERMITE PROTECTION FOR BATHROOM EXTENSION AT BINDOON HALL	220.00		
EFT9855	31/07/2014	CHITTERING TOURIST ASSOC (INC)	CONTRIBUTION TOWARDS THE TOURISM PROMOTIONS OFFICER	5,500.00		

LIST OF ACCOUNTS PAID IN JULY 2014 - SUBMITTED TO COUNCIL 20 AUGUST 2014

Chq/EFT	Date	Name	Description	Amount
EFT9856	31/07/2014	CHITTERING WASTE MANAGEMENT	STREET BIN COLLECTIONS	5,791.68
EFT9857	31/07/2014	CJD EQUIPMENT PTY LTD	PARTS	187.41
EFT9858	31/07/2014	COOEE COURIERS & TRANSPORT	FREIGHT	312.40
EFT9859	31/07/2014	COURIER AUSTRALIA	FREIGHT	417.53
EFT9860	31/07/2014	COVS PARTS PTY LTD	PARTS	2,149.21
EFT9861	31/07/2014	DAVID & DEBBIE WILSON	EXPENSES REIMBURSED FOR CATERING & STATIONERY	78.90
EFT9862	31/07/2014	DAVID A. LAVELL & ASSOCIATES	ENGINEERING DESIGN - PROPOSED STORE ROOM AT MUCHEA HALL	880.00
EFT9863	31/07/2014	DSY ENGINEERING	REPAIRS TO HITCH BOLSTER FOR CASE TRACTOR	165.00
EFT9864	31/07/2014	ENVIRONMENTAL HEALTH AUSTRALIA	2014-15 I'M ALEART ONLINE SUBSCRIPTION	330.00
EFT9865	31/07/2014	ENVIRONMENTAL HEALTH AUSTRALIA	2014-15 MEMBERSHIP	295.00
EFT9866	31/07/2014	FILTREX INNOVATIVE WASTE WATER	REFUND HALF OF SEPTIC APPLICATION - APPLICATION CANCELLED	113.00
EFT9867	31/07/2014	FULTON HOGAN INDUSTRIES PTY LTD	ROAD MATERIALS	1,980.00
EFT9868	31/07/2014	GENER8 FITNESS	BOOT CAMP & OBSTACLE COURSE FOR FAMILY FUN DAY	250.00
EFT9869	31/07/2014	GOLDY HOLDEN	REPAIRS TO OCH	99.28
EFT9870	31/07/2014	HALMAK MUSIC	DEPOSIT - 1940'S BALL ENTERTAINMENT	550.00
EFT9871	31/07/2014	HYDRAULICS DESIGN AUSTRALIA	MULTI-PURPOSE HEALTH CENTRE - PLUMBING DESIGN	11,261.00
EFT9872	31/07/2014	IT VISION	2014-15 - ANNUAL SYNERGY LICENCE FEE	39,334.90
EFT9873	31/07/2014	JASON SIGN MAKERS	CARTY RESERVE WALK TRAIL SIGNAGE	1,691.25
EFT9874	31/07/2014	LGMA (WA DIVISION)	2014-15 LGMA MEMBERSHIP	1,368.00
EFT9875	31/07/2014	LOCK, STOCK & FARRELL	KEYS FOR COUNCILLORS	180.80
EFT9876	31/07/2014	METAL ARTWORK CREATIONS	NAME BADGES	61.60
EFT9877	31/07/2014	MODERN MOWING	CHITTERING HALL & TOILET CLEANING	495.00
EFT9878	31/07/2014	MUCHEA TREE FARM	PLANTS FOR CITIZENSHIP CEREMONY	25.00
EFT9879	31/07/2014	NORTHERN VALLEYS NEWS	CHATTER @ CHITTERING - JULY	1,790.00
EFT9880	31/07/2014	PHILIP GRIFFITHS ARCHITECTS	BINDOON HALL ARCHITECT SERVICES	6,666.00
EFT9881	31/07/2014	RBC RURAL	PHOTOCOPIER METERPLAN CHARGES	5,051.84
EFT9882	31/07/2014	REG & JANET SCANTLEBURY	SERVICE & REPAIRS TO SHIRE VEHICLES	1,750.50
EFT9883	31/07/2014	REIDS MECHWELD	DEPOSIT - RANGERS CANOPY AND DOG BOX	2,871.00
EFT9884	31/07/2014	STATEWIDE CLEANING SUPPLIES PTY LTD	FLOOR STRIPPER & SEALER	294.76
EFT9885	31/07/2014	THE HIRE GUYS WANGARA	HIRE OF EQUIPMENT	462.00
EFT9886	31/07/2014	TIMOTHY CORNISH	SCHOOL HOLIDAY ENTERTAINMENT	770.00
EFT9887	31/07/2014	VODAFONE MESSAGING	3 MESSAGING - FOR ALL FIRE BRIGADES	574.53
EFT9888	31/07/2014	WA BUILDING CERTIFIERS & ASSESSORS	BUILDING SURVEYOR SERVICES	11,979.00
EFT9889	31/07/2014	WA SUPER	SUPERANNUATION CONTRIBUTIONS	30,552.63
EFT9890	31/07/2014	WC & SJ WRIGHT	CARTAGE & FREIGHT OF MACHINERY	7,367.25

