



**Corporate Services Attachments
ORDINARY MEETING OF COUNCIL
Wednesday 17 April 2019**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
9.3.1	List of Accounts Paid for the period ending 31 March 2019 1. List of accounts paid as at 31 March 2019	1 – 5
9.3.2	Monthly Financial Reports for the Period Ending 31 March 2019 1. Monthly Financial Report for period ending 31 March 2019	6 – 32

SHIRE OF CHITTERING

**ACCOUNTS PAID
AS AT 31 MARCH 2019 PRESENTED TO THE
COUNCIL MEETING ON THE 17 APRIL 2019**

This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 17 APRIL 2019, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
Payroll	PR4794	\$94,972.25	1	1	1	Municipal Fund
Payroll	PR4861	\$92,467.11	1	1	1	Municipal Fund
EFT17631	EFT17762	\$458,046.75	1	4	1	Municipal Fund
Direct	Debit	\$39,861.77	4	4	1	Municipal Fund
Trust	Trust	\$0.00	4	4	2	Trust Fund
	Total	\$ 685,347.88				

Officer: Mary Eager

Signature: On file

Authorised by: Rhona Hawkins

Signature: On file

Date of Report: 4th April 2019

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN MARCH 2019 - SUBMITTED TO COUNCIL 17 APRIL 2019					
	Chq/EFT	Date	Name	Description	Amount
	Payroll Payments				
1	PR4794	07/03/2019	Payroll	PPE 06/03/2019	\$94,972.25
2	PR4861	21/03/2019	Payroll	PPE 20/03/2019	\$92,467.11
				Total Payroll Payments	\$187,439.36
	EFT Payments				
3	EFT17631	06/03/2019	AVON WASTE	SANITATION WASTE COLLECTION FT2 February 2019	\$53,453.95
4	EFT17632	06/03/2019	BANDIT TREE EQUIPMENT	CH3752 BANDIT CHIPPER Service 800.7 Hours (PARKS)	\$406.66
5	EFT17633	06/03/2019	BINDOON AND DISTRICT HISTORICAL SOCIETY INC	COMM GRANTS Historic Vehicle Day	\$385.00
6	EFT17634	06/03/2019	BINDOON GENERAL STORE	GOVERNANCE NEWSPAPERS Monthly Newspaper Account February 2019	\$45.60
7	EFT17635	06/03/2019	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE SUPPLIES February 2019	\$1,430.01
8	EFT17636	06/03/2019	BINDOON IGA	WORKS REFRESHMENTS Team Building 13/02/19	\$234.09
9	EFT17637	06/03/2019	BINDOON MOWERS & MACHINERY	SUNDRY PLANT Repairs To Blower	\$215.00
10	EFT17638	06/03/2019	BIOMAX	CHITTERING HEALTH CENTRE Quarterly ATU Service	\$150.00
11	EFT17639	06/03/2019	BOB WADDELL & ASSOCIATES	GOVERNANCE CONSULTANCY Assets, Name Issues & Annual Budget Review	\$495.00
12	EFT17640	06/03/2019	BRAGSKALE PTY LTD	BLIZZARD ROAD BRIDGE Construction Progress Claim 3	\$5,532.00
13	EFT17641	06/03/2019	BROOKS HIRE SERVICE PTY LTD	MUCHEA EAST ROAD RENEWAL Roller Hire 01/02/19 - 28/02/19	\$5,901.81
14	EFT17642	06/03/2019	BULL-CHITT AUTO ELECTRICS	CH5757 ISUZU TRUCK Repair Fault To Trailer Plug Park Light Circuit (WORKS)	\$700.70
15	EFT17643	06/03/2019	BUNNINGS BUILDING SUPPLIES	BLIZZARD ROAD BRIDGE Conduit, Fixings, Threaded Rod	\$158.99
16	EFT17644	06/03/2019	CHITTERING WILDLIFE CARERS INC	EVENT WYW Interactive Wildlife Display	\$500.00
17	EFT17645	06/03/2019	CLI Lawyers Pty Ltd t/as Commercial Litigation & Insolvency Lawyers	RATES DEBT COLLECTION Disbursements (A11216)	\$1,023.00
18	EFT17646	06/03/2019	COURIER AUSTRALIA	VARIOUS FREIGHT February 2019	\$70.80
19	EFT17647	06/03/2019	DANHIRE PTY LTD	SANDOWN PARK MAINTENANCE Prune & Remove Trees From Powerlines	\$2,035.00
20	EFT17648	06/03/2019	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	ESL LEVY Quarter 3 2018/19	\$69,322.80
21	EFT17649	06/03/2019	ECOWATER SERVICES PTY LTD	8 EDMONDS PLACE COMMON GROUND C3028 & C3029 Quarterly Service	\$603.00
22	EFT17650	06/03/2019	Enzed Malaga	CH1255 FUSO TRUCK Repair Hydraulic Leak, Replace Hose & Coupling (WORKS)	\$620.84
23	EFT17651	06/03/2019	Euan Martin	ECONOMIC DEVELOPMENT TRAVEL Train Fares 19 & 20/02/2019, Parking 20/02/2019	\$31.90
24	EFT17652	06/03/2019	GREAT SOUTHERN FUEL SUPPLIES	DEPOT FUEL 5499L Diesel	\$7,501.24
25	EFT17653	06/03/2019	INTEGRITY FENCING & GATES	DEPOT UPGRADE Supply & Install Security Fence As Quoted	\$16,720.00
26	EFT17654	06/03/2019	JOHN BARLOW	COMMUNITY BUS Courtesy Payment Jan/Feb 2019	\$150.00
27	EFT17655	06/03/2019	JR & A HERSEY	WORKS MATERIALS Rags, Fly Repellent Cream, Fly Nets, Hand Cleaner	\$295.90
28	EFT17656	06/03/2019	KLEEN WEST DISTRIBUTORS	VARIOUS BUILDING MAINTENANCE Antibacterial Wipes, Hand Towel, Toilet Roll, Urinal Wave Pad, Deodoriser	\$1,194.99
29	EFT17657	06/03/2019	KOMATSU AUSTRALIA PTY LTD	CH10555 KOMATSU GRADER Monthly Service Contract 30/01/19 to 26/02/19 (WORKS)	\$550.42
30	EFT17658	06/03/2019	LAWN DOCTOR	BINDOON OVAL MAINTENANCE Hollow Tine Vertidrian & Smudge In, Spread Sand & Smudge In, Supply & Apply High Grade Granular Fertiliser	\$5,846.50
31	EFT17659	06/03/2019	LOCK, STOCK & FARRELL	5/11 EDMONDS PLACE Supply Keys x 2	\$57.50
32	EFT17660	06/03/2019	METROCOUNT	WORKS TOOLS Centreline Flap 10 Pack, 6V Welded Battery Pack x 10	\$883.30
33	EFT17661	06/03/2019	MOORE STEPHENS (WA) PTY LTD	GOVERNANCE AUDIT FEES Deferred Pensioner Rates 2017/18	\$495.00
34	EFT17662	06/03/2019	MUCHEA GRADING CONTRACTORS	MUCHEA EAST ROAD Earthworks To Upgrade & Realign Road	\$69,242.25
35	EFT17663	06/03/2019	NORTHERN VALLEYS NEWS	GOVERNANCE ADVERTISING NV February 2019 Chatter	\$1,199.00
36	EFT17664	06/03/2019	PETER HUNT ARCHITECT	LOWER CHITTERING SPORTS FACILITY Architectural Professional Fees, Engineering Consultants	\$6,732.00
37	EFT17665	06/03/2019	PETER OSBORN	COMMUNITY BUS Courtesy Payment Jan/Feb 2019	\$150.00
38	EFT17666	06/03/2019	PETER RALPH CHAPE	Rates refund for assessment A3670 72 HART DR CHITTERING 6084	\$791.00
39	EFT17667	06/03/2019	PIRTEK (MALAGA) PTY LTD	DEPOT SUPPLIES Red Automotive Coolant x 3, Adblue 1000L	\$1,835.01
40	EFT17668	06/03/2019	PRESTIGE COMMUNICATIONS	WORKS COMMUNICATION Supply 3 x Vertex VX456 Including Programming	\$1,372.00
41	EFT17669	06/03/2019	RBC RURAL	PHOTOCOPIER CHARGES Black February 2019	\$1,387.32
42	EFT17670	06/03/2019	RIVER ENGINEERING PTY LTD	CHITTERING ROAD (BS) Topographic & Feature Survey, Detailed Civil Design	\$1,925.00
43	EFT17671	06/03/2019	ROADSWEST ENGINEERING GROUP PTY LTD	MOOLIABEENIE ROAD (BS) Engineering Design & Documentation, IFC Design Drawings & Design report, Progress Claim 2	\$2,788.50

