

---

Shire of Kalamunda

General Services Committee

# Attachments

---

Agenda for 5 July 2010





<b><u>Attachments</u></b>	<b><u>Page Number</u></b>
66. Creditors Accounts Paid during the period 26 May 2010 to 22 June 2010 .....	1
67. Financial Activity Statements for the Period 31 May 2010 .....	11
68. Debtors and Creditors Report.....	50
69. Rates Debtors Report.....	52
70. Asset Financing and Borrowing Policy .....	53
71. Munday Road, High Wycombe - Request for Traffic Calming Device .....	58



**Shire of Kalamunda**  
**Cheque Listing**  
**26 May 2010 to 22 June 2010**

Chq/EFT	Date	Name	Description	Amount
EFT12203	27/05/2010	AUSTRALIAN TRAINING MANAGEMENT	TRAINING REGISTRATION	1,650.00
EFT12204	27/05/2010	VIP CARPET AND UPHOLSTERY CLEANING	CARPET CLEANING	120.00
EFT12205	27/05/2010	IRISH ELECTRICS	ELECTRICAL WORKS	19,401.00
EFT12206	27/05/2010	BLACK CAT ENTERPRIZES	EASY SIT CHAIR BACK SUPPORTS	165.00
EFT12207	27/05/2010	EMPLOYMENT OFFICE PTY LTD	ADVERTISING	7,545.01
EFT12208	27/05/2010	WEM BRIDGE	RATES REFUND	650.89
EFT12209	27/05/2010	BARRY PATRICK SHERIDAN	CROSSOVER REIMBURSEMENT	350.00
EFT12210	27/05/2010	CLAYTON HIGHAM	CONFERENCE REIMBURSEMENT	305.88
EFT12211	27/05/2010	HYDRAULIC SERVICES P/L	RATES REFUND	467.52
EFT12212	27/05/2010	WA LOCAL GOVERNMENT SUPERANNUATION	PAYROLL DEDUCTIONS	23,808.05
EFT12213	27/05/2010	SHIRE OF KALAMUNDA STAFF SOCIAL CLUB	PAYROLL DEDUCTIONS	264.00
EFT12214	27/05/2010	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	518.55
EFT12215	27/05/2010	KALAMUNDA TOYOTA	PLANT / VEHICLE PARTS	55.00
EFT12216	27/05/2010	MCLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES	694.98
EFT12217	27/05/2010	MIDWASTE	PROVIDE WASTE SERVICES	4,890.31
EFT12218	27/05/2010	WALKERS HARDWARE	HARDWARE SUPPLIES	211.18
EFT12219	27/05/2010	AUSSIE MAINTENANCE	BUILDING MAINTENANCE	3,267.00
EFT12220	27/05/2010	KALAMUNDA FENCING & GATE MAKERS	FENCING SUPPLIES	7,713.75
EFT12221	27/05/2010	EASTERN METROPOLITAN REGIONAL COUNCIL	TIPPING / CONSULTING	95,606.70
EFT12222	27/05/2010	DOMUS NURSERY	GARDEN SUPPLIES	1,221.00
EFT12223	27/05/2010	HILLS APPLIANCES	ELECTRICAL SUPPLIES	2,635.00
EFT12224	27/05/2010	3 VODAFONE HUTCHISON AUSTRALIA PTY LTD	COMMUNICATION EXPENSES	1,397.41
EFT12225	27/05/2010	FORRESTFIELD MOWER CENTRE	PLANT EQUIPMENT	609.00
EFT12226	27/05/2010	MCINTOSH & SON	PLANT / VEHICLE PARTS	458.37
EFT12227	27/05/2010	BRADOCK PODIATRY SERVICES PTY LTD	PODIATRY SERVICES	917.06
EFT12228	27/05/2010	LINDLEY CONTRACTING	REPAIR WATER SYSTEM	285.00
EFT12229	27/05/2010	GRIMES CONTRACTING PTY LTD	BUILDING MAINTENANCE	16,825.54
EFT12230	27/05/2010	FOODWORKS FRESH FORRESTFIELD	GROCERIES	1,446.26
EFT12231	27/05/2010	KALAMUNDA YOUTH SWING BAND	KEY BOND REFUND	50.00
EFT12232	27/05/2010	LO-GO APPOINTMENTS	TEMPORARY STAFF	5,507.86

**Shire of Kalamunda**  
**Cheque Listing**  
**26 May 2010 to 22 June 2010**

Chq/EFT	Date	Name	Description	Amount
EFT12233	27/05/2010	FORRESTFIELD MEDICAL CENTRE	MEDICAL EXAMINATIONS	137.50
EFT12234	27/05/2010	FLEXI STAFF PTY.LTD.	TEMPORARY STAFF	3,071.57
EFT12235	27/05/2010	LIMECRETE PTY LTD	ROAD MATERIALS	427.00
EFT12236	27/05/2010	SEBASTIAN BUTCHERS	CATERING	2,108.80
EFT12237	27/05/2010	SUMMIT HOMES	FOOTPATH DEPOSIT REFUND	700.00
EFT12238	27/05/2010	CRABBS KALAMUNDA (IGA)	GROCERIES	1,755.44
EFT12239	27/05/2010	KALAMUNDA DISTRICTS SWIMMING CLUB (INC)	HALL BOND REFUND	678.75
EFT12240	27/05/2010	VENTURA HOMES PTY LTD	FOOTPATH DEPOSIT REFUND	1,400.00
EFT12241	27/05/2010	KALAMUNDA & DISTRICTS ARTS & CRAFTS	HALL BOND REFUND	350.00
EFT12242	27/05/2010	CONTENT LIVING PTY LTD	FOOTPATH DEPOSITS REFUND	700.00
EFT12243	27/05/2010	KALAMUNDA VOLUNTEER BUSHFIRE BRIGADE	REIMBURSEMENTS	2,509.98
EFT12244	27/05/2010	HOMEBUYERS CENTRE	FOOTPATH DEPOSIT REFUND	5,850.00
EFT12245	27/05/2010	GCS SERVICES	PROVIDE MAINTENANCE/REPAIRS	77.00
EFT12246	27/05/2010	HAWLEY'S BOBCAT SERVICE	PLANT EQUIPMENT HIRE	6,188.00
EFT12247	27/05/2010	L & C JACKSON t/a FORRESTFIELD NEWS DELIVERY ROUND	NEWSPAPER SUPPLIES	39.30
EFT12248	27/05/2010	LOCAL GOVERNMENT MANAGERS AUSTRALIA (WA DIVISION)	REGISTRATION FOR CONFERENCE	4,549.00
EFT12249	27/05/2010	IMPRESSIONS THE HOME BUILDER	FOOTPATH DEPOSIT REFUND	700.00
EFT12250	27/05/2010	THE FARM SHOP (WA) PTY LTD	PLANT / FENCING SUPPLIES	310.00
EFT12251	27/05/2010	BRUCE VAN BLOMMESTEIN	KEY BOND REFUND	50.00
EFT12252	27/05/2010	AGAINST THE GRAIN BUILDING MAINTENANCE	BUILDING MAINTENANCE/REPAIRS	6,474.99
EFT12253	27/05/2010	HILL TOP BUILDING MAINTENANCE	BUILDING MAINTENANCE	27,804.64
EFT12254	27/05/2010	A1 WALLISTON TREE SERVICES	TREE / BRANCHES REMOVAL	1,870.00
EFT12255	27/05/2010	CELEBRATION HOMES	FOOTPATH DEPOSIT REFUND	700.00
EFT12256	27/05/2010	OASIS PATIOS	REFUND DEVELOPMENT APPLICATION	132.00
EFT12257	27/05/2010	ABBOTT STORAGE SYSTEMS	STORAGE SUPPLIES	1,631.74
EFT12258	27/05/2010	MCDOWALL AFFLECK PTY LTD	OPERATIONS CENTRE - STRUCTURAL	550.00
EFT12259	27/05/2010	ZIG ZAG COMMUNITY ARTS INC	CONTRIBUTION TOWARDS PRINTING COSTS	186.00
EFT12260	27/05/2010	ALL EARTH GROUP PTY LTD	WASTE RECYCLING CHARGES	467.50
EFT12261	27/05/2010	KBE CONTRACTING PTY LTD	ASBESTOS REMOVAL AND DISPOSAL	1,078.00
EFT12262	27/05/2010	DAPS	GARDEN / VERGE MAINTENANCE	5,412.00

**Shire of Kalamunda**  
**Cheque Listing**  
**26 May 2010 to 22 June 2010**

Chq/EFT	Date	Name	Description	Amount
EFT12263	27/05/2010	HILLS GOURMET	CATERING	657.89
EFT12264	27/05/2010	WEST AUSTRALIAN SHOWMEN'S ASSOC (INC)	BOND REFUND - KALAMUNDA SHOW	727.75
EFT12265	27/05/2010	PLATINUM HOMES (WA) PTY LTD	FOOTPATH DEPOSIT REFUND	1,725.23
EFT12266	27/05/2010	HARVEY FRESH (1994) LTD	MILK SUPPLY	163.62
EFT12267	27/05/2010	BLUEPRINT HOMES	FOOTPATH DEPOSIT REFUND	700.00
EFT12268	27/05/2010	KALAMUNDA SWEEPING	PLANT EQUIPMENT HIRE	24,689.58
EFT12269	27/05/2010	KERB - FIX	SUPPLY AND LAY CONCRETE KERB	2,010.80
EFT12270	27/05/2010	G.D.CHARLTON	PODIATRY SERVICES	843.62
EFT12271	27/05/2010	SECURE TRAFFIC	TRAFFIC MANAGEMENT	1,086.25
EFT12272	27/05/2010	AUSTRALASIAN MANAGEMENT CENTRE	REGISTRATION FOR TRAINING PROGRAM	2,495.00
EFT12273	27/05/2010	DEBORAH CORK	TRAVEL COMMUNITY VISITORS SCHEME	75.00
EFT12274	27/05/2010	JWH GROUP PTY LTD	PLANNING FEE APPLICATION REFUND	514.90
EFT12275	27/05/2010	REDINK HOMES PTY LTD	FOOTPATH DEPOSIT REFUND	1,400.00
EFT12276	27/05/2010	SHARRYN M JACKSON MP	KEY BOND REFUND	50.00
EFT12277	27/05/2010	DAVID & NATALIE HETT	CROSSOVER REFUND	350.00
EFT12278	27/05/2010	EL & AC ADAMSON	RATES REFUND	198.59
EFT12279	27/05/2010	S & M EARTHWORKS	PLANT EQUIPMENT HIRE	4,125.00
EFT12280	27/05/2010	ROSE SMART	GARDEN MAINTENANCE	1,577.40
EFT12281	27/05/2010	RESIDENTIAL BUILDING WA PTY LTD	FOOTPATH DEPOSIT REFUND	700.00
EFT12282	27/05/2010	LARA HOUSE	HALL BOND REFUND	350.00
EFT12283	27/05/2010	NEVERFAIL SPRINGWATER LTD (PETER ANDERTON CEN)	SUPPLY BOTTLED WATER	157.35
EFT12284	27/05/2010	LAI LUM	CROSSOVER REFUND	350.00
EFT12285	27/05/2010	JACQULYN WHAANGA	FOOTPATH DEPOSIT REFUND	700.00
EFT12286	27/05/2010	MUZZ BUZZ FRANCHISING LTD	RATES REFUND	964.00
EFT12287	27/05/2010	THE HAIRY GARDENER PTY LTD	VERGE / GARDEN MAINTENANCE	3,564.00
EFT12288	27/05/2010	HEATHER SMITH	VOLUNTEER TRANSPORT REIMBURSEMENT	24.00
EFT12289	27/05/2010	MAGGIE BAXTER	ART STRATEGY PLAN	5,775.00
EFT12290	27/05/2010	VERA MURRAY	TRAVEL COMMUNITY VISITORS SCHEME	60.00
EFT12291	27/05/2010	PAUL TAUKULIS	CROSSOVER REFUND	350.00
EFT12292	27/05/2010	GUNDRY'S CARPET CHOICE	FLOOR COVERINGS	2,838.00
EFT12293	27/05/2010	SOUTHERLY GARAGE DOORS	SUPPLY & INSTALL ROLLERDOOR	975.00
EFT12294	27/05/2010	RC & JP MASON	FOOTPATH DEPOSIT REFUND	700.00

**Shire of Kalamunda**  
**Cheque Listing**  
**26 May 2010 to 22 June 2010**

Chq/EFT	Date	Name	Description	Amount
EFT12295	27/05/2010	INCREDIBLE CONCEPTS	STARTING ARCH-KALAMUNDA COMMUNITY RIDE	726.00
EFT12296	27/05/2010	RED HAT SOCIETY	KEY BOND REFUND	50.00
EFT12297	27/05/2010	BJL INSTALLATIONS	PLANNING APPLICATION FEE REFUND	132.00
EFT12298	27/05/2010	LANMIC PTY LTD	ROLLER DOOR REPLACEMENT	935.00
EFT12299	27/05/2010	NORMAN GOMM	RATES REFUND	174.00
EFT12300	27/05/2010	BENCHMARK MAINTENANCE SERVICES	BUILDING MAINTENANCE / REPAIRS	792.00
EFT12301	27/05/2010	MI SABBADINI	FOOTPATH DEPOSIT REFUND	950.00
EFT12302	27/05/2010	ICS TRAINING GROUP (WA)	TRAINING	330.00
EFT12303	27/05/2010	SANJOY CHAKRABORTY	REIMBURSEMENT	705.95
EFT12304	27/05/2010	PROJECT ENGRAVING & DIGITAL	ENGRAVING SUPPLIES	2,668.82
EFT12305	27/05/2010	THE PIER GROUP PTY LTD	RATES REFUND	387.07
EFT12306	27/05/2010	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	2,196.53
EFT12307	27/05/2010	METROSTRATA DEVELOPMENTS PTY LTD T/A MYGEN HOMES	FOOTPATH DEPOSIT REFUND	700.00
EFT12308	27/05/2010	MALCOLM TOPPERWIEN	CROSSOVER REIMBURSEMENT	350.00
EFT12309	27/05/2010	KELLY HURST	KEY BOND REFUND	74.00
EFT12310	27/05/2010	MICHELLE STOCKMAN	KEY BOND REFUND	50.00
EFT12311	11/06/2010	STYLECORP CORPORATE WEAR	UNIFORM	1,752.84
EFT12312	11/06/2010	ROBERT DUVAL FOODS PTY LTD	CATERING	885.80
EFT12313	11/06/2010	MOTORCHARGE LTD	FUEL	2,814.70
EFT12314	11/06/2010	MAGNETISM ART AND DESIGN	FACILITATION OF 8 WORKSHOPS AND INSTALLATION OF EXHIBITION	8,052.00
EFT12315	11/06/2010	DOMINANT PROPERTY SERVICES	CLEANING SERVICES	125,340.22
EFT12316	11/06/2010	IAN KINNER AND ASSOCIATES	CONSULTING AND ADVISORY SERVICES	2,090.00
EFT12317	11/06/2010	CA TECHNOLOGY PTY LTD	INTERPLAN - MODIFICATIONS TO QUARTERLY PROGRESS REPORT	5,318.50
EFT12318	11/06/2010	PETER HAMMOND	SUPPLY AND LAY CONCRETE	29,296.08
EFT12319	11/06/2010	BRUMBY'S KALAMUNDA	CATERING	10.00
EFT12320	11/06/2010	JOHN BEAZLEY HOME & GARDEN MAINTENANCE	HOME AND GARDEN MAINTENANCE	992.00
EFT12321	11/06/2010	DAVRHO HANDYMAN & CLEANING	GARDEN CLEANING MAINTENANCE	2,387.00



