



**Corporate Services Attachments  
Wednesday, 21 September 2016**

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**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016**

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**SHIRE OF CHITTERING**  
**STATEMENT OF FINANCIAL ACTIVITY**

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

	NOTE	July 2016 Actual \$	July 2016 YTD Budget \$	2016/17 Budget \$	Variances Actuals to YTD Budget \$	Variances Actual Budget to YTD %
<b>Operating</b>						
<b>Revenues/Sources</b>						
Governance	1,2	1,356	2,786	33,959	(1,430)	(51.33%)
General Purpose Funding		9,357	14,098	1,383,985	(4,741)	(33.63%)
Law, Order, Public Safety		79,563	87,153	388,940	(7,590)	(8.71%)
Health		7,805	3,938	47,275	3,867	98.20%
Education and Welfare		1,329	462	22,550	867	187.66%
Housing		11,588	13,217	161,617	(1,629)	(12.33%)
Community Amenities		745,313	744,379	955,106	934	0.13%
Recreation and Culture		3,107	3,945	167,698	(838)	(21.24%)
Transport		102,946	103,029	2,571,730	(83)	(0.08%)
Economic Services		10,595	8,124	108,528	2,471	30.42%
Other Property and Services		17,483	30,781	371,312	(13,298)	(43.20%) ▼
		990,442	1,011,912	6,212,699	(21,470)	(2.12%)
<b>(Expenses)/(Applications)</b>						
Governance	1,2	(87,495)	(121,853)	(1,095,485)	34,358	28.20% ▼
General Purpose Funding		(15,591)	(18,351)	(224,504)	2,760	15.04%
Law, Order, Public Safety		(84,556)	(107,233)	(1,133,803)	22,677	21.15% ▼
Health		(28,452)	(27,487)	(352,171)	(965)	(3.51%)
Education and Welfare		(2,837)	(4,684)	(93,686)	1,847	39.43%
Housing		(13,542)	(27,735)	(313,053)	14,193	51.17% ▼
Community Amenities		(83,396)	(159,518)	(2,046,023)	76,122	47.72% ▼
Recreation & Culture		(44,078)	(106,902)	(1,240,551)	62,824	58.77% ▼
Transport		(140,291)	(375,189)	(4,468,241)	234,898	62.61% ▼
Economic Services		(35,606)	(48,846)	(616,195)	13,240	27.11% ▼
Other Property and Services		(34,148)	(3,779)	(46,104)	(30,369)	(803.63%) ▲
		(569,992)	(1,001,577)	(11,629,815)	431,585	(43.09%)
<b>Adjustments for Non-Cash (Revenue) and Expenditure</b>						
(Profit)/Loss on Asset Disposals	4	0	(21,339)	(271,064)	21,339	100.00% ▲
Movement in Employee Benefit Provisions		0	0	0	0	0.00%
Rounding Adjustment		0	0	5	0	0.00%
Depreciation on Assets	2(a)	0	380,392	4,564,872	(380,392)	100.00% ▼
<b>Capital Revenue and (Expenditure)</b>						
Purchase Land and Buildings	3	0	0	(117,000)	0	0.00%
Purchase Furniture and Equipment	3	0	0	(18,500)	0	0.00%
Purchase Plant and Equipment	3	0	0	(38,000)	0	0.00%
Purchase Motor Vehicles	3	0	0	0	0	0.00%
Purchase Infrastructure Assets - Roads	3	(3,229)	0	(4,478,111)	(3,229)	0.00%
Purchase Infrastructure Assets - Parks & Ovals	3	0	0	(27,561)	0	0.00%
Proceeds from Disposal of Assets	4	0	0	337,999	0	0.00%
Repayment of Debentures	5	(18,046)	0	(82,366)	(18,046)	0.00%
Transfers to Restricted Assets (Reserves)	6	0	(2,083)	(866,204)	2,083	100.00%
Transfers from Restricted Assets (Reserves)	6	0	0	98,099	0	0.00%
ADD Net Current Assets July 1 B/Fwd	7	1,684,217	1,544,255	1,544,255	139,962	9.06%
LESS Net Current Assets Year to Date	7	7,259,076	7,175,472	0	83,604	(1.17%)
Amount Raised from Rates	8	(5,175,684)	(5,263,912)	(5,268,496)	88,228	(1.68%)

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

**SHIRE OF CHITTERING****NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY****FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016****1. SIGNIFICANT ACCOUNTING POLICIES**

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

**2. STATEMENT OF OBJECTIVE**

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

***Shire of Chittering Vision Statement***

*Chittering: Keeping the balance*

*Because we:*

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

***Shire of Chittering Mission Statement***

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

***Shire of Chittering Values***

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

2. STATEMENT OF OBJECTIVE (Contd)

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

**GOVERNANCE - SCHEDULE 4**

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

**GENERAL PURPOSE FUNDING - SCHEDULE 3**

Rates, general purpose government grants and interest revenue.

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

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

**HEALTH - SCHEDULE 7**

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

**EDUCATION AND WELFARE - SCHEDULE 8**

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

**HOUSING - SCHEDULE 9**

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

**COMMUNITY AMENITIES - SCHEDULE 10**

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

**RECREATION AND CULTURE - SCHEDULE 11**

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

**TRANSPORT - SCHEDULE 12**

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

**ECONOMIC SERVICES - SCHEDULE 13**

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

**OTHER PROPERTY & SERVICES - SCHEDULE 14**

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

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

3. ACQUISITION OF ASSETS	2016/17 Budget \$	July 2016 Actual \$	
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Community Amenities</b>			
<i>Urban Stormwater Drainage</i>			
Drainage - Sussex Bend/Murray Grey Circle	81,669	0	
<b>Recreation and Culture</b>			
<i>Public Halls, Civic Centres</i>			
Muchea Hall Pavilion	80,000	0	(Job Level)
Muchea Hall CCTV	18,500	0	(Job Level)
<i>Other Recreation &amp; Sport</i>			
Chinkabee Playground Equipment	8,006	0	(Job Level)
Bindoon Oval Practice Wicket	34,000	0	(Job Level)
John Glenn Park - Shaded Area & BBQ	18,000	0	(Job Level)
<i>Heritage</i>			
Brockman Centre Beautification	22,481	0	(Job Level)
Brockman Centre - Arts & Crafts Pergola	5,080	0	(Job Level)
<b>Transport</b>			
<i>Maintenance</i>			
Depot - Oil Separator	37,000	0	(Job Level)
<i>Construction Streets, Roads, Bridges, Depots</i>			
Works Program/Road Construction			
- RRG - Chittering Road Reconstruct	447,814	0	(Job Level)
- RRG - Chittering Road Reseal	71,710	0	(Job Level)
- RRG - Chittering Valley Rd Reseal	79,504	0	(Job Level)
- BS - Julimar Road	162,940	0	(Job Level)
- BS - Muchea East Rd	262,398	0	(Job Level)
- BS - Blue Plains/Maddern Roads	283,399	0	(Job Level)
- BS - Chittering Rd - State BS	68,487	0	(Job Level)
- BS - Chittering Road - National BS	124,700	0	(Job Level)
- BS - Chittering Road - National BS	109,280	0	(Job Level)
- Roads to Recovery - Binda Place	1,927,650	911	(Job Level)
- Council - Morley Road	112,767	2,318	(Job Level)
- Council - Spice Road	148,864	0	(Job Level)
- Council - Orchard Road	152,148	0	(Job Level)
- Council - Learners Way	155,915	0	(Job Level)
- Council - Owen Road	55,419	0	(Job Level)
- Council - Perry Road	59,809	0	(Job Level)
- Council - Carl Street	184,429	0	(Job Level)
- Council - Humphrey Street	10,874	0	(Job Level)
- Council - Hay Flat Road	60,000	0	(Job Level)
- Footpath - Ridgetop Ramble	95,130	0	(Job Level)
- Bridge - Blizzard	201,000	0	(Job Level)
- Bridge - Flat Rocks Road	60,000	0	(Job Level)
<i>Road Plant Purchases</i>			
Mower	38,000	0	
	5,176,974	3,229	

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

3. ACQUISITION OF ASSETS (Continued)	2016/17 Budget \$	July 2016 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	117,000	0
Furniture and Equipment	18,500	0
Plant and Equipment	38,000	0
Motor Vehicles	0	0
Infrastructure Assets - Roads	4,478,108	3,229
Infrastructure Assets - Bridges & Culverts	261,000	0
Infrastructure Assets - Footpaths	95,130	0
Infrastructure Assets - Drainage	81,669	0
Infrastructure Assets - Parks & Ovals	27,561	0
Infrastructure Assets - Other	60,006	0
	<u>5,176,974</u>	<u>3,229</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget \$	July 2,016 Actual \$	2016/17 Budget \$	July 2,016 Actual \$	2016/17 Budget \$	July 2,016 Actual \$
<b>Health</b> MVS723 - Holden Malibu	14,000		14,000		0	0
<b>Economic Services</b> MVS510 - Holden Malibu	14,000		14,000		0	0
<b>Other Property &amp; Services</b> PH1507 - Toro Mower	28,936		20,000	0	(8,936)	0
PH1701 - Roller	10,000		25,000		15,000	0
<b>Unclassified</b> Land - Portion Lot 62	0	0	265,000	0	265,000	0
	66,936	0	337,999	0	271,064	0

<u>By Class of Asset</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget \$	July 2,016 Actual \$	2016/17 Budget \$	July 2,016 Actual \$	2016/17 Budget \$	July 2,016 Actual \$
Motor Vehicles	28,000	0	28,000	0	0	0
Plant & Equipment	38,936	0	45,000	0	6,064	0
Land	0	0	265,000	0	265,000	0
	66,936	0	337,999	0	271,064	0

Summary

	2016/17 Budget \$	July 2,016 Actual \$
Profit on Asset Disposals	280,000	0
Loss on Asset Disposals	(8,936)	0
	<u>271,064</u>	<u>0</u>



## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

## 5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$
<b>Health</b> Loan 79 - Multi Purpose Health Centre	613,534			18,046	24,886	18,046	588,648	595,488	26,786	8,865
<b>Housing</b> Loan 72 Staff Housing Development Loan 73 Seniors & Community Housing	147,878 48,580			0 0	26,072 7,560	0 0	121,806 41,020	147,878 48,580	8,183 3,035	(24) (9)
<b>Transport</b> Loan 79 New Grader	286,076			0	11,604	0	274,472	286,076	12,490	(5,116)
<b>Recreation &amp; Culture</b> Loan 74 Land Acquisition Gray Road	87,418			0	12,244	0	75,174	87,418	5,512	(16)
	1,183,486	0	0	18,046	82,366	18,046	1,101,120	1,165,440	56,006	3,700

All loan repayments are financed by general purpose income.