Item 9.3.1

Attachment 1

44	EFT17672	06/03/2019	RSEA PTY LTD	CHITTERING ROAD Traffic Lights Hire 31/01/19 - 28/02/19	\$2,469.50
45	EFT17673	06/03/2019	SLIMS TYRE SERVICE	CH1258 FUSO TRUCK Tyre Replacement (PARKS)	\$5,737.83
46	EFT17674	06/03/2019	SOLARGAIN PV PTY LTD	ADMINISTRATION BUILDING MAINTENANCE Travel To Complete Warranty Repairs	\$65.00
47	EFT17675	06/03/2019	STEWART & HEATON CLOTHING CO P/L	ESL BFB UNIFORMS Epaulets x 8 (UPPER CHITTERING)	\$192.90
48	EFT17676	06/03/2019	SUNNY SIGN COMPANY	MUCHEA EAST ROAD RENEWAL 5 X T5-5AH-BOox Chevron Box Section Hi Int 600x600	\$273.58
49	EFT17677	06/03/2019	SYNERGY	SHIRE ELECTRICITY February 2019	\$1,307.15
50	EFT17678	06/03/2019	Smart Waste Solutions Australia Pty Ltd	VARIOUS TIP MAINTENANCE Large Rubbish Bags x 2	\$473.00
51	EFT17679	06/03/2019	TELEMAIL AUDIO COMMUNICATIONS	ADMIN ADVERTISING Messages On Hold Quarterly Service Fee March - May 2019	\$256.30
52	EFT17680	06/03/2019	WATERTORQUE	VARIOUS PARKS & GARDENS MAINTENANCE Hunter Sprinkler I-25 S/S 4 x 25"	\$2,728.00
53	EFT17681	07/03/2019	CMS LEGAL	Payroll deductions	\$100.00
54	EFT17682	07/03/2019	LGRCEU	Payroll deductions	\$41.00
55	EFT17683	07/03/2019	SHIRE OF CHITTERING	Payroll deductions	\$780.00
56	EFT17684	13/03/2019	AUSTECH SURVEILLANCE PTY LTD	ADMIN BUILDING OPERATIONS GPRS Commercial Monitoring April - June 2019	\$136.50
57	EFT17685	13/03/2019	AUSTRALIA POST	ADMIN POSTAGE February 2019	\$1,789.08
58	EFT17686	13/03/2019	Avantgarde Technologies Pty Ltd	ADMIN IT Support Contract February 2019	\$5,984.00
59	EFT17687	13/03/2019	BINDOON IGA	ADMIN PROFESSIONAL DEVELOPMENT Catering for Microsoft Word Training (12 Staff)	\$102.94
60	EFT17688	13/03/2019	BINDOON MOWERS & MACHINERY	SUNDRY PLANT SUPPLIES 4x Chains for Chainsaws	\$220.00
61	EFT17689	13/03/2019	BINDOON NETBALL ASSOCIATION	COMMUNITY GRANTS Muchea Netball Club Uniforms	\$500.00
62	EFT17690	13/03/2019	BIOCYCLE WA AGENT	PUBLIC CONVENIENCES OPERATIONS Routine Service of Wastewater Systems	\$286.00
63	EFT17691	13/03/2019	BOC LIMITED	WORKS DEPOT SUPPLIES Oxygen & Acetylene 29/01/2019 - 25/02/2019	\$46.23
64	EFT17692	13/03/2019	BRAGSKALE PTY LTD	LOWER CHITTERING HALL MAINTENANCE Repair to Toilet	\$198.00
65	EFT17693	13/03/2019	Brandworx	ADMIN STAFF COSTS Uniforms, 5 Staff Members	\$414.36
66	EFT17694	13/03/2019	CLI Lawyers Pty Ltd t/as Commercial Litigation & Insolvency Lawyers	RATES DEBT COLLECTION Professional Fees (A11262)	\$268.40
67	EFT17695	13/03/2019	COMMANDER PTY LIMITED	ADMIN COMMUNICATION Telephone System Contract February 2019	\$228.65
68	EFT17696	13/03/2019	CUTTING EDGES EQUIPMENT PARTS PTY LTD	CH10555 KOTMATSU GRADER New Blades and Freight	\$962.50
69	EFT17697	13/03/2019	Department of Planning, Lands & Heritage	PLANNING LAND ACQUISITION Lot 8017 On Plan 400412 (Proposed Lower Chittering Sport and Recreation Facility) 10% Deposit & Document Preparation Fee	\$2,351.00
70	EFT17698	13/03/2019	Flametree Creative	TOURISM BRANDING Development of Concepts, Artwork and Guide	\$2,860.00
71	EFT17699	13/03/2019	HIGHWAY TRAFFIC PTY LTD	MUCHEA EAST ROAD ROADWORKS Traffic Control 25/02 -27/02/2019	\$38,270.65
72	EFT17700	13/03/2019	JEFF LOUDON	WANNAMAL PUBLIC CONVENIENCES Cleaning February 2019	\$770.00
73	EFT17701	13/03/2019	LANDGATE CUSTOMER ACCOUNT	RATES PROPERTY VALUATIONS 2x Rural UV Valuations	\$262.80
74	EFT17702	13/03/2019	M & W CARR	Rates refund for assessment A10385 126 AYRSHIRE LOOP LOWER CHITTERING 6084	\$6,030.70
75	EFT17703	13/03/2019	MARK PAUL ROUGHTON	WORKS RECRUITMENT Police Clearance	\$54.30
76	EFT17704	13/03/2019	MARKET CREATIONS	ADMIN IT Website Support (8 Hours)	\$1,144.00
77	EFT17705	13/03/2019	PUMA ENERGY	PUMA FUEL February 2019	\$2,912.82
78	EFT17706	13/03/2019	QUALITY PRESS	ESL BFB STATIONERY DFES Message Pads, T-Cards	\$247.50
79	EFT17707	13/03/2019	RAVI CONCRETE CONTRACTORS	BLIZZARD ROAD BRIDGE MATERIALS Culvert, Concrete Pump and Labour	\$26,170.00
80	EFT17708	13/03/2019	RAVIM RBC	GOVERNANCE CONSULTANCY Management of Community Facilities Review (Consultation Stage)	\$14,190.00
81	EFT17709	13/03/2019	SLIMS TYRE SERVICE	CH451 HOLDEN MALIBU MAINTENANCE Service and Tyre Inspection	\$567.60
82	EFT17710	13/03/2019	SOUTHERN CROSS AUSTEROE PTY LTD	COMMUNICATIONS RADIO Monthly Around the Towns Interviews February 2019	\$88.00
83	EFT17711	13/03/2019	SPENCE INDUSTRIES	CH1669 ISUZU 1.4 RURAL TANKER, CH1890 TOYOTA LANDCRUISER, CH 5040 ISUZU FTS750 FIRE TRUCK REPAIRS Call Out, Materials and Labour	\$3,925.05
84	EFT17712	13/03/2019	TOTALLY WORKWEAR - Joondalup	WORKS STAFF COSTS Protective Clothing, Shirts, Jeans, Embroidery	\$777.77
85	EFT17713	13/03/2019	UNIQCO INTERNATIONAL PTY LTD	GOVERNANCE CONSULTANTS Fleet Management March 2019	\$3,175.26
86	EFT17714	13/03/2019	VODAFONE MESSAGING	ESL COMMUNICATIONS Brigade Pagets March 2019	\$527.85
87	EFT17715	13/03/2019	WC & SJ WRIGHT	MUCHEA EAST ROAD RENEWAL Water Cart Hire 26/02/19 - 05/03/19	\$4,152.50
88	EFT17716	13/03/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Diaries	\$63.32
89	EFT17717	13/03/2019	Wilko's Feral Pest Control	BINDOON AND MUCHEA LANDFILL MAINTENANCE Feral Pest Control	\$330.00
90	EFT17718	13/03/2019	KIM TAYLOR	Rates refund for assessment A10869 59 BUCKTHORN DR LOWER CHITTERING 6084	\$395.50

Item 9.3.1

Attachment 1

91	EFT17719	13/03/2019	WHITE TORO PTY LTD	Rates refund for assessment A11754 757 BRAND HWY MUCHEA 6501	\$2,195.22
92	EFT17720	13/03/2019	BREAKAWAY TOURISM PTY LTD	TOURISM BINDOON MOUNTAIN BIKE PARK Feasibility Study 25% Deposit	\$4,306.50
93	EFT17721	13/03/2019	JCT'S CREATIVE SOLUTIONS	EMERGENCY SERVICES STATIONS MAINTENANCE February Cleaning, Bindoon, Upper Chittering, Lower Chittering, Muchea	\$308.00
94	EFT17722	13/03/2019	TOTALLY WORKWEAR - Joondalup	PLANNING STAFF COSTS Protective Clothing, Boots (Senior Planner)	\$125.90
95	EFT17723	18/03/2019	ANNIE HUDSON	LIBRARY MATERIALS Decorative Wall Stickers	\$96.97
96	EFT17724	18/03/2019	AUSSIE GOLD	WELFARE YOUTH Youth Krew Polo Shirts and Embroidery x12	\$537.63
97	EFT17725	18/03/2019	AUSTECH SURVEILLANCE PTY LTD	COUNCIL CHAMBERS OPERATIONS Troubleshoot Microphones, Projectors, Audio Mixers	\$1,280.00
98	EFT17726	18/03/2019	BINDOON IGA	GOVERNANCE CATERING Annual Electors Meeting, Dinner for 7 Councillors and 4 Staff	\$136.54
99	EFT17727	18/03/2019	BLACKWOODS	WORKS EQUIPMENT 50x Reflective Orange Cones	\$997.50
100	EFT17728	18/03/2019	CLI Lawyers Pty Ltd t/as Commercial Litigation & Insolvency Lawyers	RATES LEGAL EXPENSES Debt Collection Fees	\$121.00
101	EFT17729	18/03/2019	DAIMLER TRUCKS PERTH	CH1258 FUSO CAB CHASSIS MAINTENANCE 90,000km Service	\$1,491.70
102	EFT17730	18/03/2019	FREMANTLE PA HIRE	GOVERNANCE EQUIPMENT HIRE Annual Electors Meeting, PA Hire and Meeting Recording	\$820.34
103	EFT17731	18/03/2019	FUEL DISTRIBUTORS OF WESTERN AUSTRALIA PTY LTD	DEPOT SUPPLIES 5,000 Litres Diesel Fuel	\$6,898.00
104	EFT17732	18/03/2019	LOCK, STOCK & FARRELL	WANNAMAL WASTE COMPOUD MAINTENANCE Additional Key and Postage	\$35.50
105	EFT17733	18/03/2019	Opteon Property Group Pty Ltd	GOVERNANCE CONSULTANTS Valuation of Lot 1023 Edmonds Place, Bindoon	\$853.27
106	EFT17734	18/03/2019	Rusty's Plumbing Gas & Maintenance	SUSSEX BEND PARK MAINTENANCE Repair Public Toilets	\$2,178.00
107	EFT17735	18/03/2019	SLIMS TYRE SERVICE	CH1278 2015 HOLDEN CRUZ MAINTENANCE 90,000km Service	\$731.90
108	EFT17736	18/03/2019	TOOLMART AUSTRALIA PTY LTD	DEPOT EXPENDABLE TOOLS All Purpose Diamond Cut Off Blades	\$661.00
109	EFT17737	18/03/2019	WATERTORQUE	CLUNE PARK MAINTENANCE Repair Reticulation	\$1,628.00
110	EFT17738	21/03/2019	CMS LEGAL	Payroll deductions	\$100.00
111	EFT17739	21/03/2019	LGRCEU	Payroll deductions	\$41.00
112	EFT17740	21/03/2019	SHIRE OF CHITTERING	Payroll deductions	\$780.00
113	EFT17741	25/03/2019	14k Softies	EVENTS REFRESHMENTS Youth Crew Drive In Movie Saturday 02/02/19 5 - 10PM	\$245.00
115	EFT17743	25/03/2019	BINDOON BAKEHAUS & CAFE	GOVERNANCE CATERING CEO Recruitment Interviews	\$269.00
116	EFT17744	25/03/2019	BINDOON FARMERS MARKET COMMITTEE	COMMUNITY GRANTS 2018/2019 Signage, Paints, Tables, Chairs, Umbrellas	\$1,380.00
117	EFT17745	25/03/2019	BINDOON IGA	ADMIN REFRESHMENTS Kitchen Restock	\$69.85
118	EFT17746	25/03/2019	BOB WADDELL & ASSOCIATES	ADMIN CONSULTANTS Assistance with 18/19 Budget Review	\$231.00
119	EFT17747	25/03/2019	BRAGSKALE PTY LTD	BLIZARD ROAD BRIDGE Construction Labour	\$5,962.00
120	EFT17748	25/03/2019	CA & AE HAGAN	Rates refund for assessment A10265 114 RESERVE RD MUCHEA 6501	\$507.94
121	EFT17749	25/03/2019	CHITTERING PEST & WEED	CHINKABEE COMPLEX MAINTENANCE Ant Treatment	\$132.00
122	EFT17750	25/03/2019	CHITTERING TOURIST ASSOC (INC)	TOURISM CONTRIBUTION Promotions Officer Quarter 4 Payment	\$8,250.00
123	EFT17751	25/03/2019	ECOWATER SERVICES PTY LTD	29 BINDA PLACE OFFICE MAINTENANCE Quarterly Waste Water System Service	\$165.40
124	EFT17752	25/03/2019	JR & A HERSEY	WORKS PPE Safety Glasses	\$66.00
125	EFT17753	25/03/2019	Judroc Pty Ltd T/A The Watershed Water Systems	TOURIST BUREAU, COMM HOUSING MAINTENANCE Installation of Reticulation Timer	\$280.00
126	EFT17754	25/03/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN PROFESSIONAL DEVELOPMENT Age Friendly Professional Development Day (1x Registration)	\$150.00
127	EFT17755	25/03/2019	MAJOR MOTORS	CH1256 ISUZU WATER TRUCK MAINTENANCE 80,000km Service	\$628.43

