



**Corporate Services Attachments**  
Wednesday, 20 March 2013

<b>REPORT NUMBER</b>	<b>REPORT TITLE AND ATTACHMENT DESCRIPTION</b>	<b>PAGE NUMBER(S)</b>
<b>9.3.1</b>	<b>Financial statements for the period ending 28 February 2013*</b>  Statement of Financial Activity for period ending 28 February 2013 Bank reconciliation for period ending 28 February 2013 List of accounts paid for February 2013	<b>1</b>

**SHIRE OF CHITTERING**

**ACCOUNTS PAID  
AS AT THE 28 FEBRUARY 2013 PRESENTED TO THE  
COUNCIL MEETING ON THE 20 MARCH 2013**

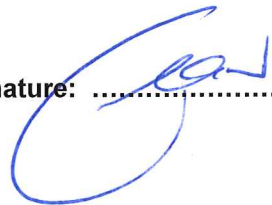
This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 20 March 2013, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
PR 3002	PR 3002	\$ 81,269.68	1	1	1	Municipal Fund
PR 3004	PR 3004	\$ 84,508.61	1	1	1	Municipal Fund
EFT 7736	EFT 7838	\$ 404,656.41	1	4	1	Municipal Fund
13277	13294	\$ 32,917.26	4	4	1	Municipal Fund
Direct	Debit	\$ 2,115.96	4	4	1	Municipal Fund
BPV25	BPV25	\$ 163.65	4	4	1	Municipal Fund
321	322	\$ 350.00	4	4	2	Trust Fund
	<b>Total</b>	<b>\$ 605,981.57</b>				

**Officer: Catherine Choules**

**Signature:**  .....

**Authorised by: Jean Sutherland**

**Signature:**  .....

**Date of Report: 1 March 2013**

**Disclosure of Interest by Officer: Nil**

LIST OF ACCOUNTS PAID IN FEBRUARY 2013 - SUBMITTED TO COUNCIL 20 MARCH 2013

Chq/EFT	Date	Name	Description	Amount
<b>Payroll Payments</b>				
PR 3002	13/02/2013	BENDIGO BANK	PAYROLL ENDING - 13/02/2013	81,269.68
PR 3004	27/02/2013	BENDIGO BANK	PAYROLL ENDING - 27/02/2013	84,508.61
<b>Total Payroll Payments \$</b>				<b>165,778.29</b>
<b>EFT Payments</b>				
EFT7736	04/02/2013	TOTAL AUTOS	TRADE-IN VEHICLE	15,007.58
EFT7737	14/02/2013	A LEVIS & SONS	BORE DRILLING AT SUSSEX BEND POS	5,400.00
EFT7738	14/02/2013	ALLTOOLS (WA) PTY LTD	HEAVY DUTY COMPRESSED AIR/WATER HOSE - 15M	215.00
EFT7739	14/02/2013	AMAZON SOILS	LANDSCAPING SOIL	480.00
EFT7740	14/02/2013	ASSOCIATED INSTRUMENTATION PTY LTD	REPAIRS AND ADJUSTMENT TO AUTOMATED LEVEL	204.00
EFT7741	14/02/2013	AUSTECH SURVEILLANCE PTY LTD	SERVER UPGRADE FOR CLUNE PARK CCTV	822.80
EFT7742	14/02/2013	AUSTRALIA POST	POSTAGE CHARGES - JANUARY 2013	634.37
EFT7743	14/02/2013	AUSTRALIAN INSTITUTE OF MANAGEMENT	NEW SUPERVISOR TRAINING	1,135.00
EFT7744	14/02/2013	AUSTRALIAN TAXATION OFFICE	BAS - JANUARY 2013	39,013.00
EFT7745	14/02/2013	BINDOON HILL GRAVEL SUPPLY	CRUSHED GRAVEL	12,536.70
EFT7746	14/02/2013	BINDOON VOLUNTEER BUSH FIRE BRIGADE	REIMBURSEMENT - TRAINING & FIRE REFRESHMENTS	231.91
EFT7747	14/02/2013	BLACKCAT GROUP PTY LTD	REFIT FRONT QUARTER WINDOW TO GRADER	440.00
EFT7748	14/02/2013	BROOK & MARSH PTY LTD	RE-INSTATE SURVEY PEG AT LOT 891 ROSEWOOD DRIVE CHITTERING	880.00
EFT7749	14/02/2013	BROOKE DISCOUNT TYRE SERVICE	TYRE REPAIR	138.00
EFT7750	14/02/2013	BUNNINGS BUILDING SUPPLIES	HARDWARE SUPPLIES	185.41
EFT7751	14/02/2013	CARDNO (WA) PTY LTD	BINDOON TOWNSITE SEWERAGE PROPOSAL	9,571.38
EFT7752	14/02/2013	CHITTERING SEPTIC SERVICE	EMPTY SEPTIC TANKS FOR UNIT 3/6194 GREAT NORTHERN HWY	750.00
EFT7753	14/02/2013	CID EQUIPMENT PTY LTD	PARTS FOR CH1266	380.23
EFT7754	14/02/2013	COOEE COURIERS & TRANSPORT	FREIGHT	321.20
EFT7755	14/02/2013	COUNTRY CLEAN SERVICES	CONTRACT CLEANING EXPENSES	7,085.74
EFT7756	14/02/2013	CS LEGAL	LEGAL EXPENSES - WITHDRAWAL OF CAVEAT	411.40
EFT7757	14/02/2013	DALWALLINU CONCRETE	CONCRETE PIPES	7,239.10
EFT7758	14/02/2013	DUN & BRADSTREET (Australia) PTY LTD	LEGAL EXPENSES FOR DEBT RECOVERY ON UNPAID RATES	4,628.69
EFT7759	14/02/2013	FAST FINISHING SERVICES	BINDING OF COUNCIL AND COMMITTEE MINUTES - AUGUST TO SEPTEMBER 2012	49.50
EFT7760	14/02/2013	FIRE & SAFETY WA	PPE FOR FIRE VOLUNTEERS	531.21
EFT7761	14/02/2013	GREG ROWE & ASSOCIATES	REVIEW OF LOCAL PLANNING STRATEGY	1,644.50
EFT7762	14/02/2013	LANDGATE CUSTOMER ACCOUNT	VALUATION EXPENSES	623.75
EFT7763	14/02/2013	LANDGATE CUSTOMER ACCOUNT	SHIRE MAPS	1,426.21
EFT7764	14/02/2013	M2 COMMANDER PTY LIMITED	SERVICE CONTRACT ON BCM PHONE SYSTEM	246.71
EFT7765	14/02/2013	MIL-TEK WASTE SOLUTIONS	REPAIRS TO MIL-TEK PRESS AT MUCHEA LANDFILL	526.90
EFT7766	14/02/2013	MOTORCHARGE LIMITED	MOTORCHARGE CHARGES	5,578.59
EFT7767	14/02/2013	MUCHEA AUTO ELECTRICS	EMERGENCY REPAIRS TO FIRE VEHICLES	897.05