LIST OF ACCOUNTS PAID IN JULY 2014 - SUBMITTED TO COUNCIL 20 AUGUST 2014

Item 9.3.1

Attachment 1

Chq/EFT	Date	Name	Description	Amount
EFT9891	31/07/2014	WA TREASURY CORPORATION	LOAN REPAYMENT - MULTI PURPOSE HEALTH CENTRE	38,174.84
EFT9892	31/07/2014	WESTRAC PTY LTD	PARTS	361.87
Cheque Payments				\$ 543,308.69
13643	41836	BINDOON GENERAL STORE	MONTHLY NEWSPAPER ACCOUNT - JUNE	41.50
13644	41836	CASEY BOOTH	SPONSORSHIP - AUSTRALIAN & STATE TEAM AT THE MOUNTED GAMES	400.00
13645	41836	SNOW 2 U	WYW - REAL SNOW TRUCK	950.00
13646	41836	SYNERGY	STREETLIGHT TARIFF CHARGE	5,028.10
13647	41836	TELSTRA	OFFICE & MOBILE TELEPHONE	3,787.79
13648	41836	WENDY LAMOTTE	DEVELOPMENT OF SHIRE OF CHITTERING YOUTH STRATEGY	10,329.00
13649	41836	WINDMILL FARM	I-LEARN WORKSHOP - VENUE HIRE & MORNING TEA	220.00
13650	41845	BINDOON MEDICAL SERVICES PTY LTD	REIMBURSEMENT OF MEDICAL EQUIPMENT PURCHASED PER H & A GRANT	2,255.33
13651	41851	AMP SUPERANNUATION LIMITED	SUPERANNUATION CONTRIBUTIONS	650.46
13652	41851	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	665.13
13653	41851	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	54.86
13654	41851	CONCEPT ONE - THE INDUSTRY SUPER FUND	SUPERANNUATION CONTRIBUTIONS	631.83
13655	41851	DEPARTMENT OF TRANSPORT	2014-15 SHIRE VEHICLE REGISTRATIONS	3,765.25
13656	41851	LGRCEU	PAYROLL DEDUCTIONS	203.70
13657	41851	PORTFOLIOFOCUS SUPER FUND	SUPERANNUATION CONTRIBUTIONS	403.12
13658	41851	SAMANTHA MCKAY	REIMBURSEMENT FOR DAMAGES TO METRE BOX	1,048.10
13659	41851	SHIRE OF CHITTERING	2014-15 COUNCIL RATES	27,308.46
13660	41851	SHIRE OF CHITTERING	PETTY CASH REIMBURSEMENT	465.55
13661	41851	SYNERGY	ELECTRICITY CHARGES	849.90
13662	41851	WATER CORPORATION	WATER CHARGES FOR SHIRE PROPERTIES	1,828.44
Total Cheques Payments				\$ 60,886.52
Direct Debits - July 14				
		BENDIGO BANK/COMMONWEALTH BANK	BANK FEES	683.57
		WESTNET	WESTNET/INTERNET	74.94
		CLUE DESIGN	WEB SITE MANAGEMENT	588.50
Total Direct Debits				\$ 1,347.01
Total Municipal Payments				\$ 866,119.88

LIST OF ACCOUNTS PAID IN JULY 2014 - SUBMITTED TO COUNCIL 20 AUGUST 2014				
Chq/EFT	Date	Name	Description	Amount
Trust				
417	16/07/2014	MIDLAND BRICK CO PTY LTD	RETURN OF MAINTENANCE BOND - WANDENA DEVELOPMENT	51,119.44
418	31/07/2014	DEPT OF CONSUMER & EMPLOYMENT	LODGE MENT OF SECURITY BOND FOR STAFF HOUSING	1,200.00
			Total Trust Payments	\$ 52,319.44