**Shire of Kalamunda**  
**Cheque Listing**  
**26 May 2010 to 22 June 2010**

Chq/EFT	Date	Name	Description	Amount
EFT12322	11/06/2010	AUSTRALIAN BOWLS CONSTRUCTIONS	SECOND PAYMENT OF COMPLETION OF CONTRACT	10,000.00
EFT12323	11/06/2010	SURF LIFE SAVING WESTERN AUSTRALIA	SENIOR FIRST AID TRAINING	145.00
EFT12324	11/06/2010	DAVIS LANGDON AUSTRALIA PTY LTD	QUANTITY SURVEYING SERVICES	22,000.00
EFT12325	11/06/2010	ADAMS & ASSOCIATES PTY LTD	CONSULTANCY FEES	4,801.50
EFT12326	11/06/2010	DRAKE AUSTRALIA PTY LTD	TEMPORARY STAFF	4,906.84
EFT12327	11/06/2010	WOODS BAGOT PTY LTD	ARCHITECTURAL SERVICES	3,300.00
EFT12328	11/06/2010	VE GRAPHICS PTY LTD	EVENT SIGNAGE	432.30
EFT12329	11/06/2010	ABM LANDSCAPING	SUPPLY AND LAY PAVING AND INSTALL RECONSTITUTED LIMESTONE RETAINING WALL	20,977.00
EFT12330	11/06/2010	HILLS GLASS	GLASS REPAIRS / MAINTENANCE	4,400.00
EFT12331	11/06/2010	TREE MANAGEMENT INSTITUTE PTY LTD	TRAINING	704.00
EFT12332	11/06/2010	TCA TRAFFIC CALMING AUSTRALIA	TRAFFIC SOLUTIONS	10,802.00
EFT12333	11/06/2010	IRISH ELECTRICS	ELECTRICAL REPAIRS / MAINTENANCE	23,489.50
EFT12334	11/06/2010	AUSTRALIAN COLLEGE OF TRAINING &	TRAINING - OCCUPATIONAL HEALTH AND	1,495.00
EFT12335	11/06/2010	MICHELLE OVERINGTON	RATES REFUND	77.06
EFT12336	11/06/2010	O H & J M EDWARDS	PHONE KIT INSTALLATION	250.80
EFT12337	11/06/2010	LESMURDIE CLUB INC	RATES REFUND	2,247.74
EFT12338	11/06/2010	PR & JG NOWELL	RATES REFUND	616.92
EFT12339	11/06/2010	GARY MARTIN LAWNMOWING	LAWN MOWING	160.00
EFT12340	11/06/2010	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	PAYROLL DEDUCTIONS	25,058.45
EFT12341	11/06/2010	SHIRE OF KALAMUNDA STAFF SOCIAL CLUB	PAYROLL DEDUCTIONS	264.00
EFT12342	11/06/2010	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	518.55
EFT12343	11/06/2010	AUSTRALIA POST	POSTAL EXPENSES / TRANSACTION FEES	4,986.54
EFT12344	11/06/2010	BUNNINGS BUILDING SUPPLIES	HARDWARE SUPPLIES	108.00
EFT12345	11/06/2010	CLEANAWAY (7004295)	REFUSE REMOVAL	167,870.16
EFT12346	11/06/2010	FORPARK PTY LTD	PLAYGROUND EQUIPMENT	53,873.60
EFT12347	11/06/2010	GULLY VIEWS NEWSAGENCY	MAGAZINE	829.21
EFT12348	11/06/2010	KALAMUNDA AUTO ELECTRICS	VEHICLE REPAIR	1,301.50
EFT12349	11/06/2010	KOSTERAS KALAMUNDA PTY LTD	PLANT / VEHICLE PARTS	510.00
EFT12350	11/06/2010	MCLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES	840.30
EFT12351	11/06/2010	MIDWASTE	RUBBISH DISPOSAL	4,816.07

**Shire of Kalamunda**  
**Cheque Listing**  
**26 May 2010 to 22 June 2010**

Chq/EFT	Date	Name	Description	Amount
EFT12352	11/06/2010	WALKERS HARDWARE	HARDWARE SUPPLIES	154.83
EFT12353	11/06/2010	AUSSIE MAINTENANCE	BUILDING MAINTENANCE	2,112.00
EFT12354	11/06/2010	KALAMUNDA FENCING & GATE MAKERS	FENCING SUPPLIES	34,062.60
EFT12355	11/06/2010	EASTERN METROPOLITAN REGIONAL COUNCIL	TIPPING / CONSULTING	62,325.52
EFT12356	11/06/2010	A & S HILL	UPGRADE CARPARKING LIGHTING AT REAR	43,473.10
EFT12357	11/06/2010	DOMUS NURSERY	GARDEN SUPPLIES	4,041.51
EFT12358	11/06/2010	HILLS APPLIANCES	ELECTRICAL SUPPLIES	135.00
EFT12359	11/06/2010	BRADOCK PODIATRY SERVICES PTY LTD	PODIATRY SERVICES	458.53
EFT12360	11/06/2010	THE SHELL COMPANY OF AUSTRALIA LTD	FUEL	1,386.48
EFT12361	11/06/2010	GRIMES CONTRACTING PTY LTD	BUILDING MAINTENANCE	6,143.78
EFT12362	11/06/2010	KALAMUNDA STATE EMERGENCY SERVICE	REIMBURSEMENT	4,038.96
EFT12363	11/06/2010	FULTON HOGAN INDUSTRIES PTY LTD	ROAD MATERIALS	17,887.13
EFT12364	11/06/2010	FOODWORKS FRESH FORRESTFIELD	GROCERIES	765.06
EFT12365	11/06/2010	KALAMUNDA DRAMATIC SOCIETY	KEY BOND REFUND	69.50
EFT12366	11/06/2010	MACDONALD JOHNSTON ENGINEERING	PURCHASE PLANT EQUIPMENT	608,190.00
EFT12367	11/06/2010	LO-GO APPOINTMENTS	TEMPORARY STAFF	7,181.42
EFT12368	11/06/2010	THE POOL SHOP KALAMUNDA	POOL SUPPLIES	44.00
EFT12369	11/06/2010	FLEXI STAFF PTY.LTD.	TEMPORARY STAFF	3,412.86
EFT12370	11/06/2010	LIMECRETE PTY LTD	CONCRETE SUPPLIES	1,164.00
EFT12371	11/06/2010	LOVEGROVE TURF SERVICES PTY	TURF SUPPLIES	133.00
EFT12372	11/06/2010	SEBASTIAN BUTCHERS	CATERING	39.55
EFT12373	11/06/2010	SUMMIT HOMES	FOOTPATH DEPOSIT REFUND	700.00
EFT12374	11/06/2010	CHICKEN TREAT	CATERING	59.30
EFT12375	11/06/2010	CRABBS KALAMUNDA (IGA)	GROCERIES	1,019.35
EFT12376	11/06/2010	MATTISKE CONSULTING PTY LTD	KEY BOND REFUND	50.00
EFT12377	11/06/2010	EDNEY PRIMARY SCHOOL P & C ASSOCIATION	HALL BOND REFUND	300.00
EFT12378	11/06/2010	VENTURA HOMES PTY LTD	FOOTPATH DEPOSIT REFUND	700.00
EFT12379	11/06/2010	CONTENT LIVING PTY LTD	FOOTPATH DEPOSITS REFUND	1,400.00
EFT12380	11/06/2010	ST JOHN AMBULANCE AUSTRALIA (WA) INC	TRAINING	185.00
EFT12381	11/06/2010	HAWLEY'S BOBCAT SERVICE	PLANT EQUIPMENT HIRE	6,129.10
EFT12382	11/06/2010	AUSTRALIA DAY COUNCIL - WA	MERCHANDISE	266.00
EFT12383	11/06/2010	WILD SEASONS FLOWERS PTY LTD	FLOWERS	178.00

**Shire of Kalamunda**  
**Cheque Listing**  
**26 May 2010 to 22 June 2010**

Chq/EFT	Date	Name	Description	Amount
EFT12384	11/06/2010	L & C JACKSON t/a FORRESTFIELD NEWS DELIVERY ROUND	NEWSPAPERS / MAGAZINES	59.20
EFT12385	11/06/2010	LOCAL GOVERNMENT MANAGERS AUSTRALIA (WA DIVISION)	REGISTRATION LGMA WOMEN IN LOCAL GOVERNMENT CONFERENCE	395.00
EFT12386	11/06/2010	C Y BOBCATS	WASTE REMOVAL	1,254.00
EFT12387	11/06/2010	AGAINST THE GRAIN BUILDING MAINTENANCE	BUILDING MAINTENANCE	4,519.82
EFT12388	11/06/2010	ACROD WA	ACROD STICKERS	33.00
EFT12389	11/06/2010	HILL TOP BUILDING MAINTENANCE	BUILDING MAINTENANCE	4,015.00
EFT12390	11/06/2010	GR TECHNOLOGIES PTY LTD	SOUND EQUIPMENT HIRE	886.60
EFT12392	11/06/2010	A1 WALLISTON TREE SERVICES	TREE REMOVAL	17,715.00
EFT12393	11/06/2010	NATALIE SCOTT	KEY BOND REFUND	50.00
EFT12394	11/06/2010	HASTIE SERVICES PTY LTD	AIRCONDITIONING MAINTENANCE	1,822.30
EFT12395	11/06/2010	CELEBRATION HOMES	FOOTPATH DEPOSIT REFUND	1,400.00
EFT12396	11/06/2010	MS KATY WATSON-KELL	LIBRARY WEEK - WRITING WORKSHOPS	585.00
EFT12397	11/06/2010	MAIDA VALE DEVELOPMENTS PTY LTD	RATES REFUND	775.44
EFT12399	11/06/2010	BGC RESIDENTIAL PTY LTD	FOOTPATH DEPOSIT REFUND	700.00
EFT12400	11/06/2010	ATI-MIRAGE TRAINING SOLUTIONS	TRAINING	1,040.51
EFT12401	11/06/2010	ILONA WESTRUP	CROSSOVER REIMBURSEMENT	350.00
EFT12402	11/06/2010	DAPS	RESERVE / VERGE MAINTENANCE	7,216.00
EFT12403	11/06/2010	HILLS GOURMET	CATERING	137.50
EFT12404	11/06/2010	HARVEY FRESH (1994) LTD	MILK SUPPLY	190.80
EFT12405	11/06/2010	FREEHILLS	ENTERPRISE BARGAINING	16,172.43
EFT12406	11/06/2010	DSL NET AUSTRALIA	WAN AND INTERNET CHARGES	7,616.69
EFT12407	11/06/2010	KALAMUNDA SWEEPING	PLANT EQUIPMENT HIRE	29,001.58
EFT12408	11/06/2010	WESTERN POWER	UPGRADE MAINS POWER SUPPLY	10,283.00
EFT12409	11/06/2010	SNAP PRINTING - MIDLAND	PRINTING	1,281.00
EFT12410	11/06/2010	HILLS GAS SUPPLY	SUPPLY LPG BOTTLED GAS	118.00
EFT12411	11/06/2010	KERB - FIX	SUPPLY AND LAY KERBING	6,723.20
EFT12412	11/06/2010	MAIDA VALE DELIVERY ROUND	NEWSPAPERS	58.20
EFT12413	11/06/2010	ALICIA ANNE CHADWICK	CROSSOVER REIMBURSEMENT	350.00
EFT12414	11/06/2010	SECURE TRAFFIC	TRAFFIC MANAGEMENT	10,128.25
EFT12415	11/06/2010	EASIFLEET MANAGEMENT	NOVATED LEASING	3,166.41
EFT12416	11/06/2010	RED ELEVEN	CONTRACT SERVICES	2,420.00

**Shire of Kalamunda**  
**Cheque Listing**  
**26 May 2010 to 22 June 2010**

Chq/EFT	Date	Name	Description	Amount
EFT12417	11/06/2010	OVEN SPARKLE PTY LTD	PROVIDE CLEANING SERVICES	581.90
EFT12418	11/06/2010	ROBERT BRESACIN	FOOTPATH DEPOSIT REFUND	950.00
EFT12419	11/06/2010	JANNETTE COCHRANE	REFUND OF WWCC	50.00
EFT12420	11/06/2010	WAYNE'S WINDSCREENS WELSHPOOL P/L	WINDSCREEN INSTALLATION	355.50
EFT12421	11/06/2010	S & M EARTHWORKS	PLANT EQUIPMENT HIRE	9,011.75
EFT12422	11/06/2010	ROSE SMART	MAINTAIN ROSE GARDEN BEDS	1,423.13
EFT12423	11/06/2010	KERRY FLEMING	REFUND - CONTRIBUTION FOR PEDOMETERS	360.00
EFT12424	11/06/2010	CHRIS ANTILL PLANNING & URBAN DESIGN CONSULTANT	TOWNSCAPE IMPROVEMENT PLANS - 2ND PROGRESS PAYMENT	14,767.50
EFT12425	11/06/2010	NEVERFAIL SPRINGWATER LTD (PETER ANDERTON CEN)	BOTTLED WATER SUPPLY	67.50
EFT12426	11/06/2010	THE HAIRY GARDENER PTY LTD	VERGE MAINTENANCE	3,811.50
EFT12427	11/06/2010	MAGGIE BAXTER	KALAMUNDA TOWN CENTRE ART STRATEGY PLAN	907.50
EFT12428	11/06/2010	BRIKMAKERS	BRICK SUPPLIES	1,846.94
EFT12429	11/06/2010	ROBERT ESTEBAN	CROSSOVER REIMBURSEMENT	350.00
EFT12430	11/06/2010	DESIREE KOVACEVICH	TELEPHONE REIMBURSEMENT	256.98
EFT12431	11/06/2010	UNIQCO (WA) PTY LTD	ANNUAL FEE	18,709.90
EFT12432	11/06/2010	BENCHMARK MAINTENANCE SERVICES	BUILDING MAINTENANCE	143.00
EFT12433	11/06/2010	LIGHTSPEED COMMUNICATIONS	PROJECT OFFICER & CCTV INSTALLATION - NPROGRESS PAYMENT	39,006.00
EFT12434	11/06/2010	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	213.97
EFT12435	11/06/2010	GKR KARATE AUSTRALIA PTY LTD	OVERPAYMENT REFUND OF DEBTORS INVOICE	49.50
EFT12436	11/06/2010	FLUTISSIMO	HALL BOND REFUND	350.00
EFT12437	11/06/2010	YAK KALAMUNDA SCHOOLIES TIMOR LESTE	HALL BOND REFUND	350.00
EFT12438	11/06/2010	KERRYNN PHILLIPS	CROSSOVER REIMBURSEMENT	350.00
EFT12439	11/06/2010	ZENA MELVILLE	KEY BOND REFUND	50.00
EFT12440	11/06/2010	VERONICA RAULT	KEY BOND REFUND	50.00
EFT12441	11/06/2010	KAREN CALLAGHAN	HALL BOND REFUND	550.00
EFT12442	11/06/2010	GA & RM WILLIAMS	HALL BOND REFUND	1,050.00
EFT12443	16/06/2010	FIRE AND EMERGENCY SERVICES AUTHORITY WA	ESL REMITTANCE - 2009/10 QUARTER 4	287,091.80

**Shire of Kalamunda**  
**Cheque Listing**  
**26 May 2010 to 22 June 2010**

Chq/EFT	Date	Name	Description	Amount
64195	26/05/2010	ANTONY MORANA	PART REFUND - DOG REGISTRATION	38.00
64196	26/05/2010	SARAH SECK LENG GOH	DOG REGISTRATION REFUND	57.00
64197	26/05/2010	HOSPITAL BENEFIT FUND OF WA	PAYROLL DEDUCTIONS	932.85
64198	26/05/2010	MEDIBANK PRIVATE	PAYROLL DEDUCTIONS	88.46
64199	26/05/2010	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	292.30
64200	26/05/2010	MUNICIPAL EMPLOYEES UNION	PAYROLL DEDUCTIONS	348.00
64201	26/05/2010	TELSTRA CORPORATION	TELEPHONE ACCOUNTS	25,270.11
64202	26/05/2010	WATER CORPORATION	WATER EXPENSES	4,280.40
64203	26/05/2010	ALINTA GAS	GAS	1,039.40
64204	26/05/2010	ZURICH INSURANCE	INSURANCE EXCESS	500.00
64205	26/05/2010	DIRECTOR OF LICENSING SERVICES	NUMBER PLATES	420.00
64207	26/05/2010	JOHN & SALLY KENT	PART DOG REGISTRATION REFUND	16.00
64208	26/05/2010	CASH - KALAMUNDA LIBRARY	PETTY CASH REIMBURSEMENT	223.58
64209	26/05/2010	CASH - HARTFIELD PARK	PETTY CASH REIMBURSEMENT	76.00
64210	26/05/2010	CASH - MEALS ON WHEELS	PETTY CASH REIMBURSEMENT	700.00
64211	26/05/2010	SEDA ALTINOK	HALL BOND REFUND	350.00
64212	27/05/2010	WATER CORPORATION	WATER EXPENSES	1,787.40
64213	10/06/2010	DARLING RANGE RSL SUB-BRANCH	ANZAC DAY TRAFFIC CONTROL	1,108.80
64214	10/06/2010	HOSPITAL BENEFIT FUND OF WA	PAYROLL DEDUCTIONS	1,239.55
64215	10/06/2010	MEDIBANK PRIVATE	PAYROLL DEDUCTIONS	88.46
64216	10/06/2010	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	292.30
64217	10/06/2010	MUNICIPAL EMPLOYEES UNION	PAYROLL DEDUCTIONS	348.00
64218	10/06/2010	TELSTRA CORPORATION	TELEPHONE ACCOUNTS	6,188.43
64219	10/06/2010	WATER CORPORATION	WATER EXPENSES	2,257.20
64220	10/06/2010	BCITF	LEVY FEE - MAY 2010	25,412.18
64221	10/06/2010	SYNERGY	POWER CHARGES	598.10
64222	10/06/2010	PAUL HYLAND	TIP VOUCHER REFUND	20.00
64223	10/06/2010	TELSTRA	REPAIRS TO DAMAGED TELSTRA PLANT	8,115.68
64224	10/06/2010	WATTLE GROVE PLANT FARM	GARDEN SUPPLIES	1,100.00
64225	10/06/2010	BUILDERS REGISTRATION BOARD OF WA	BUILDING LEVY - MAY 2010	4,002.00
64226	10/06/2010	WATER CORPORATION (LEEDERVILLE)	HIRE OF WATER CORP STAND PIPE METRE	1,548.15
64227	10/06/2010	J & R DUNSIRE	RATES REFUND	472.58
64228	10/06/2010	CASH - PETER ANDERTON CENTRE	PETTY CASH REIMBURSEMENT	619.55