LIST OF ACCOUNTS PAID IN FEBRUARY 2013 - SUBMITTED TO COUNCIL 20 MARCH 2013				
Chq/EFT	Date	Name	Description	Amount
EFT7768	14/02/2013	MUCHEA IRRIGATION & RURAL SUPPLIES	IRRIGATION LABOUR SERVICE	1,953.44
EFT7769	14/02/2013	MUCHEA TREE FARM	PLANTS FOR CITIZENSHIP CEREMONY	5.00
EFT7770	14/02/2013	McLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES - BORAL BRICKS, EXTRACTIVE INDUSTRY, INFRINGEMENT NOTICES	10,478.26
EFT7771	14/02/2013	N & M RUSSELL PLUMBING & GAS	PLUMBING REPAIRS - CHINKABEE COMPLEX	181.50
EFT7772	14/02/2013	NET SAVII	FIRE MESSAGES	44.00
EFT7773	14/02/2013	REG & JANET SCANTLEBURY	SERVICE & REPAIRS TO SHIRE VEHICLES INCLUDING GRADER	3,321.00
EFT7774	14/02/2013	RELIANCE PETROLEUM	DIESEL	11,171.16
EFT7775	14/02/2013	ROADSIGNS AUSTRALIA	BOLLARDS & ROAD SIGNS	693.55
EFT7776	14/02/2013	SQUIRE SANDERS (AU)	POS DEED - MORLEY ROAD LOWER CHITTERING	1,311.00
EFT7777	14/02/2013	ST JOHN AMBULANCE AUST-CHITTERING	SMALL FIRST AID KITS FOR SHIRE VEHICLES	480.00
EFT7778	14/02/2013	STATEWIDE CLEANING SUPPLIES PTY LTD	CLEANING & BATHROOM SUPPLIES	875.36
EFT7779	14/02/2013	TOODYAY TYRES & EXHAUST	WHEEL ALIGNMENT	85.00
EFT7780	14/02/2013	UHY HAINES NORTON	PREPARATION OF LONG TERM FINANCIAL PLAN - PROGRESS PAYMENT	6,512.00
EFT7781	14/02/2013	WA LOCAL GOVT SUPER PLAN	SUPERANNUATION CONTRIBUTIONS	13,592.87
EFT7782	14/02/2013	WC & SJ WRIGHT	GRAVEL CARTAGE	8,951.25
EFT7783	14/02/2013	WESTERN AUSTRALIAN TREASURY	LOAN REPAYMENT - FERGUSON HOUSE	39,431.51
EFT7784	14/02/2013	WESTERN POWER	RIDGETOP RAMBLE DETAILED DESIGN	1,500.00
EFT7785	28/02/2013	BENDIGO BANK	CREDIT CARD PAYMENT	8,975.56
EFT7786	28/02/2013	ACE ELECTRICAL & COMMUNICATIONS	DESIGN FOR SUSSEX BEND PUBLIC OPEN SPACE & OTHER ELECTRICAL REPAIRS	2,752.63
EFT7787	28/02/2013	ALL-WAYS WROUGHT IRON & PATIO	INSTALL FENCE TO AREA AROUND BIOMAX TANKS - MUCHEA HALL	1,789.00
EFT7788	28/02/2013	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	45.80
EFT7789	28/02/2013	BINDOON ARTS AND CRAFTS	SCULPTURE TRAIL FUNDING	140.00
EFT7790	28/02/2013	BINDOON BAKEHAUS & CAFE	REFRESHMENTS FOR MEETINGS	168.00
EFT7791	28/02/2013	BINDOON HARDWARE & STOCKFEED	HARDWARE & IRRIGATION SUPPLIES	530.88
EFT7792	28/02/2013	BINDOON ROADHOUSE	COUNCIL DINNER CATERING	546.00
EFT7793	28/02/2013	BINDOON TRACTORS	SERVICE TO HONDA PUSH MOWER AND INSPECT FOR FAULTS	103.85
EFT7794	28/02/2013	BLACKCAT GROUP PTY LTD	PARTS & REPAIRS TO GRADER	985.19
EFT7795	28/02/2013	BUNNINGS BUILDING SUPPLIES	HARDWARE SUPPLIES	465.38
EFT7796	28/02/2013	CHITTERING WASTE MANAGEMENT SERVICES	RUBBISH BIN COLLECTIONS	3,919.04
EFT7797	28/02/2013	CJD EQUIPMENT PTY LTD	PARTS & REPAIRS FOR BACKHOE	955.17
EFT7798	28/02/2013	CONTEK COMMUNICATIONS	RAISE TELSTRA PIT OUTSIDE SHIRE ADMIN BUILDING	818.80
EFT7799	28/02/2013	COUPLERS MALAGA	CAMLOCK FITTINGS	48.10
EFT7800	28/02/2013	COURIER AUSTRALIA	FREIGHT	239.59
EFT7801	28/02/2013	COVENTRYS	PART FOR WATER TRUCK	10.04
EFT7802	28/02/2013	DEPT OF FIRE & EMERGENCY SERVICES	2012/2013 ESL QUARTER 3 CONTRIBUTION	45,246.60
EFT7803	28/02/2013	DNA DECORATORS	INTERNAL PAINTING AT MUCHEA HALL	5,368.00
EFT7804	28/02/2013	E-CONSULTING ENGINEERS	BLACKSPOT - RIDGETOP RAMBLE EXPENSES	1,914.00

