



**Corporate Services Attachments
Wednesday, 16 September 2015**

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

SHIRE OF CHITTERING

**ACCOUNTS PAID
AS AT THE 31 AUGUST 2015 PRESENTED TO THE
COUNCIL MEETING ON THE 17 SEPTEMBER 2015**

This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 17 September 2015, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
PR3599	PR3599	\$ 91,394.37	1	1	1	Municipal Fund
PR3609	PR3609	\$ 90,885.72	1	1	1	Municipal Fund
EFT11377	EFT11494	\$ 446,921.02	1	4	1	Municipal Fund
13944	13958	\$ 20,431.77	4	5	1	Municipal Fund
Direct	Debit	\$ 35,359.48	4	5	1	Municipal Fund
Transfer	Transfer	\$ 65,705.30	5	5	1	Municipal Fund
469	472	\$ 47,694.79	5	5	2	Trust Fund
	Total	\$ 798,392.45				

Officer: Catherine Choules

Signature: 

Authorised by: Jean Sutherland

Signature: 

Date of Report: 1 September 2015

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN AUGUST 2015 - SUBMITTED TO COUNCIL 16 SEPTEMBER 2015

Chq/EFT	Date	Name	Description	Amount
Payroll Payments				
PR 3599	13/08/2015	BENDIGO BANK	PAYROLL ENDING - 13 AUGUST 2015	91,394.77
PR3609	27/08/2015	BENDIGO BANK	PAYROLL ENDING - 27 AUGUST 2015	90,885.22
Total Payroll Payments				\$ 182,280.09
EFT Payments				
EFT11377	19/08/2015	ACE ELECTRICAL & COMMUNICATIONS	1/8 EDMONDS PL - INSTALL NEW OVEN & REPLACING EXISTING DATA & GPO IN DEVELOPMENT & TECHNICAL SERVICES OFFICES	1,838.61
EFT11378	19/08/2015	AUSTRALIA POST	POSTAGE - AUGUST 15	2,681.18
EFT11379	19/08/2015	AUSTRALIAN TAXATION OFFICE	BAS - JULY 2015	57,864.00
EFT11380	19/08/2015	BALLAJURA JUNIOR FOOTBALL CLUB	KIDSPORT - REGISTRATION & UNIFORM	400.00
EFT11381	19/08/2015	BINDOON & DISTRICTS AGRICULTURAL	BINDOON SHOW - STALL FEES	192.00
EFT11382	19/08/2015	BINDOON BAKEHAUS & CAFE	WORKSHOP CATERING	49.40
EFT11383	19/08/2015	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE, RETIC & ROAD MAINTENANCE SUPPLIES	1,878.93
EFT11384	19/08/2015	BPA ENGINEERING PTY LTD	CONCEPT DESIGN - BINDA PLACE	6,325.00
EFT11385	19/08/2015	BUNNINGS BUILDING SUPPLIES	BUILDING & HARDWARE SUPPLIES	504.53
EFT11386	19/08/2015	CHITTERING SEPTIC SERVICE	BINDOON TOILETS - PUMP OUT ATU	1,000.00
EFT11387	19/08/2015	CHITTERING TOURIST ASSOC (INC)	2015 SEPTEMBER COLOUR SPONSORSHIP & TOURISM PROMOTIONS OFFICER	6,000.00
EFT11388	19/08/2015	CJD EQUIPMENT PTY LTD	CH5940 - FILTERS	272.43
EFT11389	19/08/2015	COMMANDER PTY LIMITED	SERVICE CONTRACT ON BCM PHONE SYSTEM	228.65
EFT11390	19/08/2015	COOEE COURIERS & TRANSPORT	FREIGHT	185.97
EFT11391	19/08/2015	COURIER AUSTRALIA	FREIGHT	222.40
EFT11392	19/08/2015	DAIMLER TRUCKS PERTH	CH1254 & CH1255 - PARTS & REPAIRS	4,798.04
EFT11393	19/08/2015	DAVID & DEBBIE WILSON	REIMBURSEMENT - CHITTERING FIRE SERVICES TRAINING EXPENSES	92.48
EFT11394	19/08/2015	DEERING AUTRONICS	CH1281 - PARTS & REPAIRS	1,537.50
EFT11395	19/08/2015	DON GIBSON	TRAVEL ALLOWANCE CLAIM	39.13
EFT11396	19/08/2015	DUN & BRADSTREET (Australia) PTY LTD	LEGAL EXPENSES - RATES RECOVERY	2,058.49
EFT11397	19/08/2015	EASTERN HILLS SAWS & MOWERS P/L	SUNDRY PLANT REPAIRS	88.00
EFT11398	19/08/2015	FILTERS PLUS	CH1263 - FILTERS	100.00
EFT11399	19/08/2015	FRONTLINE FIRE & RESCUE EQUIPMENT	FIRE PPE	4,598.77
EFT11400	19/08/2015	FULTON HOGAN INDUSTRIES PTY LTD	ROAD MAINTENANCE MATERIALS	1,980.00
EFT11401	19/08/2015	GOLDY HOLDEN & SUZUKI	SERVICE AND REPAIRS	632.47
EFT11402	19/08/2015	HENDER LEE ELECTRICAL CONTRACTORS	50% RETENTION - COMPLETION OF PROJECT	3,781.94
EFT11403	19/08/2015	INST OF PUBLIC WORKS ENGINEERING	PROFESSIONAL DEVELOPMENT - MANAGING LANDFILLS	990.00
EFT11404	19/08/2015	INSTRULABS PTY LTD	SOUND LEVEL CALIBRATION AND FREIGHT	902.00
EFT11405	19/08/2015	IT VISION	COMPUTER SUPPORT	470.80

