



Corporate Services Attachments  
**ORDINARY MEETING OF COUNCIL**  
Wednesday 20 February 2019

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## SHIRE OF CHITTERING

<b>ACCOUNTS PAID</b> <b>AS AT 31 DECEMBER 2018 PRESENTED TO THE</b> <b>COUNCIL MEETING ON THE 20 FEBRUARY 2019</b>
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This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 20 February 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	PR4719	\$94,179.04	1	1	1	Municipal Fund
Payroll	PR4724	\$92,944.25	1	1	1	Municipal Fund
EFT17124	EFT17319	\$744,183.56	1	5	1	Municipal Fund
123	123	\$550.00	5	5	1	Municipal Fund
Direct	Debit	\$46,363.21	5	5	1	Municipal Fund
Trust	Trust	\$6,151.93	5	5	2	Trust Fund
	<b>Total</b>	<b>\$ 984,371.99</b>				

Officer: Mary Eager

Signature: On File

Authorised by: Rhona Hawkins

Signature: On File

Date of Report: 5 February 2019

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN DECEMBER 2018 - SUBMITTED TO COUNCIL 20 FEBRUARY 2019					
	Chq/EFT	Date	Name	Description	Amount
<b>Payroll Payments</b>					
1	PR4719	13/12/2018	Payroll	PPE 12/12/2018	\$94,179.04
2	PR4724	27/12/2018	Payroll	PPE 26/12/2018	\$92,944.25
<b>Total Payroll Payments</b>					<b>\$187,123.29</b>
<b>EFT Payments</b>					
3	EFT17124	04/12/2018	AUSTECH SURVEILLANCE PTY LTD	SHIRE CCTV Supply & Install CCTV Admin Building & Depot	\$10,970.00
4	EFT17125	04/12/2018	BINDOON MOWERS & MACHINERY	SUNDRY PLANT Drop Saw Repairs	\$505.00
5	EFT17126	04/12/2018	BIOMAX	CHITTERING HEALTH CENTRE OPERATIONS Quarterly ATU Service	\$150.00
6	EFT17127	04/12/2018	BRAGSKALE PTY LTD	ADMIN BUILDING UPGRADE Renovations 25/10/18-9/11/18	\$7,238.00
7	EFT17128	04/12/2018	Bindoon Mediterranean Restaurant	GOVERNANCE CATERING Ordinary Council Meeting 21/11/18	\$260.00
8	EFT17129	04/12/2018	CHITTERING SCOUT GROUP	EVENT WYW Toilet Cleaning	\$200.00
9	EFT17130	04/12/2018	COOEE COURIERS & TRANSPORT	VARIOUS FREIGHT 11/10/18 & 23/10/18	\$167.86
10	EFT17131	04/12/2018	DAVID & DEBBIE WILSON	BINDOON FIRE STATION Fire Hose Fittings	\$286.84
11	EFT17132	04/12/2018	MONTROSE DRIESSEN	NORTH RD Dozer Hire & Supply Gravel	\$9,735.00
12	EFT17133	04/12/2018	NANOSOFT	VARIOUS VEHICLES Supply GPS	\$2,297.50
13	EFT17134	04/12/2018	Nesci Estate Winery	GOVERNANCE FUNCTIONS Christmas Party Deposit 2018	\$500.00
14	EFT17135	04/12/2018	SYNERGY	MUCHEA HALL ELECTRICITY November 2018	\$470.90
15	EFT17136	07/12/2018	AVON WASTE	SANITATION WASTE COLLECTION FT2 November 2018	\$26,628.46
16	EFT17137	07/12/2018	BINDOON AND DISTRICTS AGRICULTURAL SOCIETY INC	COMM GRANTS Rodeo 2018	\$6,000.00
17	EFT17138	07/12/2018	BINDOON BAKEHAUS & CAFE	FIRE REFRESHMENTS Chittering Volunteer Fire Services 27/09/2018	\$158.60
18	EFT17139	07/12/2018	BINDOON GENERAL STORE	GOVERNANCE NEWSPAPERS Monthly Newspaper Account November 2018	\$49.00
19	EFT17140	07/12/2018	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE SUPPLIES November 2018	\$4,124.94
20	EFT17141	07/12/2018	BINDOON IGA	GOVERNANCE FUNCTIONS Christmas Party 30/11/18	\$176.56