LIST OF ACCOUNTS PAID IN FEBRUARY 2013 - SUBMITTED TO COUNCIL 20 MARCH 2013

Chq/EFT	Date	Name	Description	Amount
EFT7805	28/02/2013	EW & NM SCHMIDT & SONS	EMERGENCY REPAIRS TO TWO FIRE VEHICLES & GENSET AT MUCHEA LANDFILL	3,725.65
EFT7806	28/02/2013	FIRE & SAFETY WA	PPE FOR FIRE VOLUNTEERS	269.67
EFT7807	28/02/2013	FORTEC	PURCHASE OF 5 MOBILE CAMERAS	2,421.44
EFT7808	28/02/2013	HORTICULTURE AUSTRALIA LIMITED	MANAGING BITING FLY IN VEGETABLE CROP	1,105.29
EFT7809	28/02/2013	IT VISION	UPDATE CRYSTAL REPORTS/ LOGO	214.50
EFT7810	28/02/2013	JASON SIGN MAKERS	PRE FILLED YELLOW PVC SADDLE BAGS	660.00
EFT7811	28/02/2013	LGIS INSURANCE BROKING (JARDINE LLOYD	MOTOR VEHICLE CHANGE OVER INSURANCE	1,816.39
EFT7812	28/02/2013	LOCK, STOCK & FARRELL	FIRE BREAK PADLOCKS	960.76
EFT7813	28/02/2013	MIDALIA STEEL	NEETA SCREEN FENCING	1,156.34
EFT7814	28/02/2013	MIL-TEK WASTE SOLUTIONS	INSPECTION AND REPAIR TO MIL-TEK PRESS	315.59
EFT7815	28/02/2013	MUCHEA IRRIGATION & RURAL SUPPLIES	INVESTIGATE AND PROVIDE A REPORT ON WATER OPTIONS FOR SUSSEX BEND	363.00
EFT7816	28/02/2013	N & M RUSSELL PLUMBING & GAS	PLUMBING REPAIRS AT CLUNE PARK	118.80
EFT7817	28/02/2013	NORTHERN VALLEYS NEWS	CHATTER@CHITTERING, FEBRUARY 2013	1,520.00
EFT7818	28/02/2013	PACIFIC BRANDS - LGCC	STAFF UNIFORMS	2,496.87
EFT7819	28/02/2013	PETROL PUMP REPAIRS PTY LTD	REPAIR TO PETROL PUMP AT DEPOT	542.91
EFT7820	28/02/2013	PK READ CONTRACTING	CONTRACTED WORKS AT FIRE INCIDENT #232406	2,396.90
EFT7821	28/02/2013	PLATINUM MIX	LOGO FOR TASTE OF CHITTERING	264.00
EFT7822	28/02/2013	QUICK CORPORATE AUSTRALIA	PIN UP BOARD FOR MUCHEA LANDFILL	258.50
EFT7823	28/02/2013	RAYLENE GROVES	CLEANING OF BINDOON BRIGADE	105.00
EFT7824	28/02/2013	RBC RURAL	PHOTOCOPIER METERPLAN CHARGES	3,335.58
EFT7825	28/02/2013	ROADSWEST ENGINEERING GROUP	CONCEPT PLAN FOR CHITTERING ROAD	10,529.20
EFT7826	28/02/2013	ROBERT PARKER HOMES	SUPPLY & INSTALL FENCING & NEW RETAINING WALL	8,121.30
EFT7827	28/02/2013	RYLAN PTY LTD	SEMI MOUNTABLE KERBING	5,366.90
EFT7828	28/02/2013	SAFER SANDS PTY LTD	MECHANICALLY SIFT SAND PIT AT CLUNE PARK	674.69
EFT7829	28/02/2013	STAPLES AUSTRALIA	STATIONERY	349.46
EFT7830	28/02/2013	SWAN TOWING SERVICE PTY LTD	TRANSPORT BINDOON 2.4 FIRE APPLIANCE FOR REPAIRS	627.00
EFT7831	28/02/2013	TOTALLY WORKWEAR - Joondalup	PPE UNIFORMS FOR TECHNICAL SERVICE STAFF	6,208.43
EFT7832	28/02/2013	WA LOCAL GOVERNMENT SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	14,052.67
EFT7833	28/02/2013	WALGA	ADVERTISING	773.65
EFT7834	28/02/2013	WANNAMAL COMMUNITY CENTRE	SCULPTURE TRAIL FUNDING	487.47
EFT7835	28/02/2013	WC & SJ WRIGHT	GRAVEL CARTAGE	23,083.39
EFT7836	28/02/2013	WESTERN POWER NETWORKS	ELECTRICAL UPGRADE WORKS FOR LOWER CHITTERING HALL	15,087.00
EFT7837	28/02/2013	WESTRAC PTY LTD	PARTS FOR GRADER	343.10
EFT7838	28/02/2013	WORKWEAR GROUP	STAFF UNIFORMS	60.50
<b>Total EFT's</b>				<b>\$ 404,656.41</b>

LIST OF ACCOUNTS PAID IN FEBRUARY 2013 - SUBMITTED TO COUNCIL 20 MARCH 2013

Chq/EFT	Date	Name	Description	Amount
<b>Muni Cheques</b>				
13277	14/02/2013	AUST INSTITUTE OF BUILDING SURVEYORS	PROFESSIONAL DEVELOPMENT - THE ACT OF BUILDING	975.00
13278	14/02/2013	BINDOON GENERAL STORE	REFRESHMENTS	140.48
13279	14/02/2013	BINDOON IGA	OFFICE, CHAMBERS & STAFF SUPPLIES	36.63
13280	14/02/2013	PERTH COLLEGE	2013 YEAR 8 EDUCATION SCHOLARSHIP - REBECCA JACKSON	1,000.00
13281	14/02/2013	SWAN VALLEY ANG. COMMUNITY SCHOOL	2013 YEAR 11 EDUCATION SCHOLARSHIP - NATASHA CHOULES	1,000.00
13282	14/02/2013	SYNERGY	ELECTRICITY CHARGES	10,360.35
13283	14/02/2013	TELSTRA	OFFICE & MOBILE CHARGES	5,795.22
13284	28/02/2013	AMP SUPERANNUATION LIMITED	SUPERANNUATION CONTRIBUTIONS	392.04
13285	28/02/2013	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	336.82
13286	28/02/2013	BINDOON IGA	OFFICE, CHAMBERS & STAFF SUPPLIES	275.22
13287	28/02/2013	C & G BAM	LEASE - LOT 168 GREAT NORTHERN HIGHWAY, BINDOON	1,275.00
13288	28/02/2013	COMMISSIONER OF POLICE	2012/2013 - FIREARM LICENCE RENEWAL	109.70
13289	28/02/2013	JAKSON FORBES	SPONSORSHIP - 2013 SINGAPORE CAMPOREE FOR SCOUTS	250.00
13290	28/02/2013	KERRYN PARSONS	SPONSORSHIP - 2013 POLOCROSSE QUADRANGULAR SERIES	250.00
13291	28/02/2013	LGRCEU	PAYROLL DEDUCTIONS	97.00
13292	28/02/2013	PORTFOLIOFOCUS - RETIREMENT SERVICE	SUPERANNUATION CONTRIBUTIONS	143.55
13293	28/02/2013	SHIRE OF CHITTERING - PLEASE PAY CASH	PETTY CASH REIMBURSEMENT	469.75
13294	28/02/2013	SYNERGY	STREETLIGHT TARIFF CHARGE & ELECTRICAL CHARGES	10,010.50
<b>Direct Debits - Feb 2013</b>				<b>Total Cheques Payments \$ 32,917.26</b>
		BENDIGO BANK/COMMONWEALTH BANK	BANK FEES	1,452.52
		WESTNET	WESTNET/INTERNET	74.94
		CLUE DESIGN	WEB SITE MANAGEMENT	588.50
				<b>Total Direct Debts \$ 2,115.96</b>
<b>Transfers</b>				
BPV25	04/02/2013	BENDIGO BANK	TRANSFER INTEREST TO TRUST ACCOUNTS	163.65
				<b>Total Transfers \$ 163.65</b>
<b>Trust</b>				
321	14/02/2013	GARY KNIGHT	RETURN OF BUS BOND	300.00
322	28/02/2013	STUART DAWSON	RETURN OF FIREBREAK KEY BOND	50.00
<b>Total Trust</b>				<b>\$ 350.00</b>

**SHIRE OF CHITTERING  
BANK RECONCILIATION  
AS AT 28 FEBRUARY 2013**

GENERAL LEDGER	MUNI ACC	TRUST ACC	R/A RESERVE
<b>OPENING BALANCE 1 JULY 2012</b>	1,705,513.93	526,876.03	986,219.84
<b>PLUS RECEIPTS</b>			
TOTAL RECEIPTS (Beginning of the Month)	6,156,825.37	86,696.76	70,271.25
RECEIPTS THIS MONTH	2,692,988.21	11,374.36	2,433.13
TOTAL YEAR TO DATE RECEIPTS	8,849,813.58	98,071.12	72,704.38
<b>LESS PAYMENTS</b>			
TOTAL PAYMENTS (Beginning of Month)	(5,508,336.09)	(288,934.61)	(200,285.00)
PAYMENTS THIS MONTH	(605,631.57)	(350.00)	0.00
TOTAL YEAR TO DATE PAYMENTS	(6,113,967.66)	(289,284.61)	(200,285.00)
<b>BALANCE</b>	<b>4,441,359.85</b>	<b>335,662.54</b>	<b>858,639.22</b>
<b>BANK STATEMENT</b>			
BALANCE AS PER BENDIGO BANK	961,335.52	335,817.91	6,429.22
BALANCE AS PER CBA	87,050.03	0.00	0.00
BALANCE AS PER WA TREASURY	1,550,000.00	0.00	852,210.00
TERM DEPOSIT	1,842,412.00	0.00	0.00
PLUS OUTSTANDING DEPOSITS	12,166.60	194.63	0.00
LESS OUTSTANDING CHEQUES	(15,809.58)	(350.00)	0.00
D&B JAN ACCOUNT	4,205.28		
<b>BALANCE</b>	<b>4,441,359.85</b>	<b>335,662.54</b>	<b>858,639.22</b>
<b>GENERAL LEDGER BALANCE TO:</b>	1910000	1990000	1951000