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

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 JULY 2014

	NOTE	July 2014 Actual \$	July 2014 YTD Budget \$	2014/15 Budget \$	Variances Actuals to YTD Budget \$	Variances Actual Budget to YTD %	
<u>Operating</u>							
Revenues/Sources	1,2						
Governance		159	1,558	47,150	(1,399)	(89.79%)	
General Purpose Funding		31,907	15,438	1,352,165	16,469	106.68%	▲
Law, Order, Public Safety		42,758	42,172	334,656	586	1.39%	
Health		6,861	9,752	1,079,575	(2,891)	(29.65%)	
Education and Welfare		3,610	609	40,320	3,001	492.78%	
Housing		11,297	12,928	143,060	(1,631)	(12.62%)	
Community Amenities		658,833	691,632	975,613	(32,799)	(4.74%)	
Recreation and Culture		16,094	11,095	587,560	4,999	45.06%	
Transport		688	83	1,154,879	605	728.92%	
Economic Services		12,515	7,944	149,469	4,571	57.54%	
Other Property and Services		2,203	6,207	76,600	(4,004)	(64.51%)	
		<u>786,925</u>	<u>799,418</u>	<u>5,941,046</u>	<u>(12,493)</u>	<u>(1.56%)</u>	
(Expenses)/(Applications)	1,2						
Governance		(70,103)	(113,720)	(1,016,502)	43,617	38.35%	▼
General Purpose Funding		(15,914)	(21,353)	(236,239)	5,439	25.47%	
Law, Order, Public Safety		(47,544)	(97,586)	(834,705)	50,042	51.28%	▼
Health		(41,718)	(43,440)	(291,809)	1,722	3.96%	
Education and Welfare		(8,094)	(12,233)	(145,838)	4,139	33.83%	
Housing		(32,079)	(27,760)	(294,922)	(4,319)	(15.56%)	
Community Amenities		(98,560)	(197,510)	(2,076,415)	98,950	50.10%	▼
Recreation & Culture		(50,867)	(106,590)	(1,040,648)	55,723	52.28%	▼
Transport		(223,690)	(216,210)	(2,185,260)	(7,480)	(3.46%)	
Economic Services		(58,457)	(77,463)	(679,367)	19,006	24.54%	▼
Other Property and Services		28,701	(4,152)	(225,431)	32,853	791.26%	▼
		<u>(618,325)</u>	<u>(918,017)</u>	<u>(9,027,134)</u>	<u>299,692</u>	<u>(32.65%)</u>	
<u>Adjustments for Non-Cash</u>							
<u>(Revenue) and Expenditure</u>							
(Profit)/Loss on Asset Disposals	4	0	2,683	16,597	(2,683)	100.00%	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0.00%	
Movement in Employee Benefit Provisions		0	0	0	0	0.00%	
Movement in Deferred Liabilities		0	0	0	0	0.00%	
Rounding Adjustment		(1)	0	(1)	(1)	0.00%	
Depreciation on Assets	2(a)	138,299	141,360	1,696,442	(3,061)	2.17%	
<u>Capital Revenue and (Expenditure)</u>							
Purchase Land and Buildings	3	(25,416)	(247,121)	(3,238,244)	221,705	89.72%	▼
Purchase Furniture and Equipment	3	0	0	(75,662)	0	0.00%	
Purchase Plant and Equipment	3	(2,610)	0	(581,550)	(2,610)	0.00%	
Purchase Motor Vehicles	3	0	0	(522,238)	0	0.00%	
Purchase Infrastructure Assets - Roads	3	(26,682)	(150,619)	(1,887,506)	123,937	82.29%	▼
Purchase Infrastructure Assets - Bridges	3	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Footpaths	3	0	(9,166)	(110,000)	9,166	100.00%	
Purchase Infrastructure Assets - Drainage	3	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Parks & Ovals	3	0	0	(34,837)	0	0.00%	
Purchase Infrastructure Assets - Other	3	0	0	0	0	0.00%	
Proceeds from Disposal of Assets	4	0	0	429,283	0	0.00%	
Repayment of Debentures	5	(16,538)	(17,602)	(77,476)	1,064	6.04%	
Transfers to Restricted Assets (Reserves)	6	0	(2,083)	(74,300)	2,083	100.00%	
Transfers from Restricted Assets (Reserves)	6	0	0	374,445	0	0.00%	
ADD Net Current Assets July 1 B/Fwd	7	2,113,400	2,071,773	2,071,773	41,627	2.01%	
LESS Net Current Assets Year to Date	7	<u>7,386,579</u>	<u>6,760,822</u>	<u>0</u>	<u>625,758</u>	<u>(9.26%)</u>	
Amount Raised from Rates	8	<u>(5,037,527)</u>	<u>(5,090,195)</u>	<u>(5,099,362)</u>	<u>52,668</u>	<u>(1.03%)</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 2014 TO 31 JULY 2014

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 JULY 2014

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 JULY 2014

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 JULY 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

(iv) Available-for-sale financial assets

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

Recognition and derecognition

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

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

Subsequent measurement

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

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

Impairment

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

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 JULY 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(p) Employee Benefits**

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

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

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

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

(q) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(r) Provisions

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

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

(s) Current and Non-Current Classification

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

2. STATEMENT OF OBJECTIVE

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

Shire of Chittering Vision Statement

Chittering: Keeping the balance

Because we:

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

Shire of Chittering Mission Statement

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

Shire of Chittering Values

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

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

GOVERNANCE - SCHEDULE 4

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

GENERAL PURPOSE FUNDING - SCHEDULE 3

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY - SCHEDULE 5

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

HEALTH - SCHEDULE 7

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

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 JULY 2014

	2014/15 Budget \$	July 2014 Actual \$	
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Administration			
Administration Centre Upgrade	81,780	0	
Motor Vehicle - CEO	43,757	0	
Motor Vehicle - EMCS	31,738	0	
Motor Vehicle - MHR	22,120	0	
Law, Order & Public Safety			
<u>Fire Prevention</u>			
LED Fire Danger/Event Signage	15,000	0	
Water Tank - Julimar/Chittering Rd	10,000	0	
Generator	13,050	0	
<u>Animal Control</u>			
Motor Vehicle - Ranger	34,715	0	
Cage for Ranger Vehicle	9,000	2,610	
<u>Emergency Management</u>			
Motor Vehicle - CESM	43,447	0	
Health			
<u>Preventative Services</u>			
Sound Metre	10,000	0	
Motor Vehicle - EHO	22,120	0	
<u>Other Health</u>			
Multi Purpose Health Centre	2,634,800	10,261	
Bindoon Medical Centre Extensions	0	2,830	
<u>Housing - Community</u>			
Contribution to new House	46,000	0	
Community Amenities			
<u>Town Planning & Regional Development</u>			
Motor Vehicle - EMDS	31,738	0	
Motor Vehicle - Senior Planner	22,120	0	
Protection of the Environment			
Motor Vehicle - Landcare	34,115	0	
Motor Vehicle - Landcare	36,524	0	
Motor Vehicle - Landcare	35,309	0	
Recreation and Culture			
<u>Public Halls, Civic Centres</u>			
Bindoon Hall Upgrade	330,664	11,525	(Job Level)
Muchea Hall - Verandah	25,000	800	(Job Level)
Chinkabee Complex - Lighting Upgrade	120,000	0	(Job Level)
Chinkabee Complex - CCTV Upgrade	28,000	0	
<u>Other Recreation & Sport</u>			
BMX Track - Sussex Bend	34,837	0	