**SHIRE OF CHITTERING**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2016/17

Nil

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

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

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

	2016/17 Budget \$	July 2016 Actual \$
<b>6. RESERVES (Continued)</b>		
<b>Cash Backed Reserves (Continued)</b>		
<b>(i) Bindoon Cemetery Development Reserve</b>		
Opening Balance	32,700	32,700
Amount Set Aside / Transfer to Reserve	5,022	0
Amount Used / Transfer from Reserve	0	0
	<u>37,722</u>	<u>32,700</u>
<b>(j) Recreation Development Reserve</b>		
Opening Balance	224,810	224,810
Amount Set Aside / Transfer to Reserve	412,348	0
Amount Used / Transfer from Reserve	(37,050)	0
	<u>600,108</u>	<u>224,810</u>
<b>(k) Ambulance Replacement Reserve</b>		
Opening Balance	1,181	1,181
Amount Set Aside / Transfer to Reserve	3,018	0
Amount Used / Transfer from Reserve	0	0
	<u>4,199</u>	<u>1,181</u>
<b>(l) Waste Management Reserve</b>		
Opening Balance	85,292	85,292
Amount Set Aside / Transfer to Reserve	101,307	0
Amount Used / Transfer from Reserve	0	0
	<u>186,599</u>	<u>85,292</u>
<b>(m) Landcare Vehicles Reserve</b>		
Opening Balance	69,735	69,735
Amount Set Aside / Transfer to Reserve	1,068	0
Amount Used / Transfer from Reserve	0	0
	<u>70,803</u>	<u>69,735</u>
<b>(n) Binda Place Reserve</b>		
Opening Balance	109,735	109,735
Amount Set Aside / Transfer to Reserve	1,681	0
Amount Used / Transfer from Reserve	0	0
	<u>111,416</u>	<u>109,735</u>
<b>(o) Contributions to Roadworks Reserve</b>		
Opening Balance	35,974	35,974
Amount Set Aside / Transfer to Reserve	551	0
Amount Used / Transfer from Reserve	0	0
	<u>36,525</u>	<u>35,974</u>
<b>(p) Septic Tank Disposal System (STED) Reserve</b>		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	50,000	0
Amount Used / Transfer from Reserve	0	0
	<u>50,000</u>	<u>0</u>
<b>Total Cash Backed Reserves</b>	<u><u>2,104,982</u></u>	<u><u>1,336,877</u></u>

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

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

	2016/17 Budget \$	July 2016 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	37,104	0
Plant Replacement Reserve	201,849	0
Public Amenities and Buildings Reserve	16,449	0
Gravel Acquisition Reserve	1,013	0
Community Housing Reserve	5,940	0
Seniors Housing Reserve	4,196	0
Public Open Space Reserve	23,996	0
Bindoon Community Bus Reserve	662	0
Cemetery Development Reserve	5,022	0
Recreation Development Reserve	412,348	0
Ambulance Replacement Reserve	3,018	0
Waste Management Reserve	101,307	0
Landcare Vehicles Reserve	1,068	0
Binda Place Reserve	1,681	0
Contributions to Roadworks Reserve	551	0
Septic Tank Disposal System (STED) Reserve	50,000	0
	<u>866,204</u>	<u>0</u>
<b>Transfers from Reserves</b>		
Employee Entitlement Reserve	(61,049)	0
Plant Replacement Reserve	0	0
Public Amenities and Buildings Reserve	0	0
Gravel Acquisition Reserve	0	0
Community Housing Reserve	0	0
Seniors Housing Reserve	0	0
Public Open Space Reserve	0	0
Bindoon Community Bus Reserve	0	0
Cemetery Development Reserve	0	0
Recreation Development Reserve	(37,050)	0
Ambulance Replacement Reserve	0	0
Waste Management Reserve	0	0
Landcare Vehicles Reserve	0	0
Binda Place Reserve	0	0
Contributions to Roadworks Reserve	0	0
Septic Tank Effluent Disposal (STED) Reserve	0	0
	<u>(98,099)</u>	<u>0</u>
<b>Total Transfer to/(from) Reserves</b>	<u>768,105</u>	<u>0</u>

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

## 6. RESERVES (Continued)

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

**Employee Entitlements Reserve**

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

**Plant Replacement Reserve**

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

**Public Amenities and Buildings Reserve**

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

**Gravel Acquisition Reserve**

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

**Community Housing Reserve**

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

**Seniors Housing Reserve**

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

**Public Open Space Reserve**

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

**Bindoon Community Bus Reserve**

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

**Bindoon Cemetery Development Reserve**

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

**Recreation Development Reserve**

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

**Ambulance Replacement Reserve**

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

**Waste Management Reserve**

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

**the planned replacement Copier purchase.****Landcare Vehicles Reserve**

- to be used for the financing of Landcare vehicles

**Binda Place Reserve**

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

**Contributions to Roadworks Reserve**

- to be used for the maintenance of Mooliabeenee Road

**Septic Tank Effluent Disposal (STED) Reserve**

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

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

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

	2015/16 B/Fwd Per 2016/17 Budget \$	2015/16 B/Fwd Per Financial Report \$	July 2016 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	1,566,148	346,952	1,311,513
Cash - Restricted Unspent Grants	279,512	785,722	124,187
Cash - Restricted Unspent Loans	0	682,000	0
Cash - Restricted Reserves	1,040,834	1,336,877	1,336,877
Rates - Current	131,500	162,012	6,274,351
Sundry Debtors	134,162	191,327	181,302
Provision For Doubtful Debts	(3,685)	(3,685)	(3,685)
Inventories	(2,409)	3,540	(6,600)
	<u>3,146,062</u>	<u>3,504,745</u>	<u>9,217,945</u>
<b>LESS: CURRENT LIABILITIES</b>			
Sundry Creditors	(123,724)	(79,279)	(199,305)
Income Received in Advance	0	0	(68,565)
Accrued Interest	0	(16,136)	0
Accrued Salaries & Wages	0	(12,244)	0
GST Payable	0	(40,379)	(18,509)
Leave Provisions	(470,707)	(472,933)	(472,933)
	<u>(594,431)</u>	<u>(620,971)</u>	<u>(759,312)</u>
<b>NET CURRENT ASSET POSITION</b>	<b>2,551,631</b>	<b>2,883,774</b>	<b>8,458,633</b>
Less: Cash - Reserves - Restricted	(1,040,834)	(1,336,877)	(1,336,877)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Liabilities Supported by Reserves	155,702	137,320	137,320
Adjustment for Trust Transactions Within Muni	0	0	0
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<b><u>1,666,499</u></b>	<b><u>1,684,217</u></b>	<b><u>7,259,076</u></b>

SHIRE OF CHITTING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

8. RATING INFORMATION

RATE TYPE

	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Rate Revenue \$	2016/17 Interim Rates \$	2016/17 Back Rates \$	2016/17 Total Revenue \$	2016/17 Budget \$
<b>General Rate</b>								
GRV - General Rate	0.095393	1,533	29,043,675	2,770,563	950	0	2,771,513	2,774,563
UV - General Rate	0.006109	701	313,469,000	1,914,983	0	0	1,914,983	1,915,983
<b>Sub-Totals</b>		2,234	342,512,675	4,685,546	950	0	4,686,496	4,690,546
<b>Minimum Rates</b>								
<b>Minimum \$</b>								
GRV - General Rate	1000	501	3,252,152	501,000	0	0	501,000	501,000
UV - General Rate	950	81	6,138,568	76,950	0	0	76,950	76,950
<b>Sub-Totals</b>		582	9,390,720	577,950	0	0	577,950	577,950
Specified Area Rates							0	0
Movement in Excess Rates							5,264,446	5,268,496
<b>Totals</b>							(88,762)	0
							5,175,684	5,268,496

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.



## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

## 9. TRUST FUNDS

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

Detail	Balance 01-Jul-16 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	456	3,335	(454)	3,337
BRB Levy	560	2,619	(892)	2,287
Bonds - Key & Hall Hire	9,827	0	0	9,827
Bonds - Animal Control	100	50	(100)	50
Bonds - Extractive Industries	28,888	0	0	28,888
Bonds - Developer	148,651	0	(5,515)	143,136
Bonds - Community Bus Hire	1,100	300	(300)	1,100
Bonds - Crossovers	16,514	0	0	16,514
Extractive Industry Licences	3,880	0	0	3,880
Revegetation of Block Trust	0	0	0	0
Bonds - Pit Rehabilitation	31,287	0	0	31,287
Bonds - Seal Coat	0	0	0	0
Bonds - Sand Extraction	251	0	0	251
Bonds - Defect Roadworks	60,406	0	0	60,406
Bonds - Transportable Buildings	0	0	0	0
Bonds - Community Housing	2	550	(550)	2
Bonds - Staff Housing	961	0	0	961
Unclaimed Monies Trust	407	0	0	407
Bonds - Gravel Pit	12,583	0	0	12,583
Nominations - Elected Members	0	0	0	0
	<u>315,873</u>	<u>6,854</u>	<u>(7,811)</u>	<u>314,916</u>

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

## 10. OPERATING STATEMENT

	July 2016 Actual \$	2016/17 Budget \$	2015/16 Actual \$
<b>OPERATING REVENUES</b>			
Governance	1,356	33,959	35,627
General Purpose Funding	5,185,041	6,652,481	5,782,229
Law, Order, Public Safety	79,563	388,940	601,313
Health	7,805	47,275	86,263
Education and Welfare	1,329	22,550	19,228
Housing	11,588	161,617	152,666
Community Amenities	745,313	955,106	971,227
Recreation and Culture	3,107	167,698	110,687
Transport	102,946	2,571,730	1,599,154
Economic Services	10,595	108,528	114,786
Other Property and Services	17,483	371,312	123,899
<b>TOTAL OPERATING REVENUE</b>	<b>6,166,126</b>	<b>11,481,195</b>	<b>9,597,081</b>
<b>OPERATING EXPENSES</b>			
Governance	87,495	1,095,485	975,496
General Purpose Funding	15,591	224,504	250,188
Law, Order, Public Safety	84,556	1,133,803	1,099,441
Health	28,452	352,171	376,161
Education and Welfare	2,837	93,686	99,849
Housing	13,542	313,053	243,543
Community Amenities	83,396	2,046,023	1,844,175
Recreation & Culture	44,078	1,240,551	1,168,731
Transport	140,291	4,468,241	4,700,195
Economic Services	35,606	616,195	572,181
Other Property and Services	34,148	46,105	154,657
<b>TOTAL OPERATING EXPENSE</b>	<b>569,992</b>	<b>11,629,816</b>	<b>11,484,618</b>
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<b>5,596,134</b>	<b>(148,620)</b>	<b>(1,887,537)</b>