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

Prepared By:

  
Veronica Robinson  
Rates Officer

Date: 01.03.13

Checked By:

  
Jean Sutherland  
Executive Manager Corporate Services

Date: 5/3/13



**MONTHLY STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013**

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## SHIRE OF CHITTERING

## STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

	NOTE	February 2013 Actual \$	February 2013 YTD Budget \$	2012/13 Budget \$	Variances Actuals to YTD Budget \$	Variances Actual Budget to YTD %	
<b>Operating</b>							
<b>Revenues/Sources</b>							
	1,2						
Governance		92,587	61,681	73,405	30,906	50.11%	▲
General Purpose Funding		539,994	539,990	727,619	4	0.00%	
Law, Order, Public Safety		253,900	221,147	298,306	32,753	14.81%	▲
Health		869,846	864,908	882,006	4,938	0.57%	
Education and Welfare		5,230	3,900	7,620	1,330	34.10%	
Housing		75,162	75,026	113,245	136	0.18%	
Community Amenities		401,599	351,713	421,574	49,886	14.18%	▲
Recreation and Culture		419,310	489,865	494,107	(70,555)	(14.40%)	▼
Transport		406,629	919,284	1,094,920	(512,655)	(55.77%)	▼
Economic Services		64,314	69,216	96,846	(4,902)	(7.08%)	
Other Property and Services		26,357	30,420	593,500	(4,063)	(13.36%)	
		<u>3,154,928</u>	<u>3,627,150</u>	<u>4,803,148</u>	<u>(472,222)</u>	<u>(13.02%)</u>	
<b>(Expenses)/(Applications)</b>							
	1,2						
Governance		(437,203)	(505,332)	(697,412)	68,129	13.48%	▼
General Purpose Funding		(179,393)	(153,688)	(239,150)	(25,705)	(16.73%)	▲
Law, Order, Public Safety		(625,798)	(652,288)	(886,976)	26,490	4.06%	
Health		(167,536)	(181,839)	(271,197)	14,303	7.87%	
Education and Welfare		(48,322)	(79,144)	(100,812)	30,822	38.94%	▼
Housing		(168,463)	(181,326)	(279,805)	12,863	7.09%	
Community Amenities		(1,036,999)	(1,086,598)	(1,581,916)	49,599	4.56%	
Recreation & Culture		(510,716)	(646,852)	(956,658)	136,136	21.05%	▼
Transport		(1,389,129)	(1,500,544)	(2,260,385)	111,415	7.42%	
Economic Services		(403,000)	(471,532)	(669,459)	68,532	14.53%	▼
Other Property and Services		10,758	(36,800)	(55,342)	47,558	129.23%	▼
		<u>(4,955,801)</u>	<u>(5,495,943)</u>	<u>(7,999,113)</u>	<u>540,142</u>	<u>(9.83%)</u>	
<b>Adjustments for Non-Cash</b>							
<b>(Revenue) and Expenditure</b>							
(Profit)/Loss on Asset Disposals	4	76,380	(44,522)	(563,555)	120,902	271.56%	▲
Movement in Accrued Interest		(2,343)	0	0	(2,343)	0.00%	
Movement in Accrued Salaries and Wages		(56,652)	0	0	(56,652)	0.00%	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0.00%	
Movement in Employee Benefit Provisions		7,766	0	0	7,766	0.00%	
Movement in Deferred Liabilities		0	0	0	0	0.00%	
Depreciation on Assets	2(a)	1,108,634	1,080,296	1,620,609	28,338	(2.62%)	
<b>Capital Revenue and (Expenditure)</b>							
Purchase Land and Buildings	3	(377,869)	(636,190)	(2,663,412)	258,321	40.60%	▼
Purchase Furniture and Equipment	3	(11,526)	(12,100)	(12,100)	574	4.74%	
Purchase Plant and Equipment	3	(231,987)	(484,000)	(484,000)	252,013	52.07%	▼
Purchase Motor Vehicles	3	(390,861)	(407,000)	(407,000)	16,139	3.97%	
Purchase Infrastructure Assets - Roads	3	(479,835)	(1,436,869)	(1,439,371)	957,034	66.61%	▼
Purchase Infrastructure Assets - Bridges	3	(120,000)	(471,000)	(471,000)	351,000	74.52%	▼
Purchase Infrastructure Assets - Parks & Ovals	3	(141,735)	(244,433)	(244,433)	102,698	42.01%	▼
Purchase Infrastructure Assets - Other	3	0	0	(10,400)	0	0.00%	
Proceeds from Disposal of Assets	4	284,845	416,500	966,500	(131,655)	(31.61%)	▼
Repayment of Debentures	5	(96,866)	(100,483)	(128,422)	3,617	3.60%	
Proceeds from New Debentures	5	1,000,000	1,000,000	1,000,000	0	0.00%	
Transfers to Restricted Assets (Reserves)	6	(72,705)	(70,382)	(538,718)	(2,323)	(3.30%)	
Transfers from Restricted Asset (Reserves)	6	200,285	204,656	254,656	(4,371)	(2.14%)	
ADD Net Current Assets July 1 B/Fwd	7	1,590,933	1,884,850	1,884,850	(293,917)	(15.59%)	
LESS Net Current Assets Year to Date	7	<u>4,869,809</u>	<u>3,242,281</u>	<u>0</u>	<u>1,627,528</u>	<u>(50.20%)</u>	
<b>Amount Raised from Rates</b>	8	<u>(4,384,218)</u>	<u>(4,431,751)</u>	<u>(4,431,761)</u>	<u>47,533</u>	<u>(1.07%)</u>	

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

**(f) Superannuation**

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

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

**(g) Cash and Cash Equivalents**

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

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

## (h) Trade and Other Receivables

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

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

## (i) Inventories

**General**

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

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

**Land Held for Resale**

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

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

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

## (j) Fixed Assets

**Initial Recognition**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

**Revaluation**

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

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

**Land Under Roads**

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

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

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

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

## (k) Depreciation of Non-Current Assets

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

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

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

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

## (l) Classification

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

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

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

*(ii) Loans and receivables*

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

*(iv) Available-for-sale financial assets*

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

**Recognition and derecognition**

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

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

**Subsequent measurement**

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

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

**Impairment**

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

## FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

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

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

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

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

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

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

**(n) Impairment**

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

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

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

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

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

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

**(o) Trade and Other Payables**

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

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

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

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

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

The liability for long service leave is recognised in the provision for employee benefits and measured

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

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

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

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

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

***Borrowing Costs***

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

**(r) Provisions**

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

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

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

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

**2. STATEMENT OF OBJECTIVE**

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

**Shire of Chittering Vision Statement**

*Chittering: Keeping the balance*

*Because we:*

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

**Shire of Chittering Mission Statement**

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

**Shire of Chittering Values**

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

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

**GOVERNANCE - SCHEDULE 4**

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

**GENERAL PURPOSE FUNDING - SCHEDULE 3**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY - SCHEDULE 5**

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

**HEALTH - SCHEDULE 7**

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



**SHIRE OF CHITTERING****NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013****2. STATEMENT OF OBJECTIVE (Continued)****EDUCATION AND WELFARE - SCHEDULE 8**