Attachment 1

LIST OF ACCOUNTS PAID IN AUGUST 2015 - SUBMITTED TO COUNCIL 16 SEPTEMBER 2015

Chq/EFT	Date	Name	Description	Amount
EFT11406	19/08/2015	J & K HOPKINS	OFFICE FURNITURE	1,610.00
EFT11407	19/08/2015	JCT'S CREATIVE SOLUTIONS	CONTRACT CLEANING	5,485.80
EFT11408	19/08/2015	JEFF LOUDON	CLEANING OF ROBERT HINDMARSH REST AREA	852.50
EFT11409	19/08/2015	LANDGATE CUSTOMER ACCOUNT	VALUATION EXPENSES - GRV, UV & MINING TENEMENTS	576.98
EFT11410	19/08/2015	LOWER CHITTERING BUSHFIRE BRIGADE	REIMBURSEMENT - OFFICE SUPPLIES & TRAINING REFRESHMENTS	337.72
EFT11411	19/08/2015	MARKETFORCE PRODUCTIONS	ADVERTISING	5,070.50
EFT11412	19/08/2015	McLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES - DISPOSAL OF LAND, CHITTERING HEALTH CENTRE LEASE & UNLAWFUL USE OF LAND	1,365.12
EFT11413	19/08/2015	N & M RUSSELL PLUMBING & GAS	REPAIRS TO ART & CRAFT TOILETS, BINDOON TOILETS ATU & DEPOT CRIB ROOM	1,012.00
EFT11414	19/08/2015	NEIL HARVEY	REIMBURSEMENT - VEHICLE PARTS & EQUIPMENT	1,204.19
EFT11415	19/08/2015	NEVE CONTRACTING	DEPOSIT - PREPARATION OF THE CHITTERING MOUNTAIN BIKE PLAN	13,612.50
EFT11416	19/08/2015	NORTHERN SAINTS BASKETBALL CLUB	KIDSPORT - MEMBERSHIP	95.00
EFT11417	19/08/2015	ONPRESS DIGITAL PRINT SOLUTIONS	2015-2016 LANDFILL & FIREBREAK MAGNETS	1,042.80
EFT11418	19/08/2015	PCS - PERFECT COMPUTER SOLUTIONS PTY	TRAVEL CHARGES	330.00
EFT11419	19/08/2015	PHOENIX HOLDEN	TRADE-IN EMDS VEHICLE	7,984.12
EFT11420	19/08/2015	PLANNING INSTITUTE OF AUSTRALIA	RENEWAL OF PIA MEMBERSHIP	480.00
EFT11421	19/08/2015	PUMA ENERGY	FUEL & OIL	3,387.59
EFT11422	19/08/2015	RADIOWEST BROADCASTERS PTY LTD	AROUND THE TOWNS - AREA PROMOTION	88.00
EFT11423	19/08/2015	RDA BRIGADOON CENTRE	KIDSPORT - RIDING LESSONS	200.00
EFT11424	19/08/2015	RELIANCE PETROLEUM	DIESEL	14,082.17
EFT11425	19/08/2015	ROBERT HAWES	TRAVEL ALLOWANCE CLAIM	1,157.86
EFT11426	19/08/2015	SEEK	ADVERTISING - WORKS MANAGER	344.30
EFT11427	19/08/2015	SHAWSETT TRAINING & SAFETY	PROVIDE DRIVER TRAINING TO CHITTERING FIRE SERVICE VOLUNTEERS	2,338.00
EFT11428	19/08/2015	SHERIDANS FOR BADGES	NAME PLATE	70.40
EFT11429	19/08/2015	SHIRE OF CHITTERING	PAYROLL DEDUCTIONS	541.83
EFT11430	19/08/2015	SOUTH MIDLANDS POLOCROSSE CLUB	KIDSPORT - POLOCROSSE FEES	200.00
EFT11431	19/08/2015	STAPLES AUSTRALIA	STATIONERY & SUPPLIES	2,248.10
EFT11432	19/08/2015	TOTAL GREEN RECYCLING	REMOVAL OF E WASTE	1,338.60
EFT11433	19/08/2015	TUARN BROWN	TASTE OF CHITTERING - ACMA BROADCASTING LICENCE - RADIO CHITTERING	630.00
EFT11434	19/08/2015	WA RANGERS ASSOCIATION	RANGER ASSOCIATION MEMBERSHIP RENEWAL	240.00
EFT11435	19/08/2015	WALGA	2015-2016 SUBSCRIPTIONS	9,078.02
EFT11437	31/08/2015	ABLE INNOVATORS PTY LTD	PURCHASE OF RANGER TRAILER	2,990.00
EFT11438	31/08/2015	ACE ELECTRICAL & COMMUNICATIONS	RELOCATE TV MAST AND CABLES FOR INSTALLATION OF SOLAR PANELS	2,366.16
EFT11439	31/08/2015	ALLTRACK WA PTY LTD	CRUSH & SCREEN GRAVEL	84,700.00
EFT11440	31/08/2015	AVON WASTE	WASTE COLLECTION SERVICES - JULY 2015	47,310.78

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LIST OF ACCOUNTS PAID IN AUGUST 2015 - SUBMITTED TO COUNCIL 16 SEPTEMBER 2015

Chq/EFT	Date	Name	Description	Amount
EFT11441	31/08/2015	BANDIT SALES & SERVICE	CH3752 - PARTS & REPAIRS	220.00
EFT11442	31/08/2015	BINDOON MENS SHED	BROCKMAN CENTRE PUBLIC TOILET CLEANING & HWS CAGE AT BINDOON HALL	2,130.80
EFT11443	31/08/2015	BINDOON MOBILE RECOVERY CAMPAIGN	2015-2016 COMMUNITY SPONSORSHIP	3,000.00
EFT11444	31/08/2015	BUNNINGS BUILDING SUPPLIES	HARDWARE & SUPPLIES	423.95
EFT11445	31/08/2015	CATHOLIC AGRICULTURAL COLLEGE	GRAVEL	18,627.40
EFT11446	31/08/2015	CHITTERING PEST & WEED	TERMITE TREATMENT & WEED CONTROL	1,265.00
EFT11447	31/08/2015	CHITTERING SCOUT GROUP	KIDSPORT - MEMBERSHIP FEES	200.00
EFT11448	31/08/2015	COURIER AUSTRALIA	FREIGHT	374.52
EFT11449	31/08/2015	COVS PARTS PTY LTD	PARTS	66.13
EFT11450	31/08/2015	CY O'CONNOR TAFF WA	PROFESSIONAL DEVELOPMENT - CERT IV IN LOCAL GOVT REGULATIONS	897.87
EFT11451	31/08/2015	DAIMLER TRUCKS PERTH	CH1254 - PARTS & REPAIRS	1,474.15
EFT11452	31/08/2015	DEERING AUTRONICS	CH1272 - PARTS & REPAIRS	797.09
EFT11453	31/08/2015	EASTERN HILLS SAWS & MOWERS P/L	SUNDRY PLANT - PARTS & REPAIRS	458.95
EFT11454	31/08/2015	ENTIRE FIRE MANAGEMENT	SHIRE BUSH FIRE MITIGATIONS WORKS - STRATEGIC FIREBREAKS	5,197.50
EFT11455	31/08/2015	FILTERS PLUS	CH1263 - HYDRAULIC OIL	109.40
EFT11456	31/08/2015	FIRE & SAFETY WA	FIRE PPE	2,823.48
EFT11457	31/08/2015	FULTON HOGAN INDUSTRIES PTY LTD	ROAD MAINTENANCE MATERIALS	1,980.00
EFT11458	31/08/2015	GROVE WESLEY DESIGN ART	ROAD SAFETY COMMISSION - SLOW DOWN ENJOY THE RIDE BANNERS	451.00
EFT11459	31/08/2015	HAYDON AGRICULTURAL CONTRACTORS	AGGREGATE	721.60
EFT11460	31/08/2015	HOTEL SCOTTALIAN	COUNCIL MEETING CATERING - 19 AUGUST 2015	195.00
EFT11461	31/08/2015	IT VISION	2015-2016 ANNUAL LICENSE FEE	40,475.60
EFT11462	31/08/2015	KARLYN ASSIST	SERVICE U.V WATER FILTER SYSTEMS	1,923.00
EFT11463	31/08/2015	KEEP AUSTRALIA BEAUTIFUL COUNCIL	LITTER BAGS	40.00
EFT11464	31/08/2015	LOCAL COMMUNITY INSURANCE SERVICES	TASTE OF CHITTERING - INSURANCE FOR STALL HOLDERS & ENTERTAINERS	96.80
EFT11465	31/08/2015	LOCAL HEALTH AUTH. ANALYTICAL	2015-2016 ANALYTICAL SERVICES (POPULATION 5218)	1,108.14
EFT11466	31/08/2015	LOCK, STOCK & FARRELL	MATRIX KEY SYSTEM - PADLOCKS & KEYS	1,194.10
EFT11467	31/08/2015	MAD TATTERS MORRIS DANCERS	TASTE OF CHITTERING - ENTERTAINMENT	350.00
EFT11468	31/08/2015	MIDALIA STEEL	CHITTERING HALL TENNIS COURT REPAIRS	81.63
EFT11469	31/08/2015	MODERN MOWING	JOHN GLENN PARK TOILET, MUCHEA HALL & CHITTERING HALL CLEANING	2,552.80
EFT11470	31/08/2015	MUCHEA PLUMBING & GAS	BINDOON TOILET ATU SERVICE & MAINTENANCE INSPECTION	594.60
EFT11471	31/08/2015	N & M RUSSELL PLUMBING & GAS	BINDOON TOILETS - REPLACE & INSTALL DISABLE TOILET	385.00
EFT11472	31/08/2015	NORTHERN VALLEYS NEWS	CHATTER @ CHITTERING	1,595.00
EFT11473	31/08/2015	ONPRESS DIGITAL PRINT SOLUTIONS	SHIRE STATIONERY	460.90
EFT11474	31/08/2015	PERTH FACE PAINTING COMPANY	TASTE OF CHITTERING - ENTERTAINMENT	1,012.00
EFT11475	31/08/2015	PERTH SAFETY PRODUCTS PTY LTD	SIGNAGE	500.50