Item 9.3.1

Attachment 1

128	EFT17756	25/03/2019	NICOLA SMITH	COMM HOUSING REIMBURSEMENT Automatic Centrepay Rent Payments	\$382.40
129	EFT17757	25/03/2019	OCS SERVICES PTY LTD	VARIOUS FACILITIES OPERATIONS Cleaning February 2019	\$4,450.78
130	EFT17758	25/03/2019	Opteon Property Group Pty Ltd	GOVERNANCE CONSULTANCY Valuation of Lot 9, 11 Binda Place	\$3,328.27
131	EFT17759	25/03/2019	PIRTEK (MALAGA) PTY LTD	DEPOT SUPPLIES 20L Workshop Grease	\$241.93
132	EFT17760	25/03/2019	SPENCE INDUSTRIES	CH5040 LOWER CHITTERING 3.4 TANKER MAINTENANCE Inspection, Air Filters, Selector Fork, Top Ladder, Lock Bar	\$5,078.33
133	EFT17761	25/03/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Paper, Blu Tack, Pins, Key Tags, Clipboards, USB's, Notepads	\$319.68
134	EFT17762	25/03/2019	WORKWEAR GROUP - LGCC	HR EMPLOYEE COSTS Uniforms (Governance Support Officer)	\$324.15
					</



MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Information Summary	3-5
Statement of Financial Activity by Program	6
Statement of Financial Activity by Nature or Type	7
Statement of Capital Acquisitions and Capital Funding	8
Note 1 Significant Accounting Policies	9-13
Note 2 Explanation of Material Variances	14-15
Note 3 Net Current Funding Position	16
Note 4 Cash and Investments	17
Note 5 Budget Amendments	18
Note 6 Receivables	19
Note 7 Cash Backed Reserves	20
Note 8 Disposal of Assets	21
Note 9 Rating Information	22
Note 10 Information on Borrowings	23
Note 11 Grants and Contributions	24
Note 12 Trust Fund	25
Note 13 Capital Acquisitions	26-30

Date prepared: 12/04/19

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 March 2019

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. The figures in this report have not been audited and the end of year processes have not been finalised. It is possible these figures will change once the end of year processes have been completed.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by Reporting Program

Is presented on page 6 and shows a surplus as at 31 March 2019 of \$2,251,789.

Items of Significance

The material variance adopted by the Shire of Chittering for the 2018/19 year is \$10,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

Capital Expenditure

Land and Buildings	▲	\$667,253	Land transactions have not occurred as per Budget.
Plant and Equipment	▲	\$505,356	Vehicle purchases have not occurred as per Budget.
Infrastructure Assets - Roads	▲	\$828,485	Projects not commenced - distributed over twelve months.
Infrastructure Assets - Bridges	▲	\$9,394	
Infrastructure Assets - Footpaths	▲	\$69,623	Projects not commenced - distributed over twelve months.
Infrastructure Assets - Drainage		\$0	
Infrastructure Assets - Parks & Ovals	▲	\$54,095	Purchases delayed
Infrastructure Assets - Other		\$0	

Capital Revenue

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Sandown Park Ablution/Shower Block	411%	\$ 8,920	\$ 8,923	\$ 36,699
Administration Buildings (Capital)	158%	\$ 110,230	\$ 110,230	\$ 174,443
CCTV Throughout Shire	100%	\$ 64,526	\$ 64,526	\$ 64,482
CH1252 New Truck Crew Cab (P1252) (WORKS)	96%	\$ 85,710	\$ 85,710	\$ 82,250
Carl Street		\$ -	\$ -	\$ -
North Rd	80%	\$ 68,605	\$ 58,506	\$ 55,107
Snake Spring Road	68%	\$ 37,560	\$ 37,560	\$ 25,467
Spillman Road		\$ -	\$ -	\$ 28,679
Muchea East Road Renewal (RRG)	62%	\$ 791,547	\$ 791,547	\$ 487,614
Muchea East Road (BS)	93%	\$ 272,300	\$ 272,300	\$ 253,949
Wandena Road (BS)		\$ 314,525	\$ 314,525	\$ 3,500
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	56%	\$ 1,167,125	\$ 914,964	\$ 649,602
Non-operating Grants, Subsidies and Contributions	31%	\$ 1,012,284	\$ 970,228	\$ 314,292
	44%	\$ 2,179,409	\$ 1,885,192	\$ 963,894
Rates Levied	99%	\$ 5,576,226	\$ 5,576,226	\$ 5,500,938

Item 9.3.2

Attachment 1

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31 March 2018	Current Year 31 March 2019
Adjusted Net Current Assets	71%	\$ 3,161,934	\$ 2,236,779
Cash and Equivalent - Unrestricted	75%	\$ 3,422,467	\$ 2,582,803
Cash and Equivalent - Restricted	130%	\$ 1,611,458	\$ 2,095,208
Receivables - Rates	88%	\$ 545,268	\$ 480,120
Receivables - Other	49%	\$ 250,719	\$ 122,732
Payables	88%	\$ 657,481	\$ 577,995

% Compares Current YTD Actuals to Prior Year Actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

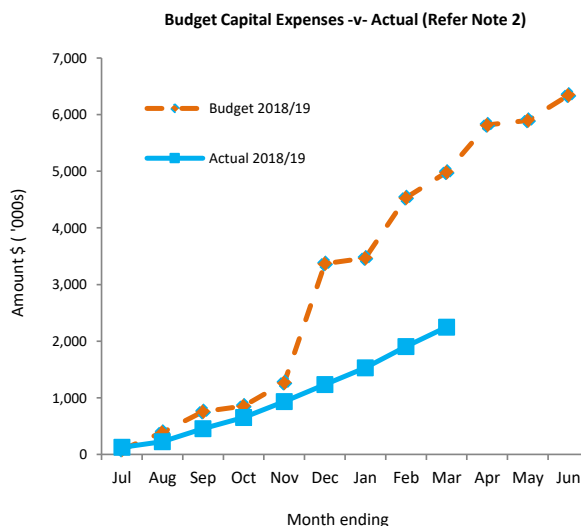
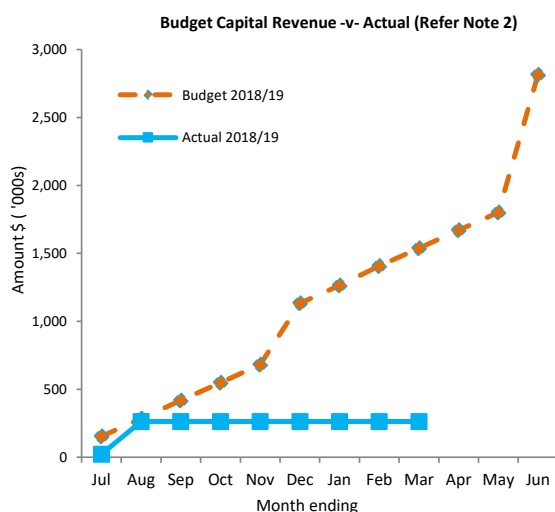
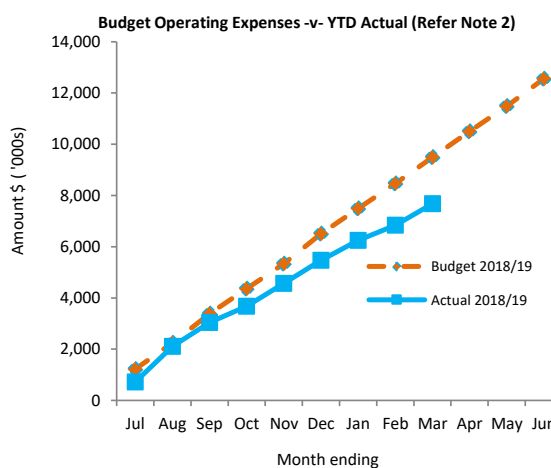
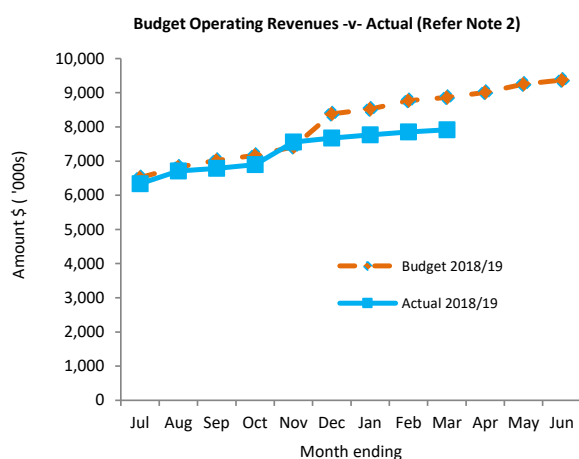
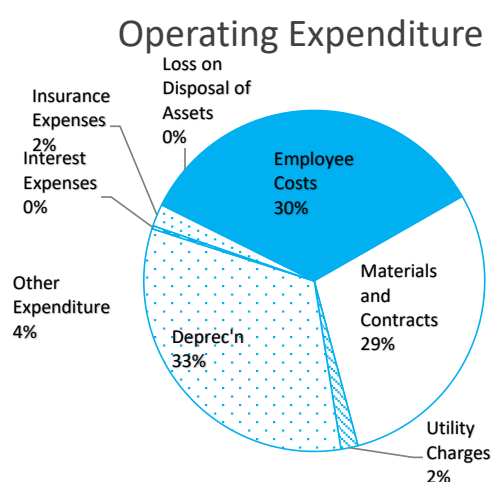
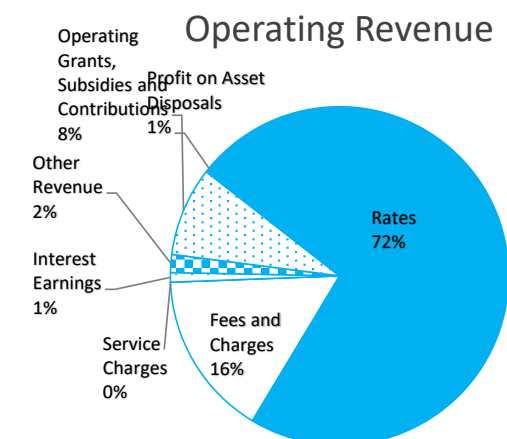
Preparation