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

**HOUSING - SCHEDULE 9**

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

**COMMUNITY AMENITIES - SCHEDULE 10**

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

**RECREATION AND CULTURE - SCHEDULE 11**

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

**TRANSPORT - SCHEDULE 12**

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

**ECONOMIC SERVICES - SCHEDULE 13**

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

**OTHER PROPERTY & SERVICES - SCHEDULE 14**

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

3. ACQUISITION OF ASSETS	2012/13 Budget \$	February 2013 Actual \$	
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Administration</b>			
Administration Centre Upgrade	120,368	100,585	
Photocopier	12,100	11,526	
Motor Vehicle - CEO	45,000	43,770	
Motor Vehicle - EMCS	34,000	33,768	
Motor Vehicle - MHR	25,000	23,134	
<b>Law, Order &amp; Public Safety</b>			
<u>Fire Prevention</u>			
Water Tank at Chittering Rise	9,000	9,587	
<u>Fire Prevention - ESL</u>			
ESL - Shed for ICV	63,000	56,445	
<u>Animal Control</u>			
Motor Vehicle - Senior Ranger	32,000	28,708	
<b>Health</b>			
<u>Preventative Services</u>			
Motor Vehicle - EHO	25,000	22,961	
<u>Other Health</u>			
Multi Purpose Health Centre	1,842,412	3,055	
<b>Education &amp; Welfare</b>			
<u>Other Education</u>			
Bus Shelters x 3	10,400	0	
<b>Community Amenities</b>			
<u>Town Planning &amp; Regional Development</u>			
Motor Vehicle - EMDS	34,000	33,768	
Motor Vehicle - Senior Planner	25,000	22,805	
Motor Vehicle - Planner	25,000	23,134	
<u>Other Community Amenities</u>			
Bindoon Outside Toilet Upgrade & Septic	0	0	(Job Level)
<b>Recreation and Culture</b>			
<u>Public Halls, Civic Centres</u>			
Wannamal Hall Building/Electrical Upgrade	72,735	27,620	(Job Level)
Lower Chittering Hall Building/Electrical Upgrade	162,457	20,239	(Job Level)
Muchea Hall Building Upgrade	43,520	18,222	(Job Level)
Bindoon Hall Electrical Upgrade	5,655	0	(Job Level)
Chinkabee Complex Electrical Upgrade	7,810	0	(Job Level)
Chinkabee Complex Building Upgrade	107,000	43,346	(Job Level)
Chinkabee Complex Disabled Toilet	68,000	55,454	(Job Level)
Chinkabee Playgroup Extension	25,000	23,702	(Job Level)
<u>Other Recreation &amp; Sport</u>			
Sussex Bend POS	244,433	141,735	(Job Level)
<u>Libraries</u>			
Painting of Library	8,000	5,314	

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

3. ACQUISITION OF ASSETS	2012/13 Budget \$	February 2013 Actual \$	
The following assets have been acquired during the period under review:			
<b><u>By Program (Continued)</u></b>			
<b>Heritage</b>			
Brockman Centre Mens Shed	70,000	0	
Brockman Centre Painting	11,980	0	
<b>Transport</b>			
<u>Construction Streets, Roads, Bridges, Depots</u>			
Works Program/Road Construction			
- RRG - Muchea South Road	480,600	6,299	(Job Level)
- RRG - Chittering Road	331,550	156,700	(Job Level)
- MRWA Direct Funding - Gravel Re-Sheeting	71,241	71,551	(Job Level)
- BS - Chittering/Lake Roads	96,000	16,101	(Job Level)
- BS - Ridgetop Ramble	234,130	12,246	(Job Level)
- Roads to Recovery - Hay Flat Road	170,000	161,763	(Job Level)
- Council - Hay Flat Road	40,000	40,424	(Job Level)
- RFR - Day Centre Carpark	13,350	14,750	(Job Level)
- Swan River Nutrient Intervention Project	2,500	0	(Job Level)
Works Program/Bridge Construction			
- MRWA & FAG Bridges - Keating Bridge (Paid in 11/12)	351,000	0	(Job Level)
- FAG Bridges - Yozzi Bridge	120,000	120,000	(Job Level)
<u>Road Plant Purchases</u>			
Plant - Isuzu Truck	175,000	0	
Motor Vehicle - EMTS	34,000	36,049	
Motor Vehicle - WS	33,000	28,756	
Gardener's Ute	34,500	34,059	
Motor Vehicle - Technical Officer	35,500	35,966	
Plant - Loader	300,000	222,400	
<b>Economic Services</b>			
<u>Tourism</u>			
Tourist Centre Conversion	55,475	23,887	
<u>Building Control</u>			
Motor Vehicle - PBS	25,000	23,982	
	5,731,716	1,753,812	

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

3. ACQUISITION OF ASSETS (Continued)	2012/13 Budget \$	February 2013 Actual \$
The following assets have been acquired during the period under review:		
<b><u>By Class</u></b>		
Land Held for Resale - Current	0	0
Land Held for Resale - Non Current	0	0
Land	0	0
Land and Buildings	2,663,412	377,869
Furniture and Equipment	12,100	11,526
Plant and Equipment	484,000	231,987
Motor Vehicles	407,000	390,861
Infrastructure Assets - Roads	1,439,371	479,835
Infrastructure Assets - Bridges & Culverts	471,000	120,000
Infrastructure Assets - Footpaths	0	0
Infrastructure Assets - Drainage	0	0
Infrastructure Assets - Parks & Ovals	244,433	141,735
Infrastructure Assets - Other	10,400	0
	<u>5,731,716</u>	<u>1,753,812</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

4. DISPOSALS OF ASSETS

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

By Program	Written Down Value		Sale Proceeds		Profit(Loss)	
	2012/13 Budget \$	February 2,013 Actual \$	2012/13 Budget \$	February 2,013 Actual \$	2012/13 Budget \$	February 2,013 Actual \$
<b>Administration</b>						
MVS154 - Holden Caprice	41,624	40,268	34,000	34,545	(7,624)	(5,723)
MVS124 - Holden Commodore	28,127	27,219	18,000	16,625	(10,127)	(10,593)
MVS714 - Holden Cruze	18,404	17,775	16,000	11,818	(2,404)	(5,957)
<b>Law, Order, Public Safety</b>						
MVU312 - Holden Colorado	30,786	29,668	20,000	20,196	(10,786)	(9,472)
<b>Health</b>						
MVS508 - Holden Cruze	19,448	18,802	10,000	9,091	(9,448)	(9,712)
<b>Community Amenities</b>						
MVS123 - Holden Commodore	29,093	28,156	19,000	16,625	(10,093)	(11,530)
MVS715 - Holden Cruze	18,598	17,963	12,000	9,091	(6,598)	(8,872)
MVS126 - Holden Cruze	20,018	19,376	13,000	11,818	(7,018)	(7,558)
<b>Transport</b>						
MVS125 - Holden Commodore	32,096	31,033	24,000	18,182	(8,096)	(12,851)
MVS812 - Mitsubishi Triton	29,472	29,720	24,000	21,818	(5,472)	(7,902)
MVU810 - Mitsubishi Triton	15,727	15,497	10,000	11,000	(5,727)	(4,497)
MVU813 - Holden Colorado	33,059	31,136	15,500	15,352	(17,559)	(15,785)
MVU313 - Holden Commodore Utility	27,322	25,920	18,000	15,455	(9,322)	(10,465)
PH1017 - Isuzu Truck	29,940	0	50,000	0	20,060	0
PH1201 - Cat Loader	10,000	10,000	110,000	50,000	100,000	40,000
PLV501 Cherry Picker	0	0	0	6,864	0	6,864
<b>Economic Services</b>						
MVU315 - Holden Commodore Utility	19,231	18,692	23,000	16,364	3,769	(2,328)
<b>Unclassified</b>						
Land - Wandena/Muchea East Rd	0	0	550,000	0	550,000	0
	402,945	361,225	966,500	284,845	563,555	(76,380)