**Shire of Kalamunda**  
**Cheque Listing**  
**26 May 2010 to 22 June 2010**

Chq/EFT	Date	Name	Description	Amount
64229	10/06/2010	CASH - FORRESTFIELD LIBRARY	PETTY CASH REIMBURSEMENT	131.85
64230	10/06/2010	CASH - MEALS ON WHEELS	PETTY CASH REIMBURSEMENT	661.35
64231	10/06/2010	CASH - LESMURDIE LIBRARY	PETTY CASH REIMBURSEMENT	110.91
64232	10/06/2010	CASH - HIGH WYCOMBE LIBRARY	PETTY CASH REIMBURSEMENT	119.95
64233	10/06/2010	MINARET HOLDINGS PTY LTD	BUILDING APPLICATION REFUND	3,399.78
64234	10/06/2010	APRIL TUCKER	BANNERS IN THE PRIZE - 3RD PRIZE	60.00
64235	10/06/2010	OPHELIA ROBERTS	BANNERS IN THE TERRACE - 1ST PRIZE	150.00
64236	10/06/2010	HAYLEY ROSE FRASER-EASTON	BANNERS IN THE TERRACE - 2ND PRIZE	60.00
64238	10/06/2010	OFFICE WORKS MIDLAND	ELECTRICAL SUPPLIES	237.00
64239	16/06/2010	CASH - ADMIN	PETTY CASH REIMBURSEMENT	1,106.20
64240	22/06/2010	AUSTRALIAN TAXATION OFFICE	PAYABLES - SUNDRY	0.43
64241	22/06/2010	TELSTRA CORPORATION	TELEPHONE ACCOUNTS	168.93
				<b>2,607,351.49</b>

**GSC 5 July 2010**

**Item 67 Attachment 1**

# **SHIRE OF KALAMUNDA**

## **FINANCIAL ACTIVITY STATEMENTS**

**AS AT**

**31 MAY 2010**

# SHIRE OF KALAMUNDA

## BALANCE SHEET

FOR THE PERIOD ENDED 31 MAY 2010

	Actuals 2009/2010 \$	Actuals 2008/2009 \$
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	17,597,799	18,908,051
Inventories	64,036	75,527
Prepayments	-	-
Trade and Other Receivables	3,020,997	1,299,755
<b>TOTAL CURRENT ASSETS</b>	<b>\$20,682,831</b>	<b>\$20,283,333</b>
<b>NON CURRENT ASSETS</b>		
Investments	8,086,193	8,086,193
Infrastructure Assets	150,953,509	149,295,098
Property, Plant and Equipment	152,260,184	151,393,626
Trade and Other Receivables	1,104,408	852,518
<b>TOTAL NON CURRENT ASSETS</b>	<b>\$312,404,294</b>	<b>\$309,627,435</b>
<b>TOTAL ASSETS</b>	<b>\$333,087,126</b>	<b>\$329,910,768</b>
<b>CURRENT LIABILITIES</b>		
Borrowings	70,232	53,122
Trade and Other Payables	2,400,913	3,761,760
Provisions	1,146,554	1,146,554
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$3,617,700</b>	<b>\$4,961,436</b>
<b>NON CURRENT LIABILITIES</b>		
Borrowings	3,612,671	513,903
Trade and Other Payables	-	-
Provisions	168,726	168,726
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>\$3,781,397</b>	<b>\$682,629</b>
<b>TOTAL LIABILITIES</b>	<b>\$7,399,097</b>	<b>\$5,644,065</b>
<b>NET ASSETS</b>	<b>\$325,688,029</b>	<b>\$324,266,703</b>
<b>EQUITY</b>		
Accumulated Surplus	189,045,640	182,190,928
Asset Revaluation Reserve	129,875,629	129,875,629
Reserves - Cash Backed	6,766,761	12,200,147
<b>TOTAL EQUITY</b>	<b>\$325,688,029</b>	<b>\$324,266,703</b>



# SHIRE OF KALAMUNDA

## INCOME STATEMENT

### BY PROGRAM

FOR THE PERIOD ENDED 31 MAY 2010

	2009/10 Budget \$	2009/10 Budget YTD \$	2009/10 Actual \$	2009/10 Review \$
<b>OPERATING REVENUES (Refer Notes 1,2,8 to 13)</b>				
General Purpose Funding	18,963,409	17,581,534	19,861,668	19,199,295
Governance	-	-	-	-
Law, Order, Public Safety	283,230	280,580	305,089	287,530
Health	50,080	41,943	52,297	45,751
Education and Welfare	2,287,785	2,281,858	2,575,120	2,638,560
Community Amenities	6,096,993	5,620,934	6,599,130	6,131,948
Recreation and Culture	959,682	1,020,978	1,101,753	1,107,882
Transport	53,000	370,953	404,320	404,677
Economic Services	35,500	16,577	21,191	18,082
Other Property and Services	2,004,951	2,397,505	2,988,703	2,933,422
	<u>30,734,630</u>	<u>29,612,862</u>	<u>33,909,271</u>	<u>32,767,147</u>
<b>OPERATING EXPENSES (Refer Notes 1,2 &amp; 14)</b>				
Governance	(440,000)	(420,156)	(445,387)	(458,368)
General Purpose Funding	(1,380,882)	(1,288,959)	(1,609,158)	(1,385,309)
Law, Order, Public Safety	(1,047,721)	(949,906)	(1,052,354)	(1,039,398)
Health	(647,759)	(592,367)	(622,225)	(645,270)
Education and Welfare	(2,485,488)	(2,435,208)	(2,890,421)	(2,656,468)
Community Amenities	(10,795,135)	(10,203,451)	(9,708,124)	(11,207,620)
Recreation & Culture	(9,171,143)	(8,931,176)	(9,406,974)	(9,729,656)
Transport	(6,881,340)	(6,750,741)	(6,650,927)	(7,064,995)
Economic Services	(241,810)	(310,145)	(323,783)	(337,367)
Other Property and Services	(2,796,476)	(3,295,679)	(3,017,616)	(3,606,835)
	<u>(35,887,754)</u>	<u>(35,177,787)</u>	<u>(35,726,968)</u>	<u>(38,131,286)</u>
<b>NON OPERATING ACTIVITIES</b>				
Other Property & Services	-	-	-	-
<b>BORROWING COSTS EXPENSE (Refer Notes 2 &amp; 5)</b>				
Other Property and Services	(105,762)	(78,573)	(43,246)	(85,719)
	<u>(105,762)</u>	<u>(78,573)</u>	<u>(43,246)</u>	<u>(85,719)</u>
<b>GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS</b>				
Law, Order, Public Safety	-	-	-	-
Education and Welfare	-	-	239,167	656,868
Community Amenities	3,890,746	3,542,319	965,594	3,945,506
Recreation & Culture	520,083	914,914	985,481	998,083
Transport	1,568,290	1,490,654	1,113,818	1,626,156
Other Property and Services	-	-	21,545	-
	<u>5,979,119</u>	<u>5,947,887</u>	<u>3,325,605</u>	<u>7,226,613</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Governance				
Law, Order, Public Safety				
Health				
Education and Welfare				
Community Amenities				
Recreation & Culture				
Transport	140	(27,500)	(43,337)	(30,000)
Economic Services				
Other Property and Services				
Transport	<u>140</u>	<u>(27,500)</u>	<u>(43,337)</u>	<u>(30,000)</u>
<b>NET RESULT</b>	<u>720,374</u>	<u>276,889</u>	<u>1,421,326</u>	<u>1,746,754</u>

# SHIRE OF KALAMUNDA

## INCOME STATEMENT

### BY NATURE OR TYPE

FOR THE PERIOD ENDED 31 MAY 2010

	2009/10 Budget \$	2009/10 Budget YTD \$	2009/10 Actual \$	2009/10 Review \$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Rates	18,784,609	17,388,143	19,653,581	18,988,335
Grants and Subsidies	3,417,549	3,370,102	3,761,722	3,663,526
Contributions Reimbursements and Donations	- 522,406	- 914,287	- 1,509,561	- 941,526
Service Charges	-	-	-	-
Fees and Charges	7,712,055	7,310,673	7,935,387	8,113,483
Interest Earnings	456,757	499,576	877,512	544,990
Other Revenue	24,000	25,867	30,560	27,750
	<u>30,917,377</u>	<u>29,508,648</u>	<u>33,768,322</u>	<u>32,279,610</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs	(11,481,611)	(10,595,187)	(10,715,816)	(11,541,935)
Materials and Contracts	(14,745,854)	(15,785,281)	(16,258,508)	(16,977,382)
Utilities	(999,967)	(850,553)	(722,329)	(927,840)
Depreciation	(8,328,289)	(7,633,692)	(7,678,782)	(8,344,388)
Interest Expenses	(105,762)	(78,573)	(43,246)	(85,719)
Insurance	(271,563)	(255,398)	(289,224)	(278,617)
Other Expenditure	(60,470)	(57,675)	(62,309)	(61,123)
	<u>(35,993,516)</u>	<u>(35,256,360)</u>	<u>(35,770,213)</u>	<u>(38,217,005)</u>
Grants and Subsidies - non-operating	2,088,373	2,291,762	3,028,227	3,611,957
Contributions Reimbursements and Donations - non-operating	3,708,000	3,760,339	438,326	4,102,193
Profit on Asset Disposals	140	(27,500)	(43,337)	(30,000)
Loss on Asset Disposals	-	-	-	-
Increase in Equity - EMRC	-	-	-	-
<b>NET RESULT</b>	<u>720,374</u>	<u>276,889</u>	<u>1,421,326</u>	<u>1,746,754</u>

# Shire of Kalamunda

## RATE SETTING STATEMENT

FOR THE PERIOD ENDED 31 MAY 2010

	NOTE	2009/10 Adopted Budget	2009/10 Budget YTD	2009/10 Actual	Variance Actual to Budget YTD	2009/10 Budget Review
		\$	\$	\$		\$
<b>REVENUES</b>	1,2					
General Purpose Funding		178,800	193,391	208,087	7.60%	210,960
Governance		-	-	-	-	-
Law, Order, Public Safety		283,230	280,580	305,089	8.74%	287,530
Health		50,080	41,943	52,297	24.69%	45,751
Education and Welfare		2,287,785	2,281,858	2,575,120	12.85%	2,638,560
Community Amenities		6,096,993	5,620,934	6,599,130	17.40%	6,131,948
Recreation and Culture		959,682	1,020,978	1,101,753	7.91%	1,107,882
Transport		53,000	370,953	404,320	8.99%	404,677
Economic Services		35,500	16,577	21,191	27.83%	18,082
Other Property and Services		2,004,951	2,397,505	2,988,703	24.66%	2,933,422
		<b>11,950,021</b>	<b>12,224,719</b>	<b>14,255,689</b>		<b>13,778,812</b>
<b>EXPENSES</b>	1,2					
General Purpose Funding		(440,000)	(420,156)	(445,387)	6.01%	(458,368)
Governance		(1,380,882)	(1,288,959)	(1,609,158)	24.84%	(1,385,309)
Law, Order, Public Safety		(1,047,721)	(949,906)	(1,052,354)	10.79%	(1,039,398)
Health		(647,759)	(592,367)	(622,225)	5.04%	(645,270)
Education and Welfare		(2,485,488)	(2,435,208)	(2,890,421)	18.69%	(2,656,468)
Community Amenities		(10,795,135)	(10,203,451)	(9,708,124)	-4.85%	(11,207,620)
Recreation & Culture		(9,171,143)	(8,931,176)	(9,406,974)	5.33%	(9,729,656)
Transport		(6,971,744)	(6,750,741)	(6,650,927)	-1.48%	(7,064,995)
Economic Services		(241,810)	(310,145)	(323,783)	4.40%	(337,367)
Other Property and Services		(2,902,238)	(3,374,252)	(3,060,862)	-9.29%	(3,692,554)
		<b>(36,083,919)</b>	<b>(35,256,360)</b>	<b>(35,770,213)</b>		<b>(38,217,006)</b>
		<b>(24,133,898)</b>	<b>(23,031,641)</b>	<b>(21,514,524)</b>		<b>(24,438,194)</b>
<b>ADJUSTMENTS FOR CASH BUDGET REQUIREMENTS:</b>						
<b>NON-CASH EXPENDITURE &amp; REVENUE</b>						
Depreciation on Assets	2(a)	8,328,289	7,633,692	7,678,782	0.59%	8,344,388
Non-cash capital contributions	4					(269,000)
Movement in Provisions (Non-current)				-		-
Pensioners Deferred Rates Movement				-		-
<b>CAPITAL EXPENDITURE &amp; REVENUE</b>						
Purchase Land and Buildings	3	(10,383,504)	(9,467,667)	(3,065,135)	-67.63%	(11,334,782)
Purchase Infrastructure Assets						
Drainage	3	(680,000)	(623,293)	(684,030)	9.74%	(644,611)
Footpaths	3	(375,300)	(343,992)	(406,640)	18.21%	(420,846)
Special Works	3	(375,000)	(325,402)	(200,543)	-38.37%	(325,000)
Roads	3	(3,639,056)	(3,335,640)	(2,679,666)	-19.67%	(3,415,162)
Parks & Ovals	3	(2,347,694)	(2,152,051)	(1,755,482)	-18.43%	(2,885,955)
Purchase Plant and Equipment	3	(951,051)	(1,461,031)	(1,163,985)	-20.33%	(1,593,842)
Purchase Furniture and Equipment	3	(978,470)	(864,941)	(555,133)	-35.82%	(927,759)
Proceeds from Asset Disposals	4	150,000	75,000	263,526	251.37%	244,461
Contributions / Grants for the Development of Assets		5,979,119	5,947,887	3,325,605	-44.09%	7,226,613
Repayment of Debentures	5	(78,716)	(26,239)	(62,286)	137.38%	(53,123)
Self-Supporting Loan Principal Income	5	53,123	17,708	62,286	251.75%	53,123
Loan Funds Raised		2,868,181	2,868,181	3,169,000		3,169,000
Public Open Space Funds Used		1,564,760	521,587	821,204	57.44%	1,564,760
Public Open Space Funds (Transfer to Restricted Assets)				(420,163)		41,500
Roadworks Contributions Used						
				(70,187)		(68,369)
Roadworks Contributions (Transfer to Restricted Assets)				(1,503,446)	17.84%	(1,391,811)
Transfers to Reserves (Restricted Assets)	6	(1,188,584)	(1,275,813)	6,936,832	6.56%	7,101,542
Transfers from Reserves (Restricted Assets)	6	6,542,939	6,509,745			
Estimated Surplus/(Deficit) July 1 B/Fwd	7	768,966	250,000	1,033,849		1,033,849
Estimated Surplus/(Deficit) June 30 C/Fwd	7	(91,288)	319,671	8,863,445		(884)
<b>Amount to be Raised from Rates</b>	8	<b>(18,784,609)</b>	<b>(19,403,581)</b>	<b>(19,653,581)</b>		<b>(18,988,335)</b>

# SHIRE OF KALAMUNDA

## CASH FLOW STATEMENT

FOR THE PERIOD ENDED 31 MAY 2010

	NOTE	2009/10 Budget \$	2009/10 Actual \$	2008/09 Actual \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		18,784,609	19,165,423	17,376,595
Grants and Subsidies - operating		3,417,549	3,761,722	3,569,122
Contributions, Reimbursements & Donations		522,406	1,935,089	1,744,627
Fees and Charges		7,712,055	7,039,690	8,609,567
Interest Earnings		456,757	877,512	1,322,835
Goods and Services Tax		-	167,019	1,792,385
Other		24,000	30,560	28,476
		<u>30,917,377</u>	<u>32,977,014</u>	<u>34,443,606</u>
<b>Payments</b>				
Employee Costs		(11,481,611)	(10,650,755)	(8,673,178)
Materials and Contracts		(14,745,854)	(18,224,790)	(17,347,030)
Utilities (gas, electricity, water, etc)		(999,967)	(722,329)	(836,406)
Insurance		(271,563)	(289,224)	(249,067)
Interest		(105,762)	(43,246)	(39,878)
Goods and Services Tax		-	-	-
Other		(60,470)	(62,309)	(103,266)
		<u>(27,665,227)</u>	<u>(29,992,653)</u>	<u>(27,248,825)</u>
<b>Net Cash Provided By Operating Activities</b>	14(b)	<u>3,252,150</u>	<u>2,984,361</u>	<u>7,194,781</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3			
Payments for Purchase of Property, Plant & Equipment	3	(1,929,521)	(4,784,253)	(4,092,022)
Payments for Construction of Infrastructure	3	(17,800,554)	(5,726,361)	(6,546,597)
Advances to Community Groups				
Grants/Contributions for the Development of Assets		5,979,119	3,028,227	5,240,587
Proceeds from Sale of Plant & Equipment	4	150,000	263,526	274,970
Proceeds from Advances				
<b>Net Cash Used in Investing Activities</b>		<u>(13,600,956)</u>	<u>(7,218,860)</u>	<u>(5,123,061)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(78,716)	(62,285)	(70,632)
Increase / (Decrease) in Bonds		-	33,410	11,122
Proceeds from Self Supporting Loans		53,123	(215,878)	70,633
Proceeds from New Debentures	5	2,868,181	3,169,000	
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>2,842,588</u>	<u>2,924,247</u>	<u>11,124</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>(7,506,218)</u>	<u>(1,310,252)</u>	<u>2,082,843</u>
<b>Cash at Beginning of Year</b>		<u>18,841,250</u>	<u>18,908,051</u>	<u>16,825,209</u>
<b>Cash and Cash Equivalents at the End of the Year</b>		<u><u>11,335,032</u></u>	<u><u>17,597,799</u></u>	<u><u>18,908,052</u></u>

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

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### 1. SIGNIFICANT ACCOUNTING POLICIES

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

#### (a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements, the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

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

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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 financial statements, but a separate statement of those monies appears at Note 15 to this budget document.