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LIST OF ACCOUNTS PAID IN AUGUST 2015 - SUBMITTED TO COUNCIL 16 SEPTEMBER 2015

Chq/EFT	Date	Name	Description	Amount
EFT11476	31/08/2015	PHOENIX HOLDEN	SUPPLY SERVICE BOOKLET	30.00
EFT11477	31/08/2015	PICNIC TABLES HIRE	TASTE OF CHITTERING - PALLET PICNIC TABLES AND UMBRELLAS	2,140.00
EFT11478	31/08/2015	PIRTEK (MIDLAND) PTY LTD	CH5940 - PARTS & REPAIRS	512.33
EFT11479	31/08/2015	PROTECTOR ALSAFE	FIRE PPE	4,493.96
EFT11480	31/08/2015	RBC RURAL	SUPPLY RICOH MPC3503 COPIER (TECHNICAL SERVICES) & METERPLAN CHARGES	10,494.20
EFT11481	31/08/2015	REG & JANET SCANTLEBURY	VEHICLE SERVICING	1,289.00
EFT11482	31/08/2015	SHAWSETT TRAINING & SAFETY	PROVIDE DRIVER TRAINING TO CHITTERING FIRE SERVICE VOLUNTEERS	2,338.00
EFT11483	31/08/2015	SHERIDANS FOR BADGES	NAME PLATE	564.30
EFT11484	31/08/2015	SHIRE OF CHITTERING	PAYROLL DEDUCTIONS	551.83
EFT11485	31/08/2015	SHIRE OF WONGAN-BALLIDU	2015-2016 DISCOVER GOLDEN HORIZONS CONTRIBUTION	1,500.00
EFT11486	31/08/2015	STAMP-IT RUBBER STAMPS	BUILDING DEPARTMENT STAMPS	194.45
EFT11487	31/08/2015	STATEWIDE CLEANING SUPPLIES PTY LTD	BATHROOM & CLEANING PRODUCTS	648.47
EFT11488	31/08/2015	T-QUIP	CH1271 - PARTS	309.65
EFT11489	31/08/2015	VIKING RENTAL	TASTE OF CHITTERING - PORTABLE TOILETS	1,210.00
EFT11490	31/08/2015	WA MACHINERY GLASS	CH1273 - 2 x SIDE WINDOW GLASS REPLACEMENT	902.00
EFT11491	31/08/2015	WALGA	PROFESSIONAL DEVELOPMENT - HR SEMINAR	250.00
EFT11492	31/08/2015	WC & SJ WRIGHT	FLOAT MACHINERY & SUPPLY GRAVEL	1,672.00
EFT11493	31/08/2015	WESTRAC PTY LTD	CH1261 - PARTS	28.48
EFT11494	31/08/2015	BENDIGO BANK	CREDIT CARD EXPENSES	7,929.26
Cheque Payments				\$ 446,921.02
13944	19/08/2015	ALICIA LEE	REFUND - CANCELLED PLANNING APPLICATION	147.00
13945	19/08/2015	AUST INST OF BUILDING SURVEYORS	2015-2016 ANNUAL MEMBERSHIP FEE	460.00
13946	19/08/2015	BINDOON GENERAL STORE	NEWSPAPER ACCOUNT & SUPPLIES FOR STAFF FAREWELL	165.66
13947	19/08/2015	DAVID JOHN CARROLL	RATES REFUND	911.30
13948	19/08/2015	DEPARTMENT OF TRANSPORT	VEHICLE REGISTRATION	163.30
13949	19/08/2015	SYNERGY	STREETLIGHT TARIFF CHARGE	4,830.10
13950	19/08/2015	TELSTRA	MOBILE TELEPHONE CHARGES	1,309.76
13951	31/08/2015	AUST INST OF BUILDING SURVEYORS	2015-2016 BUILDING SURVEYORS MAGAZINE SUBSCRIPTION	60.00
13952	31/08/2015	BINDOON IGA	TASTE OF CHITTERING - SUPPLIES	202.58
13953	31/08/2015	CHITTERING ROADHOUSE	COUNCIL MEETING CATERING	292.00
13954	31/08/2015	DEPARTMENT OF TRANSPORT	TRANSFER RANGERS TRAILER	16.75
13955	31/08/2015	LGRCEU	PAYROLL DEDUCTIONS	174.60
13956	31/08/2015	ROSS SQUIRE HOMES	REFUND - CANCELLED SEPTICS APPLICATION	236.00
13957	31/08/2015	SYNERGY	ELECTRICITY CHARGES	11,045.35