By Class of Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
	2012/13 Budget \$	February 2,013 Actual \$	2012/13 Budget \$	February 2,013 Actual \$	2012/13 Budget \$	February 2,013 Actual \$
Motor Vehicles	363,005	351,225	256,500	227,981	(106,505)	(123,244)
Plant & Equipment	39,940	10,000	160,000	56,864	120,060	46,864
Land	0	0	550,000	0	550,000	0
	402,945	361,225	966,500	284,845	563,555	(76,380)

Summary

Profit on Asset Disposals  
Loss on Asset Disposals

2012/13 Budget \$	February 2,013 Actual \$
673,829	46,864
(110,274)	(123,244)
<u>563,555</u>	<u>(76,380)</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-12	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2012/13 Budget \$	2012/13 Actual \$	2012/13 Budget \$	2012/13 Actual \$	2012/13 Budget \$	2012/13 Actual \$	2012/13 Budget \$	2012/13 Actual \$
<b>Health</b>									
Loan 79 - Multi Purpose Health Centre	0	1,000,000	1,000,000	6,832	0	993,168	1,000,000	27,050	0
<b>Education and Welfare</b>									
Loan 78 Purchase Land Respite Centre	149,114			72,950	72,950	76,164	76,164	5,715	3,453
<b>Housing</b>									
Loan 72 Staff Housing Development	238,090			20,611	10,135	217,479	227,955	13,644	6,954
Loan 73 Seniors & Community Housing	74,245			5,789	2,846	68,456	71,399	4,853	2,461
<b>Recreation &amp; Culture</b>									
Loan 71 Old Roads Board Building	26,628			12,872	6,329	13,756	20,299	1,465	816
Loan 74 Land Acquisition Gray Road	128,966			9,368	4,606	119,598	124,360	8,471	4,309
	617,043	1,000,000	1,000,000	128,422	96,866	1,488,621	1,520,177	61,198	17,993

All loan repayments are financed by general purpose income.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2012/13

Council has no new debentures to be taken out.

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

	2012/13 Budget \$	February 2013 Actual \$
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Employee Entitlements Reserve</b>		
Opening Balance	177,996	177,996
Amount Set Aside / Transfer to Reserve	28,677	23,551
Amount Used / Transfer from Reserve	<u>(20,156)</u>	<u>(15,785)</u>
	<u>186,517</u>	<u>185,762</u>
<b>(b) Plant Replacement Reserve</b>		
Opening Balance	104,083	104,083
Amount Set Aside / Transfer to Reserve	5,414	2,198
Amount Used / Transfer from Reserve	<u>(94,500)</u>	<u>(44,500)</u>
	<u>14,997</u>	<u>61,781</u>
<b>(c) Public Amenities and Buildings Reserve</b>		
Opening Balance	133,873	85,855
Amount Set Aside / Transfer to Reserve	12,463	4,373
Amount Used / Transfer from Reserve	<u>(25,000)</u>	<u>(25,000)</u>
	<u>121,336</u>	<u>65,228</u>
<b>(d) Gravel Acquisition Reserve</b>		
Opening Balance	58,915	58,915
Amount Set Aside / Transfer to Reserve	3,064	1,316
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>61,979</u>	<u>60,231</u>
<b>(e) Community Housing Reserve</b>		
Opening Balance	57,763	57,763
Amount Set Aside / Transfer to Reserve	7,805	6,140
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>65,568</u>	<u>63,903</u>
<b>(f) Seniors Housing Reserve</b>		
Opening Balance	16,059	16,059
Amount Set Aside / Transfer to Reserve	4,835	4,400
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>20,894</u>	<u>20,459</u>
<b>(g) Brockman Centre Precinct Reserve</b>		
Opening Balance	8,645	8,645
Amount Set Aside / Transfer to Reserve	450	193
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>9,095</u>	<u>8,838</u>
<b>(h) Public Open Space Reserve</b>		
Opening Balance	68,054	68,054
Amount Set Aside / Transfer to Reserve	3,540	21,729
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>71,594</u>	<u>89,783</u>
<b>(i) Bindoon Community Bus Reserve</b>		
Opening Balance	38,535	38,535
Amount Set Aside / Transfer to Reserve	2,004	861
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>40,539</u>	<u>39,396</u>



## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

	2012/13 Budget \$	February 2013 Actual \$
<b>6. RESERVES (Continued)</b>		
<b>Cash Backed Reserves (Continued)</b>		
<b>(j) Bindoon Cemetery Development Reserve</b>		
Opening Balance	29,137	29,137
Amount Set Aside / Transfer to Reserve	1,516	651
Amount Used / Transfer from Reserve	0	0
	<u>30,653</u>	<u>29,788</u>
<b>(k) Administration Centre Reserve</b>		
Opening Balance	128,710	128,710
Amount Set Aside / Transfer to Reserve	6,695	2,590
Amount Used / Transfer from Reserve	(100,000)	(100,000)
	<u>35,405</u>	<u>31,300</u>
<b>(l) Recreation Development Reserve</b>		
Opening Balance	39,850	39,850
Amount Set Aside / Transfer to Reserve	2,073	890
Amount Used / Transfer from Reserve	0	0
	<u>41,923</u>	<u>40,740</u>
<b>(m) Ambulance Replacement Reserve</b>		
Opening Balance	1,053	1,053
Amount Set Aside / Transfer to Reserve	55	24
Amount Used / Transfer from Reserve	0	0
	<u>1,108</u>	<u>1,077</u>
<b>(n) Waste Management Reserve</b>		
Opening Balance	42,240	19,102
Amount Set Aside / Transfer to Reserve	2,197	427
Amount Used / Transfer from Reserve	0	0
	<u>44,437</u>	<u>19,529</u>
<b>(o) Office Equipment Reserve</b>		
Opening Balance	24,184	24,184
Amount Set Aside / Transfer to Reserve	1,258	497
Amount Used / Transfer from Reserve	(15,000)	(15,000)
	<u>10,442</u>	<u>9,681</u>
<b>(p) Landcare Vehicles Reserve</b>		
Opening Balance	89,733	89,733
Amount Set Aside / Transfer to Reserve	4,668	2,004
Amount Used / Transfer from Reserve	0	0
	<u>94,401</u>	<u>91,737</u>
<b>(q) Binda Place Reserve</b>		
Opening Balance	6,492	6,492
Amount Set Aside / Transfer to Reserve	450,338	145
Amount Used / Transfer from Reserve	0	0
	<u>456,830</u>	<u>6,637</u>
<b>(r) Contributions to Roadworks Reserve</b>		
Opening Balance	32,054	32,054
Amount Set Aside / Transfer to Reserve	1,667	716
Amount Used / Transfer from Reserve	0	0
	<u>33,721</u>	<u>32,770</u>
<b>Total Cash Backed Reserves</b>	<u><u>1,341,439</u></u>	<u><u>858,640</u></u>