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

## 11. BALANCE SHEET

	July 2016 Actual \$	2015/16 Actual \$
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	2,772,577	3,151,551
Trade and Other Receivables	6,451,967	410,142
Inventories	(6,600)	3,540
Other Financial Assets	42,500	42,500
<b>TOTAL CURRENT ASSETS</b>	<u>9,260,444</u>	<u>3,607,733</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	34,957	34,957
Inventories	0	0
Property, Plant and Equipment	30,008,665	30,008,665
Infrastructure	103,110,347	103,107,116
<b>TOTAL NON-CURRENT ASSETS</b>	<u>133,153,969</u>	<u>133,150,738</u>
<b>TOTAL ASSETS</b>	<u>142,414,413</u>	<u>136,758,471</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	286,379	208,527
Long Term Borrowings	67,846	85,892
Provisions	472,933	472,933
<b>TOTAL CURRENT LIABILITIES</b>	<u>827,158</u>	<u>767,352</u>
<b>NON-CURRENT LIABILITIES</b>		
Trade and Other Payables	0	0
Long Term Borrowings	1,097,595	1,097,595
Provisions	147,099	147,099
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>1,244,694</u>	<u>1,244,694</u>
<b>TOTAL LIABILITIES</b>	<u>2,071,852</u>	<u>2,012,046</u>
<b>NET ASSETS</b>	<u>140,342,561</u>	<u>134,746,425</u>
<b>EQUITY</b>		
Retained Surplus	61,588,652	55,992,516
Reserves - Cash Backed	1,336,877	1,336,877
Reserves - Asset Revaluation	77,417,032	77,417,032
<b>TOTAL EQUITY</b>	<u>140,342,561</u>	<u>134,746,425</u>

## SHIRE OF CHITTERING

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

## FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016

## 12. FINANCIAL RATIOS

	2016	2015	2014	2013
Current Ratio	11.306	2.411	1.697	2.790

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

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

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

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

**SHIRE OF CHITTERING**  
**FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016**  
**Report on Significant variances Greater than 10% and \$10,000**

**REPORTABLE OPERATING REVENUE VARIATIONS**

**Other Property & Services - \$13,298**

Private Works is less than YTD budget due to less private works	1,406
PWOH is more than YTD budget due to timing of reimbursement of LSL	(11,623)
POC is less than YTD budget due to less fuel rebate claimed	290
S&W is more than YTD budget due to timing of parental leave payment	(524)
Unc is less than YTD budget due to timing of NBN lease and sale of Lot 62	23,749

**REPORTABLE OPERATING EXPENSE VARIATIONS**

**Governance - \$34,358**

Members is less than YTD budget for no major reason	500
Other Gov is less than YTD budget due to timing of payments for projects	5,911
Admin is less than YTD budget due to timing of payments and no depreciation to date	27,947

**Law, Order, Public Safety - \$22,677**

Fire is less than YTD budget due to timing of payments and no depreciation to date	18,020
ESL is more than YTD budget due to timing of payments for vehicle maintenance	(11,388)
Animal Control is less than YTD budget due to timing of payments and no depreciation to date	1,975
Other LOPS is more than YTD budget for no major reason	(42)
EM is less than YTD budget due to no costs for Bushfire Risk Planning Coordinator	14,112

**Housing - \$14,193**

Staff, Community & Seniors housing are all less than YTD budget due to timing of maint	14,193
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**Community Amenities - \$76,122**

Sanitation is less than YTD budget due to timing of payments and no depreciation to date	56,232
San Other is less than YTD budget for no major reason	484
Sewerage is more than YTD budget for no major reason	(25)
Stormwater is less than YTD budget due to drainage works not commenced to date	2,676
PofE is more than YTD budget due to timing of payments	(916)
TP is less than YTD budget due to timing of payments	8,184
Other is less than YTD budget due to timing of payments	9,487

**Recreation & Culture - \$62,824**

Public Halls is less than YTD budget due to timing of works program/no depreciation	15,294
Other Rec & Sport is less than YTD budget due to timing of works program and no depreciatio	40,840
Libraries is less than YTD budget for no major reason	1,731
Heritage is less than YTD budget due to no depreciation to date	3,043
Other Culture is less than YTD budget due to timing of payments	1,916

**Transport - \$234,898**

Transport is less than YTD budget due to timing of works program and no depreciation to date	234,898
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**SHIRE OF CHITTERING**  
**FOR THE PERIOD 1 JULY 2016 TO 31 JULY 2016**  
**Report on Significant variances Greater than 10% and \$10,000**

**Economic Services - \$13,240**

Rural services is less than YTD budget due to timing of spraying program	4,061
Tourism is less than YTD budget due to timing of payments and no depreciation to date	5,258
Building is less than YTD budget due to timing of payments	1,714
Econ Dev is less than YTD budget due to timing of payments for projects	1,105
Other is less than YTD budget due to timing of payments	1,102

**Other Property & Services - \$30,369**

Private Works is less than budget due to limited private works to date	967
PWOH under allocated	(39,522)
POC under allocated	8,783
S&W is less due to Workers Comp claims	(531)
Unclassified is more than YTD budget for no major reason	(66)

<b>REPORTABLE CAPITAL EXPENSE VARIATIONS</b>
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Nil

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



**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016**

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**SHIRE OF CHITTERING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016**

	NOTE	August 2016 Actual \$	August 2016 YTD Budget \$	2016/17 Budget \$	Variances Actuals to YTD Budget \$	Variances Actual Budget to YTD %	
<b><u>Operating</u></b>							
<b>Revenues/Sources</b>							
Governance	1,2	19,952	6,072	33,959	13,880	228.59%	▲
General Purpose Funding		340,305	372,041	1,383,985	(31,736)	(8.53%)	
Law, Order, Public Safety		86,673	85,398	388,940	1,275	1.49%	
Health		11,142	7,876	47,275	3,266	41.47%	
Education and Welfare		1,348	924	22,550	424	45.89%	
Housing		24,212	26,434	161,617	(2,222)	(8.41%)	
Community Amenities		760,944	761,118	955,106	(174)	(0.02%)	
Recreation and Culture		4,148	7,890	167,698	(3,742)	(47.43%)	
Transport		378,112	378,362	2,571,730	(250)	(0.07%)	
Economic Services		29,035	27,248	108,528	1,787	6.56%	
Other Property and Services		22,715	27,963	371,312	(5,248)	(18.77%)	
		<u>1,678,586</u>	<u>1,701,326</u>	<u>6,212,699</u>	<u>(22,740)</u>	<u>(1.34%)</u>	
<b>(Expenses)/(Applications)</b>							
Governance	1,2	(154,110)	(171,804)	(1,095,485)	17,694	10.30%	▼
General Purpose Funding		(34,687)	(37,614)	(224,504)	2,927	7.78%	
Law, Order, Public Safety		(135,696)	(194,040)	(1,133,803)	58,344	30.07%	▼
Health		(51,084)	(68,356)	(352,171)	17,272	25.27%	▼
Education and Welfare		(6,825)	(9,368)	(93,686)	2,543	27.15%	
Housing		(42,037)	(50,778)	(313,053)	8,741	17.21%	
Community Amenities		(254,067)	(312,751)	(2,046,023)	58,684	18.76%	▼
Recreation & Culture		(88,772)	(201,723)	(1,240,551)	112,951	55.99%	▼
Transport		(240,963)	(747,623)	(4,468,241)	506,660	67.77%	▼
Economic Services		(77,442)	(102,669)	(616,195)	25,227	24.57%	▼
Other Property and Services		(25,341)	(7,558)	(46,104)	(17,783)	(235.29%)	▲
		<u>(1,111,024)</u>	<u>(1,904,284)</u>	<u>(11,629,815)</u>	<u>793,260</u>	<u>(41.66%)</u>	
<b><u>Adjustments for Non-Cash</u></b>							
<b><u>(Revenue) and Expenditure</u></b>							
(Profit)/Loss on Asset Disposals	4	0	1,488	(271,064)	(1,488)	100.00%	
Movement in Employee Benefit Provisions		0	0	0	0	0.00%	
Rounding Adjustment		0	0	5	0	0.00%	
Depreciation on Assets	2(a)	0	760,784	4,564,872	(760,784)	100.00%	▼
<b><u>Capital Revenue and (Expenditure)</u></b>							
Purchase Land and Buildings	3	(3,322)	0	(144,561)	(3,322)	0.00%	
Purchase Furniture and Equipment	3	0	0	(18,500)	0	0.00%	
Purchase Plant and Equipment	3	0	0	(38,000)	0	0.00%	
Purchase Infrastructure Assets - Roads	3	(286,685)	0	(4,478,111)	(286,685)	0.00%	
Purchase Infrastructure Assets - Bridges	3	(2,161)	0	(261,000)	(2,161)	0.00%	
Purchase Infrastructure Assets - Footpaths	3	0	0	(95,130)	0	0.00%	
Purchase Infrastructure Assets - Drainage	3	0	0	(81,669)	0	0.00%	
Purchase Infrastructure Assets - Parks & Ovals	3	0	0	0	0	0.00%	
Proceeds from Disposal of Assets	4	0	0	337,999	0	0.00%	
Repayment of Debentures	5	(18,046)	(18,245)	(82,366)	199	1.09%	
Transfers to Restricted Assets (Reserves)	6	0	(4,166)	(866,204)	4,166	100.00%	
Transfers from Restricted Assets (Reserves)	6	0	0	98,099	0	0.00%	
ADD Net Current Assets July 1 B/Fwd	7	1,684,217	1,544,255	1,544,255	139,962	9.06%	
LESS Net Current Assets Year to Date	7	<u>7,117,676</u>	<u>7,345,486</u>	<u>0</u>	<u>(227,810)</u>	<u>3.10%</u>	
<b>Amount Raised from Rates</b>	8	<u>(5,176,111)</u>	<u>(5,264,328)</u>	<u>(5,268,496)</u>	<u>88,217</u>	<u>(1.68%)</u>	

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



## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

## 1. SIGNIFICANT ACCOUNTING POLICIES

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

## 2. STATEMENT OF OBJECTIVE

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

**Shire of Chittering Vision Statement**

*Chittering: Keeping the balance*

*Because we:*

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

**Shire of Chittering Mission Statement**

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

**Shire of Chittering Values**

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

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

**2. STATEMENT OF OBJECTIVE (Contd)**

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

**GOVERNANCE - SCHEDULE 4**

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

**GENERAL PURPOSE FUNDING - SCHEDULE 3**

Rates, general purpose government grants and interest revenue.