#### (c) Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the result of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

#### (d) Rounding Off Figures

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

#### (e) 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.

#### (f) 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.

#### (g) Superannuation

The Shire of Kalamunda contributes to the the Local Government Superannuation Scheme and other funds as directed by its employees. These 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.

#### (h) 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 KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (i) 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.

Collectibility 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.

#### (j) Inventories

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.

#### (k) 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 materially from that determined using fair value at reporting date.

##### *Land Under Roads*

Land under roads is excluded from infrastructure in accordance with the transitional arrangements available under AASB 1045 and in accordance with legislative requirements.

#### (l) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### (m) SIGNIFICANT ACCOUNTING POLICIES (Continued)

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	5 to 10 years
Plant and Equipment	5 to 10 years
Infrastructure	
Roads and Footpaths	50 years
Drains	80 years
Parks (Plant and Equipment)	10 to 40 years

Only individual items with a value of \$500 or more have been capitalised, in accordance with asset management policy

### (n) Investments and Other Financial Assets

#### **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.

#### *(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 trade and other receivables in the balance sheet.

#### *(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.

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (n) 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 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.

#### (o) Estimation of Fair Value

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.



# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (o) 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.

#### Recognition and derecognition

##### (p) Impairment

In accordance with Australian Accounting Standards the Council'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.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2009.

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

##### (q) 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.

#### 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) Long Service Leave (Long-term Benefits)

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.

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (r) 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.

#### (s) 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 obligations may be small.

#### (t) 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 KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

	2009/10 Budget \$	2009/10 Actual \$	2008/09 Actual \$
<b>2. OPERATING REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
(i) Charging as Expenses:			
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	-	-	-
General Purpose Funding	-	-	-
Law, Order, Public Safety	81,197	75,694	80,583
Health	59,640	54,207	5,881
Education and Welfare	60,279	54,316	98,397
Community Amenities	2,764,209	2,529,738	2,620,888
Recreation and Culture	1,641,136	1,554,049	1,580,922
Transport	3,669,438	3,410,778	3,571,100
Economic Services	-	-	-
Other Property and Services	-	-	-
	<u>8,275,899</u>	<u>7,678,782</u>	<u>7,957,772</u>
<b><u>By Class</u></b>			
Land and Buildings	2,986,974	2,726,348	2,928,076
Furniture and Equipment	333,025	317,062	270,601
Plant and Equipment	570,307	567,422	536,480
Roads	2,580,582	2,357,902	2,490,455
Footpaths	230,649	213,734	223,615
Drainage	350,903	324,490	340,351
Parks	1,168,914	1,119,268	1,055,465
Other	54,545	52,556	112,729
	<u>8,275,899</u>	<u>7,678,782</u>	<u>7,957,772</u>
<b>Borrowing Costs (Interest)</b>			
- Finance Lease Charges			
- Debentures (refer note 5(a))	105,762	43,246	39,878
	<u>105,762</u>	<u>43,246</u>	<u>39,878</u>
<b>Rental Charges</b>			
- Operating Leases			
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	197,974	181,489	806,802
- Other Funds	146,126	485,147	319,785
Other Interest Revenue	112,656	210,875	196,248
	<u>456,757</u>	<u>877,512</u>	<u>1,322,835</u>
<b>Other Significant Items</b>			
Increase in Equity Value - EMRC		-	459,884

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

### FOR THE PERIOD ENDED 31 MAY 2010

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

#### **GOVERNANCE**

The provision to allow decision-making process to efficiently allocate scarce resources. Administration services allocated to other areas and administration of council members.

#### **GENERAL PURPOSE FUNDING**

Collection of revenue to finance Council activities including; rates, government grants, interest revenue collection and administration.

#### **LAW, ORDER, PUBLIC SAFETY**

To provide services to ensure a safer community through the supervision of local laws, fire prevention, emergency services and animal control.

#### **HEALTH**

To provide an operational structure for good community health including pest control, immunisation and child health services.

#### **EDUCATION AND WELFARE**

To aid the needs of the community by providing senior citizens and day-care centres, pre-schools, playgroup assistance and other voluntary services.

#### **COMMUNITY AMENITIES**

The provision of services required by the community, including; waste management, collection and recycling programmes, environmental controls, town planning and storm water drainage and maintenance.

#### **RECREATION AND CULTURE**

To establish and manage facilities for the well-being of the community and ensure the availability of halls, aquatic centres, recreation centres, sports grounds and libraries.

#### **TRANSPORT**

The provision of effective infrastructure to the community through the construction and maintenance of roads and footpaths, bridges, lighting and cleaning of streets.

#### **ECONOMIC SERVICES**

To promote the Shire and improve its economic base through the promotion of tourism, rural services and building control.

#### **OTHER PROPERTY & SERVICES**

Private works operations, plant repairs and general operations costs.

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

	2009/10 Actual Year to Date \$	2009/10 Adopted Budget \$
<b>3. ACQUISITION OF ASSETS</b>		
The following assets have been acquired during the period under review:		
<b><u>By Program</u></b>		
Governance	196,919	581,794
General Purpose Funding	-	-
Law, Order, Public Safety	-	-
Health	-	-
Education and Welfare	99,285	-
Community Amenities	3,402,402	10,780,180
Recreation and Culture	1,754,157	2,351,194
Transport	5,057,850	6,016,907
Economic Services	-	-
Other Property and Services	-	-
	<u>10,510,613</u>	<u>19,730,075</u>
<b><u>By Class</u></b>		
Land Held for Resale	-	-
Land and Buildings	3,065,135	10,383,504
Infrastructure Assets - Roads	3,970,879	4,944,356
Infrastructure Assets - Parks and Ovals	1,755,482	2,372,694
Plant and Equipment	1,163,985	997,551
Furniture and Equipment	555,133	1,031,970
	<u>10,510,613</u>	<u>19,730,075</u>

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### 4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value		Sale Proceeds		Profit(Loss)
	2009/10 Actual YTD \$		2009/10 Actual YTD \$		2009/10 Actual YTD \$
Governance	-		-		-
Law, Order & Public Safety	-		-		-
Health	-		-		-
Education & Welfare	-		-		-
Community Ammenities	-		-		-
Recreation & Culture	-		-		-
Transport	306,863		263,526		(43,337)
	306,863		263,526		(43,337)

<u>By Class</u>	Net Book Value		Sale Proceeds		Profit(Loss)
	2009/10 Actual YTD \$		2009/10 Actual YTD \$		2009/10 Actual YTD \$
Furniture Fittings & Equipment	-		-		-
Plant & Equipment	306,863		263,526		(43,337)
	306,863		263,526		(43,337)

<u>Summary</u>	2009/10 Actual YTD \$	2009/10 Adopted Budget \$
Profit on Asset Disposals	28,450	15,000
Loss on Asset Disposals	(71,787)	(14,860)
	<u>(43,337)</u>	<u>140</u>

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### 5. INFORMATION ON BORROWINGS

#### (a) Debenture Repayments

Particulars	Loan Number	Loan Provider	Principal 1-Jul-09 \$	Budgeted New Loans \$	Principal Repayments		Principal Balance		Interest Repayments	
					2009/10 Budget \$	2009/10 Actual \$	2009/10 Budget \$	2009/10 Actual \$	2009/10 Budget \$	2009/10 Actual \$
Forrestfield Bowling Club	199	WATC	41,381		2,442	2,442	38,940	38,940	3,332	3,332
Kalamunda Tennis Club	204	WATC	6,478		6,478	6,478	-	-	356	450
Kalamunda Cricket Club	207	WATC	15,239		1,286	1,286	13,953	13,953	991	991
Kalamunda & District Basketball	208	WATC	152,165		12,858	12,859	139,307	139,307	9,834	9,834
Kalamunda Swimming Pool	212	WATC	-		-	-	-	-	-	-
Hartfield Country Club	213	WATC	16,743		16,743	16,743	-	-	555	555
Forrestfield Utd Soccer Club	214	WATC	137,924		4,238	4,238	133,686	133,686	7,610	7,610
Lesmurdie Tennis Club	215	WATC	36,813		2,926	2,926	33,887	33,887	2,299	2,299
Foothills Netball Assoc	216	WATC	99,104		2,647	2,647	96,456	96,456	6,370	6,370
Maida Vale Tennis Club	217	WATC	51,360		2,094	2,094	49,266	49,266	3,061	3,061
Kalamunda United Soccer Club	218	WATC	9,819		1,413	1,413	8,352	8,406	583	583
*Kalamunda Club	219	WATC		250,000	-	-	250,000	250,000	-	-
*Forrestfield Junior Football Club	220	WATC		19,000	-	-	19,000	19,000	-	-
*Shire Depot	221	WATC		2,100,000	25,593	-	2,074,407	2,100,000	70,770	-
*Wet'n'Wild	222	WATC		500,000	-	-	500,000	500,000	-	-
*Sweeper trucks	223	WATC		300,000	-	-	-	300,000	-	-
			567,025	3,169,000	78,716	53,124	3,357,255	3,682,901	105,762	35,086

All loans are self supporting loans financed by payments from third parties.

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### 5. INFORMATION ON BORROWINGS (cont'd)

#### (b) New Debentures

New debentures previously budgeted for in 2008/09 are for:

\*Kalamunda Club - To remove 1 bowling green replacing it with a carpark, and converting 2 bowling greens to synthetic turf.

\*Forrestfield Junior Football Club - 2 additional light towers..

\*These will be self-supporting loans with repayments sourced from the clubs associated.

New debentures budgeted for in 2009/10 are for:

- Depot administration building and workshop.

- Kalamunda swimming pool (Wet'n'Wild) upgrade.

Other new debentures raised by council in 2009/10 are for:

- Sweeper truck

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
<u>Kalamunda Club</u> - Replace 1 bowling green with a carpark, converting 2 bowling greens to synthetic turf. *A self-supported loan. Originally included in 2008/09 budget.	250,000	WATC	Fixed Int.	10	109,343	6.28	250,000	0
<u>Forrestfield Junior Football Club</u> - Install 2 additional light towers. *A self-supported loan. Originally included in 2008/09 budget.	19,000	WATC	Fixed Int.	10	8,310	6.28	19,000	0
<u>Shire of Kalamunda</u> - To construct a new depot administration and workshop	2,100,000	WATC	Fixed Int.	20	1,754,547	6.74	2,100,000	0
<u>Shire of Kalamunda</u> - For upgrade and maintenance of the Wet'n'Wild swimming pool.	500,000	WATC	Fixed Int.	10	8,310	6.74	500,000	0
<u>Shire of Kalamunda</u> - To purchase plant and equipment a new road sweeper truck	300,000	WATC	Fixed Int	5	50,794	5.9	300,000	0

#### (c) Overdraft

The Shire of Kalamunda has not established any overdraft facility.



# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF FINANCIAL REPORT

AS AT 31 MAY 2010

	2009/10 Budget \$	2009/10 Actual \$	Budget Review \$
<b>6. RESERVES - CASH BACKED</b>			
<b>(a) Building Construction</b>			
Opening Balance	6,458,157	6,458,157	6,458,157
Transfer from Accumulated Surplus - Interest	90,031		90,031
Transfer from Accumulated Surplus	1,178,000	1,178,000	1,178,000
Transfer to Accumulated Surplus	(5,552,939)	(5,790,939)	(5,790,939)
	<u>2,173,249</u>	<u>1,845,218</u>	<u>1,935,249</u>
This reserve was set up to provide for new buildings and the refurbishment to existing Shire owned buildings. To be spent according to budget.			
<b>(b) Waste Management</b>			
Opening Balance	3,568,443	3,568,443	3,568,443
Transfer from Accumulated Surplus - Interest	68,995	-	68,995
Transfer from Accumulated Surplus	(1,576,130)	1,507,135	(1,576,130)
Transfer to Accumulated Surplus	(25,000)	(167,877)	(167,877)
	<u>2,036,308</u>	<u>1,893,431</u>	<u>1,893,431</u>
This reserve was set up to fund financing operations for the development of Council's sanitation service. To be spent according to budget.			
<b>(c) EDP - IT Equipment</b>			
Opening Balance	334,791	334,791	334,791
Transfer from Accumulated Surplus - Interest	2,067		2,067
Transfer from Accumulated Surplus	328,850	330,917	328,850
Transfer to Accumulated Surplus	(261,000)	(281,000)	(281,000)
	<u>404,708</u>	<u>384,708</u>	<u>384,708</u>
This reserve was set up to provide for the upgrade / replacement of the Shire's computer hardware and software requirements. To be spent according to budget.			
<b>(d) Local Government Elections</b>			
Opening Balance	105,789	105,789	105,789
Transfer from Accumulated Surplus - Interest	977		977
Transfer from Accumulated Surplus	45,000	45,977	45,000
Transfer to Accumulated Surplus	(100,000)	(70,000)	(70,000)
	<u>51,766</u>	<u>81,766</u>	<u>81,766</u>
This reserve was set up to fund the cost of future Council elections. To be spent according to budget.			
<b>(e) Long Service Leave</b>			
Opening Balance	154,858	154,858	154,858
Transfer from Accumulated Surplus - Interest	1,783		1,783
Transfer from Accumulated Surplus	5,500	3,397	5,500
Transfer to Accumulated Surplus	-	-	0
	<u>162,141</u>	<u>158,255</u>	<u>162,141</u>
The purpose of this reserve is to provide cash-backing for all annual and long service leave entitlements. Transfers to this reserve are based on the leave liability at each year end. To be spent according to budget.			