Attachment 1

LIST OF ACCOUNTS PAID IN AUGUST 2015 - SUBMITTED TO COUNCIL 16 SEPTEMBER 2015

Chq/EFT	Date	Name	Description	Amount
13958	31/08/2015	TELSTRA	TELEPHONE CHARGES	416.97
Direct Debits - Aug 15				\$ 20,431.77
		BENDIGO BANK/COMMONWEALTH BANK	BANK FEES	1,167.95
		WESTNET	WESTNET/INTERNET	74.94
		CLUE DESIGN	WEB SITE MANAGEMENT	588.50
DD5033.1	12/08/2015	WA SUPER	PAYROLL DEDUCTIONS	15,957.85
DD5033.2	12/08/2015	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	58.78
DD5033.3	12/08/2015	AMP FLEXIBLE LIFETIME INSURANCE	SUPERANNUATION CONTRIBUTIONS	421.29
DD5033.4	12/08/2015	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	387.94
DD5042.1	26/08/2015	WA SUPER	PAYROLL DEDUCTIONS	15,841.57
DD5042.2	26/08/2015	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	51.66
DD5042.3	26/08/2015	AMP FLEXIBLE LIFETIME INSURANCE	SUPERANNUATION CONTRIBUTIONS	421.29
DD5042.4	26/08/2015	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	388.11
Bank Transfers				\$ 35,359.48
BPV54	05/08/2015	BENDIGO BANK	TRANSFER JULY INTEREST TO TRUST ACCOUNTS	43.79
BPV55	05/08/2015	BENDIGO BANK	TRANSFER AUGUST INTEREST TO TRUST ACCOUNTS	44.64
	05/08/2015	BENDIGO BANK	TRANSFER FROM RESERVES AS PER BUDGET	65,616.87
Total Transfers				\$ 65,705.30
Trust Payments				\$ 750,697.66
469	18/08/2015	GEORGE CUGLEY	RETURN OF BOND - MAINTENANCE BOND - MARYVILLE HEIGHTS	47,120.81
470	18/08/2015	IH & PE TAYLOR	RETURN OF BOND - SAND EXTRACTION	468.98
471	18/08/2015	JUDITH ALLANSON	RETURN OF BOND - CHITTERING GARDEN CLUB	55.80
472	18/08/2015	SHIRE OF CHITTERING	RETAINED BOND - ANTI-BARK COLLAR LOST	50.80
Total Trust Payments				\$ 47,694.79

Item 9.31

Attachment 1

SHIRE OF CHITTERING

BANK RECONCILIATION
AS AT 31 AUGUST 2015

GENERAL LEDGER	MUNI ACC	TRUST ACC	R/A RESERVE
OPENING BALANCE 1 JULY 2015	2,262,927.23	339,491.86	1,040,834.41
PLUS RECEIPTS			
TOTAL RECEIPTS (Beginning of the Month)	541,725.79	70,883.15	0.00
RECEIPTS THIS MONTH	3,417,199.06	8,956.83	65,616.87
TOTAL YEAR TO DATE RECEIPTS	3,958,924.85	79,839.98	65,616.87
LESS PAYMENTS			
TOTAL PAYMENTS (Beginning of Month)	(1,329,850.64)	(38,551.73)	0.00
PAYMENTS THIS MONTH	(750,697.66)	(47,694.79)	(17,747.26)
TOTAL YEAR TO DATE PAYMENTS	(2,080,548.30)	(86,246.52)	(17,747.26)
BALANCE	4,141,303.78	333,085.32	1,088,704.02
BANK STATEMENT			
BALANCE AS PER BENDIGO BANK	1,375,161.59	381,030.11	225,599.50
BALANCE AS PER CBA	2,052,788.07	0.00	0.00
11AM ACCOUNT	700,000.00	0.00	0.00
RESERVE TERM DEPOSIT - BENDIGO BANK	0.00	0.00	863,327.40
MUNICIPAL TERM DEPOSIT	0.00	0.00	0.00
WA TREASURY CORPORATION	0.00	0.00	0.00
LANDFILL TO BE RECEIPTED	(230.00)	0.00	0.00
PLUS OUTSTANDING DEPOSITS	41,530.07	0.00	0.00
LESS UNPRESENTED CHEQUES	(27,945.95)	(47,944.79)	0.00
LESS WA SUPER - PRICHARD. To be adjusted Aug 2015	0.00	0.00	0.00
RESERVE INTEREST	0.00	0.00	(222.88)
BALANCE	4,141,303.78	333,085.32	1,088,704.02
GENERAL LEDGER BALANCE TO:	1910000	1990000	1951000

0.00

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FUND - INSTITUTION	AMOUNT	MATURITY	INTEREST
Reserve Term Deposit Bendigo Bank	\$863,327.40	23.09.2015	2.65%
11AM Account - Bendigo Bank	\$700,000.00	On Call	2.00%
Municipal - Bendigo Bank	\$0.00		
WA Treasury Corporation	\$0.00		
	\$1,563,327.40		

Prepared By:

Veronica Robinson
Rates Officer

Date: 1 September 2015

Checked By:

Jean Sutherland
Executive Manager Corporate Services

Date:

2/9/15



MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

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SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

	NOTE	August 2015 Actual \$	August 2015 YTD Budget \$	2015/16 Budget \$	Variances Actuals to YTD Budget \$	Variances Actual Budget to YTD %
Operating						
Revenues/Sources						
	1,2					
Governance		1,004	4,074	37,919	(3,070)	(75.36%)
General Purpose Funding		195,191	220,673	791,491	(25,482)	(11.55%) ▼
Law, Order, Public Safety		6,257	4,410	353,847	1,847	41.88%
Health		7,998	10,494	88,320	(2,496)	(23.79%)
Education and Welfare		1,344	1,246	23,800	98	7.87%
Housing		22,190	29,351	169,740	(7,161)	(24.40%)
Community Amenities		764,203	750,579	1,005,325	13,624	1.82%
Recreation and Culture		21,248	32,960	185,650	(11,712)	(35.53%) ▼
Transport		638,413	620,748	1,928,056	17,665	2.85%
Economic Services		22,366	18,320	110,940	4,046	22.09%
Other Property and Services		32,063	11,998	339,100	20,065	167.24% ▲
		<u>1,712,277</u>	<u>1,704,853</u>	<u>5,034,187</u>	<u>7,424</u>	<u>0.44%</u>
(Expenses)/(Applications)						
	1,2					
Governance		(154,214)	(176,609)	(1,065,357)	22,395	12.68% ▼
General Purpose Funding		(32,163)	(34,882)	(228,583)	2,719	7.79%
Law, Order, Public Safety		(153,649)	(187,241)	(931,060)	33,592	17.94% ▼
Health		(45,586)	(81,128)	(401,721)	35,542	43.81% ▼
Education and Welfare		(9,017)	(22,568)	(136,659)	13,551	60.05% ▼
Housing		(35,563)	(52,240)	(310,741)	16,677	31.92% ▼
Community Amenities		(227,381)	(338,543)	(2,037,769)	111,162	32.84% ▼
Recreation & Culture		(131,508)	(238,964)	(1,419,159)	107,456	44.97% ▼
Transport		(262,563)	(395,383)	(2,229,519)	132,820	33.59% ▼
Economic Services		(98,747)	(113,101)	(627,170)	14,354	12.69% ▼
Other Property and Services		5,673	(12,438)	(73,638)	18,111	145.61% ▼
		<u>(1,144,718)</u>	<u>(1,653,097)</u>	<u>(9,461,376)</u>	<u>508,379</u>	<u>(30.75%)</u>
Adjustments for Non-Cash (Revenue) and Expenditure						
(Profit)/Loss on Asset Disposals	4	7,776	4,228	(256,041)	3,548	(83.92%)
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0.00%
Movement in Employee Benefit Provisions		25,000	0	0	25,000	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)	0	352,812	2,117,026	(352,812)	100.00% ▼
Capital Revenue and (Expenditure)						
Purchase Land and Buildings	3	(70,254)	(113,192)	(384,094)	42,938	37.93% ▼
Purchase Furniture and Equipment	3	(7,229)	0	(53,800)	(7,229)	0.00%
Purchase Plant and Equipment	3	0	0	(478,000)	0	0.00%
Purchase Motor Vehicles	3	(68,745)	(162,000)	(162,000)	93,255	57.56% ▼
Purchase Infrastructure Assets - Roads	3	(95,277)	(10,000)	(2,952,407)	(85,277)	(852.77%) ▲
Purchase Infrastructure Assets - Bridges	3	0	0	0	0	0.00%
Purchase Infrastructure Assets - Footpaths	3	0	0	0	0	0.00%
Purchase Infrastructure Assets - Drainage	3	0	0	0	0	0.00%
Purchase Infrastructure Assets - Parks & Ovals	3	0	0	0	0	0.00%
Purchase Infrastructure Assets - Other	3	(8,683)	0	(158,500)	(8,683)	0.00%
Proceeds from Disposal of Assets	4	81,392	189,350	515,350	(107,958)	(57.02%) ▼
Repayment of Debentures	5	(17,276)	(13,762)	(78,014)	(3,514)	(25.53%)
Transfers to Restricted Assets (Reserves)	6	(65,617)	(70,096)	(368,430)	4,479	6.39%
Transfers from Restricted Assets (Reserves)	6	17,747	18,030	106,824	(283)	(1.57%)
ADD Net Current Assets July 1 B/Fwd	7	1,704,446	1,666,499	1,666,499	37,947	2.28%
LESS Net Current Assets Year to Date	7	<u>6,904,403</u>	<u>6,822,241</u>	<u>0</u>	<u>82,162</u>	<u>(1.20%)</u>
Amount Raised from Rates	8	<u>(4,833,565)</u>	<u>(4,908,616)</u>	<u>(4,912,776)</u>	<u>75,051</u>	<u>(1.53%)</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 2015 TO 31 AUGUST 2015