21	EFT17142	07/12/2018	BINDOON PRIMARY SCHOOL	MEMBERS DONATIONS 2018 Graduation Gift Yr 6	\$281.00
22	EFT17143	07/12/2018	BOB WADDELL & ASSOCIATES	GOVERNANCE CONSULTANCY Audit Assistance	\$33.00
23	EFT17144	07/12/2018	BROOKS HIRE SERVICE PTY LTD	MUCHEA EAST ROAD RENEWAL Roller Hire 01/11/18 - 06/11/18, 22/11/18 - 30/11/18	\$4,986.17
24	EFT17145	07/12/2018	BULL-CHITT AUTO ELECTRICS	VARIOUS VEHICLES Supply & Fit LED Light Bars x 2 (WORKS)	\$5,934.50
25	EFT17146	07/12/2018	BUSHFIRE RISK SOLUTIONS	FIRE MATERIALS 1x Pallet Foam Concentrate	\$3,700.00
26	EFT17147	07/12/2018	Bullsbrook and Districts Glass and Aluminium	ADMINISTRATION BUILDING UPGRADE Stage 2 Supply & Fit 2 x Domestic Windows, Remove Existing Double Doors & Refit to New Opening in Kitchen, Cut Down Frame From Internal Office, Refit & Install New Clear Laminated Glass. Supply & Fit Commercial Frame Front Door.	\$6,754.00
27	EFT17148	07/12/2018	CHITTERING CHAMBER OF COMMERCE	CHRISTMAS PARTIES Binda Place Lights	\$300.00
28	EFT17149	07/12/2018	CHITTERING LANDCARE GROUP	ENVIRON CONTRIBUTION Landcare Instalment 1	\$59,118.40
29	EFT17150	07/12/2018	CHOICES FLOORING	ADMIN BUILDING UPGRADE Carpet Installation	\$8,500.00
30	EFT17151	07/12/2018	CLI Lawyers Pty Ltd t/as Commercial Litigation & Insolvency Lawyers	RATES DEBT COLLECTION Professional Fees & Disbursements (A2173)	\$5,037.10
31	EFT17152	07/12/2018	COMMANDER PTY LIMITED	ADMIN COMM Telephone System Contract November 2018	\$228.65
32	EFT17153	07/12/2018	COOEE COURIERS & TRANSPORT	TOURISM FREIGHT Ikea Furniture	\$77.00
33	EFT17154	07/12/2018	COURIER AUSTRALIA	VARIOUS FREIGHT November 2018	\$76.92
34	EFT17155	07/12/2018	DANHIRE PTY LTD	MUCHEA EAST ROAD Cut Down Tree & Chip Branches	\$825.00
35	EFT17156	07/12/2018	DOUBLEVIEW EARTHMOVING	BINDOON OVAL MAINTENANCE Bitumen Sealing Works	\$6,600.00
36	EFT17157	07/12/2018	Dynamic Group Communications & Electrical	ADMIN BUILDING UPGRADE Relocate Power Cables, Fit Off GPO's, Prewire Lights, Relocate Switches As Required, Install Air-conditioning Units, Install Exit Lights, Fit Off Electrical, Install New Switchboard	\$19,626.31
37	EFT17158	07/12/2018	EDMUND RICE COLLEGE	MEMBERS DONATIONS 2018 Graduation Gift Leaving Students	\$281.00
38	EFT17160	07/12/2018	FIND WISE LOCATION SERVICES	MUCHEA EAST ROAD Locate & Mark Services	\$815.10
39	EFT17161	07/12/2018	FRONTLINE FIRE & RESCUE EQUIPMENT	CH130 ISUZU 3.4 TANKER Hazard LED Module, Blaze Bar x 3 & Fittings (BINDOON)	\$2,096.60
40	EFT17162	07/12/2018	FULLWORKS FIRE SAFETY AUSTRALIA	VARIOUS BUILDINGS & VEHICLES Supply Fire Extinguishers	\$2,520.65
41	EFT17163	07/12/2018	FULTON HOGAN INDUSTRIES PTY LTD	VARIOUS ROADS 2x Bulka Bag Ezy Street	\$1,408.00
42	EFT17164	07/12/2018	IMMACULATE HEART COLLEGE	MEMBERS DONATIONS 2018 Graduation Gift Yr 6	\$281.00
43	EFT17165	07/12/2018	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	CH1266 JCB BACKHOE 1000Hr Service (WORKS)	\$3,286.45
44	EFT17166	07/12/2018	JEFF LOUDON	WANNAMAL PUBLIC CONVENIENCES CLEANING November 2018	\$825.00