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

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

**HEALTH - SCHEDULE 7**

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

**EDUCATION AND WELFARE - SCHEDULE 8**

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

**HOUSING - SCHEDULE 9**

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

**COMMUNITY AMENITIES - SCHEDULE 10**

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

**RECREATION AND CULTURE - SCHEDULE 11**

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

**TRANSPORT - SCHEDULE 12**

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

**ECONOMIC SERVICES - SCHEDULE 13**

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

**OTHER PROPERTY & SERVICES - SCHEDULE 14**

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

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

3. ACQUISITION OF ASSETS	2016/17 Budget \$	August 2016 Actual \$	
The following assets have been acquired during the period under review:			
<b>By Program</b>			
<b>Community Amenities</b>			
<u>Urban Stormwater Drainage</u>			
Drainage - Sussex Bend/Murray Grey Circle	81,669	0	
<b>Recreation and Culture</b>			
<u>Public Halls, Civic Centres</u>			
Muchea Hall Pavilion	80,000	0	(Job Level)
Muchea Hall CCTV	18,500	0	(Job Level)
<u>Other Recreation &amp; Sport</u>			
Chinkabee Playground Equipment	8,006	0	(Job Level)
Bindoon Oval Practice Wicket	34,000	0	(Job Level)
John Glenn Park - Shaded Area & BBQ	18,000	0	(Job Level)
<u>Heritage</u>			
Brockman Centre Beautification	22,481	278	(Job Level)
Brockman Centre - Arts & Crafts Pergola	5,080	3,044	(Job Level)
<b>Transport</b>			
<u>Maintenance</u>			
Depot - Oil Separator	37,000	0	(Job Level)
<u>Construction Streets, Roads, Bridges, Depots</u>			
Works Program/Road Construction			
- RRG - Chittering Road Reconstruct	447,814	27,468	(Job Level)
- RRG - Chittering Road Reseal	71,710	0	(Job Level)
- RRG - Chittering Valley Rd Reseal	79,504	0	(Job Level)
- BS - Julimar Road	162,940	264	(Job Level)
- BS - Muchea East Rd	262,398	0	(Job Level)
- BS - Blue Plains/Maddern Roads	283,399	0	(Job Level)
- BS - Chittering Rd - State BS	68,487	4,255	(Job Level)
- BS - Chittering Road - National BS	124,700	4,255	(Job Level)
- BS - Chittering Road - National BS	109,280	4,255	(Job Level)
- Roads to Recovery - Binda Place	1,927,650	178,403	(Job Level)
- Council - Morley Road	112,767	30,156	(Job Level)
- Council - Spice Road	148,864	13,602	(Job Level)
- Council - Orchard Road	152,148	2,553	(Job Level)
- Council - Learners Way	155,915	2,127	(Job Level)
- Council - Owen Road	55,419	8,509	(Job Level)
- Council - Perry Road	59,809	8,509	(Job Level)
- Council - Carl Street	184,429	2,331	(Job Level)
- Council - Humphrey Street	10,874	0	(Job Level)
- Council - Hay Flat Road	60,000	0	(Job Level)
- Footpath - Ridgetop Ramble	95,130	0	(Job Level)
- Bridge - Blizzard	201,000	1,081	(Job Level)
- Bridge - Flat Rocks Road	60,000	1,081	(Job Level)
<u>Road Plant Purchases</u>			
Mower	38,000	0	
	<u>5,176,974</u>	<u>292,168</u>	

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

3. ACQUISITION OF ASSETS (Continued)	2016/17 Budget \$	August 2016 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	144,561	3,322
Furniture and Equipment	18,500	0
Plant and Equipment	38,000	0
Motor Vehicles	0	0
Infrastructure Assets - Roads	4,478,108	286,685
Infrastructure Assets - Bridges & Culverts	261,000	2,161
Infrastructure Assets - Footpaths	95,130	0
Infrastructure Assets - Drainage	81,669	0
Infrastructure Assets - Parks & Ovals	0	0
Infrastructure Assets - Other	60,006	0
	<u>5,176,974</u>	<u>292,168</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget \$	August 2,016 Actual \$	2016/17 Budget \$	August 2,016 Actual \$	2016/17 Budget \$	August 2,016 Actual \$
<b>Health</b> MVS723 - Holden Malibu	14,000		14,000		0	0
<b>Economic Services</b> MVS510 - Holden Malibu	14,000		14,000		0	0
<b>Other Property &amp; Services</b> PH1507 - Toro Mower	28,936		20,000	0	(8,936)	0
PH1701 - Roller	10,000		25,000		15,000	0
<b>Unclassified</b> Land - Portion Lot 62	0	0	265,000	0	265,000	0
	66,936	0	337,999	0	271,064	0

<u>By Class of Asset</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget \$	August 2,016 Actual \$	2016/17 Budget \$	August 2,016 Actual \$	2016/17 Budget \$	August 2,016 Actual \$
Motor Vehicles	28,000	0	28,000	0	0	0
Plant & Equipment	38,936	0	45,000	0	6,064	0
Land	0	0	265,000	0	265,000	0
	66,936	0	337,999	0	271,064	0

Summary

Profit on Asset Disposals  
Loss on Asset Disposals

2016/17 Budget \$	August 2,016 Actual \$
280,000	0
(8,936)	0
<u>271,064</u>	<u>0</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$
<b>Health</b> Loan 79 - Multi Purpose Health Centre	613,534			24,886	18,046	588,648	595,488	26,786	8,865
<b>Housing</b> Loan 72 Staff Housing Development Loan 73 Seniors & Community Housing	147,878 48,580			26,072 7,560	0 0	121,806 41,020	147,878 48,580	8,183 3,035	(24) (9)
<b>Transport</b> Loan 79 New Grader	286,076			11,604	0	274,472	286,076	12,490	(5,116)
<b>Recreation &amp; Culture</b> Loan 74 Land Acquisition Gray Road	87,418			12,244	0	75,174	87,418	5,512	(16)
	1,183,486	0	0	82,366	18,046	1,101,120	1,165,440	56,006	3,700

All loan repayments are financed by general purpose income.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

Nil

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

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



## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

	2016/17 Budget \$	August 2016 Actual \$
<b>6. RESERVES (Continued)</b>		
<b>Cash Backed Reserves (Continued)</b>		
<b>(i) Bindoon Cemetery Development Reserve</b>		
Opening Balance	32,700	32,700
Amount Set Aside / Transfer to Reserve	5,022	0
Amount Used / Transfer from Reserve	0	0
	<u>37,722</u>	<u>32,700</u>
<b>(j) Recreation Development Reserve</b>		
Opening Balance	224,810	224,810
Amount Set Aside / Transfer to Reserve	412,348	0
Amount Used / Transfer from Reserve	(37,050)	0
	<u>600,108</u>	<u>224,810</u>
<b>(k) Ambulance Replacement Reserve</b>		
Opening Balance	1,181	1,181
Amount Set Aside / Transfer to Reserve	3,018	0
Amount Used / Transfer from Reserve	0	0
	<u>4,199</u>	<u>1,181</u>
<b>(l) Waste Management Reserve</b>		
Opening Balance	85,292	85,292
Amount Set Aside / Transfer to Reserve	101,307	0
Amount Used / Transfer from Reserve	0	0
	<u>186,599</u>	<u>85,292</u>
<b>(m) Landcare Vehicles Reserve</b>		
Opening Balance	69,735	69,735
Amount Set Aside / Transfer to Reserve	1,068	0
Amount Used / Transfer from Reserve	0	0
	<u>70,803</u>	<u>69,735</u>
<b>(n) Binda Place Reserve</b>		
Opening Balance	109,735	109,735
Amount Set Aside / Transfer to Reserve	1,681	0
Amount Used / Transfer from Reserve	0	0
	<u>111,416</u>	<u>109,735</u>
<b>(o) Contributions to Roadworks Reserve</b>		
Opening Balance	35,974	35,974
Amount Set Aside / Transfer to Reserve	551	0
Amount Used / Transfer from Reserve	0	0
	<u>36,525</u>	<u>35,974</u>
<b>(p) Septic Tank Disposal System (STED) Reserve</b>		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	50,000	0
Amount Used / Transfer from Reserve	0	0
	<u>50,000</u>	<u>0</u>
<b>Total Cash Backed Reserves</b>	<u><u>2,104,982</u></u>	<u><u>1,336,877</u></u>

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

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

	2016/17 Budget \$	August 2016 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	37,104	0
Plant Replacement Reserve	201,849	0
Public Amenities and Buildings Reserve	16,449	0
Gravel Acquisition Reserve	1,013	0
Community Housing Reserve	5,940	0
Seniors Housing Reserve	4,196	0
Public Open Space Reserve	23,996	0
Bindoon Community Bus Reserve	662	0
Cemetery Development Reserve	5,022	0
Recreation Development Reserve	412,348	0
Ambulance Replacement Reserve	3,018	0
Waste Management Reserve	101,307	0
Landcare Vehicles Reserve	1,068	0
Binda Place Reserve	1,681	0
Contributions to Roadworks Reserve	551	0
Septic Tank Disposal System (STED) Reserve	50,000	0
	<u>866,204</u>	<u>0</u>
<b>Transfers from Reserves</b>		
Employee Entitlement Reserve	(61,049)	0
Plant Replacement Reserve	0	0
Public Amenities and Buildings Reserve	0	0
Gravel Acquisition Reserve	0	0
Community Housing Reserve	0	0
Seniors Housing Reserve	0	0
Public Open Space Reserve	0	0
Bindoon Community Bus Reserve	0	0
Cemetery Development Reserve	0	0
Recreation Development Reserve	(37,050)	0
Ambulance Replacement Reserve	0	0
Waste Management Reserve	0	0
Landcare Vehicles Reserve	0	0
Binda Place Reserve	0	0
Contributions to Roadworks Reserve	0	0
Septic Tank Effluent Disposal (STED) Reserve	0	0
	<u>(98,099)</u>	<u>0</u>
<b>Total Transfer to/(from) Reserves</b>	<u>768,105</u>	<u>0</u>