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

	2014/15 Budget \$	July 2014 Actual \$	
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program (Continued)</u>			
Transport			
<i><u>Construction Streets, Roads, Bridges, Depots</u></i>			
Works Program/Road Construction			
- RRG - Muchea South Road 12/13	533,980	0	(Job Level)
- BS - Ridgetop Ramble - 12/13	139,932	0	(Job Level)
- BS - Chittering Road	114,621	343	(Job Level)
- BS - Muchea East Rd	174,000	0	(Job Level)
- Roads to Recovery - Binda Place	297,944	0	(Job Level)
- Council - Parkside Gardens	224,815	0	(Job Level)
- Council - Flat Rocks Road	89,254	21,893	(Job Level)
- Council - Wandena Road	136,233	0	(Job Level)
- Council - Tea Tree Road	74,926	0	(Job Level)
- Council - Health Centre Road	21,801	4,446	(Job Level)
- Bicycle Network - Pioneer Drive	110,000	0	(Job Level)
- Developers - McGLew Road	80,000	0	(Job Level)
<i><u>Road Plant Purchases</u></i>			
Truck - CH5757	85,000	0	
Truck - CH1258	125,000	0	
Motor Vehicle - EMTS	36,467	0	
Motor Vehicle - WM	36,524	0	
Motor Vehicle - CH354	34,115	0	
Slasher	11,500	0	
Truck - CH1254	225,000	0	
Motor Vehicle - TO	35,309	0	
Mower	9,000	0	
Plant Trailer	24,000	0	
Mulcher	70,000	0	
Economic Services			
<i><u>Tourism</u></i>			
Tourism Centre - CCTV Upgrade	22,662	0	
<i><u>Building Control</u></i>			
Motor Vehicle - BS	22,120	0	
	<u>6,450,037</u>	<u>54,708</u>	

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

3. ACQUISITION OF ASSETS (Continued)	2014/15 Budget \$	July 2014 Actual \$
The following assets have been acquired during the period under review:		
<u>By Class</u>		
Land and Buildings	3,238,244	25,416
Furniture and Equipment	75,662	0
Plant and Equipment	581,550	2,610
Motor Vehicles	522,238	0
Infrastructure Assets - Roads	1,887,506	26,682
Infrastructure Assets - Footpaths	110,000	0
Infrastructure Assets - Parks & Ovals	34,837	0
	<u>6,450,037</u>	<u>54,708</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

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 \$	July 2,014 Actual \$	2014/15 Budget \$	July 2,014 Actual \$	2014/15 Budget \$	July 2,014 Actual \$
Administration						
MVS155 - Holden Caprice	36,689		36,364		(325)	0
MVS126 - Holden Commodore	22,893		24,545		1,652	0
MVS509 - Holden Cruze	11,249		13,024		1,775	0
Law, Order, Public Safety						
MVU317 - Holden Colorado	21,119		19,091		(2,028)	0
MVU316 - Mitsubishi Triton	14,575		15,455		880	0
Health						
MVS719 - Holden Cruze	11,580		12,115		535	0
Community Amenities						
MVS129 - Holden Commodore	22,000		24,545		2,545	0
MVS717 - Holden Cruze	10,707		12,115		1,408	0
MVU712 - Ford Ranger	17,452		16,364		(1,088)	0
MVU711 - Ford Ranger	17,452		16,364		(1,088)	0
MVU710 - Ford Ranger	17,452		15,455		(1,997)	0
Transport						
MVU319 - Holden Colorado	26,000		23,933		(2,067)	0
MVU814 - Ford Ranger	21,697		22,115		418	0
MVU318 - Nissan Navara	18,328		16,364		(1,964)	0
MVU815 - Ford Ranger	21,295		16,364		(4,931)	0
PH1029 - Isuzu Truck	28,572		35,000		6,428	0
PH1027 - Hino Truck	23,502		15,000		(8,502)	0
PH1018 - Isuzu Truck	83,726		70,000		(13,726)	0
PH1502 - Mowing Trailer	4,012		3,000		(1,012)	0
PLE438 - Mulcher	4,000		6,500		2,500	0
Spray Unit	0		3,000		3,000	0
Economic Services						
MVS716 - Holden Cruze	11,580		12,569		989	0
	445,879	0	429,283	0	(16,597)	0

<u>By Class of Asset</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2014/15 Budget \$	July 2,014 Actual \$	2014/15 Budget \$	July 2,014 Actual \$	2014/15 Budget \$	July 2,014 Actual \$
Motor Vehicles	302,068	0	296,782	0	(5,286)	0
Plant & Equipment	143,811	0	132,500	0	(11,311)	0
	445,879	0	429,283	0	(16,597)	0

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2014/15 Budget \$	July 2,014 Actual \$
22,130	0
(38,727)	0
(16,597)	0

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

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 \$
Health									
Loan 79 - Multi Purpose Health Centre	504,558			22,807	11,279	481,751	493,279	28,864	14,557
Education and Welfare									
Loan 78 Purchase Land Respite Centre	76,165			0	0	76,165	76,165	0	0
Housing									
Loan 72 Staff Housing Development	217,478			23,183	0	194,295	217,478	11,073	0
Loan 73 Seniors & Community Housing	68,456			6,615	0	61,841	68,456	4,027	0
Transport									
Loan 79 New Grader	385,000			10,636	5,259	374,364	379,741	13,459	6,787
Recreation & Culture									
Loan 71 Old Roads Board Building	13,756			3,525	0	10,231	13,756	59	0
Loan 74 Land Acquisition Gray Road	119,598			10,710	0	108,888	119,598	7,129	0
Loan 79 Bindoon Hall Upgrade	110,412			0	0	110,412	110,412	0	0
	1,495,423	0	0	77,476	16,538	1,417,947	1,478,885	64,611	21,344