Prepared by: Rhona Hawkins

Reviewed by: Rhona Hawkins

Date prepared: 12/04/19

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 March 2019



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 March 2019

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Opening Funding Surplus (Deficit)	3	\$ 1,671,698	\$ 1,704,754	\$ 1,704,754	\$ 1,704,754	\$ 0	0%		
Revenue from operating activities									
Rates	9	5,576,226	5,576,226	5,576,226	5,500,938	(75,288)	(1%)	▼	
Operating Grants, Subsidies and Contributions	11	1,167,125	1,167,125	914,964	649,602	(265,362)	(29%)	▼	\$
Fees and Charges		1,332,718	1,332,718	1,185,354	1,201,468	16,114	1%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		130,834	130,834	98,109	69,346	(28,763)	(29%)	▼	\$
Other Revenue		148,400	148,400	114,234	130,745	16,511	14%	▲	\$
Profit on Disposal of Assets	8	4,277	4,277	3,195	63,215	60,020	1879%	▲	\$
		8,359,580	8,359,580	7,892,082	7,615,315				
Expenditure from operating activities									
Employee Costs		(3,500,585)	(3,500,585)	(2,660,832)	(2,329,732)	331,100	12%	▲	\$
Materials and Contracts		(3,208,245)	(3,208,245)	(2,383,497)	(2,235,693)	147,804	6%	▲	
Utility Charges		(163,504)	(163,504)	(125,878)	(124,505)	1,373	1%	▲	
Depreciation on Non-Current Assets		(4,742,350)	(4,742,350)	(3,556,638)	(2,492,414)	1,064,224	30%	▲	\$
Interest Expenses		(90,010)	(90,010)	(73,614)	(22,128)	51,486	70%	▲	\$
Insurance Expenses		(182,841)	(182,841)	(173,162)	(161,945)	11,217	6%	▲	
Other Expenditure		(367,868)	(367,868)	(292,066)	(296,218)	(4,153)	(1%)	▼	
Loss on Disposal of Assets	8	(303,097)	(303,097)	(227,286)	(12,868)	214,418	94%	▲	\$
		(12,558,499)	(12,558,499)	(9,492,973)	(7,675,503)				
Operating activities excluded from budget									
Add back Depreciation		4,742,350	4,742,350	3,556,638	2,492,414	(1,064,224)	(30%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	298,820	298,820	224,091	(50,346)	(274,437)	(122%)	▼	\$
Movement in Leave Reserve (Added Back)		0	0	0	72	72		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		842,251	842,251	2,179,839	2,381,950				
Investing activities									
Grants, Subsidies and Contributions	11	1,012,284	1,012,284	970,228	314,292	(655,936)	(68%)	▼	\$
Proceeds from Disposal of Assets	8	1,130,855	1,130,855	249,946	278,151	28,205	11%	▲	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,139,042)	(1,139,042)	(1,039,045)	(371,792)	667,253	64%	▲	\$
Plant and Equipment	13	(1,008,377)	(1,008,377)	(956,559)	(451,203)	505,356	53%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,499,043)	(2,499,043)	(2,060,275)	(1,231,790)	828,485	40%	▲	\$
Infrastructure Assets - Bridges	13	(97,319)	(97,319)	(97,319)	(87,925)	9,394	10%	▲	
Infrastructure Assets - Footpaths	13	(297,742)	(297,742)	(103,979)	(34,356)	69,623	67%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(169,266)	(169,266)	(133,434)	(79,339)	54,095	41%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(20,000)	(20,000)	0	0	0			
Amount attributable to investing activities		(3,087,650)	(3,087,650)	(3,170,437)	(1,663,961)				
Financing Activities									
Proceeds from New Debentures		705,000	705,000	528,741	0	(528,741)	(100%)	▼	\$
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	7	979,629	979,629	759,718	0	(759,718)	(100%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(509,216)	(509,216)	(142,547)	(171,279)	(28,732)	(20%)	▼	\$
Transfer to Reserves	7	(601,711)	(601,711)	(451,260)	(1,025)	450,235	100%	▲	\$
Amount attributable to financing activities		573,702	573,702	694,652	(172,305)				
Closing Funding Surplus (Deficit)	3	0	33,057	1,408,808	2,250,439				

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 2019

		Adopted	YTD	Forecast	Var. \$	Var. %	Var.	Significant
	Note	Annual Budget	Actual (b)	Actual (e)	(e)-(d)	(d)/(d)	▲▼	Var. S
		\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	1,671,698	1,704,754	1,704,754	0	0%		
Revenue from operating activities								
Governance		14,100	16,139	16,600	2,500	18%	▲	
General Purpose Funding - Rates	9	5,576,226	5,500,938	5,503,548	78	0%	▲	
General Purpose Funding - Other		850,710	489,638	842,340	(81,126)	(9%)	▼	
Law, Order and Public Safety		313,553	182,475	307,628	(5,925)	(2%)	▼	
Health		53,375	35,750	42,760	(10,615)	(20%)	▼	S
Education and Welfare		19,100	12,224	19,410	310	2%	▲	
Housing		132,080	153,367	191,213	59,133	45%	▲	S
Community Amenities		940,048	945,192	981,039	40,991	4%	▲	
Recreation and Culture		13,400	9,954	19,672	6,272	47%	▲	
Transport		110,277	106,478	110,316	39	0%	▲	
Economic Services		303,487	143,224	242,928	(60,559)	(20%)	▼	S
Other Property and Services		33,224	21,286	23,879	(9,345)	(28%)	▼	
		8,359,580	7,616,665	8,301,333				
Expenditure from operating activities								
Governance		(867,599)	(559,937)	(901,632)	(34,033)	(4%)	▼	
General Purpose Funding		(318,712)	(177,812)	(334,300)	(15,588)	(5%)	▼	
Law, Order and Public Safety		(1,027,635)	(682,414)	(950,327)	77,308	8%	▲	S
Health		(366,302)	(246,607)	(378,752)	(12,450)	(3%)	▼	
Education and Welfare		(116,647)	(68,448)	(124,198)	(7,551)	(6%)	▼	S
Housing		(416,226)	(223,290)	(384,610)	31,616	8%	▲	S
Community Amenities		(2,143,972)	(1,492,469)	(2,105,077)	38,895	2%	▲	
Recreation and Culture		(1,393,070)	(1,064,535)	(1,258,803)	134,267	10%	▲	
Transport		(4,662,554)	(2,328,347)	(4,688,568)	(26,014)	(1%)	▼	
Economic Services		(1,222,668)	(691,620)	(1,156,799)	65,869	5%	▲	S
Other Property and Services		(23,115)	(140,023)	(21,007)	2,108	9%	▲	
		(12,558,499)	(7,675,503)	(12,304,074)				
Operating activities excluded from budget								
Add back Depreciation		4,742,350	2,492,414	4,742,350	0	0%		
Adjust (Profit)/Loss on Asset Disposal	8	298,820	(50,346)	169,741	(129,079)	(43%)	▼	S
Movement in Leave Reserve (Added Back)		0	72	42,747	42,747		▲	S
Movement in Deferred Pensioner Rates/ESL		0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0			
Rounding Adjustments		0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0			
Amount attributable to operating activities		842,251	2,383,300	952,097				
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	1,012,284	314,292	1,012,284	0	0%		
Proceeds from Disposal of Assets	8	1,130,855	278,151	1,073,142	(57,713)	(5%)	▼	
Land Held for Resale	13	0	0	0	0			
Land and Buildings	13	(1,139,042)	(371,792)	(1,243,568)	(104,526)	(9%)	▼	
Plant and Equipment	13	(1,008,377)	(451,203)	(936,692)	71,685	7%	▲	S
Furniture and Equipment	13	0	0	0	0			
Infrastructure Assets - Roads	13	(2,499,043)	(1,231,790)	(2,542,301)	(43,258)	(2%)	▼	
Infrastructure Assets - Bridges	13	(97,319)	(87,925)	(97,319)	0	0%		
Infrastructure Assets - Footpaths	13	(297,742)	(34,356)	(297,742)	0	0%		S
Infrastructure Assets - Drainage	13	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(169,266)	(79,339)	(178,357)	(9,091)	(5%)	▼	S
Infrastructure Assets - Airports	13	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0			
Infrastructure Assets - Other	13	(20,000)	0	(20,000)	0	0%		S
Amount attributable to investing activities		(3,087,650)	(1,663,961)	(3,230,553)				
Financing Activities								
Proceeds from New Debentures		705,000	0	705,000	0	0%		
Proceeds from Advances		0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0			
Transfer from Reserves	7	979,629	0	979,629	0	0%		
Advances to Community Groups		0	0	0	0			
Repayment of Debentures	10	(509,216)	(171,279)	(509,216)	0	0%		
Transfer to Reserves	7	(601,711)	(1,025)	(601,711)	0	0%		S
Amount attributable to financing activities		573,702	(172,305)	573,702				
Closing Funding Surplus(Deficit)	3	0	2,251,789	0				

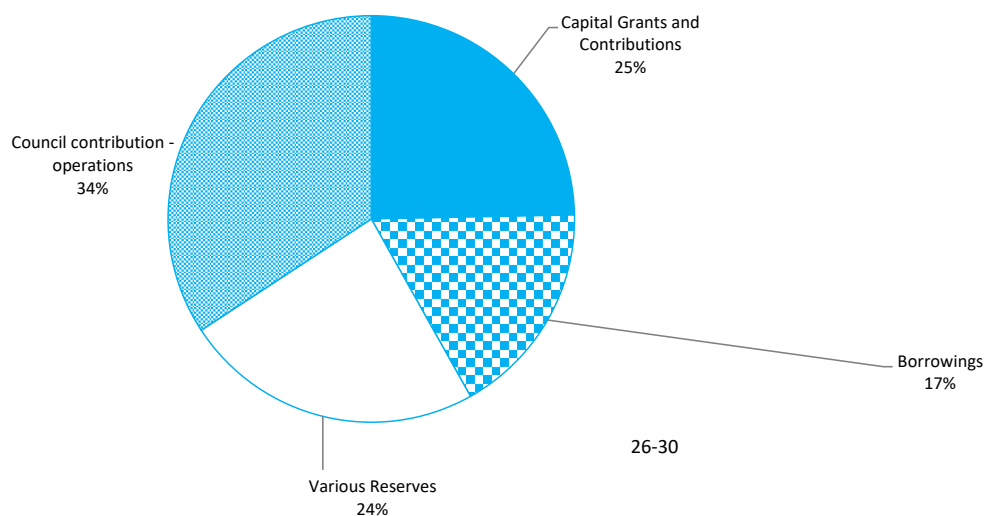
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 March 2019

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0	0
Land and Buildings	13	0	371,792	1,039,045	1,139,042	1,139,042	371,792	(667,253)
Plant and Equipment	13	0	451,203	956,559	1,008,377	1,008,377	451,203	(505,356)
Furniture and Equipment	13	0	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	1,231,790	2,060,275	2,499,043	2,499,043	1,231,790	(828,485)
Infrastructure Assets - Bridges	13	0	87,925	97,319	97,319	97,319	87,925	(9,394)
Infrastructure Assets - Footpaths	13	0	34,356	103,979	297,742	297,742	34,356	(69,623)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	79,339	133,434	169,266	169,266	79,339	(54,095)
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	0	0	20,000	20,000	0	0
Capital Expenditure Totals		0	2,256,404	4,390,611	5,230,789	5,230,789	2,256,404	(2,134,207)
Capital acquisitions funded by:								
Capital Grants and Contributions				970,228	1,012,284	1,012,284	314,292	
Borrowings				528,741	705,000	705,000	0	
Various Reserves				759,718	979,629		0	
Council contribution - operations				1,881,978	1,403,021		1,663,961	
Capital Funding Total				4,390,611	5,230,789		2,256,404	

Budgeted Capital Acquisitions Funding

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 1: Significant Accounting Policies**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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 results 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other 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.

(h) Inventories**General**

Inventories are measured 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.

Land Held for Resale

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 by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value 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.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 1: Significant Accounting Policies**(j) 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.

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

Asset	Years
Buildings	30 to 50 years
Plant and Equipment - Furniture	4 to 10 years
Plant and Equipment - Computer Hardware	3 years
Plant and Equipment - Heavy	5 to 15 years
Plant and Equipment - Light	0 to 10 years
Sealed roads and streets	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
gravel sheet	12 years
Formed roads	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
Footpaths - slab	40 years
Footpaths - asphalt	10 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) 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 Shire 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 Shire expects to pay and includes related on-costs.

(ii) Annual Leave and 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 project 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 the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) 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.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 1: Significant Accounting Policies**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.

(n) 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 of item included in the same class of obligations may be small.

(o) 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.

(p) Nature or Type Classifications**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 1: Significant Accounting Policies

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

(r) Program Classifications (Function/Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE**Objective:**

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY**Objective:**

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE**Objective:**

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING**Objective:**

To provide and maintain staff, community and senior residents housing.

Activities:

Provision and maintenance of staff, community and senior residents housing.