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

## 6. RESERVES (Continued)

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

**Employee Entitlements Reserve**

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

**Plant Replacement Reserve**

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

**Public Amenities and Buildings Reserve**

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

**Gravel Acquisition Reserve**

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

**Community Housing Reserve**

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

**Seniors Housing Reserve**

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

**Public Open Space Reserve**

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

**Bindoon Community Bus Reserve**

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

**Bindoon Cemetery Development Reserve**

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

**Recreation Development Reserve**

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

**Ambulance Replacement Reserve**

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

**Waste Management Reserve**

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

**the planned replacement Copier purchase.****Landcare Vehicles Reserve**

- to be used for the financing of Landcare vehicles

**Binda Place Reserve**

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

**Contributions to Roadworks Reserve**

- to be used for the maintenance of Mooliabeenee Road

**Septic Tank Effluent Disposal (STED) Reserve**

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

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

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

	2015/16 B/Fwd Per 2016/17 Budget \$	2015/16 B/Fwd Per Financial Report \$	August 2016 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	1,566,148	346,952	4,271,037
Cash - Restricted Unspent Grants	279,512	785,722	124,187
Cash - Restricted Unspent Loans	0	682,000	0
Cash - Restricted Reserves	1,040,834	1,336,877	1,336,877
Rates - Current	131,500	162,012	2,946,755
Sundry Debtors	134,162	191,327	308,216
Provision For Doubtful Debts	(3,685)	(3,685)	(3,685)
Inventories	(2,409)	3,540	(5,101)
	<u>3,146,062</u>	<u>3,504,745</u>	<u>8,978,286</u>
<b>LESS: CURRENT LIABILITIES</b>			
Sundry Creditors	(123,724)	(79,279)	(138,833)
Income Received in Advance	0	0	(15,641)
Accrued Interest	0	(16,136)	0
Accrued Salaries & Wages	0	(12,244)	0
GST Payable	0	(40,379)	(33,646)
Leave Provisions	(470,707)	(472,933)	(472,933)
	<u>(594,431)</u>	<u>(620,971)</u>	<u>(661,053)</u>
<b>NET CURRENT ASSET POSITION</b>	2,551,631	2,883,774	8,317,233
Less: Cash - Reserves - Restricted	(1,040,834)	(1,336,877)	(1,336,877)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Liabilities Supported by Reserves	155,702	137,320	137,320
Adjustment for Trust Transactions Within Muni	0	0	0
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u>1,666,499</u>	<u>1,684,217</u>	<u>7,117,676</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

8. RATING INFORMATION

RATE TYPE

	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Rate Revenue \$	2016/17 Interim Rates \$	2016/17 Back Rates \$	2016/17 Total Revenue \$	2016/17 Budget \$
<b>General Rate</b>								
GRV - General Rate	0.095393	1,533	29,043,675	2,770,563	0	0	2,770,563	2,774,563
UV - General Rate	0.006109	701	313,469,000	1,914,983	1,377	0	1,916,360	1,915,983
<b>Sub-Totals</b>		2,234	342,512,675	4,685,546	1,377	0	4,686,923	4,690,546
<b>Minimum Rates</b>								
	<b>Minimum \$</b>							
GRV - General Rate	1000	501	3,252,152	501,000	0	0	501,000	501,000
UV - General Rate	950	81	6,138,568	76,950	0	0	76,950	76,950
<b>Sub-Totals</b>		582	9,390,720	577,950	0	0	577,950	577,950
Specified Area Rates							0	0
							5,264,873	5,268,496
Movement in Excess Rates							(88,762)	0
<b>Totals</b>							5,176,111	5,268,496

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.

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

## 9. TRUST FUNDS

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

Detail	Balance 01-Jul-16 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	456	4,758	(454)	4,760
BRB Levy	560	4,646	(892)	4,314
Bonds - Key & Hall Hire	9,827	550	(3,600)	6,777
Bonds - Animal Control	100	50	(100)	50
Bonds - Extractive Industries	28,888	0	0	28,888
Bonds - Developer	148,651	0	(5,515)	143,136
Bonds - Community Bus Hire	1,100	300	(300)	1,100
Bonds - Crossovers	16,514	0	0	16,514
Extractive Industry Licences	3,880	0	0	3,880
Revegetation of Block Trust	0	0	0	0
Bonds - Pit Rehabilitation	31,287	0	0	31,287
Bonds - Seal Coat	0	0	0	0
Bonds - Sand Extraction	251	0	0	251
Bonds - Defect Roadworks	60,406	0	0	60,406
Bonds - Transportable Buildings	0	0	0	0
Bonds - Community Housing	2	550	(550)	2
Bonds - Staff Housing	961	0	(960)	1
Unclaimed Monies Trust	407	0	0	407
Bonds - Gravel Pit	12,583	0	0	12,583
Nominations - Elected Members	0	0	0	0
	<u>315,873</u>	<u>10,854</u>	<u>(12,371)</u>	<u>314,356</u>

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

## 10. OPERATING STATEMENT

	August 2016 Actual \$	2016/17 Budget \$	2015/16 Actual \$
<b>OPERATING REVENUES</b>			
Governance	19,952	33,959	35,627
General Purpose Funding	5,516,416	6,652,481	5,782,229
Law, Order, Public Safety	86,673	388,940	601,313
Health	11,142	47,275	86,263
Education and Welfare	1,348	22,550	19,228
Housing	24,212	161,617	152,666
Community Amenities	760,944	955,106	971,227
Recreation and Culture	4,148	167,698	110,687
Transport	378,112	2,571,730	1,599,154
Economic Services	29,035	108,528	114,786
Other Property and Services	22,715	371,312	123,899
<b>TOTAL OPERATING REVENUE</b>	<b>6,854,697</b>	<b>11,481,195</b>	<b>9,597,081</b>
<b>OPERATING EXPENSES</b>			
Governance	154,110	1,095,485	975,496
General Purpose Funding	34,687	224,504	250,188
Law, Order, Public Safety	135,696	1,133,803	1,099,441
Health	51,084	352,171	376,161
Education and Welfare	6,825	93,686	99,849
Housing	42,037	313,053	243,543
Community Amenities	254,067	2,046,023	1,844,175
Recreation & Culture	88,772	1,240,551	1,168,731
Transport	240,963	4,468,241	4,700,195
Economic Services	77,442	616,195	572,181
Other Property and Services	25,341	46,105	154,657
<b>TOTAL OPERATING EXPENSE</b>	<b>1,111,024</b>	<b>11,629,816</b>	<b>11,484,618</b>
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<b><u>5,743,673</u></b>	<b><u>(148,620)</u></b>	<b><u>(1,887,537)</u></b>

## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

## 11. BALANCE SHEET

	August 2016 Actual \$	2015/16 Actual \$
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	5,732,101	3,151,551
Trade and Other Receivables	3,251,286	410,142
Inventories	(5,101)	3,540
Other Financial Assets	42,500	42,500
<b>TOTAL CURRENT ASSETS</b>	<u>9,020,786</u>	<u>3,607,733</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	34,957	34,957
Inventories	0	0
Property, Plant and Equipment	29,988,229	30,008,665
Infrastructure	103,419,721	103,107,116
<b>TOTAL NON-CURRENT ASSETS</b>	<u>133,442,907</u>	<u>133,150,738</u>
<b>TOTAL ASSETS</b>	<u>142,463,693</u>	<u>136,758,471</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	188,120	208,527
Long Term Borrowings	67,846	85,892
Provisions	472,933	472,933
<b>TOTAL CURRENT LIABILITIES</b>	<u>728,899</u>	<u>767,352</u>
<b>NON-CURRENT LIABILITIES</b>		
Trade and Other Payables	0	0
Long Term Borrowings	1,097,595	1,097,595
Provisions	147,099	147,099
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>1,244,694</u>	<u>1,244,694</u>
<b>TOTAL LIABILITIES</b>	<u>1,973,593</u>	<u>2,012,046</u>
<b>NET ASSETS</b>	<u>140,490,100</u>	<u>134,746,425</u>
<b>EQUITY</b>		
Retained Surplus	61,736,191	55,992,516
Reserves - Cash Backed	1,336,877	1,336,877
Reserves - Asset Revaluation	77,417,032	77,417,032
<b>TOTAL EQUITY</b>	<u>140,490,100</u>	<u>134,746,425</u>



## SHIRE OF CHITTERING

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

FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016

## 12. FINANCIAL RATIOS

	2016	2015	2014	2013
Current Ratio	12.779	2.411	1.697	2.790

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

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

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

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

**SHIRE OF CHITTERING**  
**FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016**  
**Report on Significant variances Greater than 10% and \$10,000**

**REPORTABLE OPERATING REVENUE VARIATIONS**

**Governance - \$13,880**

Members is less than YTD budget due to timing of reimbursements	409
Other Gov is more than YTD budget due to unbudgeted LSL reimbursments	(14,289)

**REPORTABLE OPERATING EXPENSE VARIATIONS**

**Governance - \$17,694**

Members is more than YTD budget for no major reason	(1,995)
Other Gov is less than YTD budget due to timing of payments for projects	5,281
Admin is less than YTD budget due to timing of payments and no depreciation to date	14,408

**Law, Order, Public Safety - \$58,344**

Fire is less than YTD budget due to timing of payments and no depreciation to date	36,598
ESL is more than YTD budget due to timing of payments for vehicle maintenance	(8,656)
Animal Control is less than YTD budget due to timing of payments and no depreciation to date	2,087
Other LOPS is more than YTD budget for no major reason	(110)
EM is less than YTD budget due to no costs for Bushfire Risk Planning Coordinator	28,425