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Superannuation

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

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

(g) Cash and Cash Equivalents

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

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

Initial Recognition

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

Revaluation

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

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

Land Under Roads

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

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

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

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Depreciation of Non-Current Assets

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

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

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

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

(l) Classification

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

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

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

(ii) Loans and receivables

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

(iv) Available-for-sale financial assets

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

Recognition and derecognition

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

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

Subsequent measurement

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

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

Impairment

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

(n) Impairment

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

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

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

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

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

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

(o) Trade and Other Payables

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

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

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

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

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

- (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 2015 TO 31 AUGUST 2015

2. STATEMENT OF OBJECTIVE

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

Shire of Chittering Vision Statement

Chittering: Keeping the balance

Because we:

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

Shire of Chittering Mission Statement

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

Shire of Chittering Values

- | | |
|-------------------------|---------------------------------|
| • <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 2015 TO 31 AUGUST 2015

2. STATEMENT OF OBJECTIVE (Continued)**EDUCATION AND WELFARE - SCHEDULE 8**

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

HOUSING - SCHEDULE 9

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

COMMUNITY AMENITIES - SCHEDULE 10

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

RECREATION AND CULTURE - SCHEDULE 11

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

TRANSPORT - SCHEDULE 12

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

ECONOMIC SERVICES - SCHEDULE 13

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

OTHER PROPERTY & SERVICES - SCHEDULE 14

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

3. ACQUISITION OF ASSETS	2015/16 Budget \$	August 2015 Actual \$	
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Administration			
Administration Centre Solar Panels	35,000	230	
Admin Centre - CCTV	9,300	0	
Photocopier - Tech Services	7,500	7,229	
Motor Vehicle - CEO	42,000	0	
Motor Vehicle - EMCS	32,000	0	
Law, Order & Public Safety			
<u>Fire Prevention</u>			
Water Tank - Chittering Rise	12,000	0	
<u>Other Health</u>			
Chittering Health Centre	158,194	64,643	
Community Amenities			
<u>Sanitation - Household Refuse</u>			
Generator - Landfill	8,000	0	
<u>Town Planning & Regional Development</u>			
Motor Vehicle - EMDS	32,000	31,926	
Recreation and Culture			
<u>Public Halls, Civic Centres</u>			
Muchea Car Park Upgrade	46,000	3,949	(Job Level)
Chittering Hall Disabled Toilet	72,000	0	(Job Level)
Wannamal Hall - Shaded seating/Air Conditioning	42,000	0	(Job Level)
Chinkabee Complex - Upgrade to Bathroom/Lighting	18,900	3,438	(Job Level)
Mucha Hall - CCTV	15,000	0	(Job Level)
<u>Other Recreation & Sport</u>			
Sussex Bend Toilet Block	58,000	1,943	(Job Level)
Bindoon Transit Park	10,500	786	(Job Level)
Sussex Bend - CCTV	22,000	0	(Job Level)
Muchea Cricket Wicket	10,000	0	(Job Level)
Lower Chittering Cricket Wicket	20,000	0	(Job Level)
Clune Park Car Park	72,000	3,949	(Job Level)

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

3. ACQUISITION OF ASSETS	2015/16 Budget \$	August 2015 Actual \$	
The following assets have been acquired during the period under review:			
<u>By Program (Continued)</u>			
Transport			
<u>Construction Streets, Roads, Bridges, Depots</u>			
Works Program/Road Construction			
- RRG - Chittering Road	750,067	29,100	(Job Level)
- BS - Julimar Road	217,801	9,203	(Job Level)
- BS - Muchea East Rd	390,428	12,153	(Job Level)
- BS - Blue Plains/Maddern Roads	303,900	6,024	(Job Level)
- Roads to Recovery - Binda Place	686,566	18,418	(Job Level)
- Council - Parkside Gardens	209,646	14,312	(Job Level)
- Council - North Road	75,000	0	(Job Level)
- Council - Archibald Street	172,000	6,067	(Job Level)
- Footpath - Ridgetop Ramble	147,000	0	(Job Level)
- Council - Woolah Rise	0	0	(Job Level)
- Council - Koomal Street	0	0	(Job Level)
<u>Road Plant Purchases</u>			
Motor Vehicle - EMTS	37,000	36,819	
Crew Cab Truck - CH10099	82,000	0	
Road Broom - CH6085	60,000	0	
Backhoe - CH1266	170,000	0	
Isuzu Water Truck - CH1256	146,000	0	
<u>Economic Development</u>			
Motor Vehicle - CH602	19,000	0	
	4,188,801	250,187	

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

3. ACQUISITION OF ASSETS (Continued)	2015/16 Budget \$	August 2015 Actual \$
The following assets have been acquired during the period under review:		
<u>By Class</u>		
Land	0	0
Land and Buildings	384,094	70,254
Furniture and Equipment	53,800	7,229
Plant and Equipment	478,000	0
Motor Vehicles	162,000	68,745
Infrastructure Assets - Roads	2,952,407	95,277
Infrastructure Assets - Other	158,500	8,683
	<u>4,188,801</u>	<u>250,187</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