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 JULY 2014

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 JULY 2014

	2014/15 Budget \$	July 2014 Actual \$
6. RESERVES		
Cash Backed Reserves		
(a) Employee Entitlements Reserve		
Opening Balance	162,340	162,339
Amount Set Aside / Transfer to Reserve	38,786	0
Amount Used / Transfer from Reserve	(29,445)	0
	<u>171,681</u>	<u>162,339</u>
(b) Plant Replacement Reserve		
Opening Balance	105,132	105,132
Amount Set Aside / Transfer to Reserve	2,452	0
Amount Used / Transfer from Reserve	(100,000)	0
	<u>7,584</u>	<u>105,132</u>
(c) Public Amenities and Buildings Reserve		
Opening Balance	76,695	76,694
Amount Set Aside / Transfer to Reserve	7,289	0
Amount Used / Transfer from Reserve	(55,000)	0
	<u>28,984</u>	<u>76,694</u>
(d) Gravel Acquisition Reserve		
Opening Balance	62,740	62,741
Amount Set Aside / Transfer to Reserve	1,463	0
Amount Used / Transfer from Reserve	0	0
	<u>64,203</u>	<u>62,741</u>
(e) Community Housing Reserve		
Opening Balance	71,499	71,499
Amount Set Aside / Transfer to Reserve	6,468	0
Amount Used / Transfer from Reserve	(56,000)	0
	<u>21,967</u>	<u>71,499</u>
(f) Seniors Housing Reserve		
Opening Balance	21,542	21,542
Amount Set Aside / Transfer to Reserve	4,502	0
Amount Used / Transfer from Reserve	(14,000)	0
	<u>12,044</u>	<u>21,542</u>
(g) Brockman Centre Precinct Reserve		
Opening Balance	9,207	9,207
Amount Set Aside / Transfer to Reserve	215	0
Amount Used / Transfer from Reserve	0	0
	<u>9,422</u>	<u>9,207</u>
(h) Public Open Space Reserve		
Opening Balance	247,509	247,509
Amount Set Aside / Transfer to Reserve	5,773	0
Amount Used / Transfer from Reserve	(60,000)	0
	<u>193,282</u>	<u>247,509</u>
(i) Bindoon Community Bus Reserve		
Opening Balance	41,038	41,037
Amount Set Aside / Transfer to Reserve	957	0
Amount Used / Transfer from Reserve	0	0
	<u>41,995</u>	<u>41,037</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

	2014/15 Budget \$	July 2014 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	0
Amount Used / Transfer from Reserve	0	0
	<u>31,753</u>	<u>31,029</u>
(k) Administration Centre Reserve		
Opening Balance	32,605	32,605
Amount Set Aside / Transfer to Reserve	760	0
Amount Used / Transfer from Reserve	(30,000)	0
	<u>3,365</u>	<u>32,605</u>
(l) Recreation Development Reserve		
Opening Balance	42,438	42,438
Amount Set Aside / Transfer to Reserve	990	0
Amount Used / Transfer from Reserve	0	0
	<u>43,428</u>	<u>42,438</u>
(m) Ambulance Replacement Reserve		
Opening Balance	1,121	1,121
Amount Set Aside / Transfer to Reserve	26	0
Amount Used / Transfer from Reserve	0	0
	<u>1,147</u>	<u>1,121</u>
(n) Waste Management Reserve		
Opening Balance	20,342	20,343
Amount Set Aside / Transfer to Reserve	474	0
Amount Used / Transfer from Reserve	0	0
	<u>20,816</u>	<u>20,343</u>
(o) Office Equipment Reserve		
Opening Balance	10,085	10,085
Amount Set Aside / Transfer to Reserve	235	0
Amount Used / Transfer from Reserve	0	0
	<u>10,320</u>	<u>10,085</u>
(p) Landcare Vehicles Reserve		
Opening Balance	95,561	95,560
Amount Set Aside / Transfer to Reserve	2,229	0
Amount Used / Transfer from Reserve	(30,000)	0
	<u>67,790</u>	<u>95,560</u>
(q) Binda Place Reserve		
Opening Balance	6,913	6,913
Amount Set Aside / Transfer to Reserve	161	0
Amount Used / Transfer from Reserve	0	0
	<u>7,074</u>	<u>6,913</u>
(r) Contributions to Roadworks Reserve		
Opening Balance	34,135	34,136
Amount Set Aside / Transfer to Reserve	796	0
Amount Used / Transfer from Reserve	0	0
	<u>34,931</u>	<u>34,136</u>
Total Cash Backed Reserves	<u><u>771,786</u></u>	<u><u>1,071,930</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 JULY 2014

	2014/15 Budget \$	July 2014 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Employee Entitlement Reserve	38,786	0
Plant Replacement Reserve	2,452	0
Public Amenities and Buildings	7,289	0
Gravel Acquisition	1,463	0
Community Housing	6,468	0
Seniors Housing	4,502	0
Brockman Centre Precinct	215	0
Public Open Space	5,773	0
Bindoon Community Bus	957	0
Cemetery Development	724	0
Administration Centre	760	0
Recreation Development	990	0
Ambulance Replacement	26	0
Waste Management	474	0
Office Equipment	235	0
Landcare Vehicles	2,229	0
Binda Place	161	0
Contributions to Roadworks	796	0
	<u>74,300</u>	<u>0</u>
Transfers from Reserves		
Employee Entitlement Reserve	(29,445)	0
Plant Replacement Reserve	(100,000)	0
Public Amenities and Buildings	(55,000)	0
Gravel Acquisition	0	0
Community Housing	(56,000)	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	0	0
Landcare Vehicles	(30,000)	0
Binda Place	0	0
Contributions to Roadworks	0	0
	<u>(374,445)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>(300,145)</u>	<u>0</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