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

	2009/10 Budget \$	2009/10 Actual \$	Budget Review \$
<b>6. CASH BACKED RESERVES (cont'd)</b>			
<b>(f) Plant and Equipment</b>			
Opening Balance	565,360	565,360	565,360
Transfer from Accumulated Surplus - Interest	8,764		8,764
Transfer from Accumulated Surplus	522,000	530,764	522,000
Transfer to Accumulated Surplus	(304,000)	(304,000)	(304,000)
	<u>792,124</u>	<u>792,124</u>	<u>792,124</u>
This reserve was set up to fund future replacement of Council's plant and associated equipment. To be spent according to budget.			
<b>(g) Stirk Park</b>			
Opening Balance	44,585	44,585	44,585
Transfer from Accumulated Surplus - Interest	1,321		1,321
Transfer from Accumulated Surplus	-	25,000	-
Transfer to Accumulated Surplus	-	-	0
	<u>45,906</u>	<u>19,585</u>	<u>45,906</u>
This reserve was set up to fund improvements to Stirk Park. To be spent according			
<b>(h) HACC</b>			
Opening Balance	239,798	207,676	207,676
Transfer from Accumulated Surplus - Interest	7,911		7,911
Transfer from Accumulated Surplus	52,390	90,264	52,390
Transfer to Accumulated Surplus	-	-	(187,726)
	<u>300,099</u>	<u>297,940</u>	<u>80,251</u>
This reserve was set up to fund future HACC Services programmes and asset replacement. To be spent according to budget.			
<b>(i) Forrestfield Industrial Area</b>			
Opening Balance	266,720	266,720	266,720
Transfer from Accumulated Surplus - Interest	7,906		-
Transfer from Accumulated Surplus	-	-	0
Transfer to Accumulated Surplus	-	-	0
	<u>274,625</u>	<u>266,720</u>	<u>266,720</u>
This reserve was set up to fund infrastructure requirements for the Forrestfield Industrial Area. To be spent according to budget.			
<b>(j) Insurance Contingency Reserve</b>			
Opening Balance	226,363	226,363	226,363
Transfer from Accumulated Surplus - Interest	5,826		5,826
Transfer from Accumulated Surplus	-	375,780	182,064
Transfer to Accumulated Surplus	-	23,016	0
	<u>232,190</u>	<u>579,128</u>	<u>414,253</u>
This reserve was set up to fund insurance premium variations and potential call backs. To be spent according to budget.			

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

	2009/10 Budget \$	2009/10 Actual \$	Budget Review \$
<b>6. CASH BACKED RESERVES (cont'd)</b>			
<b>(k) Light Plant Reserve</b>			
Opening Balance	203,416	203,416	203,416
Transfer from Accumulated Surplus - Interest	1,301		1,301
Transfer from Accumulated Surplus	380,000	381,301	380,000
Transfer to Accumulated Surplus	(300,000)	(300,000)	(300,000)
	<u>284,717</u>	<u>284,717</u>	<u>284,717</u>
This reserve was set up to fund future replacement of Council's plant and associated equipment. To be spent according to budget.			
<b>(l) Revaluation Reserve</b>			
Opening Balance	63,989	63,989	63,989
Transfer from Accumulated Surplus - Interest	1,091		1,091
Transfer from Accumulated Surplus	55,000	56,091	55,000
Transfer to Accumulated Surplus	-	-	0
	<u>120,080</u>	<u>120,080</u>	<u>120,080</u>
This reserve was set up to fund triannual rating revaluations. To be spent according			
<b>(m) Nominated Employee Leave Provisions Reserve</b>			
Opening Balance			-
Transfer from Accumulated Surplus - Interest			
Transfer from Accumulated Surplus		43,090	21,545
Transfer to Accumulated Surplus		-	0
	<u>-</u>	<u>43,090</u>	<u>21,545</u>
This reserve was set up to receive funds for nominated staff leave entitlements. To be spent according to budget.			
<b>(n) Swimming Pool Inspections Reserve</b>			
Opening Balance			-
Transfer from Accumulated Surplus - Interest			0
Transfer from Accumulated Surplus		-	0
Transfer to Accumulated Surplus		-	-
	<u>-</u>	<u>-</u>	<u>-</u>
This reserve was set up to receive funds for the swimming pool inspection program. To be spent according to budget.			
<b>Total Reserve Closing Balance</b>	<u><u>6,877,914</u></u>	<u><u>6,766,761</u></u>	<u><u>6,482,892</u></u>

<b>SUMMARY</b>	2009/10 Budget \$	2009/10 Actual \$	Budget Review \$
Opening Balance	12,232,270	12,200,147	12,200,147
Transfer from Accumulated Surplus - Interest	197,974	-	190,069
Transfer from Accumulated Surplus	990,610	1,503,446	1,201,742
Transfer to Accumulated Surplus	(6,542,939)	(6,936,832)	(7,101,542)
Closing Balance	<u><u>6,877,914</u></u>	<u><u>6,766,761</u></u>	<u><u>6,490,416</u></u>

All of the cash backed reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Notes 7 and 8 of this financial report.

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

	May 2009 Actual \$	Brought Forward 01-Jul 2009 \$
<b>7. Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	6,631,706	2,468,504
Cash - Restricted	10,966,092	16,439,547
Receivables	3,020,997	1,299,755
Inventories	64,036	75,527
	<u>20,682,831</u>	<u>20,283,332</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	<u>(853,293)</u>	<u>(3,069,867)</u>
NET CURRENT ASSET POSITION	19,829,538	17,213,465
Less: Cash - Restricted	<u>(10,966,092)</u>	<u>(16,439,547)</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>1,421,326</u></u>	<u><u>773,917</u></u>

The estimated surplus/(deficiency) c/fwd in the 2008/09 actual column represents the surplus (deficit) brought forward as at 1 July 2009. This figure is not finalised.

The estimated surplus/(deficiency) c/fwd in the 2009/10 actual column represents the surplus (deficit) carried forward as at 30 April 2010.

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### 8. NOTES TO THE CASH FLOW STATEMENT

#### (a) Reconciliation of Cash

For the purposes of the cash flow statement, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2009/10 Budget \$	2009/10 Actual \$	2008/09 Actual \$
Cash - Unrestricted	85,435	6,631,706	2,468,504
Cash - Restricted	11,249,595	10,966,092	16,439,547
	<u>11,103,199</u>	<u>17,597,799</u>	<u>18,908,051</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Building Construction Reserve	4,263,113	1,845,218	6,458,157
Waste Management Reserve	3,525,653	1,893,431	3,568,443
EDP Reserve	79,969	384,708	334,791
Forrestfield Industrial Area Reserve	263,522	266,720	266,720
HACC Reserve	345,673	297,940	207,676
Local Government Election Reserve	60,060	81,766	105,789
Long Service Leave Reserve	56,680	158,255	154,858
Plant & Equipment Reserve	183,137	792,124	565,360
Stirk Park Reserve	44,050	19,585	44,585
Insurance Contingency Reserve	126,623	579,128	226,363
Light Plant Reserve	3,375	284,717	203,416
Revaluation Reserve	8,881	120,080	63,989
Nominated Employee Leave Provisions Reserve		43,090	-
Public Open Space	776,334	2,565,009	2,347,833
Roadwork Contributions		70,187	356,400
Bonds	1,502,204	1,545,936	1,512,526
Grants Received in Advance		18,199	18,199
Meals on Wheels Surplus Funding Acquired		18,199	18,199
	<u>11,239,273</u>	<u>10,966,092</u>	<u>16,435,105</u>

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### 9. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
<b>Differential General Rate</b>											
GRV	0.06499	17,766	241,487,629	14,669,189	\$744,385	\$293,739	15,707,313	14,500,075	250,000	0	14,750,075
General Industrial	0.06758	176	28,945,859	1,850,331			1,850,331	1,947,717			1,947,717
Light Industrial	0.06758	83	3,836,211	245,467			245,467	258,386			258,386
UV	0.00242	300	164,392,040	376,533			376,533	396,350	0	0	396,350
<b>Sub-Totals</b>		18,325	438,661,739	17,141,519	744,385	293,739	18,179,643	17,102,527	0	0	17,352,527
<b>Minimum Rates</b>	<b>Minimum \$</b>										
GRV	549.85	2,451		1,347,682			1,347,682	1,347,682	0	0	1,347,682
General Industrial	571.85	17		9,721			9,721	9,721			9,721
Light Industrial	571.85	2		1,144			1,144	1,144			1,144
UV	549.85	4		2,199			2,199	2,199	0	0	2,199
<b>Sub-Totals</b>		2,474	0	1,360,746	0	0	1,360,746	1,360,747			1,360,747
<b>Cash in Lieu of Rates</b>							19,540,390				18,713,274
<b>Totals</b>							113,191				71,335
							19,653,581				18,784,609

### CASH IN LIEU OF RATES

	Budget Rate Revenue \$	Rate Revenue 2009/10 \$
Dampier Pipeline Contribution	20,223	65,138
Co-operative Bulk Handling	51,112	48,053
	71,335	113,191

# SHIRE OF KALAMUNDA

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE PERIOD ENDED 31 MAY 2010

### 10. TRUST FUNDS

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

	Balance 01/07/08 \$	Estimated Amounts Received \$	Estimated Amounts Paid \$	Estimated Balance 30/06/09 \$
Unclaimed Monies	7,037	18,126	(7,856)	17,306
Wattle Grove - Cell 9	2,634,612			2,634,612
B.C.I.T.F Levies	29,892	175,620	(179,803)	25,709
B.R.B Levies	5,735	50,112	(51,207)	4,640
	<u>2,677,276</u>			<u>2,682,267</u>

**SHIRE OF KALAMUNDA**  
**Operating Budget Variance Analysis**  
**FOR THE PERIOD ENDED 31 MAY 2010**

Description		Budget 2009/2010 \$	Budget YTD \$	Actual YTD \$	Variance \$	Variance %
<b>120</b>	<b>Members</b>					
	Income	-	-	-	-	
	Expense	505,723	442,361	460,817	18,456	4%
	<b>Net Expenses Members</b>	<b>505,723</b>	<b>442,361</b>	<b>460,817</b>	<b>18,456</b>	
<b>150</b>	<b>Chief Executive Office</b>					
	Income	-	-	-	-	
	Expense	689,652	846,378	1,154,699	308,321	36%
	<b>Net Expenses Chief Executive Office</b>	<b>689,652</b>	<b>846,378</b>	<b>1,154,699</b>	<b>308,321</b>	
<b>201</b>	<b>Corporate Services Administration</b>					
	Income	-	-	-	-	
	Expense	418,773	385,175	563,446	178,271	46%
	<b>Net Expenses Corporate Services Administration</b>	<b>418,773</b>	<b>385,175</b>	<b>563,446</b>	<b>178,271</b>	
<b>205</b>	<b>Customer Services</b>					
	Income	-	(55)	(51)	4	
	Expense	410,502	389,857	376,850	(13,007)	-3%
	<b>Net Expenses Customer Services</b>	<b>410,502</b>	<b>389,802</b>	<b>376,799</b>	<b>(13,003)</b>	
<b>210</b>	<b>Compliance</b>					
	Income	-	-	-	-	
	Expense	78,467	66,330	71,777	5,447	8%
	<b>Net Expenses Compliance</b>	<b>78,467</b>	<b>66,330</b>	<b>71,777</b>	<b>5,447</b>	
<b>215</b>	<b>Project Funding</b>					
	Income	-	-	-	-	
	Expense	34,690	21,032	14,731	(6,301)	-30%
	<b>Net Expenses Project Funding</b>	<b>34,690</b>	<b>21,032</b>	<b>14,731</b>	<b>(6,301)</b>	
<b>220</b>	<b>Financial Services</b>					
	Income	(110,602)	(232,100)	(215,453)	16,647	-7%
	Expense	1,054,277	890,433	972,062	81,629	9%
	<b>Net Expenses Financial Services</b>	<b>943,675</b>	<b>658,333</b>	<b>756,609</b>	<b>98,276</b>	



**SHIRE OF KALAMUNDA**  
**Operating Budget Variance Analysis**  
**FOR THE PERIOD ENDED 31 MAY 2010**

Description		Budget 2009/2010 \$	Budget YTD \$	Actual YTD \$	Variance \$	Variance %
<b>221</b>	<b>Property and Procurement</b>					
	Income	-	-	-	-	
	Expense	-	139,986	120,688	(19,298)	
	<b>Net Expenses Property and Procurement</b>	-	<b>139,986</b>	<b>120,688</b>	<b>(19,298)</b>	
<b>225</b>	<b>General Purpose Income</b>					
	Income	(1,901,849)	(1,911,316)	(2,336,445)	(425,129)	22%
	Expense	-	-	-	-	
	<b>Net Expenses General Purpose Income</b>	<b>(1,901,849)</b>	<b>(1,911,316)</b>	<b>(2,336,445)</b>	<b>(425,129)</b>	
<b>230</b>	<b>Human Resources</b>					
	Income	(528,943)	(615,780)	(693,766)	(77,986)	13%
	Expense	511,464	493,113	553,704	60,591	12%
	<b>Net Expenses Human Resources</b>	<b>(17,478)</b>	<b>(122,667)</b>	<b>(140,062)</b>	<b>(17,395)</b>	
<b>240</b>	<b>Information Technology</b>					
	Income	(657,728)	(611,567)	(569,971)	41,596	-7%
	Expense	673,728	627,749	582,862	(44,887)	-7%
	<b>Net Expenses Information Technology</b>	<b>16,000</b>	<b>16,182</b>	<b>12,891</b>	<b>(3,291)</b>	
<b>250</b>	<b>Rates</b>					
	Income	(18,963,409)	(17,581,534)	(19,861,668)	(2,280,134)	13%
	Expense	440,000	420,156	445,387	25,231	6%
	<b>Net Expenses Rates</b>	<b>(18,523,409)</b>	<b>(17,161,378)</b>	<b>(19,416,281)</b>	<b>(2,254,903)</b>	
<b>260</b>	<b>Records Management</b>					
	Income	(1,000)	(737)	(651)	86	-12%
	Expense	220,472	198,858	203,684	4,826	2%
	<b>Net Expenses Records Management</b>	<b>219,472</b>	<b>198,121</b>	<b>203,034</b>	<b>4,913</b>	
<b>270</b>	<b>Rangers</b>					
	Income	(143,100)	(140,450)	(165,159)	(24,709)	18%
	Expense	570,426	536,749	550,449	13,700	3%
	<b>Net Expenses Rangers</b>	<b>427,326</b>	<b>396,299</b>	<b>385,290</b>	<b>(11,009)</b>	

**SHIRE OF KALAMUNDA**  
**Operating Budget Variance Analysis**  
**FOR THE PERIOD ENDED 31 MAY 2010**

Description		Budget 2009/2010 \$	Budget YTD \$	Actual YTD \$	Variance \$	Variance %
<b>275</b>	<b>Fire Prevention</b>					
	Income	(5,000)	(5,000)	(4,800)	200	-4%
	Expense	286,831	240,579	283,366	42,787	18%
	<b>Net Expenses Fire Prevention</b>	<b>281,831</b>	<b>235,579</b>	<b>278,566</b>	<b>42,987</b>	
<b>280</b>	<b>Bush Fire Brigade</b>					
	Income	(97,000)	(97,000)	(97,000)	-	0%
	Expense	125,688	119,052	174,858	55,806	47%
	<b>Net Expenses Bush Fire Brigade</b>	<b>28,688</b>	<b>22,052</b>	<b>77,858</b>	<b>55,806</b>	
<b>285</b>	<b>State Emergency Services</b>					
	Income	(38,130)	(38,130)	(38,130)	-	0%
	Expense	64,776	53,526	43,681	(9,845)	-18%
	<b>Net Expenses State Emergency Services</b>	<b>26,646</b>	<b>15,396</b>	<b>5,551</b>	<b>(9,845)</b>	
<b>301</b>	<b>Community Services Administration</b>					
	Income	-	(125,587)	(342,928)	(217,341)	
	Expense	764,097	1,234,362	782,684	(451,678)	-37%
	<b>Net Expenses Community Services Administration</b>	<b>764,097</b>	<b>1,108,775</b>	<b>439,755</b>	<b>(669,020)</b>	
<b>310</b>	<b>Economic Development</b>					
	Income	-	-	-	-	
	Expense	-	-	-	-	
	<b>Net Expenses Economic Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>315</b>	<b>Tourism and Promotions</b>					
	Income	(35,500)	(16,577)	(21,191)	(4,614)	28%
	Expense	276,710	365,057	383,228	18,171	5%
	<b>Net Expenses Tourism and Promotions</b>	<b>241,210</b>	<b>348,480</b>	<b>362,037</b>	<b>13,557</b>	
<b>320</b>	<b>Youth Services</b>					
	Income	(10,000)	(1,848)	42	1,890	-102%
	Expense	242,488	214,843	181,852	(32,991)	-15%
	<b>Net Expenses Youth Services</b>	<b>232,488</b>	<b>212,995</b>	<b>181,894</b>	<b>(31,101)</b>	