**Health - \$17,272**

Preventive Services is more than YTD budget for no major reason	(1,187)
Other is less than YTD budget for no major reason	209
Other Health is less than YTD budget due to no depreciation to date	18,250

**Community Amenities - \$58,684**

Sanitation is less than YTD budget due to timing of payments and no depreciation	24,496
San Other is less than YTD budget for no major reason	1,019
Sewerage is more than YTD budget for no major reason	(23)
Stormwater is less than YTD budget due to drainage works not commenced to date	5,379
PofE is less than YTD budget due to timing of payments	231
TP is less than YTD budget due to timing of payments and no depreciation	13,164
Other is less than YTD budget due to timing of payments	14,418

**Recreation & Culture - \$112,951**

Public Halls is less than YTD budget due to timing of works program/no depreciation	26,973
Other Rec & Sport is less than YTD budget due to timing of works program and no deprec	78,300
Libraries is less than YTD budget for no major reason	2,195
Heritage is less than YTD budget due to no depreciation to date	6,371
Other Culture is more than YTD budget due to timing of payments	(888)

**Transport - \$506,660**

Transport is less than YTD budget due to timing of works program and no depreciation to date	506,660
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**SHIRE OF CHITTERING**  
**FOR THE PERIOD 1 JULY 2016 TO 31 AUGUST 2016**  
**Report on Significant variances Greater than 10% and \$10,000**

**Economic Services - \$25,227**

Rural services is less than YTD budget due to timing of spraying program	8,175
Tourism is less than YTD budget due to timing of payments and no depreciation to date	7,433
Building is less than YTD budget due to timing of payments	2,493
Econ Dev is less than YTD budget due to timing of payments for projects	3,346
Other is less than YTD budget due to timing of payments	3,780

**Other Property & Services - \$17,783**

Private Works is less than budget due to limited private works to date	1,973
PWOH under allocated	(40,006)
POC over allocated due to no depreciation to date	21,641
S&W is more due to timing of parental leave payments	(1,286)
Unclassified is more than YTD budget for no major reason	(105)

<b>REPORTABLE CAPITAL EXPENSE VARIATIONS</b>
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Nil

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

SHIRE OF CHITTERING

BANK RECONCILIATION  
AS AT 31 AUGUST 2016

GENERAL LEDGER	MUNI ACC	TRUST ACC	RIA RESERVE
OPENING BALANCE 1 JULY 2016	1,813,424.01	315,872.69	1,336,877.07
<b>PLUS RECEIPTS</b>			
TOTAL RECEIPTS (Beginning of the Month)	337,018.36	6,854.24	0.00
RECEIPTS THIS MONTH	3,858,163.00	4,000.18	0.00
TOTAL YEAR TO DATE RECEIPTS	4,195,181.36	10,854.42	0.00
<b>LESS PAYMENTS</b>			
TOTAL PAYMENTS (Beginning of Month)	(715,992.30)	(7,810.55)	0.00
PAYMENTS THIS MONTH	(898,638.92)	(4,559.97)	0.00
TOTAL YEAR TO DATE PAYMENTS	(1,614,631.22)	(12,370.52)	0.00
<b>BALANCE</b>	<b>4,393,974.15</b>	<b>314,356.59</b>	<b>1,336,877.07</b>
<b>BANK STATEMENT</b>			
BALANCE AS PER BENDIGO BANK	3,068,967.37	313,605.02	450,784.70
BALANCE AS PER CBA	204,194.55	0.00	0.00
11AM ACCOUNT	1,100,000.00	0.00	0.00
RESERVE TERM DEPOSIT - BENDIGO BANK	0.00	0.00	886,467.78
MUNICIPAL TERM DEPOSIT	0.00	0.00	0.00
WA TREASURY CORPORATION	0.00	0.00	0.00
LESS LANDFILL TO BE RECEIPTED	(429.00)	0.00	0.00
PLUS OUTSTANDING DEPOSITS	47,190.33	801.57	0.00
LESS UNPRESENTED CHEQUES	(28,618.55)	(50.00)	0.00
PLUS DISHONOURED CHQ	3,469.45	0.00	0.00
LESS PAYROLL TRANSFER	(800.00)	0.00	0.00
RESERVE INTEREST	0.00	0.00	(375.41)
<b>BALANCE</b>	<b>4,393,974.15</b>	<b>314,356.59</b>	<b>1,336,877.07</b>
GENERAL LEDGER BALANCE TO:	1910000	1950000	1951000

FUND - INSTITUTION	AMOUNT	MATURITY	INTEREST
Reserve Term Deposit Bendigo Bank	\$886,467.78	23.12.16	2.70%
11AM Account - Bendigo Bank	\$1,100,000.00	On Call	1.75%
Municipal - Bendigo Bank	\$0.00		
	<b>\$1,986,467.78</b>		

Prepared By:

  
Veronica Robinson  
Rates Officer

Date: 1 September 2016

Checked By:

  
Jean Sutherland  
Executive Manager Corporate Services

Date: 5/9/16

SHIRE OF CHITTERING

**ACCOUNTS PAID**  
**AS AT THE 31 AUGUST 2016 PRESENTED TO THE**  
**COUNCIL MEETING ON THE 21 SEPTEMBER 2016**

This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 21 September 2016, 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 3791	PR 3791	\$ 113,972.47	1	1	1	Municipal Fund
PR 3792	PR 3792	\$ 89,142.26	1	1	1	Municipal Fund
EFT12949	EFT13063	\$ 623,596.34	1	4	1	Municipal Fund
14111	14126	\$ 38,778.91	4	5	1	Municipal Fund
Direct	Debt	\$ 1,794.38	5	5	1	Municipal Fund
Bank	Transfer	\$ 31,354.56	5	5	1	Municipal Fund
Trust 538	541	\$ 4,559.97	6	6	2	Trust Fund
	<b>Total</b>	<b>\$ 903,198.89</b>				

Officer: Catherine Choules

Signature:  .....

Authorised by: Jean Sutherland

Signature:  .....

Date of Report: 1 September 2016

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN AUGUST 2016 - SUBMITTED TO COUNCIL 21 SEPTEMBER 2016

Chq/EFT	Date	Name	Description	Amount
<b>Payroll Payments</b>				
PR 3791	10/08/2016	BENDIGO BANK	PAYROLL ENDING - 10 AUGUST 2016	113,972.47
PR 3792	24/08/2016	BENDIGO BANK	PAYROLL ENDING - 24 AUGUST 2016	89,142.26
<b>Total Payroll Payments</b>				<b>\$ 203,114.73</b>
<b>EFT Payments</b>				
EFT12949	3/08/2016	WESTERN POWER NETWORKS	BINDA PLACE - ACCESS OFFER ACCEPTANCE FOR ELECTRICAL WORKS	19,331.00
EFT12950	18/08/2016	ACE ELECTRICAL & COMMUNICATIONS	ELECTRICAL REPAIRS - SENIOR HOUSING, MUCHEA LANDFILL, CHINKABEE COMPLEX, MUCHEA OVAL	1,323.44
EFT12951	18/08/2016	ALLTRACK WA PTY LTD	GRAVEL CRUSHING	93,500.00
EFT12952	18/08/2016	AUSTRALIA POST	POSTAGE - GENERAL & RATES	4,043.19
EFT12953	18/08/2016	AUSTRALIAN TAXATION OFFICE	BAS - JULY 2016	35,436.00
EFT12954	18/08/2016	AVON WASTE	WASTE COLLECTION SERVICES - JULY 2016	49,761.82
EFT12955	18/08/2016	BANDIT TREE EQUIPMENT	BANDIT WOOD CHIPPER REPAIRS	2,690.40
EFT12956	18/08/2016	BINDOON BAKEHAUS & CAFE	CATERING	245.35
EFT12957	18/08/2016	BINDOON HARDWARE & RURAL SUPPLIES	GENERAL SUPPLIES	823.73
EFT12958	18/08/2016	BINDOON MOBILE RECOVERY CAMPAIGN	2016-2017 COMMUNITY SPONSORSHIP	3,000.00
EFT12959	18/08/2016	BPA ENGINEERING PTY LTD	BINDA PLACE - PROJECT MANAGEMENT	3,630.00
EFT12960	18/08/2016	CEMETERIES AND CREMATORIA ASSOC	2016-2017 ORDINARY MEMBERSHIP RENEWAL	115.00
EFT12961	18/08/2016	CENTRAL REGIONAL TAFE	LIVESTOCK MANAGEMENT AND CONTROL COURSE	823.08
EFT12962	18/08/2016	CHITTERING JUNIOR FOOTBALL CLUB INC	KIDSPORT MEMBERSHIP	370.00
EFT12963	18/08/2016	CHITTERING PEST & WEED	COMMUNITY HOUSING - VERGE SPRAYING	275.00
EFT12964	18/08/2016	CHITTERING SEPTIC SERVICE	MUCHEA LANDFILL - PUMP & REMOVE SEPTIC WASTE	550.00
EFT12965	18/08/2016	CMS LEGAL	PAYROLL DEDUCTIONS	200.00
EFT12966	18/08/2016	COMMANDER PTY LIMITED	BCM PHONE SYSTEM SERVICE CONTRACT - JULY 16	228.65
EFT12967	18/08/2016	COOEE COURIERS & TRANSPORT	FREIGHT	105.93
EFT12968	18/08/2016	COURIER AUSTRALIA	FREIGHT	24.63
EFT12969	18/08/2016	COVS PARTS PTY LTD	ENGINE OIL	296.58
EFT12970	18/08/2016	DUN & BRADSTREET (Australia) PTY LTD	LEGAL EXPENSES - RATES RECOVERY	1,101.09
EFT12971	18/08/2016	ENVIRONMENTAL HEALTH AUSTRALIA (NSW)	FOOD SAFETY PROGRAM	330.00
EFT12972	18/08/2016	FRONTLINE FIRE & RESCUE EQUIPMENT	PPC - CHITTERING FIRE SERVICE	417.78
EFT12973	18/08/2016	FULTON HOGAN INDUSTRIES PTY LTD	EZY STREET COAL MIX	1,408.00
EFT12974	18/08/2016	GINGIN PANEL & PAINT	CH5727 & CH602 - EXCESS DUE ON INSURANCE CLAIM	1,000.00
EFT12975	18/08/2016	GRASSTREES AUSTRALIA	PREP, EXTRACTION, BAGGING, NURSERY HOLD & REINSTALLATION OF ONE GRASSTREE FROM BINDA PLACE	766.70
EFT12976	18/08/2016	HOTEL SCOTTALIAN	CATERING	845.00