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE**Objective:**

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT**Objective:**

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES**Objective:**

To help promote the Shire and its economic wellbeing.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 1: Significant Accounting Policies

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. building control.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:
































Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2018/19 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var.  	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	3,417	27%			Permanent	Increase in rebate received for Insurance Scheme
General Purpose Funding - Rates	(75,288)	(1%)			Permanent	Rates paid in advance
General Purpose Funding - Other	(154,366)	(24%)		S	Timing	Grant received for Archibald Footbath receipted incorrectly this will be rectified. Long term investment so interest not received as per Budget
Law, Order and Public Safety	(39,206)	(18%)		S	Timing	Grant funds not received as anticipated
Health	(4,264)	(11%)			Timing	Rental charge not invoiced as anticipated
Education and Welfare	(6,173)	(34%)			Timing	Wear Ya Wellies income yet to be received - distributed over twelve months
Housing	54,400	55%		S	Permanent	6169 GNH sold
Community Amenities	43,758	5%			Permanent	Planning Fines and Penalties greater than expected
Recreation and Culture	(63)	(1%)			Timing	Grant revenue distributed over twelve months
Transport	(2,277)	(2%)			Timing	Grant revenue distributed over twelve months
Economic Services	(91,729)	(39%)		S	Timing	MIP Grant revenue distributed over twelve months. Building fees lower than anticipated.
Other Property and Services	(3,626)	(15%)			Permanent	LSL Recoup not anticipated
Expenditure from operating activities						
Law, Order and Public Safety	102,679	13%		S	Permanent	CESM employee now employed by DFES.
Health	41,228	14%		S	Timing	Employee costs are lower than expected
Education and Welfare	22,617	25%		S	Timing	Wear Ya Wellies expenditure yet to be occur - distributed over twelve months. Ferguson House maintenance and depreciation is higher than anticipated.
Housing	91,841	29%		S	Timing	Building maintenance has not commenced due to the prioritisation of Works.
Community Amenities	140,401	9%			Timing	Contribution to Landcare not as anticipated. Town Planning legal fees are lower than expected
Recreation and Culture	(12,128)	(1%)			Timing	Consultant fees for Lower Chittering Recreational Facility allocated to operating. This will be rectified.
Transport	1,169,454	33%		S	Timing	Works programme delayed.
Economic Services	202,441	23%		S	Timing	Works on Muchea Industrial Park and Asset Disposal is not as per budget timing
Other Property and Services	(69,222)	(98%)		S	Timing	Admin Allocation, Public Works Overheads and Depn all to be adjusted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(655,936)	(68%)		S	Timing	Grants not received as anticipated
Proceeds from Disposal of Assets	28,205	11%		S	Permanent	6169 GNH sold
Land Held for Resale	0					
Land and Buildings	667,253	64%		S	Timing	Admin Renovation expenses have been distributed over twelve months.
Plant and Equipment	505,356	53%		S	Timing	Purchases delayed
Infrastructure Assets - Roads	828,485	40%		S	Timing	Works programme delayed.
Infrastructure Assets - Bridges	9,394	10%				
Infrastructure Assets - Footpaths	69,623	67%		S	Timing	Works programme delayed.
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	54,095	41%		S	Timing	Works programme delayed.
Infrastructure Assets - Other	0					

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2018/19 year is \$10,000 and 10%.

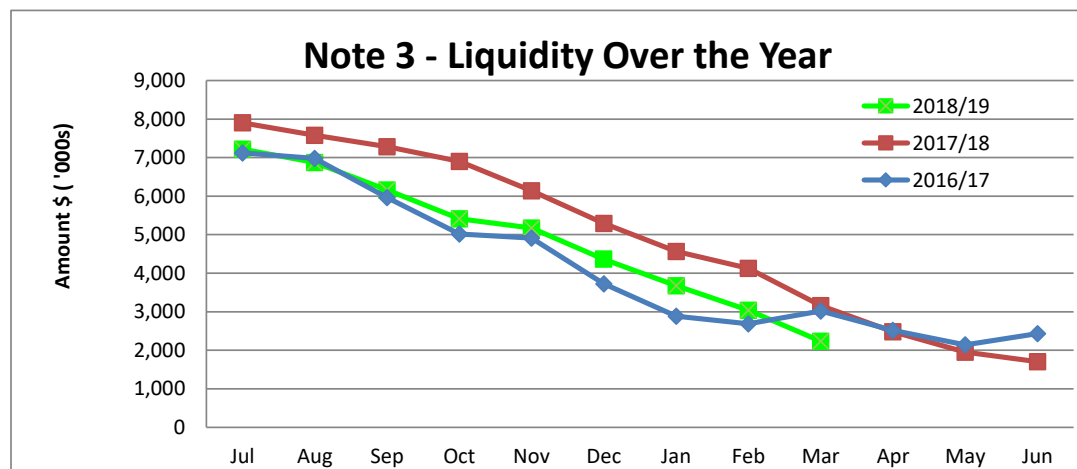
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Financing Activities						
Proceeds from New Debentures	(528,741)	100%	▼		Timing	Loan not yet drawn down
Proceeds from Advances	0					
Self-Supporting Loan Principal	0					
Transfer from Reserves	(759,718)	100%	▼		Timing	Transfers not required yet
Advances to Community Groups	0					
Repayment of Debentures	(28,732)	(20%)	▼	S	Timing	Loan payment earlier than anticipated
Transfer to Reserves	450,235	100%	▲	S	Timing	Transfers not required yet

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2018	31/03/2018	31/03/2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	981,411	3,268,023	2,046,346
Cash Restricted - Conditions over Grants	11	703,438	154,444	536,457
Cash Restricted - Reserves	4	2,094,182	1,611,458	2,095,208
Receivables - Rates	6	293,669	545,268	480,120
Receivables - Other	6	440,582	250,719	122,732
Inventories		3,676	1,961	21,345
		4,516,958	5,831,872	5,302,208
Less: Current Liabilities				
Payables		(319,185)	(657,481)	(577,995)
Loan Liability		(248,357)	21,424	(77,078)
Provisions		(535,702)	(497,808)	(529,632)
		(1,103,243)	(1,133,865)	(1,184,705)
Less: Cash Reserves	7	(2,094,182)	(1,611,458)	(2,095,208)
Add Back: Component of Leave Liability not Adjustment for Trust Transactions Within Muni		(470)	0	0
Net Current Funding Position		1,704,754	3,161,934	2,236,779



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	2,581,353				2,581,353	Bendigo	1.25%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		2,095,208			2,095,208	Bendigo	2.25%	31-Mar-19
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	500				500	N/A	Nil	On Hand
Trust Cash At Bank			391,660		391,660	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		0			0			
(c) Investments								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand

Comments/Notes - Investments

Amendments to original budget since budget adoption. Surplus/(Deficit)

page 22

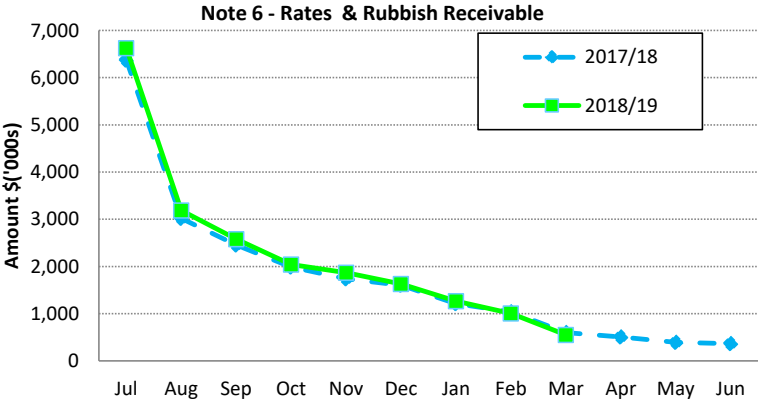
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 6: Receivables

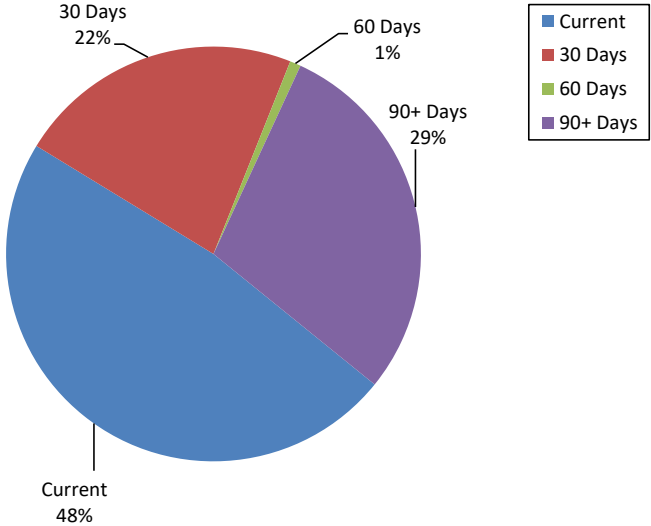
Receivables - Rates & Rubbish	31 March 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	364,460	274,565
Levied this year	6,284,680	6,080,828
<u>Less</u> Collections to date	(6,098,228)	(5,990,933)
Equals Current Outstanding	550,911	364,460
Net Rates Collectable	550,911	364,460
% Collected	91.71%	94.27%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	10,069	4,693	180	6,085	21,027
Balance per Trial Balance					
Sundry Debtors					21,027
Receivables - Other					101,705
Total Receivables General Outstanding					122,732

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

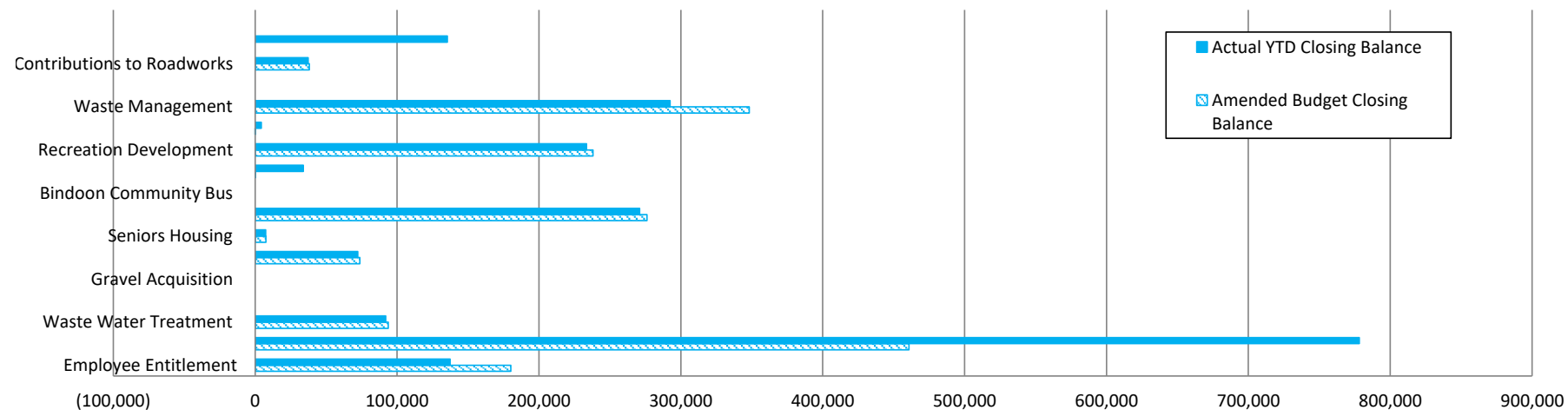


Comments/Notes - Receivables Rates & Rubbish

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	137,334	2,747	72	40,000	0	0	0	180,081	137,406
Plant Replacement	777,787	15,556	407	369,827	0	(702,446)	0	460,724	778,194
Waste Water Treatment	91,899	1,838	48	0	0	0	0	93,737	91,947
Public Amenities & Buildings	0	0	0	0	0	0	0	0	0
Gravel Acquisition	0	0	0	0	0	0	0	0	0
Community Housing	72,240	1,445	38	0	0	0	0	73,685	72,278
Seniors Housing	7,446	149	4	0	0	0	0	7,595	7,450
Public Open Space	270,746	5,415	142	0	0	0	0	276,161	270,888
Bindoon Community Bus	0	0	0	0	0	0	0	0	0
Bindoon Cemetery Development	33,941	679	18	0	0	(34,620)	0	0	33,959
Recreation Development	233,351	4,667	122	100,000	0	(100,000)	0	238,018	233,473
Ambulance Replacement	4,341	87	2	0	0	(4,428)	0	(0)	4,343
Waste Management	292,332	5,847	153	50,000	0	0	0	348,179	292,485
Landcare Vehicles	(0)	0	0	0	0	0	0	(0)	(0)
Contributions to Roadworks	37,339	745	20	0	0	0	0	38,084	37,359
Unspent Grants	135,426	2,709	0	0	0	(138,135)	0	0	135,426
	2,094,182	41,884	1,025	559,827	0	(979,629)	0	1,716,264	2,095,208