**SHIRE OF KALAMUNDA**  
**Operating Budget Variance Analysis**  
**FOR THE PERIOD ENDED 31 MAY 2010**

Description		Budget 2009/2010 \$	Budget YTD \$	Actual YTD \$	Variance \$	Variance %
<b>330</b>	<b>Recreation Services</b>					
	Income	(520,083)	(914,914)	(992,981)	(78,067)	9%
	Expense	91,131	169,466	128,498	(40,968)	-24%
	<b>Net Expenses Recreation Services</b>	<b>(428,952)</b>	<b>(745,448)</b>	<b>(864,483)</b>	<b>(119,035)</b>	
<b>335</b>	<b>Hartfield Park Recreation Centre</b>					
	Income	(453,300)	(442,376)	(473,955)	(31,579)	7%
	Expense	1,096,563	1,086,948	1,088,956	2,008	0%
	<b>Net Expenses Hartfield Park Recreation Centre</b>	<b>643,263</b>	<b>644,572</b>	<b>615,001</b>	<b>(29,571)</b>	
<b>340</b>	<b>High Wycombe Recreation Centre</b>					
	Income	(35,500)	(39,424)	(38,597)	827	-2%
	Expense	262,181	257,884	251,159	(6,725)	-3%
	<b>Net Expenses High Wycombe Recreation Centre</b>	<b>226,681</b>	<b>218,460</b>	<b>212,563</b>	<b>(5,897)</b>	
<b>350</b>	<b>Community Halls and Buildings</b>					
	Income	(342,382)	(419,198)	(498,826)	(79,628)	19%
	Expense	961,915	899,194	1,216,430	317,236	35%
	<b>Net Expenses Community Halls and Buildings</b>	<b>619,533</b>	<b>479,996</b>	<b>717,605</b>	<b>237,609</b>	
<b>355</b>	<b>Reserve Hire</b>					
	Income	(70,500)	(69,369)	(56,728)	12,641	-18%
	Expense	46,159	44,088	42,489	(1,599)	-4%
	<b>Net Expenses Reserve Hire</b>	<b>(24,341)</b>	<b>(25,281)</b>	<b>(14,239)</b>	<b>11,042</b>	
<b>360</b>	<b>Swimming Pools</b>					
	Income	(20,000)	(14,333)	(15,092)	(759)	5%
	Expense	67,701	62,469	89,350	26,881	43%
	<b>Net Expenses Swimming Pools</b>	<b>47,701</b>	<b>48,136</b>	<b>74,258</b>	<b>26,122</b>	
<b>370</b>	<b>Environmental Health</b>					
	Income	(30,080)	(27,610)	(37,205)	(9,595)	35%
	Expense	580,058	529,898	532,875	2,977	1%
	<b>Net Expenses Environmental Health</b>	<b>549,978</b>	<b>502,288</b>	<b>495,670</b>	<b>(6,618)</b>	

**SHIRE OF KALAMUNDA**  
**Operating Budget Variance Analysis**  
**FOR THE PERIOD ENDED 31 MAY 2010**

Description		Budget 2009/2010 \$	Budget YTD \$	Actual YTD \$	Variance \$	Variance %
<b>375</b>	<b>Waste Management</b>					
	Income	(5,360,713)	(4,873,385)	(5,295,466)	(422,081)	9%
	Expense	5,265,936	4,830,308	4,577,497	(252,811)	-5%
	<b>Net Expenses Waste Management</b>	<b>(94,777)</b>	<b>(43,077)</b>	<b>(717,969)</b>	<b>(674,892)</b>	
<b>380</b>	<b>Senior Citizen Services</b>					
	Income	(67,600)	(59,690)	(63,279)	(3,589)	6%
	Expense	283,475	235,428	265,509	30,082	13%
	<b>Net Expenses Senior Citizen Services</b>	<b>215,875</b>	<b>175,738</b>	<b>202,230</b>	<b>26,492</b>	
<b>385</b>	<b>HACC Services</b>					
	Income	(2,128,433)	(2,090,410)	(2,634,396)	(543,986)	26%
	Expense	2,132,854	2,069,397	2,498,776	429,379	21%
	<b>Net Expenses HACC Services</b>	<b>4,421</b>	<b>(21,013)</b>	<b>(135,620)</b>	<b>(114,607)</b>	
<b>386</b>	<b>Kalamunda Community Care</b>					
	Income	-	-	-	-	
	Expense	-	-	-	-	
	<b>Net Expenses Kalamunda Community Care</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>387</b>	<b>Meals on Wheels</b>					
	Income	(91,752)	(131,758)	(116,612)	15,146	-11%
	Expense	91,759	131,846	144,488	12,642	10%
	<b>Net Expenses Meals on Wheels</b>	<b>7</b>	<b>88</b>	<b>27,875</b>	<b>27,787</b>	
<b>390</b>	<b>Libraries - Administration</b>					
	Income	(1,200)	(1,100)	(27)	1,073	-98%
	Expense	147,320	129,909	105,004	(24,905)	-19%
	<b>Net Expenses Libraries - Administration</b>	<b>146,120</b>	<b>128,809</b>	<b>104,976</b>	<b>(23,833)</b>	
<b>391</b>	<b>Library - Kalamunda</b>					
	Income	(10,650)	(13,244)	(14,775)	(1,531)	12%
	Expense	750,940	755,673	758,230	2,557	0%
	<b>Net Expenses Library - Kalamunda</b>	<b>740,290</b>	<b>742,429</b>	<b>743,455</b>	<b>1,026</b>	

**SHIRE OF KALAMUNDA**  
**Operating Budget Variance Analysis**  
**FOR THE PERIOD ENDED 31 MAY 2010**

Description		Budget 2009/2010 \$	Budget YTD \$	Actual YTD \$	Variance \$	Variance %
<b>392</b>	<b>Library - Forrestfield</b>					
	Income	(4,800)	(4,378)	1,750	6,128	-140%
	Expense	331,862	330,814	334,502	3,688	1%
	<b>Net Expenses Library - Forrestfield</b>	<b>327,062</b>	<b>326,436</b>	<b>336,252</b>	<b>9,816</b>	
<b>393</b>	<b>Library - High Wycombe</b>					
	Income	(3,300)	(4,389)	3,481	7,870	-179%
	Expense	282,101	287,716	244,247	(43,469)	-15%
	<b>Net Expenses Library - High Wycombe</b>	<b>278,801</b>	<b>283,327</b>	<b>247,729</b>	<b>(35,598)</b>	
<b>394</b>	<b>Libraries - Lesmurdie</b>					
	Income	(1,050)	(902)	10,124	11,026	-1222%
	Expense	114,920	162,030	110,785	(51,245)	-32%
	<b>Net Expenses Libraries - Lesmurdie</b>	<b>113,870</b>	<b>161,128</b>	<b>120,909</b>	<b>(40,219)</b>	
<b>395</b>	<b>Arts and Culture</b>					
	Income	-	-	-	-	
	Expense	77,354	69,540	74,929	5,389	8%
	<b>Net Expenses Arts and Culture</b>	<b>77,354</b>	<b>69,540</b>	<b>74,929</b>	<b>5,389</b>	
<b>396</b>	<b>Museums</b>					
	Income	(27,000)	(24,750)	(26,743)	(1,993)	8%
	Expense	128,451	119,452	107,871	(11,581)	-10%
	<b>Net Expenses Museums</b>	<b>101,451</b>	<b>94,702</b>	<b>81,127</b>	<b>(13,575)</b>	
<b>401</b>	<b>Engineering</b>					
	Income	-	-	-	-	
	Expense	290,911	261,148	302,706	41,558	16%
	<b>Net Expenses Engineering</b>	<b>290,911</b>	<b>261,148</b>	<b>302,706</b>	<b>41,558</b>	
<b>410</b>	<b>Design and Technical Services</b>					
	Income	(2,000)	(418)	13	431	-103%
	Expense	(479,657)	(575,800)	(567,960)	7,840	-1%
	<b>Net Expenses Design and Technical Services</b>	<b>(481,657)</b>	<b>(576,218)</b>	<b>(567,947)</b>	<b>8,271</b>	

**SHIRE OF KALAMUNDA**  
**Operating Budget Variance Analysis**  
**FOR THE PERIOD ENDED 31 MAY 2010**

Description		Budget 2009/2010 \$	Budget YTD \$	Actual YTD \$	Variance \$	Variance %
<b>415</b>	<b>Engineering Works (Maintenance)</b>					
	Income	-	(1,056)	(278)	778	
	Expense	6,527,104	6,214,021	5,873,666	(340,356)	-5%
	<b>Net Expenses Engineering Works (Maintenance)</b>	<b>6,527,104</b>	<b>6,212,965</b>	<b>5,873,387</b>	<b>(339,578)</b>	
<b>420</b>	<b>Engineering Works (Construction)</b>					
	Income	(1,619,290)	(1,606,033)	(1,238,517)	367,516	-23%
	Expense	63,821	43,538	70,586	27,048	62%
	<b>Net Expenses Engineering Works (Construction)</b>	<b>(1,555,469)</b>	<b>(1,562,495)</b>	<b>(1,167,931)</b>	<b>394,564</b>	
<b>430</b>	<b>Depot Operations</b>					
	Income	-	-	-	-	
	Expense	97,856	83,116	390,363	307,247	370%
	<b>Net Expenses Depot Operations</b>	<b>97,856</b>	<b>83,116</b>	<b>390,363</b>	<b>307,247</b>	
<b>440</b>	<b>Plant Operations</b>					
	Income	-	-	-	-	
	Expense	471,708	724,718	581,567	(143,151)	-20%
	<b>Net Expenses Plant Operations</b>	<b>471,708</b>	<b>724,718</b>	<b>581,567</b>	<b>(143,151)</b>	
<b>450</b>	<b>Parks and Reserves Maintenance</b>					
	Income	-	(254,100)	(279,356)	(25,256)	
	Expense	4,594,630	4,338,433	4,692,005	353,572	8%
	<b>Net Expenses Parks and Reserves Maintenance</b>	<b>4,594,630</b>	<b>4,084,333</b>	<b>4,412,649</b>	<b>328,316</b>	
<b>501</b>	<b>Planning and Development Administration</b>					
	Income	-	-	-	-	
	Expense	408,532	382,249	391,491	9,242	2%
	<b>Net Expenses Planning and Development Administration</b>	<b>408,532</b>	<b>382,249</b>	<b>391,491</b>	<b>9,242</b>	
<b>510</b>	<b>Environmental Management</b>					
	Income	-	(66)	(75)	(9)	
	Expense	481,651	437,314	364,648	(72,666)	-17%
	<b>Net Expenses Environmental Management</b>	<b>481,651</b>	<b>437,248</b>	<b>364,573</b>	<b>(72,676)</b>	

**SHIRE OF KALAMUNDA**  
**Operating Budget Variance Analysis**  
**FOR THE PERIOD ENDED 31 MAY 2010**

Description		Budget 2009/2010 \$	Budget YTD \$	Actual YTD \$	Variance \$	Variance %
<b>520</b>	<b>Planning Service</b>					
	Income	(252,300)	(231,275)	(744,089)	(512,814)	222%
	Expense	816,675	960,058	786,360	(173,698)	-18%
	<b>Net Expenses Planning Service</b>	<b>564,375</b>	<b>728,783</b>	<b>42,272</b>	<b>(686,511)</b>	
<b>530</b>	<b>Land Management</b>					
	Income	-	-	-	-	
	Expense	79,399	88,330	65,962	(22,368)	-25%
	<b>Net Expenses Land Management</b>	<b>79,399</b>	<b>88,330</b>	<b>65,962</b>	<b>(22,368)</b>	
<b>540</b>	<b>Building Services</b>					
	Income	(483,980)	(516,208)	(559,500)	(43,292)	8%
	Expense	552,275	580,039	535,083	(44,956)	-8%
	<b>Net Expenses Building Services</b>	<b>68,295</b>	<b>63,831</b>	<b>(24,417)</b>	<b>(88,248)</b>	
<b>550</b>	<b>Property Maintenance</b>					
	Income	(3,890,746)	(3,542,319)	(965,594)	2,576,725	-73%
	Expense	3,368,393	2,990,141	2,983,192	(6,949)	0%
	<b>Net Expenses Property Maintenance</b>	<b>(522,353)</b>	<b>(552,178)</b>	<b>2,017,598</b>	<b>2,569,776</b>	

# SHIRE OF KALAMUNDA

## Variance Analysis Details

FOR THE PERIOD ENDED 31 MAY 2010

Description		Original Budget YTD Variance \$	Amended Budget Full Year Variance \$	Comments
<b>150</b>	<b>Chief Executive Office</b>			
	Income	-	-	- Employee training at amended budget amount.
	Expense	308,321	232,347	Consultants & salaries and wages under amended budget. Legal expenses exceed budget, includes recent settlement.
	<b>Net Expenses Chief Executive Office</b>	<b>308,321</b>	<b>232,347</b>	
<b>201</b>	<b>Corporate Services Administration</b>			
	Income	-	-	
	Expense	178,271	144,942	Salaries & wages, superannuation exceed budget, due to contract settlement.
	<b>Net Expenses Corporate Services Administration</b>	<b>178,271</b>	<b>144,942</b>	
<b>215</b>	<b>Project Funding</b>			
	Income	-	-	
	Expense	(6,301)	(8,208)	Project (grant seeding funds) expenditure under year to date budget.
	<b>Net Expenses Project Funding</b>	<b>(6,301)</b>	<b>(8,208)</b>	
<b>221</b>	<b>Property and Procurement</b>			
	Income	-	-	
	Expense	(19,298)	(32,016)	New service area. Salaries and wages previously budgeted under Financial Services. HR and IT costs to be allocated.
	<b>Net Expenses Property and Procurement</b>	<b>(19,298)</b>	<b>(32,016)</b>	
<b>225</b>	<b>General Purpose Income</b>			
	Income	(425,129)	(251,361)	Full year general purpose grants instalment received in advance. Higher interest earnings.
	Expense	-	-	
	<b>Net Expenses General Purpose Income</b>	<b>(425,129)</b>	<b>(251,361)</b>	
<b>230</b>	<b>Human Resources</b>			
	Income	(77,986)	(22,032)	Workers compensation allocation credit, offset by transfer to reserve charge. Administration allocation charges under budget as department expenses are under budget.
	Expense	60,591	20,305	Salaries and wages, under budget. Occupational Health & Safety under budget (timing). Recruitment exceeding revised budget.
	<b>Net Expenses Human Resources</b>	<b>(17,395)</b>	<b>(1,727)</b>	
<b>250</b>	<b>Rates</b>			
	Income	(2,280,134)	(662,373)	Rates billing exceeds both adopted and revised budget. Cash in lieu of rates exceeds revised budget.
	Expense	25,231	(12,981)	Rates printing & stationery charges under budget. Debt collection under budget, since commenced. Postage costs exceed revised amounts.
	<b>Net Expenses Rates</b>	<b>(2,254,903)</b>	<b>(675,354)</b>	



# SHIRE OF KALAMUNDA

## Variance Analysis Details

FOR THE PERIOD ENDED 31 MAY 2010

Description		Original Budget YTD Variance \$	Amended Budget Full Year Variance \$	Comments
<b>260</b>	<b>Records Management</b>			
	Income	86	149	FOI fee income under budget, reduced requests on previous years.
	Expense	4,826	(13,283)	Salaries & wages under budget (leave without pay). Other costs according to revised budget.
	<b>Net Expenses Records Management</b>	<b>4,913</b>	<b>(13,134)</b>	
<b>270</b>	<b>Rangers</b>			
	Income	(24,709)	(17,759)	Dog registration income under budget (timing). Unbudgeted AWARE (FESA) grant received.
	Expense	13,700	(39,914)	Wages according to revised budget. No project costs to offset grant funds (AWARE) received.
	<b>Net Expenses Rangers</b>	<b>(11,009)</b>	<b>(57,673)</b>	
<b>275</b>	<b>Fire Prevention</b>			
	Income	200	200	Bush Fire infringements under budget , Court judgement in favour since received.
	Expense	42,787	21,640	Salaries and wages casual & relief (timing), sundry purchases , Contractor - firebreak (timing) under budget and according to revised budget.
<b>45</b>	<b>Net Expenses Fire Prevention</b>	<b>42,987</b>	<b>21,840</b>	
<b>280</b>	<b>Bush Fire Brigade</b>			
	Income	-	-	
	Expense	55,806	45,940	Urgent Brigade Pagers Replacement & Building maintenance (white ants) exceeding budget.
	<b>Net Expenses Bush Fire Brigade</b>	<b>55,806</b>	<b>45,940</b>	
<b>285</b>	<b>State Emergency Services</b>			
	Income	-	-	
	Expense	(9,845)	(14,710)	All expenditure categories under budget. Building maintenance (white ants) exceeds budget.
	<b>Net Expenses State Emergency Services</b>	<b>(9,845)</b>	<b>(14,710)</b>	
<b>301</b>	<b>Community Services Administration</b>			
	Income	(217,341)	112,072	Unbudgeted OCP contribution, budgeted funding community safety program not received.
	Expense	(451,678)	(562,131)	Project expenditure under budget.
	<b>Net Expenses Community Services Administration</b>	<b>(669,020)</b>	<b>(450,060)</b>	
<b>315</b>	<b>Tourism and Promotions</b>			
	Income	(4,614)	(3,109)	Lotterywest grant (Zig Zag) received. Other originally budgeted grants will not be received and budget since revised.
	Expense	18,171	(14,038)	Advertising, salaries and wages following revised exceeding budget.
	<b>Net Expenses Tourism and Promotions</b>	<b>13,557</b>	<b>(17,147)</b>	