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)	
	2015/16 Budget \$	August 2,015 Actual \$	2015/16 Budget \$	August 2,015 Actual \$	2015/16 Budget \$	August 2,015 Actual \$
Administration						
MVS157 - Holden Caprice	40,309	0	38,500	0	(1,809)	0
MVS130 - Holden Commodore	28,625	0	25,000	0	(3,625)	0
Community Amenities						
MVS724 - Holden Commodore	28,307	28,942	25,000	25,000	(3,307)	(3,942)
Transport						
MVU322 - Holden Colorado	25,503	26,948	27,850	27,851	2,347	903
MVU819 - Holden Colorado	31,073	32,026	32,000	28,541	927	(3,485)
PH1030 - Crew Cab Truck	19,517	0	29,000	0	9,483	0
PH1001 - Isuzu Truck	32,802	0	18,000	0	(14,802)	0
PH1302 - Backhoe	40,273	0	33,000	0	(7,273)	0
PLE475 - Road Broom	900	0	10,000	0	9,100	0
Economic Services						
MVS156 - Holden Cruze	12,000	0	12,000	0	0	0
Other Property & Services						
FCOP504 Photocopier	0	1,251	0	0	0	(1,251)
Unclassified						
Land - Portion Lot 62	0	0	265,000	0	265,000	0
	259,309	89,168	515,350	81,392	256,041	(7,776)

By Class of Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
	2015/16 Budget \$	August 2,015 Actual \$	2015/16 Budget \$	August 2,015 Actual \$	2015/16 Budget \$	August 2,015 Actual \$
Motor Vehicles	165,817	87,916	160,350	81,392	(5,467)	(6,524)
Plant & Equipment	93,492	0	90,000	0	(3,492)	0
Furniture & Equipment	0	1,251	0	0	0	(1,251)
Land	0	0	265,000	0	265,000	0
	259,309	89,168	515,350	81,392	256,041	(7,776)

SummaryProfit on Asset Disposals
Loss on Asset Disposals

2015/16 Budget \$	August 2,015 Actual \$
286,857	903
(30,816)	(8,679)
<u>256,041</u>	<u>(7,776)</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$
Health	637,359			23,824	11,782	613,535	625,577	27,848	2,811
Loan 79 - Multi Purpose Health Centre									
Housing	172,437			24,559	0	147,878	172,437	9,696	(28)
Loan 72 Staff Housing Development				7,071	0	48,581	55,652	3,516	(10)
Loan 73 Seniors & Community Housing	55,652								
Transport	297,185			11,109	5,494	286,076	291,691	12,985	1,311
Loan 79 New Grader									
Recreation & Culture	98,870			11,451	0	87,419	98,870	6,293	(18)
Loan 74 Land Acquisition Gray Road									
	1,261,503	0	0	78,014	17,276	1,183,489	1,244,227	60,338	4,066

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 2015 TO 31 AUGUST 2015

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015/16

Nil

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

	2015/16 Budget \$	August 2015 Actual \$
6. RESERVES		
Cash Backed Reserves		
(a) Employee Entitlements Reserve		
Opening Balance	155,702	155,702
Amount Set Aside / Transfer to Reserve	28,740	25,000
Amount Used / Transfer from Reserve	<u>(16,151)</u>	<u>0</u>
	<u>168,291</u>	<u>180,702</u>
(b) Plant Replacement Reserve		
Opening Balance	89,388	89,388
Amount Set Aside / Transfer to Reserve	2,147	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>91,535</u>	<u>89,388</u>
(c) Public Amenities and Buildings Reserve		
Opening Balance	29,832	29,832
Amount Set Aside / Transfer to Reserve	32,083	18,553
Amount Used / Transfer from Reserve	<u>(7,500)</u>	<u>0</u>
	<u>54,415</u>	<u>48,385</u>
(d) Gravel Acquisition Reserve		
Opening Balance	64,754	64,754
Amount Set Aside / Transfer to Reserve	1,555	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>66,309</u>	<u>64,754</u>
(e) Community Housing Reserve		
Opening Balance	68,092	68,092
Amount Set Aside / Transfer to Reserve	6,436	4,800
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>74,528</u>	<u>72,892</u>
(f) Seniors Housing Reserve		
Opening Balance	8,542	8,542
Amount Set Aside / Transfer to Reserve	4,205	4,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>12,747</u>	<u>12,542</u>
(g) Brockman Centre Precinct Reserve		
Opening Balance	9,502	9,502
Amount Set Aside / Transfer to Reserve	228	0
Amount Used / Transfer from Reserve	<u>(9,730)</u>	<u>(9,502)</u>
	<u>0</u>	<u>0</u>
(h) Public Open Space Reserve		
Opening Balance	255,451	255,450
Amount Set Aside / Transfer to Reserve	6,136	0
Amount Used / Transfer from Reserve	<u>(65,000)</u>	<u>0</u>
	<u>196,587</u>	<u>255,450</u>
(i) Bindoon Community Bus Reserve		
Opening Balance	42,354	42,354
Amount Set Aside / Transfer to Reserve	1,017	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>
	<u>43,371</u>	<u>42,354</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

	2015/16 Budget \$	August 2015 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
(j) Bindoon Cemetery Development Reserve		
Opening Balance	32,025	32,025
Amount Set Aside / Transfer to Reserve	769	0
Amount Used / Transfer from Reserve	0	0
	<u>32,794</u>	<u>32,025</u>
(k) Administration Centre Reserve		
Opening Balance	3,551	3,551
Amount Set Aside / Transfer to Reserve	85	0
Amount Used / Transfer from Reserve	(3,636)	(3,551)
	<u>0</u>	<u>0</u>
(l) Recreation Development Reserve		
Opening Balance	43,800	43,800
Amount Set Aside / Transfer to Reserve	1,052	0
Amount Used / Transfer from Reserve	0	0
	<u>44,852</u>	<u>43,800</u>
(m) Ambulance Replacement Reserve		
Opening Balance	1,157	1,157
Amount Set Aside / Transfer to Reserve	28	0
Amount Used / Transfer from Reserve	0	0
	<u>1,185</u>	<u>1,157</u>
(n) Waste Management Reserve		
Opening Balance	20,996	20,996
Amount Set Aside / Transfer to Reserve	13,768	13,264
Amount Used / Transfer from Reserve	0	0
	<u>34,764</u>	<u>34,260</u>
(o) Office Equipment Reserve		
Opening Balance	4,694	4,694
Amount Set Aside / Transfer to Reserve	113	0
Amount Used / Transfer from Reserve	(4,807)	(4,694)
	<u>0</u>	<u>0</u>
(p) Landcare Vehicles Reserve		
Opening Balance	68,295	68,295
Amount Set Aside / Transfer to Reserve	1,640	0
Amount Used / Transfer from Reserve	0	0
	<u>69,935</u>	<u>68,295</u>
(q) Binda Place Reserve		
Opening Balance	107,468	107,469
Amount Set Aside / Transfer to Reserve	267,581	0
Amount Used / Transfer from Reserve	0	0
	<u>375,049</u>	<u>107,469</u>
(r) Contributions to Roadworks Reserve		
Opening Balance	35,231	35,231
Amount Set Aside / Transfer to Reserve	847	0
Amount Used / Transfer from Reserve	0	0
	<u>36,078</u>	<u>35,231</u>
Total Cash Backed Reserves	<u><u>1,302,440</u></u>	<u><u>1,088,704</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 2015 TO 31 AUGUST 2015