Note 7 - Year To Date Reserve Balance to End of Year Estimate

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Forecast Actual				Amended Budget			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and Buildings													
Plant and Equipment													
MVS159	P&E - 2015 Holden Caprice - Nitrate Silver - CEO					34,923	24,091		(10,832)	34,923	24,091		(10,832)
MVU325	P&E - 2014 Holden Colorado Space Cab 4x4 Chassis (Ranger)					10,072	10,000		(72)	10,072	10,000		(72)
MVU324	P&E - 2014 Holden Colorado Wagon - CESM	27,878	15,009		(12,868)	29,506	17,273		(12,233)	29,506	17,273		(12,233)
MVS721	P&E - 2014 Holden Malibu - Black - (PBS)					16,008	10,000		(6,008)	16,008	10,000		(6,008)
LDO19021	LAND - Lot 121 - Land Bindoon - Cnr GN Hway & Edmonds-He	180,000	241,292	61,292		180,000	241,292	61,292		180,000	241,292	61,292	
MVU714	P&E - 2014 Holden Colorado Space Cab Chassis - NRMO Water					16,506	10,909		(5,597)	16,506	10,909		(5,597)
PLE475	P&E - Road Broom - 2 Wheel - Pohlner - 3 point linkage					1,752	1,364		(388)	1,752	1,364		(388)
MVU818	P&E - 2014 Holden Colorado Space Cab - P&G					10,918	12,727	1,809		10,918	12,727	1,809	
PH0001	P&E - Grader - Cat 12H 2004 model					37,014	35,000		(2,014)	37,014	35,000		(2,014)
MVU111	P&E - Ford PK Ranger XL - Building Maintenance					8,396	8,636	240		8,396	8,636	240	
PH1031	P&E - 2010 Isuzu NQR450 Crew	19,927	21,850	1,923		19,927	21,850	1,923		20,855	20,855		
MVM002	P&E - Bus - Toyota Coaster 21 Seat					0	0			0	0		
LDV854	LAND - Lot 95 Ridgetop Ramble, Bindoon					347,772	350,000	2,228		347,772	350,000	2,228	
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					320,000	120,000		(200,000)	320,000	120,000		(200,000)
MVS131	P&E - 2015 Holden Commodore SV6 Sedan - White (EMCS)					10,089	10,000		(89)	10,089	10,000		(89)
						0	0						
		227,805	278,151	63,215	(12,868)	1,242,883	1,073,142	67,492	(237,233)	1,243,811	1,072,147	65,569	(237,233)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	10.0227	1,613	30,506,565	3,057,581	18,220	0	3,075,801	3,057,581	18,220	0	3,075,801
UV	0.6302	723	320,797,000	2,021,663	3,366	0	2,025,029	2,021,663	3,366	0	2,025,029
Sub-Totals		2,336	351,303,565	5,079,244	21,586	0	5,100,830	5,079,244	21,586	0	5,100,830
Minimum Payment	Minimum										
	\$										
GRV	1,000.00	427	3,013,857	427,000	0	0	427,000	427,000	0	0	427,000
UV	950.00	71	5,328,409	67,450	0	0	67,450	67,450	0	0	67,450
Sub-Totals		498	8,342,266	494,450	0	0	494,450	494,450	0	0	494,450
		2,834	359,645,831	5,573,694	21,586	0	5,595,280	5,573,694	21,586	0	5,595,280
Discounts							0				0
Concession							0				0
Amount from General Rates							5,595,280				5,595,280
Ex-Gratia Rates							0				2,532
Rates Adjustments							0				0
Movement in Excess Rates							(94,342)				(94,342)
Specified Area Rates							0				0
Totals							5,500,938				5,503,470

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2018	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		Forecast Actual	YTD Actual	Adopted Budget	Forecast Actual	Actual YTD	Adopted Budget	Forecast Actual	Actual	Adopted Budget	Forecast Actual	Actual	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 80 Admin Server/IT Upgrade	100,000	0	0	0	18,934	8,763	18,934	81,066	91,237	81,066	2,592	1,712	2,592
Health													
Loan 79 - Multi Purpose Health Centre	562,652	0	0	0	27,155	19,691	27,155	535,497	542,961	535,497	24,529	8,115	24,529
Housing													
Loan 72 Staff Housing Development	101,222	0	0	0	29,324	21,540	29,324	71,898	79,682	71,898	4,932	4,151	4,932
Loan 73 Seniors & Community Housing	35,009	0	0	0	8,497	6,319	8,497	26,512	28,690	26,512	2,113	1,057	2,113
Recreation and Culture													
Loan 74 Land Acquisition Gray Road	65,437	0	0	0	13,766	10,238	13,766	51,671	55,199	51,671	4,013	2,007	4,013
Transport													
Loan 79 New Grader	262,351	0	0	0	12,662	0	12,662	249,689	262,351	249,689	11,437	-4,698	11,437
Economic Services													
Loan 81 Land Lot 215 Great Nth Hwy	67,048	0	0	0	67,048	13,102	67,048	0	53,946	0	1,706	309	1,706
Loan 85 Land Lot 215 Great Nth Hwy	187,500	0	0	0	187,500	62,500	187,500	0	125,000	0	5,625	5,625	5,625
Loan 82 Land Lot 168 Binda Place	636,312	0	0	0	79,945	29,125	79,945	556,367	607,187	556,367	18,963	3,850	18,963
Loan 83 Lifestyle Village	0	650,000	0	650,000	59,362	0	59,362	590,638	0	590,638	13,000	0	13,000
Other Property & Services													
Loan 86 Admin Telephone System	0	55,000	0	55,000	5,023	0	5,023	49,977	0	49,977	1,100	0	1,100
	2,017,531	705,000	0	705,000	509,216	171,279	509,216	2,213,315	1,846,252	2,213,315	90,010	22,128	90,010

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Particulars/Purpose	Amount Borrowed			Institution	Interest Rate	Amount Used			Balance Unspent		
	Forecast Actual	YTD Actual	Adopted Budget			Forecast Actual	Actual	Adopted Budget	Forecast Actual	Actual	Adopted Budget
Loan 86 Admin Telephone System	55,000	0	55,000	WATC	4.00	55,000	0	55,000	0	0	0
	0	0	0			0	0	0	0	0	0
	0	0	0			0	0	0	0	0	0
	55,000	0	55,000			55,000	0	55,000	0	0	0

Institution	Loan Type	Interest Rate
WATC	Debenture	4.00
WATC	Debenture	4.00

Principal Accounts	Interest Accounts IE Code	Loan Proceeds
	2500	
4040282	2040270	5040255
4070782	2070770	5070755
4090182	2090170	5090155
4090482	2090470	5090455
4110382	2110370	5110355
4120382	2120370	5120355
4130682	2130670	5130655
4130684	2130672	5130657
4130683	2130671	5130656
4130182	2130170	5130155
4140282	2140270	5140255