**SHIRE OF KALAMUNDA**  
**Variance Analysis Details**

**FOR THE PERIOD ENDED 31 MAY 2010**

Description		Original Budget YTD Variance \$	Amended Budget Full Year Variance \$	Comments
<b>320 Youth Services</b>				
	Income	1,890	2,042	No contributions received. Grant funding under budget revised downwards.
	Expense	(32,991)	(43,303)	Donations and General Programming under budget.
	<b>Net Expenses Youth Services</b>	<b>(31,101)</b>	<b>(41,261)</b>	
<b>330 Recreation Services</b>				
	Income	(78,067)	5,102	Full CSRRF grant funds received, timing. Allocation between accounts to be reviewed.
	Expense	(40,968)	(56,380)	Wages and internal allocations under revised budget.
	<b>Net Expenses Recreation Services</b>	<b>(119,035)</b>	<b>(51,278)</b>	
<b>350 Community Halls and Buildings</b>				
	Income	(79,628)	(44,235)	Hall hire exceeding budget (permanent user charges)
	Expense	317,236	235,504	Maintenance exceeding budget.
	<b>Net Expenses Community Halls and Buildings</b>	<b>237,609</b>	<b>191,269</b>	
<b>355 Reserve Hire</b>				
	Income	12,641	15,702	Contributions exceed budget (full year recognised).
	Expense	(1,599)	(5,600)	Community sporting group donations exceed budget (full year recognised).
	<b>Net Expenses Reserve Hire</b>	<b>11,042</b>	<b>10,102</b>	
<b>360 Swimming Pools</b>				
	Income	(759)	540	No lease revenue raised.
	Expense	26,881	21,203	Building maintenance exceeds budget. Depreciation under budget.
	<b>Net Expenses Swimming Pools</b>	<b>26,122</b>	<b>21,743</b>	
<b>370 Environmental Health</b>				
	Income	(9,595)	(7,086)	Inspection, application and stall holder fees exceed budget (timing difference).
	Expense	2,977	(44,248)	Salaries & wages contractor under budget.
	<b>Net Expenses Environmental Health</b>	<b>(6,618)</b>	<b>(51,334)</b>	
<b>380 Senior Citizens Services</b>				
	Income	(3,589)	1,189	Annual podiatry grant received (timing). Fees under budget. Seniors week income under budget.
	Expense	30,082	(10,112)	Building maintenance & programmes expenses over budget. Motor vehicle costs reallocated to 330.
	<b>Net Expenses Senior Citizens Services</b>	<b>26,492</b>	<b>(8,924)</b>	

# SHIRE OF KALAMUNDA

## Variance Analysis Details

FOR THE PERIOD ENDED 31 MAY 2010

Description		Original Budget YTD Variance \$	Amended Budget Full Year Variance \$	Comments
<b>385</b>	<b>HACC Services</b>			
	Income	(543,986)	452,820	Fees exceeding budget. Third quarterly grant revenue received in advance (timing). Unbudgeted non-recurrent and growth grants received (\$148K).
	Expense	429,379	(1,958,104)	Program expenses and salaries and wages exceeds budget, and fee revenue and grant revenue received to date.
	<b>Net Expenses HACC Services</b>	<b>(114,607)</b>	<b>(1,505,284)</b>	
<b>387</b>	<b>Meals on Wheels</b>			
	Income	15,146	27,132	Government Grant exceeds budget, Fees under budget
	Expense	12,642	656	Maintenance Buildings exceed budget.
	<b>Net Expenses Meals on Wheels</b>	<b>27,787</b>	<b>27,787</b>	
<b>390</b>	<b>Libraries - Administration</b>			
	Income	1,073	1,173	Grant income not received. Timing
	Expense	(24,905)	(36,250)	Salaries and wages & Purchases sundry under budget (AMLIB maintenance contract).
<b>47</b>	<b>Net Expenses Libraries - Administration</b>	<b>(23,833)</b>	<b>(35,078)</b>	
<b>391</b>	<b>Library - Kalamunda</b>			
	Income	(1,531)	(305)	Lost & damaged and miscellaneous fees exceed budget.
	Expense	2,557	(65,822)	Salaries and wages exceeds budget, budget since revised.
	<b>Net Expenses Library - Kalamunda</b>	<b>1,026</b>	<b>(66,127)</b>	
<b>392</b>	<b>Library - Forrestfield</b>			
	Income	6,128	6,550	Lost & damaged and miscellaneous fees under budget.
	Expense	3,688	(26,416)	Building maintenance, Salaries and wages exceeds budget (timing), budget since revised.
	<b>Net Expenses Library - Forrestfield</b>	<b>9,816</b>	<b>(19,866)</b>	
<b>393</b>	<b>Library - High Wycombe</b>			
	Income	7,870	8,266	Lost & damaged under budget.
	Expense	(43,469)	(69,653)	Building maintenance, Salaries and wages under budget, budget since revised.
	<b>Net Expenses Library - High Wycombe</b>	<b>(35,598)</b>	<b>(61,386)</b>	
<b>394</b>	<b>Libraries - Lesmurdie</b>			
	Income	11,026	11,124	Lost & damaged and miscellaneous fees under budget.
	Expense	(51,245)	(65,979)	Building Maintenance exceeds budget.
	<b>Net Expenses Libraries - Lesmurdie</b>	<b>(40,219)</b>	<b>(54,855)</b>	
<b>401</b>	<b>Engineering</b>			
	Income	-	-	
	Expense	41,558	18,444	Salaries and wages & Legal expenses exceed budget, legal expenses.
	<b>Net Expenses Engineering</b>	<b>41,558</b>	<b>18,444</b>	

## SHIRE OF KALAMUNDA

## Variance Analysis Details

FOR THE PERIOD ENDED 31 MAY 2010

Description		Original Budget YTD Variance \$	Amended Budget Full Year Variance \$	Comments
<b>410</b>	<b>Design and Technical Services</b>			
	Income	431	468	Miscellaneous fees under budget.
	Expense	7,840	61,289	Overhead allocations under budget.
	<b>Net Expenses Design and Technical Services</b>	<b>8,271</b>	<b>61,757</b>	
<b>420</b>	<b>Engineering Works (Construction)</b>			
	Income	367,516	513,508	Grants exceed year to date budget / timing difference. Unbudgeted capital contributions received (Westralia - Abernethy Rd). Private works revenue under budget.
	Expense	27,048	23,016	Private Works expenditure over budget. Advertising under budget, costed to projects.
	<b>Net Expenses Engineering Works (Construction)</b>	<b>394,564</b>	<b>536,525</b>	
<b>430</b>	<b>Depot Operations</b>			
	Income	-	-	
	Expense	307,247	299,668	Maintenance exceeding budget, part upgrade of depot works.
	<b>Net Expenses Depot Operations</b>	<b>307,247</b>	<b>299,668</b>	
<b>440</b>	<b>Plant Operations</b>			
	Income	-	-	
	Expense	(143,151)	88,878	Overheads - Plant, Salary & Wages, Plant & Equip Hire under budget. insurance (timing) exceed budget. , Cost recovery under budget.
	<b>Net Expenses Plant Operations</b>	<b>(143,151)</b>	<b>88,878</b>	
<b>510</b>	<b>Environmental Management</b>			
	Income	(9)	(0)	Unbudgeted grant revenue.
	Expense	(72,666)	(113,699)	Project expenditure (Bush Crew, Trees to Residents) and salaries & wages under budget / timing difference.
	<b>Net Expenses Environmental Management</b>	<b>(72,676)</b>	<b>(113,699)</b>	
<b>520</b>	<b>Planning Services</b>			
	Income	(512,814)	(491,789)	Application fee revenue exceeding budget. Cash in lieu of public open space received (\$99k), though these funds are restricted in nature.
	Expense	(173,698)	(260,986)	All expenditure categories under budget.
	<b>Net Expenses Planning Services</b>	<b>(686,511)</b>	<b>(752,774)</b>	
<b>530</b>	<b>Land Management</b>			
	Income	-	-	
	Expense	(22,368)	(30,439)	Salary and wages under budget
	<b>Net Expenses Land Management</b>	<b>(22,368)</b>	<b>(30,439)</b>	

**SHIRE OF KALAMUNDA**  
**Variance Analysis Details**

**FOR THE PERIOD ENDED 31 MAY 2010**

Description	Original Budget YTD Variance \$	Amended Budget Full Year Variance \$	Comments
<b>540 Building Services</b>			
Income	(43,292)	3,650	Application & Strata Title fees revenue exceeding budget.
Expense	(44,956)	(96,819)	Consultant expenditure (contract staff). Salaries and wages under budget. Employee training exceeds year to date budget.
<b>Net Expenses Building Services</b>	<u><b>(88,248)</b></u>	<u><b>(93,169)</b></u>	



# SHIRE OF KALAMUNDA

GSC 5 July 2010

## SUMMARY OF DEBTORS

FOR THE PERIOD ENDED 31 MAY 2010

Item 68 Attachment 1

### Sundry Debtors Trial Balance - Summary Aged Listing

	> 90 days	> 60 days	> 30 days	Current	Total
October 09	\$123,804	\$17,365	\$139,416	\$18,836	\$299,421
November 09	\$127,983	\$4,514	\$1,676	\$151,327	\$285,499
December 09	\$131,280	\$266	\$80,139	\$256,777	\$468,462
January 10	\$121,991	\$63,820	\$236,645	\$214,072	\$636,528
February 10	\$168,858	\$225,703	\$219,610	\$106,127	\$720,298
March 10	\$306,341	\$63,288	\$103,657	\$52,288	\$525,574
April 10	\$144,355	\$3,679	\$55,381	\$485,418	\$688,834
May 10	\$137,105	\$47,773	\$245,641	\$1,104,411	\$1,534,930

#### Comment

#### Formal legal proceedings have been initiated against:

\$1,561.25 Kalamunda Youth Theatre Company - Lodged with Austral Mercantile on 26/02/2010.  
 \$45,996.00 Roger & Raimunda Townend - POS and valuation costs; McLeods pursuing.  
 \$4,317.00 Silverado Bootscooting Company - Judgement entered 02/02/09, property since seized.

#### New debt since aged >90 days

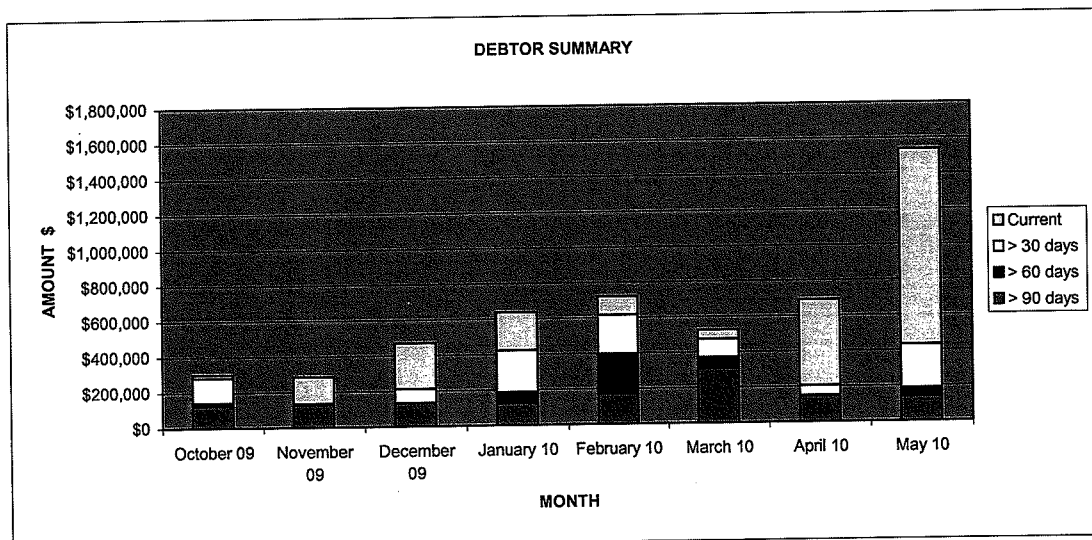
>90 days	\$19,794 Forrestfield United Soccer Club WA Inc ^	Building Maintenance/Building Elect
	\$4,300 Jasmine Lee Frost ^	Supreme Court Costs
	\$8,925 Kalamunda & Districts Basketball Association	Building Maintenance Costs
	\$3,387 Kalamunda & Districts Football Club Inc	Building Maintenance Costs
	\$4,110 Kalamunda & Districts Junior Football Club Inc	Building Maintenance Costs
	\$13,746 Kalamunda & Districts Netball Association	Building Security Costs
	\$4,757 Kalamunda Cricket Club	Building Maintenance Costs
	\$1,668 Kalamunda District Rugby Club	Building Maintenance/Building Insurance Costs
	\$4,345 Kalamunda Wet N Wild	Building Insurance / Legal Costs
	\$11,110 Rangebay Pty Ltd	Fencing Costs *Since found was settled via legal action
	\$4,278 Western Australian Institute of Tae Kwon Do ^	Hall Hire - Direct debit instalment plan
>60 days	\$30,000 Fire & Emergency Services Authority of WA	BFB/SES Grant
	\$1,364 Forrestfield United Soccer Club WA Inc	Emergency Services Levy
	\$11,951 Kalamunda & Districts Basketball Association	Building Maintenance Costs
>30 days	\$224,400 Attorney General's Department	CCTV Installation
	\$5,924 Forrestfield United Soccer Club WA Inc	Loan 214 Payment
	\$1,572 Hillview Lifestyle Villages Pty Ltd	Caravan Park License
	\$2,917 Kalamunda Community Learning Centre Inc	Hall Hire
	\$1,266 Lesmurdie Mazenod Cricket Club	Electricity Usage costs
	\$2,150 Western Australian Institute of Tae Kwon Do	Hall Hire

\* Denotes currently in negotiation of invoice amount and details

^ Denotes payment arrangement in place

**Note: Aged debt (90 days+) related to building maintenance and insurance reimbursements are currently not being pursued, pending directional outcome of the forum(s) on Lease and License Policy.**

Current



# SHIRE OF KALAMUNDA

GSC 5 July 2010

## SUMMARY OF CREDITORS

Item 68 Attachment 2

FOR THE PERIOD ENDED 31 MAY 2010

### Sundry Creditors Trial Balance - Summary Aged Listing

	> 90 days	> 60 days	> 30 days	Current	Total
31/07/2009	-\$866	\$33,372	\$45,780	\$704,637	\$782,923
31/08/2009	\$0	\$0	\$44,316	\$437,987	\$482,303
30/09/2009	\$906	\$35,676	\$160,930	\$680,511	\$878,022
31/10/2009	-\$233	\$578	\$14,351	\$568,342	\$583,038
30/11/2009	\$578	\$338	\$30,819	\$451,942	\$483,676
31/12/2009	\$89,921	\$40,572	\$2,248,356	\$518,207	\$2,897,056
31/01/2010	-\$763	\$48,709	\$50,549	\$258,831	\$357,325
28/02/2010	-\$188	\$34,925	\$22,989	\$685,488	\$743,213
31/03/2010	-\$182	\$5,470	\$226,519	\$710,804	\$942,611
30/04/2010	\$20,094	\$8,804	\$56,373	\$772,934	\$858,205
31/05/2010	\$10,009	\$356	\$79,920	\$448,367	\$538,651

#### Comment

- > 90 days Australian Bowls Construction and Wurth Australia - invoice not authorised/returned for payment
- > 60 days Original Invoice for Wayne's Windscreen never received.
- > 30 days These invoices are paid on the third fortnightly payment run.