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 JULY 2014

	2012/13 B/Fwd Per 2013/14 Budget \$	2012/13 B/Fwd Per Financial Report \$	July 2014 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,410,599	549,387	541,384
Cash - Restricted Unspent Grants	870,277	857,197	792,412
Cash - Restricted Unspent Loans	1,000,000	1,000,000	682,000
Cash - Restricted Reserves	879,757	1,071,931	1,071,930
Investments	42,500	42,500	42,500
Rates - Current	128,206	80,091	5,822,490
Sundry Debtors	71,924	265,269	52,179
Accrued Income/Payments in Advance	0	0	0
GST Receivable	0	0	0
Provision For Doubtful Debts	(3,685)	(3,685)	(3,685)
Inventories	7,880	8,645	(7,219)
	<u>4,407,458</u>	<u>3,871,335</u>	<u>8,993,991</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors	(165,114)	(319,499)	(173,456)
Income Received in Advance	0	(39,925)	(39,345)
Accrued Interest	0	0	0
Accrued Salaries & Wages	0	(86,918)	0
Payroll Creditors	0	0	0
GST Payable	4,330	3,837	(79,182)
Accrued Expenditure	0	0	0
Leave Provisions	(367,922)	(405,838)	(405,838)
	<u>(528,706)</u>	<u>(848,343)</u>	<u>(697,821)</u>
NET CURRENT ASSET POSITION	3,878,752	3,022,992	8,296,170
Less: Cash - Reserves - Restricted	(879,757)	(1,071,931)	(1,071,930)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Liabilities Supported by Reserves	187,517	162,339	162,339
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>3,186,512</u></u>	<u><u>2,113,400</u></u>	<u><u>7,386,579</u></u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

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	11.4878	302	7,082,594	813,634	0	0	813,634	814,134
GRV - General Rate	0.6753	2,283	618,166,000	4,174,477	0	0	4,174,477	4,184,478
UV - General Rate								
Sub-Totals		2,585	625,248,594	4,988,111	0	0	4,988,111	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
							5,089,361	5,099,362
Discounts							0	0
Movement in Excess Rates							(51,834)	0
Totals							5,037,527	5,099,362

All land except exempt land in the Shire of Chittering is rated according to its Gross Rental Value (GRV) in townships 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 JULY 2014

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	4,958	0	5,232
BRB Levy	82	3,337	0	3,419
Bonds - Key & Hall Hire	1,395	200	0	1,595
Bonds - Animal Control	150	0	0	150
Bonds - Extractive Industries	29,241	0	0	29,241
Bonds - Developer	358,749	0	(51,119)	307,630
Bonds - Community Bus Hire	1,155	0	0	1,155
Bonds - Crossovers	16,470	0	0	16,470
Extractive Industry Licences	3,880	0	0	3,880
Revegetation of Block Trust	0	0	0	0
Bonds - Pit Rehabilitation	31,218	0	0	31,218
Bonds - Seal Coat	0	0	0	0
Bonds - Sand Extraction	251	0	0	251
Bonds - Defect Roadworks	4,210	0	0	4,210
Bonds - Transportable Buildings	0	0	0	0
Bonds - Community Housing	1	0	0	1
Bonds - Staff Housing	721	480	(1,200)	1
Unclaimed Monies Trust	406	0	0	406
Bonds - Gravel Pit	12,497	0	0	12,497
Nominations - Elected Members	0	0	0	0
	460,700	8,975	(52,319)	417,356

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

10. OPERATING STATEMENT

	July 2014 Actual \$	2014/15 Budget \$	2013/14 Actual \$
OPERATING REVENUES			
Governance	159	47,150	35,315
General Purpose Funding	5,069,434	6,451,527	5,612,852
Law, Order, Public Safety	42,758	334,656	322,460
Health	6,861	1,079,575	181,337
Education and Welfare	3,610	40,320	27,176
Housing	11,297	143,060	136,591
Community Amenities	658,833	975,613	703,773
Recreation and Culture	16,094	587,560	116,362
Transport	688	1,154,879	1,077,545
Economic Services	12,515	149,469	150,037
Other Property and Services	2,203	76,600	57,003
TOTAL OPERATING REVENUE	5,824,452	11,040,409	8,420,450
OPERATING EXPENSES			
Governance	70,103	1,016,502	941,984
General Purpose Funding	15,914	236,239	239,782
Law, Order, Public Safety	47,544	834,705	708,188
Health	41,718	291,809	287,519
Education and Welfare	8,094	145,838	75,905
Housing	32,079	294,922	224,169
Community Amenities	98,560	2,076,415	1,513,866
Recreation & Culture	50,867	1,040,648	890,807
Transport	223,690	2,185,260	2,051,347
Economic Services	58,457	679,367	641,631
Other Property and Services	(28,701)	225,432	77,233
TOTAL OPERATING EXPENSE	618,325	9,027,136	7,652,433
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>5,206,127</u>	<u>2,013,273</u>	<u>768,017</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