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

	2012/13 Budget \$	February 2013 Actual \$
<b>6. RESERVES (Continued)</b>		
<b>Cash Backed Reserves (Continued)</b>		
<b>Summary of Transfers To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Employee Entitlement Reserve	28,677	23,551
Plant Replacement Reserve	5,414	2,198
Public Amenities and Buildings	12,463	4,373
Gravel Acquisition	3,064	1,316
Community Housing	7,805	6,140
Seniors Housing	4,835	4,400
Brockman Centre Precinct	450	193
Public Open Space	3,540	21,729
Bindoon Community Bus	2,004	861
Cemetery Development	1,516	651
Administration Centre	6,695	2,590
Recreation Development	2,073	890
Ambulance Replacement	55	24
Waste Management	2,197	427
Office Equipment	1,258	497
Landcare Vehicles	4,668	2,004
Binda Place	450,338	145
Contributions to Roadworks	1,667	716
	<u>538,719</u>	<u>72,705</u>
<b>Transfers from Reserves</b>		
Employee Entitlement Reserve	(20,156)	(15,785)
Plant Replacement Reserve	(94,500)	(44,500)
Public Amenities and Buildings	(25,000)	(25,000)
Gravel Acquisition	0	0
Community Housing	0	0
Seniors Housing	0	0
Brockman Centre Precinct	0	0
Public Open Space	0	0
Bindoon Community Bus	0	0
Cemetery Development	0	0
Administration Centre	(100,000)	(100,000)
Recreation Development	0	0
Ambulance Replacement	0	0
Waste Management	0	0
Office Equipment	(15,000)	(15,000)
Landcare Vehicles	0	0
Binda Place	0	0
Contributions to Roadworks	0	0
	<u>(254,656)</u>	<u>(200,285)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>284,063</u>	<u>(127,580)</u>

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

## 6. RESERVES (Continued)

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

**Employee Entitlements Reserve**

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

**Plant Replacement Reserve**

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

**Muchea Hall Reserve**

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

**Bindoon Hall Reserve**

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

**Wannamal Hall Reserve**

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

**Chinkabee Hall Reserve**

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

**Lower Chittering Hall Reserve**

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

**Public Amenities and Buildings Reserve**

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

**Gravel Acquisition Reserve**

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

**Community Housing Reserve**

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

**Seniors Housing Reserve**

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

**Brockman Centre Precinct Reserve**

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

**Public Open Space Reserve**

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

**Bindoon Community Bus Reserve**

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

**Bindoon Cemetery Development Reserve**

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

**Administration Centre Reserve**

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

**Recreation Development Reserve**

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

**Ambulance Replacement Reserve**

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

**Waste Management Reserve**

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

**Office Equipment Reserve**

- to be used for the replacement of office equipment

**Landcare Vehicles Reserve**

- to be used for the financing of Landcare vehicles

**Binda Place Reserve**

- to be used for Car parking in Binda Place

**Contributions to Roadworks Reserve**

- to be used for future roadworks

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

	2011/12 B/Fwd Per 2012/13 Budget \$	2011/12 B/Fwd Per Financial Report \$	February 2013 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	29,157	1,142,945	4,305,149
Cash - Restricted Unspent Grants	0	563,469	137,110
Cash - Restricted Unspent Loans	0	0	0
Cash - Restricted Reserves	1,341,439	986,220	858,640
Investments	42,500	42,500	42,500
Rates - Current	200,000	211,018	521,403
Sundry Debtors	65,000	232,639	177,437
Accrued Income/Payments in Advance	0	0	0
GST Receivable	5,000	17,306	0
Provision For Doubtful Debts	(3,685)	(3,685)	(3,685)
Inventories	10,000	3,226	(5,271)
	<u>1,689,411</u>	<u>3,195,638</u>	<u>6,033,283</u>
<b>LESS: CURRENT LIABILITIES</b>			
Sundry Creditors	(185,000)	(447,282)	(15,196)
Income Received in Advance	(43,018)	(9,840)	(32,556)
Licensing Creditors	0	0	0
Payroll Creditors	0	0	0
GST Payable	(25,000)	(40,014)	(143,499)
Accrued Expenditure	0	0	0
Leave Provisions	(281,471)	(299,345)	(299,345)
	<u>(534,489)</u>	<u>(796,481)</u>	<u>(490,596)</u>
<b>NET CURRENT ASSET POSITION</b>	<b>1,154,922</b>	<b>2,399,157</b>	<b>5,542,687</b>
Less: Cash - Reserves - Restricted	(1,341,439)	(986,220)	(858,640)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Liabilities Supported by Reserves	186,517	177,996	185,762
Adjustment for Trust Transactions Within Muni	0	0	0
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<b><u>0</u></b>	<b><u>1,590,933</u></b>	<b><u>4,869,809</u></b>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2012/13 Rate Revenue \$	2012/13 Interim Rates \$	2012/13 Back Rates \$	2012/13 Total Revenue \$	2012/13 Budget \$
<b>General Rate</b>								
GRV - General Rate	11.3687	303	6,645,868	755,549	2,434	0	757,983	760,549
UV - General Rate	0.5389	2,158	648,163,000	3,492,952	12,708	503	3,506,163	3,517,952
<b>Sub-Totals</b>		2,461	654,808,868	4,248,501	15,142	503	4,264,146	4,278,501
<b>Minimum Rates</b>								
	<b>Minimum \$</b>							
GRV - General Rate	500	8	27,504	4,000	0	0	4,000	4,000
UV - General Rate	750	199	17,907,342	149,250	0	0	149,250	149,250
<b>Sub-Totals</b>		207	17,934,846	153,250	0	0	153,250	153,250
Specified Area Rates							0	0
							4,417,396	4,431,751
Discounts							0	0
Movement in Excess Rates							(33,178)	0
<b>Totals</b>							4,384,218	4,431,751

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

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

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

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

## 9. TRUST FUNDS

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

Detail	Balance 01-Jul-12 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	0	22,076	(12,828)	9,248
BRB Levy	0	15,682	(10,042)	5,640
Bonds - Key & Hall Hire	505	1,870	(1,670)	705
Bonds - Animal Control	100	50	(50)	100
Bonds - Extractive Industries	25,895	174	0	26,069
Bonds - Developer	96,124	47,332	0	143,456
Bonds - Community Bus Hire	355	2,000	(900)	1,455
Bonds - Crossovers	21,997	7,591	(8,295)	21,293
Extractive Industry Licences	3,880	0	0	3,880
Revegetation of Block Trust	22,313	150	0	22,463
Bonds - Pit Rehabilitation	9,038	61	0	9,099
Bonds - Seal Coat	231,488	633	(184,576)	47,545
Bonds - Sand Extraction	251	0	0	251
Bonds - Defect Roadworks	111,106	399	(70,394)	41,111
Bonds - Transportable Buildings	0	0	0	0
Bonds - Community Housing	1,625	1	0	1,626
Bonds - Staff Housing	1,800	1	(480)	1,321
Unclaimed Monies Trust	399	3	0	402
Nominations - Elected Members	0	0	0	0
	526,876	98,023	(289,235)	335,664