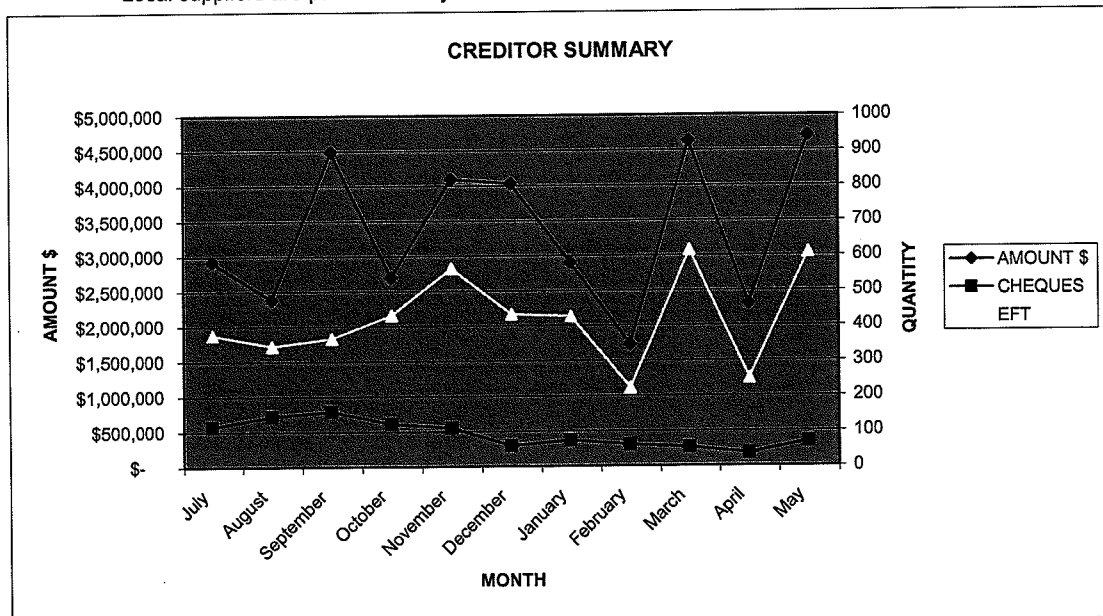
#### Creditor Payments made

Month	Amount \$	Quantity		
		Cheques	EFT's	Total
July	\$ 2,918,625	115	375	490
August	\$ 2,378,644	144	343	487
September	\$ 4,486,053	157	365	522
October	\$ 2,692,534	122	430	552
November	\$ 4,089,794	110	563	673
December	\$ 4,026,810	59	432	491
January	\$ 2,896,656	74	426	500
February	\$ 1,727,013	61	222	283
March	\$ 4,631,539	54	614	668
April	\$ 2,306,615	36	249	285
May	\$ 4,702,516	70	608	678

\*Excludes net staff payroll

\*Creditors on 30 day terms are paid on the 28th of the month following.

\*Local suppliers are paid on 14 day terms.





## SHIRE OF KALAMUNDA

## Item 69 Attachment 1

SUMMARY OF OUTSTANDING RATES  
FOR THE PERIOD ENDED 31 MAY 2010Rates Outstanding Debtors

	3rd Previous Year +	2nd Previous Year	Previous Year	Current	Total	Previous Year
31/05/2009	\$228,325	\$48,735	\$102,997	\$804,634	\$1,184,691	\$1,138,066
30/06/2009	\$226,976	\$46,449	\$98,047	\$511,211	\$882,684	\$976,035
31/07/2009	\$253,065	\$74,790	\$298,466	\$18,466,427	\$19,092,748	\$17,624,550
31/08/2009	\$234,491	\$42,242	\$53,124	\$15,694,102	\$16,023,958	\$15,655,625
30/09/2009	\$234,448	\$41,989	\$51,244	\$9,673,941	\$10,001,621	\$9,205,764
31/10/2009	\$233,494	\$40,297	\$41,212	\$8,796,419	\$9,111,422	\$8,041,146
30/11/2009	\$232,793	\$40,296	\$40,632	\$6,739,712	\$7,053,434	\$6,505,751
31/12/2009	\$226,733	\$39,025	\$39,106	\$6,122,770	\$6,427,635	\$5,983,400
31/01/2010	\$226,393	\$39,025	\$38,897	\$4,080,667	\$4,384,983	\$4,190,095
28/02/2010	\$225,263	\$38,490	\$38,104	\$3,499,069	\$3,800,926	\$3,787,214
30/03/2010	\$223,030	\$38,490	\$37,816	\$1,302,524	\$1,601,861	\$1,559,810
30/04/2010	\$222,819	\$38,490	\$37,816	\$913,955	\$1,213,080	\$1,276,055
31/05/2010	\$221,944	\$38,490	\$36,978	\$1,065,120	\$1,362,532	\$1,184,691

Total rates levied 2006/07	\$14,866,246
Total rates levied 2007/08	\$15,649,167
Total rates levied 2008/09	\$17,047,620
Total rates levied 2009/10	\$18,466,427
Interim rates levied	\$744,385
Back rates levied	\$293,739
Total to date for 2009/2010	\$19,504,551

Number of Assessments	21,054
Current rates outstanding	5.46%

Current deferred rates amount	\$338,615
Total amount to be collected	\$1,023,918

CommentThe 2009/10 Instalment Dates are as follows:

- 1st Instalment 11th September 2009  
 2nd 13th November 2009  
 3rd 15th January 2010  
 4th 12th March 2010

Statistics as of 31/05/2010

11,703	Assessments Paid in Full
8,393	Assessments Paid via 4 x Instalment Option
232	Assessments who are Pensioners with rates not due until 30/06/2010
255	Assessments on Direct Debit Arrangements
183	Assessments on Alternative Arrangements
<b>20,766</b>	

266	Assessments currently being followed up with referral to debt collection agency - Demand Letters issued
22	Assessments listed with Austral in Various Stages of Legal Action, including PSSO (Property Seizure & Sale Order).

The Demand Letters from Austral were issued in the week starting 1/6/10, follow up phone calls will be made to those who did not respond offering direct debit arrangement to avoid further legal action.

In early May Pensioners who have not yet paid were issued with a letter reminding them of the 30th June 2010 due date. Phone calls are being made to those who have not yet responded.

As brought to the attention of council at the May GSM, the reconciliation of the Shire's valuation register to Landgate records has now been completed, finding 250 properties with discrepancies. The net effect of the GRV undervaluing within the Shire's rates roll is of under levying of rates in 08/09 by \$206,614 and in 09/10 by \$308,784 in rates and \$58,254 in ESL. Back rates and interims are being raised currently. Shire staff have attempted to contact by phone all affected land owners. As at 16th June, all ratepayers had been contacted where possible. Letters have been sent to all affected landowners, with an explanation of the interim and back rates notices sent.



## POLICY REGISTER

<b>Title:</b>	<b>Loan Borrowings</b>		
<b>Policy No.:</b>	<b>FIN6</b>		
<b>Date Adopted:</b>	unknown	<b>Date Last Reviewed:</b>	unknown

<b>Objective:</b>	To define Council's position in relation to the raising of loans.
1)	As a general policy Council supports no loans (with the exception of self-supporting loans).
2)	Council does however, support the financing of Capital Works on a project by project basis, in accordance with the merits of each project, any borrowings should they be raised would be minimal and to enable the project to proceed.
3)	As a general guide the total loan repayments, excluding self-supporting loans, would not exceed 5% of rate revenue at any given time.

### CROSS REFERENCES (If any):

<b>Management Practice No.:</b>		<b>Delegation No.:</b>	
---------------------------------	--	------------------------	--

### LEGAL REFERENCES

<b>Legislation:</b>	
<b>Local Law:</b>	
<b>Notes:</b>	Previously Policy CS 4.6



## POLICY REGISTER

Title:	Asset Financing and Borrowings		
Policy No.:			
Date Adopted:		Date Last Reviewed:	

Objective:	To define the Shire of Kalamunda's position in relation to the raising of loans.		
------------	--	--	--

### POLICY STATEMENT

**Whilst the historic policy position of the Shire of Kalamunda (the Shire) has been not to support loans (except for Self Supporting loans), the Shire recognises that in order to ensure intergenerational equity in funding the acquisition, renewal or construction of assets, it may need to resort to the prudent use of loan borrowings, debt instruments or other finance or capital raising methodologies from time to time.**

#### Definitions

**External Borrowings** – includes raising and obtaining, in any way, money credit and other financial accommodations from sources external to the Shire.

**Internal Borrowings** – means the use of internal Municipal funds set aside for projects or future liabilities that are not expected to be expended or crystallised in the current financial year, to temporarily fund projects not previously budgeted, as an alternative to external borrowing.

**Other Financial Accommodation** – includes

- (a) Finance leases, primarily to raise amounts to buy or to finance the purchase of property being the subject of the leases; and
- (b) Guarantees, letters of credit and any other form of undertaking, provided by a financial institution or other person to meet the liabilities or obligations of the Shire; and
- (c) Structured property finance, including sale and lease back and asset swaps for longer dated funding associated with potential developments of Shire owned real property.

**Excluded Borrowings** – includes money, credit or other financial accommodation obtained in the ordinary course of The Shire performing its function such as -

- (a) An operating lease for assets;
- (b) A credit or purchase card facility;
- (c) A short-term bank loan/overdraft required to balance daily cash flow requirements;
- (d) A hire-purchase agreement.

**Gross Debt** – all debts owing by the Shire including self supporting loans.

**Self Supporting Loans** – Loans taken out by the Shire the repayments of which are made by a third party e.g. club, organisation or ratepayers through a Special Area Rate/Service Charge.

**Net Debt** - gross debt less cash assets.

**Economic Life** - The estimated period during which an asset is expected to be economically usable, with normal repairs and maintenance. The economic life of an asset may be considerably less than the physical life of that asset. This may be due to the fit for use life being less than the physical life of the asset. e.g. A building may suit a particular use but when that use is no longer required it may not be suitable for another use. An aquatic centre is an example of a specific use.

The following principles are to be applied when considering undertaking borrowings or other asset financing.

### **Operating Expenditure**

Operational Expenditure should be funded through operating revenue streams such as rates, fees and charges or operating grants. The Shire will not borrow money (other than by way of Excluded Borrowings) to fund operating expenditure.

### **Recurrent Capital Expenditure [Annual]**

This type of expenditure shall be funded through operating revenue streams such as rates and fees and charges. The Shire will not borrow money or obtain debt finance (other than by way of Excluded Borrowings) to fund the acquisition, replacement or renewal of assets that is expected to occur on an annual or similar basis

Examples of this type of expenditure are road resurfacing, plant replacement, information technology and office equipment acquisitions and replacement.

### **Borrowing Term**

The term of the Borrowing or Other Financial Accommodation shall be set having due regard to the Economic Life of the asset being acquired or constructed.

The term of the borrowing shall generally not be greater than half of the Economic Life of the asset being acquired or constructed. This is to enable the Shire to use the remaining economic half life to set sufficient funds aside to renew or replace that asset at the end of its Economic Life.

The Shire will not generally borrow funds (other than by way of Excluded Borrowings) to acquire an asset that has an economic life of less than five years.

### **Borrowing Ratios**

Prior to undertaking any borrowing the Shire shall assess its capacity to pay, to ensure that the community is not burdened with unnecessary risk.

When assessing the borrowing ratios, consideration will be given to the economic earnings potential of the asset being acquired or constructed.

The following ratios are based on the Western Australian Treasury Corporation (WATC) guidelines published in previous years, the guidelines are no longer published but advice has been received from WATC that they continue to represent good practice. When borrowing funds, the Shire will ensure that such borrowing will not result in the following financial ratios being exceeded:

- ♦ Debt Service Ratio 7.5% (WATC Guideline is 10%)
- ♦ Net Debt (Gross Debt less cash assets) to Operating Revenue Ratio 45% (WATC Guideline is 60%)

In order to reflect Shire's contingent liability risk as guarantor for Self Supporting Loans, the permissible borrowing limit of the Shire will be reduced by the amount of 50% of the outstanding value of self supporting loans (\$773,739 as at 31/05/2010) resulting in a net borrowing capacity remaining for the Shire at 31 /05/2010 of \$20m – Note WATC guidelines would permit loan borrowings of \$25 million.

As a general guide, the total loan repayments, excluding self-supporting loans, would not exceed 5% of rates revenue at any given time

### **Circumstances for Which Long Term Borrowing/Financing Will Be Considered**

Favourable consideration will be given to borrowing money for the acquisition or construction of an asset where:-

- ♦ The asset to be acquired is a new addition to the Shire's asset base or replaces an existing asset with one that is significantly larger and has an Economic Life of greater than 10 years; or
- ♦ Most advantageous compared to all other funding options; or
- ♦ The income stream from the asset to be acquired or constructed exceeds the cost of borrowing over the life of that asset ; or
- ♦ Repayments will be met by a third party e.g. self supporting loans and the financial stability of that party is considered acceptable to protect Shire's interests. ; or
- ♦ The index of the cost of acquisition or construction is increasing at a rate that exceeds the cost of borrowing i.e. to "save" for the acquisition or construction will result in the actual cost being greater than the cost of borrowing the money and acquiring it today.

### **Internal Borrowings**

Where the cost of using external funds acquired through borrowing, is greater than the forgone investment earnings on Municipal funds that are surplus to current requirements e.g. carried forward works, such funds should be used prior to seeking external funds.

The local government act places restrictions on the use of funds held in Reserve accounts i.e. Municipal Fund equity, as follows:-

#### **6.11. Reserve Accounts**

- (1) *Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.*
- (2) *Subject to subsection (3), before a local government –*
  - (a) *changes\* the purpose of a reserve account; or*
  - (b) *uses\* the money in a reserve account for another purpose,*  
*it must give one month's local public notice of the proposed change of purpose or proposed use. \* Absolute Majority Decision Required.*
- (3) *A local government is not required to give local public notice under subsection (2) –*
  - (a) *where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year*

Where use of such funds is made the value of forgone investment earnings will be charged as a cost to the programme for which the funds were borrowed and credited to the relevant investment earnings budget account for the fund/reserve account from which the funds were "borrowed".

Under no circumstances shall funds be "borrowed" from the Trust Fund or Trust accounts.

### **Statutory Limitations**

Any borrowings will be conducted in accordance with relevant statutory requirements as contained in the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

### **Other Limitations**

Borrowings shall be undertaken in Australia and be in Australian dollars so as to ensure the Shire is not exposed to foreign currency risks.

Local government loan application guidelines published by the Western Australian Treasury Corporation from time to time.

### **Determining the Appropriate Lending Institution**

Where practicable three written quotations shall be obtained or a loan tender called in order to determine the appropriate lending institution for any loan borrowings. Determination of the appropriate institution will be based on the interest rate and loan costs offered, the terms and conditions of the loan and the financial stability of the lender.

### **Security for Borrowings**

In accordance with section 6.21 of the Local Government Act 1995, the only security that will be offered in return for the borrowings, shall be the general funds of the Shire.

### **Interest Rate Parameters**

When borrowings are undertaken the Shire will seek independent advice in regards to determining the period for which the interest rate should be fixed. The factors that will be taken into account when deciding an appropriate fixed term period shall include:-

- ◆ the level of the interest rate when compared to the long term average official interest rate;
- ◆ recent movements in the official interest rate;
- ◆ the term of the loan.

### **Structure of Borrowings**

The Shire will seek independent advice in regards to determining the most appropriate structure of any borrowings with regard to;

- ♦ Fixed or Floating rate
- ♦ CPI – Linked rate
- ♦ Interest Capitalised, Interest Only or Principal & Interest.

Where possible, the nature of cash flows related to the funded asset will be used as a guide to the most appropriate borrowings structure. For example, interest capitalised may be appropriate for capital expenditure related to a land release, with full principal repayment from land sales.

**CROSS REFERENCES (If any):**

Management Practice No.		Delegation No.:	
-------------------------	--	-----------------	--

**LEGAL REFERENCES**

Legislation:	
Local Law:	

Notes:	Previously Policy CS 4.6
--------	--------------------------



NAME

ADDRESS

Sarah Pettit	31 Munday Rd High Wycombe
MICK JOURAQUE	33 Munday Rd High Wycombe
MICK JOURAQUE	45 WORRELL AVE HIGH WYCOMBE
IMRAN MUNIR	47 WORRELL AVE HIGH WYCOMBE
Simone Cam	29 Munday Rd High Wycombe
Simon Cam	29 Munday Rd High Wycombe
PETER FORD	27 Munday Rd High Wycombe
CINN FORD	27 MUNDAY RD HIGH WYCOMBE
NASHOLM JONES	24 MUNDAY RD HIGH WYCOMBE
D. Jones	24 Munday Rd, High Wycombe



GSC 5 July 2010

Item 71 Attachment 2



**Disclaimer :** The Shire of Kalamunda accepts no responsibility for the accuracy of this image or the results of any actions taken when using this image. Map produced on 25 June 2010. Map scale shown is approximate, printed at A4. Based on information provided by and with the permission of the Western Australian Land Information Authority (2007).