11. BALANCE SHEET

	July 2014 Actual \$	2013/14 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	3,087,726	3,478,515
Trade and Other Receivables	5,870,984	402,163
Inventories	(7,219)	8,645
Other Financial Assets	42,500	42,500
TOTAL CURRENT ASSETS	8,993,991	3,931,823
NON-CURRENT ASSETS		
Other Receivables	34,665	34,665
Inventories	0	0
Property, Plant and Equipment	11,089,670	11,110,661
Infrastructure	43,021,461	43,084,060
TOTAL NON-CURRENT ASSETS	54,145,796	54,229,386
TOTAL ASSETS	63,139,787	58,161,209
CURRENT LIABILITIES		
Trade and Other Payables	309,180	520,193
Long Term Borrowings	60,936	77,475
Provisions	405,838	405,838
TOTAL CURRENT LIABILITIES	775,954	1,003,506
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	1,380,815	1,380,814
TOTAL LIABILITIES	2,156,769	2,384,320
NET ASSETS	60,983,018	55,776,889
EQUITY		
Retained Surplus	59,812,750	54,606,621
Reserves - Cash Backed	1,071,931	1,071,931
Reserves - Asset Revaluation	98,337	98,337
TOTAL EQUITY	60,983,018	55,776,889

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 31 JULY 2014

12. FINANCIAL RATIOS

	2015	2014	2013	2012
Current Ratio	10.508	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 JULY 2014
Report on Significant variances Greater than 10% and \$10,000

REPORTABLE OPERATING REVENUE VARIATIONS

General Purpose Funding - \$16,469

Interest from Term Deposit received in July	(17,663)
No major reasons for other variances	1,194

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - \$43,617

Members is less for no major reason	5,529
Other Gov is less for no major reason	5,089
Admin is less for no major reason	32,999

Law, Order, Public Safety - \$50,042

Fire is less for no major reason	11,645
ESL is less for no major reason	27,357
Animal Control is less for no major reason	3,640
Other LOPS is less for no major reason	2,001
EM is less for no major reason	5,399

Community Amenities - \$98,950

Sanitation is less due to waste collection not commencing to date	61,789
San Other is less for no major reason	626
Sewerage is higher for no major reason	(35)
Stormwater is less due to works not commencing on Muchea drainage to date	3,099
PofE is less for no major reason	858
TP is less for no major reason	24,828
Other is less for no major reason	7,785

Recreation & Culture - \$55,723

Public Halls is less for no major reason	16,604
Other Rec & Sport is less for no major reason	32,790
Libraries is less for no major reason	2,416
Heritage is less for no major reason	2,205
Other Culture is less for no major reason	1,708

Economic Services - \$19,006

Rural services is less for no major reason	3,471
Tourism is less for no major reason	(1,553)
Building is less due to less employee expenses due to BS not commencing until end July	16,134
Econ Dev is less for no major reason	487
Other is less for no major reason	467

Other Property & Services - \$32,853

Private Works is less for no major reason	2,206
PWOH over allocated	25,371
POC over allocated	5,456
S&W is higher due to Workers Comp claims	(104)
Unclassified is higher due to Admin Allocations	(76)

REPORTABLE CAPITAL EXPENSE VARIATIONS

Purchase Land and Buildings - \$221,705

Works are continuing on Bindoon Hall. Works not commenced on Health Centre to date

Purchase Infrastructure - Roads - \$123,937

Works have commenced.

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



Lot 1 Brand Hwy / Po Box 359 Muchea WA 6501
PH: 08 9571 0022, Fax 08 9571 0033
office@ace-electrical.net.au / www.aceelectrical.net.au
A.B.N 76 064 013 046 / EC8014 / AU328578

18 July 2014

Chittering Shire
6177 Great Northern Hwy
Bindoon 6502

Arlene Carter

RE - CHINKABEE LIGHT UPGRADE

To whom it may concern,

The recently upgraded power supply system to the Chinkabee complex will be more than adequate to accommodate the upgrade of the lighting system proposed/quoted for the Bowling / Tennis courts.

For any further questions please do not hesitate to contact.

Best Regards

A handwritten signature in black ink, appearing to read "Adam Taylor".

Adam Taylor
Managing Director.

PO Box 40
Bindoon 6502
8th July 2014

To The Shire of Chittering Club and Community Development Officer
The Bindoon Tennis Club plays Thursday evenings from November to May, using the lights for approximately two hours.

Competition is played during the day on Wednesday so not requiring lighting.

The current lights have problems which effect play.

The angle and brightness are not adequate which for many mean they cannot see the ball. This has led to membership falling from over ten to below.

Correcting the lights would attract more members which would mean more variety for play.

During tennis club meetings the poor lighting is an issue that repeatedly comes up and any chance to discuss a positive outcome and a collaboration with the many clubs that use them would be fantastic.

Kind regards

Vivienne du Plessis

Bindoon Tennis Club Secretary

Bindoon Basketball Association

*PO Box 12
Bindoon WA 6502*

10 July 2014

Bindoon Sports & Recreation Association
PO Box 78
BINDOON WA 6502

Attention: Arlene Carter

Dear Arlene

SUPPORT FOR LIGHTING UPGRADE AT CHINKABEE

As you are aware our club has raised concerns several times at User and Bindoon Sports and Recreation meetings regarding the inadequate lighting to the courts. We fully support the Bindoon Sports and Recreation Associations application to seek a grant for the upgrade of the lighting to the Chinkabee complex.

During our season (November through to end of April) we use the courts 4 days a week for approximately 9 hours per week. We have approximately 150 children and 28 adults. In addition to our members the courts are also used in completion for Gingin Basketball Association, Bindoon Catholic Agricultural College and Mini ball.