## LIST OF ACCOUNTS PAID IN AUGUST 2016 - SUBMITTED TO COUNCIL 21 SEPTEMBER 2016

Chq/EFT	Date	Name	Description	Amount
EFT12977	18/08/2016	JCT'S CREATIVE SOLUTIONS	CONTRACT CLEANING & FIRE STATION CLEANING	6,159.45
EFT12978	18/08/2016	JEFF LOUDON	CLEANING OF ROBERT HINDMARSH REST AREA - JULY 16	852.50
EFT12979	18/08/2016	JR & A HERSEY	PPE & GENERAL SUPPLIES	528.67
EFT12980	18/08/2016	JTAGZ PTY LTD	DOG & CAT REGISTRATION TAGS	414.70
EFT12981	18/08/2016	LANDGATE CUSTOMER ACCOUNT	VALUATION EXPENSES	2,156.40
EFT12982	18/08/2016	LGMA (WA DIVISION)	2016-2017 COUNCIL CORPORATE MEMBERSHIPS	2,940.00
EFT12983	18/08/2016	LGSA OF WA INC	LGSA CONFERENCE	929.50
EFT12984	18/08/2016	LIFTRITE HIRE & SALES	CH1260 - PARTS & REPAIRS	1,692.28
EFT12985	18/08/2016	LOCAL HEALTH AUTH. ANALYTICAL	2016-2017 ANALYTICAL SERVICES	1,303.90
EFT12986	18/08/2016	MARKETFORCE PRODUCTIONS	ADVERTISING	846.68
EFT12987	18/08/2016	METAL ARTWORK CREATIONS	COUNCILLOR NAME BADGES	39.60
EFT12988	18/08/2016	MODERN MOWING	CLEANING OF JOHN GLENN PARK & SUSSEX BEND TOILETS , MUCHEA & CHITTERING HALLS	1,958.00
EFT12989	18/08/2016	McLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES - BLUE GUM WAY CHITTERING - UNLAWFUL USE	4,694.90
EFT12990	18/08/2016	PARMELIA HILTON PERTH HOTEL	LG WEEK ACCOMMODATION	1,036.00
EFT12991	18/08/2016	PUMA ENERGY	MOTORCHARGE	1,910.16
EFT12992	18/08/2016	RELIANCE PETROLEUM	DIESEL	12,463.88
EFT12993	18/08/2016	SHERIDANS FOR BADGES	CHAMBER DESK PLATES	163.35
EFT12994	18/08/2016	SHIRE OF CHITTERING	2016-2017 RATES - PAYROLL DEDUCTIONS	23,940.53
EFT12995	18/08/2016	SLIMS TYRE SERVICE	CH1270 - REPLACEMENT TYRE	170.00
EFT12996	18/08/2016	SPENCE INDUSTRIES	REPAIRS TO LOWER CHITTERING 3.4 GEARBOX	2,245.80
EFT12997	18/08/2016	SPYKER TECHNOLOGIES PTY LTD	CCTV MONITORING	1,972.83
EFT12998	18/08/2016	STAPLES AUSTRALIA	STATIONERY & COPY PAPER	1,398.79
EFT12999	18/08/2016	STEWART & HEATON CLOTHING CO P/L	PPC - CHITTERING FIRE SERVICE	771.12
EFT13000	18/08/2016	TRACC CIVIL PTY LTD	BINDA PLACE REDEVELOPMENT - PROGRESS PAYMENTS	142,026.02
EFT13001	18/08/2016	TUSS GROUP PTY LTD	SETTLEMENT ROAD - CONCRETE STORMWATER PIPES	3,421.90
EFT13002	18/08/2016	VODAFONE MESSAGING	PAGER MESSAGING	849.95
EFT13003	18/08/2016	WALGA	CUSTOMER SERVICE AND COMPLAINTS HANDLING COURSE	544.50
EFT13004	18/08/2016	WC & SJ WRIGHT	MOBILISE MACHINERY	1,936.00
EFT13005	18/08/2016	WREN OIL	OIL RECYCLING SITE FEES	66.00
EFT13006	22/08/2016	WESTERN POWER NETWORKS	BINDA PLACE - ELECTRICAL WORKS FOR LIGHTING DESIGN (REF: NP027695)	7,210.00
EFT13007	29/08/2016	BENDIGO BANK	CREDIT CARD EXPENSES	6,663.69
EFT13008	31/08/2016	ABCO PRODUCTS	BATHROOM PRODUCTS	1,056.80
EFT13009	31/08/2016	ACE ELECTRICAL & COMMUNICATIONS	REPAIR LIBRARY LIGHT SWITCH	118.09
EFT13010	31/08/2016	ALAN SHERIDAN	REIMBURSEMENT	213.15

LIST OF ACCOUNTS PAID IN AUGUST 2016 - SUBMITTED TO COUNCIL 21 SEPTEMBER 2016

Chq/EFT	Date	Name	Description	Amount
EFT13011	31/08/2016	AVON WASTE	WASTE COLLECTION SERVICES W/E - 29 JUL & 5 AUG 16	24,338.86
EFT13012	31/08/2016	BRAGSKALE PTY LTD	SUPPLY & INSTALL WHIRLY BIRD VENTS AT CHITTERING FIRE STATION & TILES AT UNIT 4/11 EDMONDS PLACE	1,760.00
EFT13013	31/08/2016	BUNNINGS BUILDING SUPPLIES	BROCKMAN CENTRE - HARDWARE SUPPLIES	274.29
EFT13014	31/08/2016	CHITTERING BUILDING CONTRACTORS	EMERGENCY REPAIRS TO CHINKABEE COMPLEX SUSPENDED CEILING	440.00
EFT13015	31/08/2016	CHITTERING HEALTH SERVICE	PRE-EMPLOYMENT MEDICAL	236.50
EFT13016	31/08/2016	CHITTERING/BINDOON CWA	TASTE OF CHITTERING - MORNING TEA FOR INVITED GUESTS	50.00
EFT13017	31/08/2016	CMS LEGAL	PAYROLL DEDUCTIONS	100.00
EFT13018	31/08/2016	COURIER AUSTRALIA	FREIGHT	93.00
EFT13019	31/08/2016	CS LEGAL	LEGAL FEES - WITHDRAWAL OF CAVEAT	385.80
EFT13020	31/08/2016	DEPARTMENT OF AGRICULTURE & FOOD	2016-2017 STABLE FLY RESEARCH & DEVELOPMENT	3,300.00
EFT13021	31/08/2016	DEPT OF FIRE & EMERGENCY SERVICES	2016-2017 ESL 1ST QUARTER CONTRIBUTION	59,657.20
EFT13022	31/08/2016	ECOSCAPE (AUSTRALIA) PTY LTD	BINDA PLACE - CONTRACT ADMINISTRATOR	583.00
EFT13023	31/08/2016	GAME PLANNING AUSTRALIA PTY LTD	COMMUNITY INFRASTRUCTURE DEVELOPMENT PLAN - PROGRESS PAYMENT	5,115.00
EFT13024	31/08/2016	GEOSPREAD	MULCHING OF GREEN WASTE AT MUCHEA LANDFILL	21,450.00
EFT13025	31/08/2016	GINGIN FLORIST	TASTE OF CHITTERING - BOX ARRANGEMENT FOR ENTRY/KEY AREA DISPLAY	264.00
EFT13026	31/08/2016	GROVE WESLEY DESIGN ART	TASTE OF CHITTERING - TEMPORARY DIRECTIONAL SIGNAGE	335.50
EFT13027	31/08/2016	HOTEL SCOTTALIAN	CATERING	422.50
EFT13028	31/08/2016	INSTANT PRODUCTS HIRE	TASTE OF CHITTERING - PORTABLE TOILET HIRE	788.70
EFT13029	31/08/2016	INSTITUTE OF PUBLIC WORKS ENGINEERING	BUILDING PLUS SUBSCRIPTION FEE	1,072.50
EFT13030	31/08/2016	JASON SIGN MAKERS	ROAD MARKING CONES	907.50
EFT13031	31/08/2016	KEYNOTE CONFERENCES	WASTE & RECYCLE CONFERENCE 2016	550.00
EFT13032	31/08/2016	LIFTRITE HIRE & SALES	CH1260 - SPARE KEY	7.99
EFT13033	31/08/2016	LOCK, STOCK & FARRELL	KEY CUTTING FOR SEVERAL BUILDINGS	168.30
EFT13034	31/08/2016	LOWER CHITTERING VBFB	CH5040 - REPLACEMENT PACIFIC FIRE LIGHTER FOR 3.4	266.20
EFT13035	31/08/2016	MAD TATTERS MORRIS DANCERS	TASTE OF CHITTERING - PERFORMERS	350.00
EFT13036	31/08/2016	METAL ARTWORK CREATIONS	STAFF NAME BADGE	14.30
EFT13037	31/08/2016	MICHELLE ROSSOUW	TRAVEL ALLOWANCE	1,576.08
EFT13038	31/08/2016	MIDALIA STEEL	BROCKMAN CENTRE - SUPPLY POLYCARBONATE ROOF SHEETING & STEEL	3,348.20
EFT13039	31/08/2016	MINI GOLF HIRE	TASTE OF CHITTERING - MINI GOLF ACTIVITY	539.00
EFT13040	31/08/2016	MUCHEA PLUMBING & GAS	ATTEND BINDOON TOILET BLOCK, SUPERVISE PUMP OUT OF ATU TANKS, CLEAN FILTERS AND TOP UP CHLORINE TABS	773.58
EFT13041	31/08/2016	MUCHEA TREE FARM	BROCKMAN CENTRE BEAUTIFICATION PROJECT - SUPPLY OF NATIVE PLANTS	253.20
EFT13042	31/08/2016	NATIONWIDE SIGNS	SIGNS - EVENT PARKING & BINDA PLACE	1,106.00
EFT13043	31/08/2016	NORTHERN VALLEYS NEWS	CHATTER @ CHITTERING - AUGUST	839.00