45	EFT17167	07/12/2018	JR & A HERSEY	VARIOUS CONSUMABLES Gloves, Spray Paint, WD Lube, Marker, Truck Wash	\$610.94
46	EFT17168	07/12/2018	LANDGATE CUSTOMER ACCOUNT	RATES VALUATION EXPENSES GRV Interim Vals x 7	\$837.70
47	EFT17169	07/12/2018	LGSA OF WA INC	WORKS TRAINING LGSA 2018 Conference (WC)	\$1,094.50
48	EFT17170	07/12/2018	MADELEINE CORP PTY LTD T/A SAFER SANDS	VARIOUS LOCATIONS Clean Sand	\$4,018.00
49	EFT17171	07/12/2018	MAJOR MOTORS	CH10099 ISUZU CREW CAB Drivers Side Tail Light Replacement (PARKS)	\$112.66
50	EFT17172	07/12/2018	MARKET CREATIONS	ADMIN IT Website Design To Concept 1 As Per Revised Style Guide	\$3,718.00
51	EFT17173	07/12/2018	MUCHEA IRRIGATION & RURAL SUPPLIES	BINDA PLACE GARDENS Sprinklers	\$313.40
52	EFT17174	07/12/2018	McLEODS BARRISTERS & SOLICITORS	ANIMAL LEGAL Dog Act Prosecution	\$6,095.42
53	EFT17175	07/12/2018	NORTHERN VALLEY'S QUALITY MEATS	WORKS REFRESHMENTS Toolbox November 2018	\$23.02
54	EFT17176	07/12/2018	NORTHERN VALLEYS NEWS	EVENT SHOP LOCAL NV Mid-November 2018 Support Advert	\$825.00
55	EFT17177	07/12/2018	PIRTEK (MALAGA) PTY LTD	MOSA GENSET 20L Valvoline 15W/40 (MUCHEA TIP)	\$405.71
56	EFT17178	07/12/2018	PUMA ENERGY	PUMA FUEL November 2018	\$3,776.76
57	EFT17179	07/12/2018	PUMPS UNITED PTY LTD	MUCHEA EAST ROAD Suction Hose	\$781.00
58	EFT17180	07/12/2018	Reinforced Concrete Pipes Australia (WA) Pty Ltd (RCPA)	MUCHEA EAST ROAD Drainage Pipes	\$2,121.61
59	EFT17181	07/12/2018	Rusty's Plumbing Gas & Maintenance	VARIOUS BUILDINGS Plumbing Repairs	\$1,749.00
60	EFT17182	07/12/2018	SLIMS TYRE SERVICE	2014 HOLDEN MALIBU Complete 150,000Km Service (EHO)	\$772.40
61	EFT17183	07/12/2018	SOUTHERN CROSS AUSTERO PTY LTD	COMMUNICATIONS RADIO Monthly Around the Towns Interviews November 2018	\$88.00
62	EFT17184	07/12/2018	STEWART & HEATON CLOTHING CO P/L	ESL BFB UNIFORM L Jacket (UPPER CHITTERING)	\$222.79
63	EFT17185	07/12/2018	T-QUIP	CH10886 TORO MOWER Supply & Fit Canopy (WORKS)	\$614.95
64	EFT17186	07/12/2018	TOTALLY WORKWEAR - Joondalup	WORKS UNIFORMS L/S Shirt x 3	\$335.31
65	EFT17187	07/12/2018	TWINKARRI PTY LTD	HAY FLAT ROAD Tree Pruning	\$13,757.70
66	EFT17188	07/12/2018	WALGA	ADMIN TRAINING Making Local Laws E-Learning (GOVERNANCE)	\$215.00
67	EFT17189	07/12/2018	WANNEROO AGRICULTURAL MACHINERY	CH5987 CASE MAXIFARM TRACTOR Repair Air-conditioning & Replace Clutch (PARKS)	\$6,024.88
68	EFT17190	07/12/2018	WATERTORQUE	VARIOUS PARKS/GARDENS Bore Repairs	\$620.95
69	EFT17191	07/12/2018	WC & SJ WRIGHT	LAKE NEEDONGA TRAIL Stump Removal	\$2,299.00