Checksums		
Actual Interest - This Note	22,127.84	
Actual Interest - Nature/Type	22,127.84	
	0.00	2500
 Actual Principal - Nature/Type	171,279.08	
	0.00	4100
 Actual Closing Bal - This Note	1,846,251.92	
Actual Closing Bal (Input BS)	1,846,253.41	
	(1.49)	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD Adopted Budget	Adopted Annual Budget (c)	Post Variations (d)	Expected (c)+(d)	YTD Actual		Unspent Grant (Tied) (a)+(b)
			Balance (a)	Operating	Capital					Revenue	(Expended) (b)	
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	387,642	0	290,730	387,642		387,642	201,312	0	0
Grants Commission - Roads	WALGGC	Operating	0	245,484	0	184,113	245,484		245,484	110,842	0	0
Governance												
Apprenticeship Training and IT Vision COA Contribution		Operating	0	0	0	0	0		0	0	0	0
Law, Order and Public Safety												
Grant - Watering WA - Remote Tank Monitoring		Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - AWARE - Raising Resilience	Office of Emergency Management	Operating - Tied	1,038	0	0	0	0		0	0	0	1,038
Grant - Safet Communities CCTV	Office of Emergency Management	Operating - Tied	0	32,263	0	24,192	32,263		32,263	29,330	(64,482)	(35,152)
Grant - Stronger Communities - Defibrillators CFS	Dept Infrastructure/Communities	Operating - Tied	0	0	0	0	0		0	0	(2,730)	(2,730)
Contribution - ESL BFB		Operating		0	0	0	0		0	0	(887)	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	12,713	215,390	0	161,541	215,390		215,390	107,695	0	120,408
Grant - ESL SES Operating Grant	Dept Fire & Emergency Service	Operating - Tied		0	0	0	0		0	0	0	0
Grant - ESL BFB Capital Grant	Dept Fire & Emergency Service	Non-operating	0	0	0	0	0		0	0	0	0
Grant - BRMP BAL Training	FAL Australia	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - Community Emergency Service Manager (CESM)	Dept Fire & Emergency Service	Operating - Tied	42,492	0	0	0	0		0	0	0	42,492
Grant - CESM Vehicle	Dept Fire & Emergency Service	Operating - Tied	9,901	12,000	0	12,000	12,000		12,000	0	(5,809)	4,092
Grant - Bushfire Risk Management (BRMP)	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	0	(46,047)	(46,047)
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	500	0	500	500		500	0	(150)	(150)
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	11,300	0	11,300	11,300		11,300	10,000	(1,000)	9,000
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	2,800	0	2,097	2,800		2,800	941	0	941
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - Me @ 3 Program	Anglicare	Operating - Tied	0	0	0	0	0		0	308	0	308
Community Amenities												
			0	0	0	0	0		0	0	0	0
Recreation and Culture												
Contribution - Sandown Park Toilet Block	South Midlands Polocrosse Club	Non-operating	19,724	0	0	0	0		0	0	(36,699)	(16,975)
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	0	0	0
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	(4,320)	0	(4,320)
Contribution - Brockman Centre Ramps and Paths	Brockman Centre	Non-operating	0	0	18,000	13,500	18,000		18,000	0	0	0
Contribution - Muchea Cricket Nets	Muchea Cricket Club	Non-operating	0	0	18,944	14,202	18,944		18,944	0	(49,702)	(49,702)
Contribution - Bindoon Cricket Pitch	Bindoon Sport & Rec	Non-operating	0	0	6,000	4,500	6,000		6,000	0	(4,730)	(4,730)
Grant - Kidsport	Dept Sport and Recreation	Operating - Tied	304	0	0	0	0		0	950	(2,011)	(757)
Grant - Blackboy Ridge Basic Enhancements	LotteryWest	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Brockman Centre Access Ramps and Paths		Non-operating	0	0	0	0	0		0	0	0	0
Grant - Muchea Cricket Nets		Non-operating	0	0	20,033	15,021	20,033		20,033	27,815	0	27,815
Grant - Muchea Cricket Nets		Non-operating	0	0	0	0	0		0	(1,559)	0	(1,559)
Grant - Muchea Dual Pump & Jump Track		Non-operating	5,000	0	5,000	3,744	5,000		5,000	0	(9,091)	(4,091)
Grant - Cadbury Fundraiser	Cadbury	Operating - Tied	0	400	0	297	400		400	0	0	0
Grant - Cadbury Fundraiser	Cadbury	Operating - Tied	0	0	0	0	0		0	882	0	882
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,000	0	2,997	4,000		4,000	2,141	(42,030)	0
Contribution - Road Works	Various	Operating - Tied	0	0	0	0	0		0	70	0	70
Grant - Direct Road	Main Roads WA	Operating	0	104,228	0	104,228	104,228		104,228	102,314	0	0
Grant - Black Spot - Chittering Road	Main Roads WA	Non-operating	0	0	10,667	10,667	10,667		10,667	8,920	(8,500)	420
Grant - Black Spot - Muchea East Road	Main Roads WA	Non-operating	159,881	0	53,244	53,244	53,244		53,244	0	(253,949)	(94,068)
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Black Spot - Wandena Road	Main Roads WA	Non-operating	0	0	209,683	209,683	209,683		209,683	83,873	(3,500)	80,373
Grant - Black Spot - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	16,966	16,966	16,966		16,966	6,787	(25,854)	(19,067)
Grant - Regional Road Group - Bridge 4701 Blizzard Road	Regional Road Group	Non-operating	137,690	0	67,000	67,000	67,000		67,000	0	(87,925)	49,765
Grant - WALGCC Bridge 5374 Flat Rocks Road	Regional Road Group	Non-operating	40,000	0	0	0	0		0	0	0	40,000
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	94,720	0	0	0	0		0	0	0	94,720
Grant - Regional Road Group - Muchea East Road	Regional Road Group	Non-operating	52,257	0	486,596	486,596	486,596		486,596	173,746	(487,614)	(261,611)
Grant - Regional Road Group - Archibald Street Footpath	Regional Road Group	Non-operating		0	95,151	71,361	95,151		95,151	19,030	(9,450)	9,580
Grant - Mountain Bike Trail		Non-operating		0	5,000	3,744	5,000		5,000	0	0	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0		0	5,300	(42,807)	(37,507)
Contribution - Taste of Chittering	Various	Operating - Tied	7,155	18,255	0	18,255	18,255		18,255	23,951	(765)	30,341
Contribution - Tourism Action Plan Signage	Various	Operating		0	0	0	0		0	1,200	0	0
Grant - Wear Ya Wellies - Road Safety Message	Road Safety Council	Operating - Tied	0	11,300	0	11,300	11,300		11,300	6,000	0	6,000
Grant - Visitor Centre Auto Door		Non-operating	0	0	0	0	0		0	0	0	0
Grant - Muchea Employment Node - Special Projects Officer	Building Better Regions	Operating - Tied	120,563	120,563	0	90,414	120,563		120,563	45,392	(147,743)	18,212
Grant - Visitor Centre Sustainability	TourismWA	Operating - Tied	0	0	0	0	0		0	0	(1,620)	(1,620)
TOTALS												
			703,438	1,167,125	1,012,284	1,885,192	2,179,409	0	2,179,409	963,894	(1,337,627)	(45,186)
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	741,354	0	582,068	741,354	0	741,354	417,808	(42,917)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		194,166	425,771	0	332,896	425,771	0	425,771	231,794	(317,696)	108,264
Non-operating	Non-operating Grants, Subsidies and Contributions		509,272	0	1,012,284	970,228	1,012,284	0	1,012,284	314,292	(977,014)	(153,450)
TOTALS												
			703,438	1,167,125	1,012,284	1,885,192	2,179,409	0	2,179,409	963,894	(1,337,627)	(45,186)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 12: Trust Fund





































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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Mar 2019
	\$	\$	\$	\$
Animal Control	50.00	0.00	0.00	50.00
Bonds - Community Bus	1,100.00	1,300.00	(500.00)	1,900.00
Construction Training Fund (CTF)	2,773.21	17,032.99	(13,577.42)	6,228.78
Bonds - Crossovers	16,513.89	0.00	0.00	16,513.89
Bonds - Defects Roadworks	11,742.59	0.00	0.00	11,742.59
Bonds - Developer	95,682.19	0.00	(938.00)	94,744.19
Bonds - Extractive Industries	217,658.43	0.00	0.00	217,658.43
Bonds - Gravel Pit Rehabilitation	21,289.16	0.00	0.00	21,289.16
Bonds - Keys, Hall and Equipment	1,905.00	1,250.00	(1,450.00)	1,705.00
Building Services Levy (BSL)	2,937.96	20,605.66	(15,806.93)	7,736.69
Bonds - Road Upgrade	0.00	0.00	0.00	0.00
Bonds - Seal Coat	0.00	0.00	0.00	0.00
Bonds - Sand Extraction	0.00	0.00	0.00	0.00
Bonds - Transportable Buildings	0.00	10,000.00	0.00	10,000.00
Bonds - Community Housing	351.93	100.00	(351.93)	100.00
Extractive Industry Licence	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	0.00	0.00	0.00
Bonds - Revegetation of Blocks	0.00	0.00	0.00	0.00
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	960.00	0.00	960.00
Transport Licencing	0.00	0.00	0.00	0.00
Unclaimed Monies	1,031.40	0.00	0.00	1,031.40
	373,035.76	51,248.65	(32,624.28)	391,660.13

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2019



















Note 13: Capital Acquisitions															
Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted	Amended Budget			Strategic Reference / Comment	
				New/Upgrade	Renewal	Total YTD	New/Upgrade Forecast	Renewal Forecast	Total Forecast	Annual Budget	Annual Budget	YTD Budget	YTD Variance		
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
<div><div></div><div>Level of completion indicator, please see table at the end of this note for further detail.</div></div>															
Land															
Economic Services															
<div></div>	Lot 8017 (IHC) Purchase	4110309	509	LC383	0	(6,722)	(6,722)	0	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	13,278	
<div></div>	Lifestyle Village Land (Capital)	4130109	509	LC210	0	0	0	0	(510,000)	(510,000)	(550,000)	(550,000)	(550,000)	550,000	
<div></div>	Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	0	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	40,000	
<div></div>	Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	0	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	30,000	
<div></div>	131 Muchea East Road Remediation	4130609	509	LC484	0	0	0	0	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	40,000	
<div></div>	Lot 9 Binda Place (Mitre 10)	4130609	509	LC485	0	0	0	0	(40,000)	(40,000)	0	0	0	0	
Total - Economic Services					0	(6,722)	(6,722)	0	(680,000)	(680,000)	(680,000)	(680,000)	(680,000)	673,278	
<div></div>	Total - Land				0	(6,722)	(6,722)	0	(680,000)	(680,000)	(680,000)	(680,000)	(680,000)	673,278	
Buildings															
Community Amenities															
<div></div>	Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	(5,558)	(5,558)	0	(5,588)	(5,588)	(5,000)	(5,000)	(5,000)	(558)	Completed
<div></div>	Muchea Hall Buildings (Capital)	4110110	510	BC313	0	(4,787)	(4,787)	0	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	5,213	ATU works 80% Completed
<div></div>	Muchea Hall Pavilion Upgrade	4110110	510	BC313B	0	(26,474)	(26,474)	0	(26,474)	(26,474)	(18,386)	(18,386)	(18,386)	(8,088)	Completed
Total - Community Amenities					0	(36,820)	(36,820)	0	(42,062)	(42,062)	(33,386)	(33,386)	(33,386)	(3,434)	
Recreation And Culture															
<div></div>	Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	(36,699)	(36,699)	0	(36,700)	(36,700)	(8,920)	(8,920)	(8,923)	(27,776)	Completed
<div></div>	Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0	0	(36,006)	(36,006)	(36,006)	(36,006)	(36,006)	36,006	Yet to commence
<div></div>	Lower Chittering Sports & Recreation Buildings (Capital)	4110310	510	BC383	0	(72,975)	(72,975)	0	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	27,025	BBRF Grant approved
Total - Recreation And Culture					0	(109,674)	(109,674)	0	(172,706)	(172,706)	(144,926)	(144,926)	(144,929)	35,255	
Transport															
<div></div>	Depot Buildings (Capital)	4120110	510	BC410	0	(20,914)	(20,914)	0	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)	17,086	
<div></div>	Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(17,362)	(17,362)	0	(32,500)	(32,500)	(32,500)	(32,500)	(32,500)	15,138	
Total - Transport					0	(38,276)	(38,276)	0	(70,500)	(70,500)	(70,500)	(70,500)	(70,500)	32,224	
Economic Services															
<div></div>	Lifestyle Village Buildings (Capital)	4130110	510	BC210	0	(2,000)	(2,000)	0	(100,000)	(100,000)	(100,000)	(100,000)	0	(2,000)	Stage 1 Design (\$2,000 Concept Plan)
<div></div>	Visitor Centre Auto Door	4130210	510	BC470A	0	0	0	0	0	0	0	0	0	0	
Total - Economic Services					0	(2,000)	(2,000)	0	(100,000)	(100,000)	(100,000)	(100,000)	0	(2,000)	
Other Property & Services															
<div></div>	Administration Buildings (Capital)	4140210	510	BC560	0	(174,443)	(174,443)	0	(174,443)	(174,443)	(110,230)	(110,230)	(110,230)	(64,213)	Completed
<div></div>	Records Storage Donga	4140210	510	BC563	0	(3,857)	(3,857)	0	(3,857)	(3,857)	0	0	0	(3,857)	Completed
Total - Other Property & Services					0	(178,300)	(178,300)	0	(178,300)	(178,300)	(110,230)	(110,230)	(110,230)	(68,070)	
<div></div>	Total - Buildings				0	(365,070)	(365,070)	0	(563,568)	(563,568)	(459,042)	(459,042)	(359,045)	(6,025)	
Plant , Equip. & Vehicles															
Governance															
<div></div>	OCH New Vehicle (P0001) (CEO)	4040230	530	PA0001	0	0	0	0	(51,818)	(51,818)	(51,818)	(51,818)	0	0	April
Total - Governance					0	0	0	0	(51,818)	(51,818)	(51,818)	(51,818)	0	0	
Law, Order And Public Safety															
<div></div>	CH230 New Utility 4x2 Tray Top (P0230) (Ranger)	4050230	530	PA0230	0	(46,413)	(46,413)	0	(42,727)	(42,727)	(42,727)	(42,727)	(42,727)	(3,686)	
<div></div>	CCTV Throughout Shire	4050330	530	PE700	0	(64,482)	(64,482)	0	(64,482)	(64,482)	(64,526)	(64,526)	(64,526)	44	Completed
<div></div>	000CH New Vehicle (P10178) (CESM)	4050730	530	PA000	0	(80,937)	(80,937)	0	(80,937)	(80,937)	(79,682)	(79,682)	(79,682)	(1,255)	Completed
Total - Law, Order And Public Safety					0	(191,832)	(191,832)	0	(188,146)	(188,146)	(186,935)	(186,935)	(186,935)	(4,897)	
Health															
<div></div>	CH451 New Sedan (Health)	4070430	530	PA1270	0	0	0	0	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	30,000	
Total - Health					0	0	0	0	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	30,000	
Community Amenities															
<div></div>	CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)	4100530	530	PA1892	0	0	0	0	(42,727)	(42,727)	(42,727)	(42,727)	(42,727)	42,727	
Total - Community Amenities					0	0	0	0	(42,727)	(42,727)	(42,727)	(42,727)	(42,727)	42,727	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2019