LIST OF ACCOUNTS PAID IN AUGUST 2016 - SUBMITTED TO COUNCIL 21 SEPTEMBER 2016

Chq/EFT	Date	Name	Description	Amount
EFT13044	31/08/2016	OLD MacDONALDS TRAVELLING FARMS	TASTE OF CHITTERING - PETTING ZOO	880.00
EFT13045	31/08/2016	ON PRESS DIGITAL PRINT SOLUTIONS	TASTE OF CHITTERING - PRINTING OF EVENT PROGRAM	293.70
EFT13046	31/08/2016	P CROWE & S CARCIONE	RATES REFUND	590.68
EFT13047	31/08/2016	PARMELIA HILTON PERTH HOTEL	LG WEEK ACCOMMODATION	328.50
EFT13048	31/08/2016	PERTH FACE PAINTING COMPANY	TASTE OF CHITTERING - BUBBLE-OLOGY AND BALLOON TWISTING	792.00
EFT13049	31/08/2016	PICNIC TABLES HIRE	TASTE OF CHITTERING - PALLET PICNIC TABLES AND UMBRELLAS	2,354.00
EFT13050	31/08/2016	PIRTEK (MALAGA) PTY LTD	REPLACEMENT OF FIRE EXTINGUISHERS & ACCESSORIES	4,449.78
EFT13051	31/08/2016	POSTER GIRLS	TASTE OF CHITTERING - DISTRIBUTION OF POSTERS AND FLYERS	693.00
EFT13052	31/08/2016	QUALITY PRESS	CHITTERING FIRE SERVICES - INCIDENT BOARDS, STATIONERY & LOG BOOKS	1,120.90
EFT13053	31/08/2016	RBC RURAL	PHOTOCOPIER METERPLAN CHARGE	1,303.02
EFT13054	31/08/2016	SANDWIZARD PERTH	TASTE OF CHITTERING - SANDWIZARD GIFT VOUCHERS	90.00
EFT13055	31/08/2016	SHIRE OF CHITTERING	PAYROLL DEDUCTIONS	591.00
EFT13056	31/08/2016	SLIMS TYRE SERVICE	SHIRE VEHICLES - REPLACEMENT TYRES, WHEEL ALIGNMENTS & TRAVEL	5,429.00
EFT13057	31/08/2016	SPENCE INDUSTRIES	MAJOR REPAIRS TO SKID STEER	9,446.98
EFT13058	31/08/2016	STATE LIBRARY OF WESTERN AUSTRALIA	2016-2017 LOST & DAMAGED BOOKS & BETTER BEGINNINGS PROGRAM	676.50
EFT13059	31/08/2016	STEWART & HEATON CLOTHING CO P/L	PPC - CHITTERING FIRE SERVICE	643.60
EFT13060	31/08/2016	STRADA CONSULTANTS	ADOPT A SPOT LITTER COLLECTION TRAFFIC MANAGEMENT PLAN CREST HILL RD	924.00
EFT13061	31/08/2016	SWAN DISTRICTS NETBALL ASSOCIATION INC	KIDSPORT MEMBERSHIP	400.00
EFT13062	31/08/2016	THE BLUE COW CAFE	TASTE OF CHITTERING - LUNCHESES FOR VOLUNTEERS	280.00
EFT13063	31/08/2016	WALGA	LOCAL GOVERNMENT WEEK REGISTRATIONS & PROFESSIONAL DEVELOPMENT	3,605.97
<b>Cheque Payments</b>				<b>Total EFT Payments</b>
14111	18/08/2016	BINDOON COMMUNITY PROGRESS ASSOC.	2015-2016 ANZAC DAY SPONSORSHIP	598.32
14112	18/08/2016	BINDOON GENERAL STORE	MONTHLY NEWSPAPER ACCOUNT - JULY	46.50
14113	18/08/2016	BINDOON IGA	EVENT, STAFF & COUNCIL SUPPLIES	588.52
14114	18/08/2016	FRANK LAWRENCE FEWSTER	RATES REFUND FOR ASSESSMENT	306.45
14115	18/08/2016	KEN ALLAN NEGUS	RATES REFUND FOR ASSESSMENT	306.45
14116	18/08/2016	LGRCEU	PAYROLL DEDUCTIONS	205.00
14117	18/08/2016	SHIRE OF CHITTERING	PETTY CASH REIMBURSEMENT	445.70
14118	18/08/2016	SYNERGY	STREETLIGHTING TARIFF CHARGE 25 JUNE TO 24 JULY 16	5,077.30
14119	18/08/2016	TELSTRA	OFFICE & MOBILE PHONES	4,398.01
14120	31/08/2016	DEPARTMENT OF TRANSPORT	VEHICLE REGISTRATIONS	793.35
14121	31/08/2016	LGRCEU	PAYROLL DEDUCTIONS	102.50
14122	31/08/2016	MONTROSE DRIESSEN	GRAVEL	902.00

LIST OF ACCOUNTS PAID IN AUGUST 2016 - SUBMITTED TO COUNCIL 21 SEPTEMBER 2016

Chq/EFT	Date	Name	Description	Amount
14123	31/08/2016	SHIRE OF CHITTERING	PETTY CASH REIMBURSEMENT	421.55
14124	31/08/2016	SHIRE OF GINGIN	PRESENTATION ON GIFT DISCLOSURE OBLIGATIONS FOR COUNCILLORS & STAFF	550.00
14125	31/08/2016	SYNERGY	ELECTRICITY CHARGES	7,918.45
14126	31/08/2016	TELSTRA	BINDA PLACE - TELSTRA PIT RELOCATION	16,118.81
<b>Total Cheques Payments</b>				<b>\$ 38,778.91</b>
<b>Direct Debits - Aug 16</b>				
		BENDIGO BANK/COMMONWEALTH BANK	BANK FEES	1,130.94
		WESTNET	WESTNET/INTERNET	74.94
		CLUE DESIGN	WEB SITE MANAGEMENT	588.50
<b>Total Direct Debts</b>				<b>\$ 1,794.38</b>
<b>Bank Transfers</b>				
DD5408.1	10/08/2016	WA SUPER	PAYROLL DEDUCTIONS	13024.21
DD5408.2	10/08/2016	LGIA SUPER	SUPERANNUATION CONTRIBUTIONS	1269.32
DD5408.3	10/08/2016	FUTURE SUPER FUND	SUPERANNUATION CONTRIBUTIONS	48.81
DD5408.4	10/08/2016	RAMSAY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	199.12
DD5408.5	10/08/2016	DIANO FAMILY SUPER FUND PTY LTD	SUPERANNUATION CONTRIBUTIONS	63.64
DD5408.6	10/08/2016	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	200.96
DD5408.7	10/08/2016	AMP FLEXIBLE LIFETIME INSURANCE	SUPERANNUATION CONTRIBUTIONS	227.91
DD5408.8	10/08/2016	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	468.98
DD5425.1	24/08/2016	WA SUPER	PAYROLL DEDUCTIONS	13422.16
DD5425.2	24/08/2016	LGIA SUPER	SUPERANNUATION CONTRIBUTIONS	1269.32
DD5425.3	24/08/2016	RAMSAY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	199.12
DD5425.4	24/08/2016	DIANO FAMILY SUPER FUND PTY LTD	SUPERANNUATION CONTRIBUTIONS	63.64
DD5425.5	24/08/2016	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	178.49
DD5425.6	24/08/2016	AMP FLEXIBLE LIFETIME INSURANCE	SUPERANNUATION CONTRIBUTIONS	225.62
DD5425.7	24/08/2016	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	493.26
<b>Total Transfers</b>				<b>\$ 31,354.56</b>
<b>Total Municipal Payments</b>				<b>\$ 898,638.92</b>

LIST OF ACCOUNTS PAID IN AUGUST 2016 - SUBMITTED TO COUNCIL 21 SEPTEMBER 2016

Chq/EFT	Date	Name	Description	Amount
<b>Trust Payments</b>				
538	18/08/2016	DEPARTMENT OF COMMERCE CONSUMER	LODGEMENT OF SECURITY BOND MONEY - STAFF HOUSING	960.00
539	18/08/2016	MERCEDES COLLEGE	RETURN OF BOND - CHITTERING HALL	250.00
540	18/08/2016	PETER HUNT ARCHITECT	CHITTERING MULTI-PURPOSE MEDICAL CENTRE - STAGE 7 - DEFECTS PERIOD	3,099.97
541	18/08/2016	SOUTH WEST WANDERERS CMCA	RETURN OF BOND - CHITTERING HALL & KEY	250.00
<b>Total Trust Payments</b>				<b>\$ 4,559.97</b>

## 6.6 Community Bus Transport Service

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<b>Policy Owner:</b>	Corporate Services
<b>Person Responsible:</b>	Executive Manager Corporate Services
<b>Date of Approval:</b>	<Date approved by Council Resolution>
<b>Amended:</b>	

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**Objective** To provide guidelines for the provision of a Community Bus Service for Shire of Chittering residents to access services within the metropolitan area.

**Policy** The Community Bus Transport Service is a free courtesy service to the metropolitan centres of Joondalup and Midland for any resident within the Shire of Chittering. Children aged 16 and under will need to be accompanied by an adult / guardian.

The driver will be volunteer driver(s) registered with the Shire of Chittering, who hold a relevant class of licence for driving the designated vehicle.

Day of service

Tuesday, alternating between Joondalup and Midland town centres on a weekly basis.

Times of service

Pick up 8am at Shire of Chittering Administration Centre. The bus route and subsequent bus stops throughout the Shire of Chittering will be subject to bookings. Metropolitan drop-off points will be at designated central locations within the Midland **OR** Joondalup Central Business districts.

Returning to Bindoon at 3pm with bus stops along the reverse route as outlined above (5 hour duration in metro area).

Drivers

A roster will be developed and maintained by the Shire of Chittering for volunteer drivers who will receive an honorarium payment.

Minimum numbers of travellers per day

The bus service will require a minimum of four (4) passengers. If on any occurrence there are three (3) or less booked passengers, a Council vehicle and driver will be made available to ensure that those booked will be able to attend booked appointments.

Luggage

A luggage trailer is available if required.

The Community Bus Service will maintain a nil alcohol rule and passengers utilising the service will be advised that it is their responsibility to ensure that they are at the designated bus stop on time to catch the return trip to the Shire of Chittering. The Shire, and the volunteer driver, will not be held accountable for passengers who miss the bus.

The day to day operation of the service will be supported by established administrative procedures.

DRAFT