We believe that the upgrading of the lighting can only benefit our existing members and hopefully increase further membership and appreciate your association being proactive in seeking grant funding.

Yours faithfully



Sam McKay
TREASURER BINDOON BASKETBALL ASSOCIATION

13/7/2014

Department of Sport & Recreation
CSRFF Funding

Dear Sir/Madam,

Re : Upgrade of Lighting – Chinkabee Sporting Complex, Bindoon

The Bindoon Netball Association has been in existence for over 50 years and over this period of time has used the Bindoon courts quite extensively in particular with training at night time. Usually they are used on two separate nights. The quality of the current lighting is particularly poor with several dark spots particularly in some of the corners of the court area. The clarity of the lighting has also been poor and on some rainy nights visibility is poor. On numerous occasions teams have come to train to find a light blows when they are turned on or because the courts are used by other sports it has blown out on a previous occasion and they do take a bit of time to get fixed.

Our Association whole heartedly supports any application that may be presented to have the current lighting upgraded. To allow netball to prosper in our community we need to be able to provide facilities capable of servicing the needs to our sport.

Yours faithfully,

Raelene Kay
Bindoon Netball Association
PO Box 289
BINDOON WA 6502



BINDOON & DISTRICTS BOWLING CLUB INC.,
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Ms Arlene Carter
Club and Community Development Officer
Shire of Chittering
Bindoon WA 6502

Dear Arlene,

- **RE – CSRFF GRANT APPLICATION 2014**

Please accept our letter of support for a CSRFF Grant Application 2014, through the Department of Sports and Recreation, for the upgrade of the lights to the courts and bowling greens at Bindoon Sporting and Recreation Association, Chinkabee Complex, Bindoon.

Bindoon & Districts Bowling Club exists for promoting the game of bowls, and as a club, our aim is to heighten community awareness of the need for people of all ages to become physically and actively involved in society, in order to promote health and well-being for everyone. Being a non-for-profit organisation, we have to rely upon our members to keep us financial. Consequently, memberships, club raffles, green fees from weekly club days, 'Friday Night Meals' nights, and the proceeds from any outside catering functions etc, are greatly needed and appreciated, in order to ensure the future success of our club. Outside sponsorship is crucial to our existence, and one we rely upon heavily.

This year's Men's and Ladies Gala Days were again designed not only to afford members the opportunity of displaying their skills and talents to the local community, but to allow them to make themselves known to other organisations and individuals beyond their usual circle of interest or network. As you can appreciate, therefore, the game of bowls has become a very popular sport over the past few years, and its popularity is growing daily, due to the fact that many younger players are joining its ranks – as a result of increased media interest and coverage.

Bindoon & Districts Bowling Club has recently acquired a new bowling green carpet, with the assistance of the Shire of Chittering, the Bindoon Sporting & Recreation Association, and with CSRFF Funding - at a cost of almost \$130,000.00.

For our part, the bowling club contributed \$28,000.00, which was a great effort for a small, not-for-profit organisation. It is essential, therefore, that we continue to encourage as many participants as possible - both locally, and from the wider community - to join us in a game of bowls each week (either for recreational or therapeutic purposes), so as to maintain the ongoing success of the club.

Members have also worked hard to make their club an exciting venue for other bowling clubs to visit and play bowls at, and their efforts have not gone in vain. Bindoon & Districts Bowling Club has become renowned by other clubs for its beautiful playing green, its warm and welcoming atmosphere, and plentiful supply of traditional country cooking being offered to other players – be it in a social capacity, or at a League or Club event.

Were we to be successful in our CSRFF Grant Application 2014, through the Department of Sports and Recreation – for the upgrade of the lights to the courts and bowling greens at Bindoon Sporting and Recreation Association – I am sure the 2014/15 bowling season at Bindoon & Districts Bowling Club would be an even greater success for everyone involved, and as previously mentioned, assist us in our quest to promote healthier living for everyone in our community.

For the past few years, Bindoon Sporting and Recreation Association has been experiencing problems with its lighting, and has received several complaints regarding the safety of its members, from both participants and spectators involved with the various sporting clubs. These complaints were centred around inadequate lighting to both the courts, and the bowling greens.

With regards to lighting for the bowling club, members have had difficulty for quite some time now, struggling to play in the evenings, when there was insufficient lighting to enable them to see where they were bowling. Dark shadows on the greens, black-spots in the corners, blown bulbs, and water in the pole-lighting structures, have all contributed, over time, to games having to be called off, or temporarily abandoned.

For Bindoon & Districts Bowling Club Inc., being given the opportunity of having new lighting around the greens would mean members, and players from the general community, could participate in a game of bowls seven nights a week if so desired. This facility would also be available for visitors and non-players, who prefer just to watch. The age range of players - both members, and those from visiting clubs - is approx 16 years to 85 years. At present, there is a real danger of members and visitors falling, or tripping over, during night games, on those occasions when they come to watch or play Corporate Bowls, Winter Bowls, Scroungers, or any other club events throughout the season.

Being able to offer players a safe and satisfying environment in which to play bowls, would assist us greatly, in our quest to promote healthier living for all ages. On behalf of the Bindoon & Districts Bowling Club Inc., therefore, I ask you to consider our request, and thank you in anticipation, for your ongoing support and co-operation.

Sincerely yours

Sandra Clarke

Secretary/Treasurer
Bindoon & Districts Bowling Club Inc.,
9 July, 2014