	2015/16 Budget \$	August 2015 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Employee Entitlement Reserve	28,740	25,000
Plant Replacement Reserve	2,147	0
Public Amenities and Buildings	32,083	18,553
Gravel Acquisition	1,555	0
Community Housing	6,436	4,800
Seniors Housing	4,205	4,000
Brockman Centre Precinct	228	0
Public Open Space	6,136	0
Bindoon Community Bus	1,017	0
Cemetery Development	769	0
Administration Centre	85	0
Recreation Development	1,052	0
Ambulance Replacement	28	0
Waste Management	13,768	13,264
Office Equipment	113	0
Landcare Vehicles	1,640	0
Binda Place	267,581	0
Contributions to Roadworks	847	0
	<u>368,430</u>	<u>65,617</u>
Transfers from Reserves		
Employee Entitlement Reserve	(16,151)	0
Plant Replacement Reserve	0	0
Public Amenities and Buildings	(7,500)	0
Gravel Acquisition	0	0
Community Housing	0	0
Seniors Housing	0	0
Brockman Centre Precinct	(9,730)	(9,502)
Public Open Space	(65,000)	0
Bindoon Community Bus	0	0
Cemetery Development	0	0
Administration Centre	(3,636)	(3,551)
Recreation Development	0	0
Ambulance Replacement	0	0
Waste Management	0	0
Office Equipment	(4,807)	(4,694)
Landcare Vehicles	0	0
Binda Place	0	0
Contributions to Roadworks	0	0
	<u>(106,824)</u>	<u>(17,747)</u>
Total Transfer to/(from) Reserves	<u>261,606</u>	<u>47,870</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

6. RESERVES (Continued)

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

Employee Entitlements Reserve

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

Plant Replacement Reserve

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

Public Amenities and Buildings Reserve

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

Gravel Acquisition Reserve

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

Community Housing Reserve

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

Seniors Housing Reserve

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

Brockman Centre Precinct Reserve

- to be closed in 2015/2016 and the funds transferred to the Public Buildings & Amenities Reserve

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 closed in 2015/2016 and the funds transferred to the Public Buildings & Amenities Reserve

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 closed in 2015/16 and the funds transferred to the Municipal Account to part fund the planned replacement Copier purchase.

Landcare Vehicles Reserve

- to be used for the financing of Landcare vehicles

Binda Place Reserve

- to be used for the upgrade of Binda Place with additional car parking

Contributions to Roadworks Reserve

- to be used for the maintenance of Mooliabeenee Road

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 2015 TO 31 AUGUST 2015

	2014/15 B/Fwd Per 2015/16 Budget \$	2014/15 B/Fwd Per Financial Report \$	August 2015 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,566,148	796,456	3,889,357
Cash - Restricted Unspent Grants	279,512	785,722	253,197
Cash - Restricted Unspent Loans	0	682,000	0
Cash - Restricted Reserves	1,040,834	1,040,834	1,088,704
Rates - Current	131,500	131,476	2,699,665
Sundry Debtors	134,162	126,345	633,291
Provision For Doubtful Debts	(3,685)	(3,685)	(3,685)
Inventories	(2,409)	6,641	72
	<u>3,146,062</u>	<u>3,565,789</u>	<u>8,560,601</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors	(123,724)	(385,845)	(186,834)
Income Received in Advance	0	0	(13,558)
Accrued Interest	0	(16,542)	0
Accrued Salaries & Wages	0	(103,779)	0
GST Payable	0	662	(77,097)
Leave Provisions	(470,707)	(470,707)	(470,707)
	<u>(594,431)</u>	<u>(976,211)</u>	<u>(748,196)</u>
NET CURRENT ASSET POSITION	2,551,631	2,589,578	7,812,405
Less: Cash - Reserves - Restricted	(1,040,834)	(1,040,834)	(1,088,704)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Liabilities Supported by Reserves	155,702	155,702	180,702
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>1,666,499</u>	<u>1,704,446</u>	<u>6,904,403</u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Rate Revenue \$	2015/16 Interim Rates \$	2015/16 Back Rates \$	2015/16 Total Revenue \$	2015/16 Budget \$
General Rate								
GRV - General Rate	0.093728	1,492	28,330,454	2,655,333	555	0	2,655,888	2,657,357
UV - General Rate	0.060100	694	31,267,300	1,879,164	60	0	1,879,224	1,882,155
Sub-Totals		2,186	59,597,754	4,534,497	615	0	4,535,112	4,539,512
Minimum Rates								
	Minimum \$							
GRV - General Rate	1000	481	3,105,181	481,000	0	0	481,000	481,000
UV - General Rate	950	83	287,854,824	78,850	0	0	78,850	78,850
Sub-Totals		564	290,960,005	559,850	0	0	559,850	559,850
Specified Area Rates							0	0
							5,094,962	5,099,362
Concessions							(186,586)	(186,586)
Movement in Excess Rates							(74,811)	0
Totals							4,833,565	4,912,776

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

The general rates detailed above for the 2015/16 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.

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

9. TRUST FUNDS

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

Detail	Balance 01-Jul-15 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	2	9,957	0	9,959
BRB Levy	1	8,777	0	8,778
Bonds - Key & Hall Hire	16,127	0	0	16,127
Bonds - Animal Control	250	50	(200)	100
Bonds - Extractive Industries	29,330	8	(469)	28,869
Bonds - Developer	182,921	53	(47,121)	135,853
Bonds - Community Bus Hire	1,155	0	(55)	1,100
Bonds - Crossovers	61,239	6	(37,714)	23,531
Extractive Industry Licences	3,880	0	0	3,880
Revegetation of Block Trust	0	7	0	7
Bonds - Pit Rehabilitation	31,287	6	0	31,293
Bonds - Seal Coat	0	0	0	0
Bonds - Sand Extraction	251	0	0	251
Bonds - Defect Roadworks	77	60,288	0	60,365
Bonds - Transportable Buildings	0	0	0	0
Bonds - Community Housing	2	688	(688)	2
Bonds - Staff Housing	1	0	0	1
Unclaimed Monies Trust	407	0	0	407
Bonds - Gravel Pit	12,562	0	0	12,562
Nominations - Elected Members	0	0	0	0
	<u>339,492</u>	<u>79,840</u>	<u>(86,247)</u>	<u>333,085</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