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

## 10. OPERATING STATEMENT

	February 2013 Actual \$	2012/13 Budget \$	2011/12 Actual \$
<b>OPERATING REVENUES</b>			
Governance	92,587	73,405	55,967
General Purpose Funding	4,924,212	5,159,370	5,552,041
Law, Order, Public Safety	253,900	298,306	299,187
Health	869,846	882,006	36,806
Education and Welfare	5,230	7,620	121,870
Housing	75,162	113,245	106,268
Community Amenities	401,599	421,574	367,413
Recreation and Culture	419,310	494,107	441,233
Transport	406,629	1,094,920	807,182
Economic Services	64,314	96,846	116,820
Other Property and Services	26,357	593,500	69,413
<b>TOTAL OPERATING REVENUE</b>	<b>7,539,146</b>	<b>9,234,899</b>	<b>7,974,200</b>
<b>OPERATING EXPENSES</b>			
Governance	437,203	697,412	529,720
General Purpose Funding	179,393	239,150	264,872
Law, Order, Public Safety	625,798	886,976	849,212
Health	167,536	271,197	221,489
Education and Welfare	48,322	100,812	69,609
Housing	168,463	279,805	260,352
Community Amenities	1,036,999	1,581,916	1,310,346
Recreation & Culture	510,716	956,658	783,897
Transport	1,389,129	2,260,385	2,276,610
Economic Services	403,000	669,459	499,549
Other Property and Services	(10,758)	55,342	86,544
<b>TOTAL OPERATING EXPENSE</b>	<b>4,955,801</b>	<b>7,999,113</b>	<b>7,152,201</b>
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<b>2,583,345</b>	<b>1,235,786</b>	<b>821,998</b>

## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

## 11. BALANCE SHEET

	February 2013 Actual \$	2011/12 Actual \$
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	5,300,899	2,692,634
Trade and Other Receivables	695,155	439,971
Inventories	(5,271)	3,226
Other Financial Assets	42,500	42,500
<b>TOTAL CURRENT ASSETS</b>	<u>6,033,283</u>	<u>3,178,331</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	31,059	31,059
Inventories	0	0
Property, Plant and Equipment	10,208,234	10,004,826
Infrastructure	41,865,335	41,784,789
<b>TOTAL NON-CURRENT ASSETS</b>	<u>52,104,628</u>	<u>51,820,674</u>
<b>TOTAL ASSETS</b>	<u>58,137,911</u>	<u>54,999,005</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	191,252	538,826
Long Term Borrowings	24,725	121,590
Provisions	299,345	299,345
<b>TOTAL CURRENT LIABILITIES</b>	<u>515,322</u>	<u>959,761</u>
<b>NON-CURRENT LIABILITIES</b>		
Trade and Other Payables	0	0
Long Term Borrowings	1,495,452	495,452
Provisions	76,855	76,855
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>1,572,307</u>	<u>572,307</u>
<b>TOTAL LIABILITIES</b>	<u>2,087,629</u>	<u>1,532,068</u>
<b>NET ASSETS</b>	<u>56,050,282</u>	<u>53,466,937</u>
<b>EQUITY</b>		
Retained Surplus	55,191,643	52,480,717
Reserves - Cash Backed	858,639	986,220
<b>TOTAL EQUITY</b>	<u>56,050,282</u>	<u>53,466,937</u>



## SHIRE OF CHITTERING

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013

## 12. FINANCIAL RATIOS

	2012	2011	2010	2009
Current Ratio	15.286	1.820	1.600	3.300

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

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

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

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

**SHIRE OF CHITTERING**  
**FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013**  
**Report on Significant variances Greater than 10% and \$10,000**

**REPORTABLE OPERATING REVENUE VARIATIONS**

**Governance - \$30,906**

Reimbursements are higher than YTD budget 30,906

**Law, Order, Public Safety - \$32,753**

Fire Revenue is less than YTD budget for no major reason (4,154)  
 ESL is higher due to recovery of 11/12 overspend 23,703  
 Animal Control is higher than YTD budget - more dog related charges & dog regos 9,014  
 LOPS is higher than YTD budget - unbudgeted grant income 1,917  
 Emergency Management is higher due to increased reimbursement from FESA 2,273

**Community Amenities - \$49,886**

Sanitation is higher due to additional disposal revenue 34,779  
 San Other is less than YTD budget (33,821)  
 Sewerage is higher than YTD budget due to additional fees 1,569  
 POE is higher than YTD budget due to reimbursements (228)  
 Town Planning is higher than YTD budget due to additional fees and developer cont 44,835  
 Other is higher due to unbudgeted income for toilet cleaning 2,752

**Recreation & Culture - \$70,555**

Public Halls is less due to timing variance (1,094)  
 Library is less for no major reason (77)  
 Heritage is less due to no grant funding received to date (69,728)  
 Other R&C is higher for no major reason 344

**REPORTABLE OPERATING EXPENSE VARIATIONS**

**Governance - \$68,129**

Members is higher than YTD budget due to additional admin allocations (1,629)  
 Other Gov is less due to timing variations to YTD budget 69,758

**General Purpose Funding - \$25,705**

Rates Recovery expenses are higher than YTD but offset in revenue (21,875)  
 Admin Allocations are higher than YTD budget (3,830)

**Education & Welfare - \$30,822**

Other Education is less due to no school bus shelter maintenance and school contributions not being paid to date 13,448  
 Aged is higher than YTD budget due to Day Centre expense (5,191)  
 Aged Other is less due to timing variations 92  
 Other Welfare is less due to not all youth expenses and contributions being paid 22,473

**Recreation & Culture - \$136,136**

Public Halls is less due to timing variations with YTD budget 13,596  
 Other Rec & Sport is less due to timing variance to YTD budget and works program 77,189  
 Libraries is less due to salaries/super allocated to other GL's 8,686  
 Heritage is less due to timing variations with YTD budget 10,390  
 Other Culture is less due to timing variations with YTD budget (Comm Grants) 26,275

**Economic Services - \$68,532**

Rural Services is less due to timing variation to YTD budget 22,785  
 Tourism is less due to timing variations with YTD budget 19,862  
 Building Control is less due to employee costs being less than YTD budget 15,004  
 Econ Dev is less due to employee costs being less than YTD budget 11,740  
 Other Econ Serv is higher than YTD budget for no major reason (859)

**SHIRE OF CHITTERING  
FOR THE PERIOD 1 JULY 2012 TO 28 FEBRUARY 2013  
Report on Significant variances Greater than 10% and \$10,000**

**Other Property & Services - \$47,558**

Private Works is less than YTD budget due to no works being undertaken	18,238
PWOH is overallocated, journal completed to correct this	37,146
POC need to be allocated to jobs	(4,983)
S&W are less due to Workers Comp claims and payroll allocations	(2,552)
Unclassified is higher due to admin allocations	(293)

**REPORTABLE CAPITAL EXPENSE VARIATIONS**

**Purchase Land & Buildings - \$258,321**

Works are continuing on all projects

**Purchase Plant & Equipment - \$252,013**

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

**Purchase Infrastructure - Roads - \$957,034**

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

**Purchase Infrastructure - Bridges - \$351,000**

Budget amendment required in budget review as these works were paid for in 11/12

**Purchase Infrastructure - Parks & Ovals - \$102,698**

Works are continuing on Sussex Bend project

**Proceeds from Disposal of Assets - \$131,655**

Funds for truck not received to date

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