Note 13: Capital Acquisitions														
				YTD Actual			Forecast Actual			Adopted	Amended Budget			
Assets	Account	Balance Sheet Category	Job	New/Upgrade	Renewal	Total YTD	New/Upgrade Forecast	Renewal Forecast	Total Forecast	Annual Budget	Annual Budget	YTD Budget	YTD Variance	Strategic Reference / Comment
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Transport														
	CH6085 Broom Tractor Towed (P0001) (Works)	4120330	530	PA6085	0	(41,500)	(41,500)	0	(41,500)	(41,500)	(36,182)	(36,182)	(36,182)	(5,318) Completed
	CH354 New Utility 4x4 Tray Top (P0035) (Works)	4120330	530	PA0035	0	(46,862)	(46,862)	0	(44,455)	(44,455)	(44,455)	(44,455)	(44,455)	(2,407)
	CH1261 New Grader (P1261) (Works	4120330	530	PA1261	0	0	0	0	(292,657)	(292,657)	(372,727)	(372,727)	(372,727)	372,727
	CH5026 New Utility 4x2 Tray Top (P5026) (Works)	4120330	530	PA5026	0	(36,225)	(36,225)	0	(36,225)	(36,225)	(40,909)	(40,909)	(40,909)	4,685 Completed
	CH1252 New Truck Crew Cab (P1252) (WORKS)	4120330	530	PA1252	0	(82,250)	(82,250)	0	(82,250)	(82,250)	(85,710)	(85,710)	(85,710)	3,460 Completed
Total - Transport				0	(206,837)	(206,837)	0	(497,087)	(497,087)	(579,983)	(579,983)	(579,983)	(579,983)	373,146
Other Property & Services														
	Admin Server/IT Upgrade (Capital)	4140230	530	PE562	0	0	0	0	(25,550)	(25,550)	(25,550)	(25,550)	(25,550)	25,550
	Admin Telephone System Upgrade	4140230	530	PE564	0	(52,534)	(52,534)	0	(65,000)	(65,000)	(55,000)	(55,000)	(55,000)	2,466 Apr
	00CH New Vehicle (P0003) (EMDS)	4140230	530	PA0003	0	0	0	0	(36,364)	(36,364)	(36,364)	(36,364)	(36,364)	36,364
Total - Other Property & Services				0	(52,534)	(52,534)	0	(126,914)	(126,914)	(116,914)	(116,914)	(116,914)	(116,914)	64,380
	Total - Plant , Equip. & Vehicles			0	(451,203)	(451,203)	0	(936,692)	(936,692)	(1,008,377)	(1,008,377)	(956,559)	(956,559)	505,356
Roads (Non Town)														
Transport														
	Davis Road	4120140	540	RC024	0	(39,725)	(39,725)	0	(39,725)	(39,725)	(35,310)	(35,310)	(35,310)	(4,415) Completed
	Carl Street	4120140	540	RC060	0	0	0	0	0	0	0	0	0	0
	Mackenzie Street	4120142	540	RC066	0	(656)	(656)	0	(139,967)	(139,967)	(139,967)	(139,967)	(139,967)	139,311 Mar
	Chittering Road (RRG)	4120149	540	RRG002	0	0	0	0	0	0	0	0	0	0
	Chittering Valley Road (RRG)	4120149	540	RRG007	0	0	0	0	0	0	0	0	0	0
Total - Transport				0	(40,381)	(40,381)	0	(179,692)	(179,692)	(175,277)	(175,277)	(175,277)	(175,277)	134,896
	Total - Roads (Non Town)			0	(40,381)	(40,381)	0	(179,692)	(179,692)	(175,277)	(175,277)	(175,277)	(175,277)	134,896
Roads (Town)														
Transport														
	Chittering Road	4120141	540	RC002	0	(70,054)	(70,054)	0	(304,045)	(304,045)	(304,045)	(304,045)	0	(70,054)
	Hay Flat Road	4120141	540	RC008	0	(283)	(283)	0	0	0	0	0	0	(283)
	Wells Glover Road	4120141	540	RC009	0	(5,352)	(5,352)	0	(43,810)	(43,810)	(43,810)	(43,810)	(43,810)	38,458
	North Rd	4120141	540	RC012	0	(55,107)	(55,107)	0	(68,605)	(68,605)	(68,605)	(68,605)	(58,506)	3,399
	Wandena Road	4120141	540	RC030	0	(40,719)	(40,719)	0	(48,425)	(48,425)	(48,425)	(48,425)	(48,425)	7,706
	Forrest Hills Parade	4120141	540	RC103	0	0	0	0	(124,624)	(124,624)	(124,624)	(124,624)	0	0 Completed
	Snake Spring Road	4120141	540	RC132	0	(25,467)	(25,467)	0	(37,560)	(37,560)	(37,560)	(37,560)	(37,560)	12,093 Are more funds required
	Hereford Way	4120141	540	RC145	0	(18,663)	(18,663)	0	(28,780)	(28,780)	(28,780)	(28,780)	(28,780)	10,117
	Murray Grey Circle	4120141	540	RC146	0	(45,545)	(45,545)	0	(56,490)	(56,490)	(56,490)	(56,490)	(56,490)	10,945
	Santa Gertrudis Drive	4120141	540	RC150	0	(28,497)	(28,497)	0	(58,040)	(58,040)	(58,040)	(58,040)	(58,040)	29,543
	Ayreshire Loop	4120141	540	RC180	0	(27,928)	(27,928)	0	(78,030)	(78,030)	(78,030)	(78,030)	(78,030)	50,102
	Flat Rocks Road	4120142	540	RC011	0	(65,698)	(65,698)	0	(65,698)	(65,698)	(55,535)	(55,535)	(55,535)	(10,163) Completed
	Spillman Road	4120142	540	RC051	0	(28,679)	(28,679)	0	(28,680)	(28,680)	0	0	0	(28,679) Are more funds required
	Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(487,614)	(487,614)	0	(791,547)	(791,547)	(791,547)	(791,547)	(791,547)	303,933
	Mooliabeenie Road (BS)	4120153	540	RBS001	0	(25,854)	(25,854)	0	(25,450)	(25,450)	(25,450)	(25,450)	(25,450)	(404)
	Chittering Road (BS)	4120141	540	RBS002	0	(8,500)	(8,500)	0	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	7,500
	Muchea East Road (BS)	4120142	540	RBS004	0	(253,949)	(253,949)	0	(272,300)	(272,300)	(272,300)	(272,300)	(272,300)	18,351
	Wandena Road (BS)	4120142	540	RBS030	0	(3,500)	(3,500)	0	(314,525)	(314,525)	(314,525)	(314,525)	(314,525)	311,025
Total - Transport				0	(1,191,409)	(1,191,409)	0	(2,362,609)	(2,362,609)	(2,323,766)	(2,323,766)	(1,884,998)	(1,884,998)	693,589
	Total - Roads (Town)			0	(1,191,409)	(1,191,409)	0	(2,362,609)	(2,362,609)	(2,323,766)	(2,323,766)	(1,884,998)	(1,884,998)	693,589
Bridges and Culverts														
Transport														
	Bridge 4701 - Blizzard Road Slk 0.32 - Cap Ex	4120167	555	BR4701	0	(87,925)	(87,925)	0	(97,319)	(97,319)	(97,319)	(97,319)	(97,319)	9,394
Total - Transport				0	(87,925)	(87,925)	0	(97,319)	(97,319)	(97,319)	(97,319)	(97,319)	(97,319)	9,394
	Total - Bridges and Culverts			0	(87,925)	(87,925)	0	(97,319)	(97,319)	(97,319)	(97,319)	(97,319)	(97,319)	9,394
Footpaths														
Transport														

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2019

Note 13: Capital Acquisitions

Assets		Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted	Amended Budget			Strategic Reference / Comment
					New/Upgrade	Renewal	Total YTD	New/Upgrade Forecast	Renewal Forecast	Total Forecast	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	Footpath - Archibald Street	4120170	560	FC032	0	(9,450)	(9,450)	0	(190,302)	(190,302)	(190,302)	(190,302)	0	(9,450)	
	Blackboy Ridge Trail	4120170	560	WT002	0	0	0	0	(36,500)	(36,500)	(36,500)	(36,500)	(33,039)	33,039	
	Chittering Walk Trail	4120170	560	WT001	0	0	0	0	0	0	0	0	0	0	
	Lake Needonga Trail	4120170	560	WT004	0	(24,906)	(24,906)	0	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)	10,094	
	Wannamal Heritage Trail	4120170	560	WT005	0	0	0	0	(20,940)	(20,940)	(20,940)	(20,940)	(20,940)	20,940	
	Mountain Bike Trail	4120170	560	WT007	0	0	0	0	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	15,000	
Total - Transport					0	(34,356)	(34,356)	0	(297,742)	(297,742)	(297,742)	(297,742)	(103,979)	69,623	
	Total - Footpaths				0	(34,356)	(34,356)	0	(297,742)	(297,742)	(297,742)	(297,742)	(103,979)	69,623	
Parks & Ovals															
Community Amenities															
	Cemetery Memorial Gardens Infrastructure Parks (Ca	4100770	570	PC300	0	(9,049)	(9,049)	0	(34,434)	(34,434)	(34,434)	(34,434)	(34,434)	25,385	Mar
Total - Community Amenities					0	(9,049)	(9,049)	0	(34,434)	(34,434)	(34,434)	(34,434)	(34,434)	25,385	
Recreation And Culture															
	John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	(33)	(33)	0	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	14,968	Mar
	Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(6,735)	(6,735)	0	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	11,265	Dec
	Town Centre Pop Up Park (Capital)	4110370	570	PC370	0	0	0	0	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	18,000	Mar
	Bindoon Oval Infrastructure Parks (Capital)	4110370	570	PC310	0	(4,730)	(4,730)	0	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	7,270	Jan
	Muchea Oval Infrastructure Parks (Capital)	4110370	570	PC313	0	(49,702)	(49,702)	0	(66,832)	(66,832)	(66,832)	(66,832)	(31,000)	(18,702)	Done
	Muchea Dual Pump and Jump Track	4110370	570	PC313A	0	(9,091)	(9,091)	0	(9,091)	(9,091)	0	0	0	(9,091)	
	Maddern Road Nature Park Infrastructure Parks (Cap	4110370	570	PC360	0	0	0	0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	5,000	Jan
Total - Recreation And Culture					0	(70,290)	(70,290)	0	(143,923)	(143,923)	(134,832)	(134,832)	(99,000)	28,710	
	Total - Parks & Ovals				0	(79,339)	(79,339)	0	(178,357)	(178,357)	(169,266)	(169,266)	(133,434)	54,095	
Infrastructure - Other															
Economic Services															
	Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	0	(20,000)	(20,000)	(20,000)	(20,000)	0	0	May
Total - Economic Services					0	0	0	0	(20,000)	(20,000)	(20,000)	(20,000)	0	0	
	Total - Infrastructure - Other				0	0	0	0	(20,000)	(20,000)	(20,000)	(20,000)	0	0	
Capital Expenditure Total					0	(2,256,404)	(2,256,404)	0	(5,315,979)	(5,315,979)	(5,230,789)	(5,230,789)	(4,390,611)	2,134,207	
Level of Completion Indicators															
<div><div><div>0%</div><div>20%</div><div>40%</div><div>60%</div><div>80%</div><div>100%</div><div>Over 100%</div></div><div>Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.</div></div>															