10. OPERATING STATEMENT

	August 2015 Actual \$	2015/16 Budget \$	2014/15 Actual \$
OPERATING REVENUES			
Governance	1,004	37,919	80,355
General Purpose Funding	5,028,756	5,704,267	7,135,296
Law, Order, Public Safety	6,257	353,847	1,086,976
Health	7,998	88,320	1,034,704
Education and Welfare	1,344	23,800	37,833
Housing	22,190	169,740	137,730
Community Amenities	764,203	1,005,325	953,107
Recreation and Culture	21,248	185,650	774,866
Transport	638,413	1,928,056	1,011,688
Economic Services	22,366	110,940	164,330
Other Property and Services	32,063	339,100	390,451
TOTAL OPERATING REVENUE	6,545,842	9,946,964	12,807,335
OPERATING EXPENSES			
Governance	154,214	1,065,357	1,023,956
General Purpose Funding	32,163	228,583	353,719
Law, Order, Public Safety	153,649	931,060	927,908
Health	45,586	401,721	280,215
Education and Welfare	9,017	136,659	163,321
Housing	35,563	310,741	257,423
Community Amenities	227,381	2,037,769	1,809,958
Recreation & Culture	131,508	1,419,159	1,495,748
Transport	262,563	2,229,519	2,163,297
Economic Services	98,747	627,170	621,136
Other Property and Services	(5,673)	73,639	278,250
TOTAL OPERATING EXPENSE	1,144,718	9,461,378	9,374,932
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>5,401,124</u>	<u>485,586</u>	<u>3,432,403</u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

11. BALANCE SHEET

	August 2015 Actual \$	2014/15 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	5,231,258	3,305,012
Trade and Other Receivables	3,329,271	314,624
Inventories	72	6,641
Other Financial Assets	42,500	42,500
TOTAL CURRENT ASSETS	<u>8,603,101</u>	<u>3,668,777</u>
NON-CURRENT ASSETS		
Other Receivables	42,506	42,506
Inventories	0	0
Property, Plant and Equipment Infrastructure	29,339,407	29,277,614
	<u>105,129,868</u>	<u>105,030,641</u>
TOTAL NON-CURRENT ASSETS	<u>134,511,781</u>	<u>134,350,761</u>
TOTAL ASSETS	<u>143,114,882</u>	<u>138,019,538</u>
CURRENT LIABILITIES		
Trade and Other Payables	277,489	565,993
Long Term Borrowings	64,265	81,541
Provisions	470,707	470,707
TOTAL CURRENT LIABILITIES	<u>812,461</u>	<u>1,118,241</u>
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	1,179,962	1,179,962
Provisions	127,037	127,037
TOTAL NON-CURRENT LIABILITIES	<u>1,306,999</u>	<u>1,306,999</u>
TOTAL LIABILITIES	<u>2,119,460</u>	<u>2,425,240</u>
NET ASSETS	<u>140,995,422</u>	<u>135,594,298</u>
EQUITY		
Retained Surplus	63,392,648	58,039,394
Reserves - Cash Backed	1,088,704	1,040,834
Reserves - Asset Revaluation	76,514,070	76,514,070
TOTAL EQUITY	<u>140,995,422</u>	<u>135,594,298</u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

12. FINANCIAL RATIOS

	2016	2015	2014	2013
Current Ratio	11.494	2.411	1.697	2.790

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

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

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

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

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

REPORTABLE OPERATING REVENUE VARIATIONS

General Purpose Funding - \$25,482

Less interest due to timing of investments	12,139
Additional Grants Commission funding	(3,142)
Less instalment/interest charges to date	15,185
Less rate related fees	1,300

Recreation & Culture - \$11,712

Halls is more than YTD budget due to timing of annual fees	(808)
Rec & Sport is less than YTD budget due to grant funding not received to date	12,124
Library is less than YTD budget for no major reason	63
Heritage is less than YTD budget for no major reason	250
Other Culture is less than YTD budget due to no sale of books and number plates	83

Other Property & Services - \$20,065

Private Works is less than YTD budget due to less private works	2,628
PWOH is more than YTD budget due to reimbursement of LSL for employee	(7,387)
POC is less than YTD budget for no major reason	2,723
S&W is more than YTD budget due to reimbursement of WC claims	(18,029)

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - \$22,395

Members is more than YTD budget mainly due to payment for Commissioner	(11,557)
Other Gov is less than YTD budget due to timing of payments	10,686
Admin is less than YTD budget due to timing of payments and no deprec charged	23,266

Law, Order, Public Safety - \$33,592

Fire is less than YTD budget due to timing of payments and no deprec	33,889
ESL is more than YTD budget due to insurance and registration of vehicles	(5,729)
Animal Control is less than YTD budget for no major reason	36
Other LOPS is less than YTD budget for no major reason	1,327
EM is less than YTD budget due to timing of payments and no deprec	4,069

Health - \$33,542

Preventive Services is less than YTD budget due to timing of payments	6,713
Other is more than YTD budget due to payment for analytical expenses	(689)
Other Health is less than YTD budget due to timing of payments and no deprec	29,518

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

Education & Welfare - \$13,551

Education is less than YTD for no major reason	2,627
Aged is less than YTD budget due to timing of payments	1,353
Aged other is less than YTD budget due to timing of payments for seniors events	441
Other is less than YTD budget due to timing of payments for events and contributions	9,130

Housing - \$16,677

Staff, Community & Seniors housing are all less than budget due to timing of maint	16,677
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Community Amenities - \$111,162

Sanitation is less than YTD budget due to timing of waste collection expenses and no deprec	70,904
San Other is less than YTD budget for no major reason	778
Sewerage is less than YTD budget for no major reason	68
Stormwater is less than YTD budget due to works not commenced to date	4,872
PofE is less than YTD budget due to timing of payments	575
TP is less than YTD budget due to timing of payments	26,383
Other is less than YTD budget for no major reason	7,582

Recreation & Culture - \$107,456

Public Halls is less than YTD budget due to timing of payments and no deprec	21,269
Other Rec & Sport is less than YTD budget due to timing of payments and no deprec	75,537
Libraries is less than YTD budget due to timing of payments	2,688
Heritage is less than YTD budget due to timing of works	6,747
Other Culture is less than YTD budget due to timing of payments	1,215

Transport - \$132,820

Transport is less than YTD budget due to depreciation not being ran	132,820
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Economic Services - \$14,354

Rural services is less than YTD budget for no major reason	7,839
Tourism is more than YTD budget due to timing of payments	(7,959)
Building is less than YTD budget due to timing of payments	7,504
Econ Dev is less than YTD budget for no major reason	5,682
Other is less than YTD budget due to timing of payments	1,288

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

Other Property & Services - \$18,111

Private Works is less than budget due to limited private works to date	2,158
PWOH under allocated	18,326
POC under allocated	10,417
S&W is higher due to Workers Comp claims	(18,271)
Unclassified is less than YTD budget due to timing of payments	5,481

REPORTABLE CAPITAL EXPENSE VARIATIONS
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Purchase Land and Buildings - \$42,938

Works have commenced.

Purchase Motor Vehicles - \$93,255

Motor vehicles have been ordered but not all delivered to date.

Purchase Infrastructure - Roads - \$85,277

Works have commenced on road projects.

Proceeds from Disposal of Assets - \$107,958

Not all assets have been disposed of to date.

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