70	EFT17192	07/12/2018	WINC AUSTRALIA PTY LTD	VARIOUS PRINTING & STATIONERY Restock November 2018	\$1,360.95
71	EFT17193	07/12/2018	WORKWEAR GROUP - LGCC	ADMIN UNIFORMS Fluted Sleeve Top, S/S Layered Top, Reversible Belt, Pants (ESO)	\$376.31
72	EFT17194	12/12/2018	THE ELECTRIC SHED	FIRE PREVENTION Fire Danger Rating Display Board	\$15,180.00
73	EFT17195	13/12/2018	CMS LEGAL	Payroll deductions	\$100.00
74	EFT17196	13/12/2018	DEPARTMENT OF CHILD SUPPORT REGISTRAR	Payroll deductions	\$236.53
75	EFT17197	13/12/2018	LGRCEU	Payroll deductions	\$41.00
76	EFT17198	13/12/2018	SHIRE OF CHITTERING	Payroll deductions	\$780.00
77	EFT17199	14/12/2018	JILL PAULINE BOERMA	ANIMAL REGISTRATION FEES Refund (A9140)	\$77.50
78	EFT17200	14/12/2018	JOHN BARLOW	COMMUNITY BUS Courtesy Payment November 2018	\$100.00
79	EFT17201	14/12/2018	MUCHEA PLUMBING & GAS	VARIOUS BUILDINGS Septic Pump Outs, Repairs To Air Pumps	\$11,403.98
80	EFT17202	14/12/2018	McLEODS BARRISTERS & SOLICITORS	GOVERNANCE LEGAL Bell Hill Reserve Lease Negotiations	\$213.14
81	EFT17203	14/12/2018	PETER OSBORN	COMMUNITY BUS Courtesy Payment November 2018	\$100.00
82	EFT17204	14/12/2018	UNIQCQ INTERNATIONAL PTY LTD	GOVERNANCE CONSULTANCY Fleet Management Services December 2018	\$3,175.26
83	EFT17206	18/12/2018	AARON KING	MEMBERS PAYMENTS Qtr 2 2018-19	\$3,947.25
84	EFT17207	18/12/2018	CARMEL ROSS	MEMBERS PAYMENTS Qtr 2 2018-19	\$3,947.25
85	EFT17208	18/12/2018	DON GIBSON	MEMBERS PAYMENTS Qtr 2 2018-19	\$4,352.64
86	EFT17209	18/12/2018	GORDON HOUSTON	MEMBERS PAYMENTS President Qtr 2 2018-19	\$10,273.01
87	EFT17210	18/12/2018	MARY ANGUS	MEMBERS PAYMENTS Qtr 2 2018-19	\$4,085.85
88	EFT17211	18/12/2018	PETER OSBORN	MEMBERS PAYMENTS Deputy President Qtr 2 2018-19	\$5,575.97
89	EFT17217	20/12/2018	ANNIE HUDSON	LIBRARY GIFTS 7 x Personalised Mugs	\$105.49
90	EFT17218	20/12/2018	ARTISTRALIA PTY LTD (THE JAFFA ROOM)	EVENT YOUTH FESTIVAL Copyright Screening Jurassic Park, Fallen Kingdom 02/02/19	\$550.00
91	EFT17219	20/12/2018	AUSTECH SURVEILLANCE PTY LTD	ADMIN BUILDING UPGRADE Final Network & Cabling Connections	\$4,760.00
92	EFT17220	20/12/2018	AUSTRALIA POST	ADMIN POSTAGE November 2018	\$994.95
93	EFT17221	20/12/2018	Avantgarde Technologies Pty Ltd	ADMIN IT Fixed Term Support December 2018	\$5,984.00
94	EFT17222	20/12/2018	BINDOON IGA	GOVERNANCE REFRESHMENTS Chambers Restock 03/12/18	\$354.27
95	EFT17223	20/12/2018	BINDOON PRIMARY SCHOOL P&C	EVENT CHRISTMAS Bindoon Community Christmas Party 2018	\$850.00

# Item 9.3.1

# Attachment 1

96	EFT17224	20/12/2018	BINDOON SPORT AND RECREATION ASSOCIATION INC	WELFARE CONSULTANTS Hire Chittering Advisory Group Network Meeting 22/08/18	\$110.00
97	EFT17225	20/12/2018	BOC LIMITED	DEPOT SUPPLIES Oxygen & Acetylene Gas 29/10/18 - 27/11/18	\$48.46
98	EFT17226	20/12/2018	CHITTERING IT SERVICES	BINDOON FIRE STATION Inkjet Cartridges	\$65.66
99	EFT17227	20/12/2018	CHITTERING PEST & WEED	8 & 11 EDMONDS PLACE Annual Pest Inspection, Spider Treatment, Replenish Rodent Baits	\$5,522.00
100	EFT17228	20/12/2018	CHITTERING TOURIST ASSOC (INC)	GOVERNANCE FUNCTION Mystery Raffle Prizes Shire Christmas Party 30/11/18	\$62.50
101	EFT17229	20/12/2018	CHITTERING WILDLIFE CARERS INC	COMM GRANTS Event Sponsorship Quiz Night	\$1,420.00
102	EFT17230	20/12/2018	DAIMLER TRUCKS PERTH	CH5757 ISUZU TRUCK Carry Out 120,000Km Service (WORKS)	\$2,273.95
103	EFT17231	20/12/2018	Dynamic Group Communications & Electrical	UPPER CHITTERING FIRE STATION Replace Store Light, Install 2 x Floodlights, Install 16 AMP Supply for Future Pump, Replace Faulty Light Sensor	\$3,965.08
104	EFT17232	20/12/2018	ECOWATER SERVICES PTY LTD	29 BINDA PLACE OFFICE OPERATIONS C1371 Quarterly Service, Air Pump	\$1,855.00
105	EFT17233	20/12/2018	ERNEST & PATRICIA PARKINSON	ECON DEV Loan 85 Principal Repayment Instalment 2	\$68,125.00
106	EFT17234	20/12/2018	FIND WISE LOCATION SERVICES	CLUNE PARK MAINTENANCE Locate & Mark Services	\$547.80
107	EFT17235	20/12/2018	FUEL DISTRIBUTORS OF WESTERN AUSTRALIA PTY LTD	DEPOT FUEL 5,600L Diesel	\$7,089.54
108	EFT17236	20/12/2018	Hancock Creative Pty Ltd	RECREATION DEVELOPMENT PROJECT Engage Your Volunteers Workshop 20/11/18	\$1,237.50
109	EFT17237	20/12/2018	INDEPENDENT VALUERS OF WESTERN AUSTRALIA	GOVERNANCE CONSULTANCY Valuation Lot 3874 Myrtle Way, Bindoon	\$1,925.00
110	EFT17238	20/12/2018	LANDGATE CUSTOMER ACCOUNT	RATES VALUATION EXPENSES GRV Interim Vals G2018/10	\$156.85
111	EFT17239	20/12/2018	LOCK, STOCK & FARRELL	TOURIST BUREAU MAINTENANCE Locks	\$18.00
112	EFT17240	20/12/2018	NORTHERN VALLEYS NEWS	ADMIN ADVERTISING NV December 2018 Chatter Extra Page	\$2,403.00
113	EFT17241	20/12/2018	OCS SERVICES PTY LTD	SHIRE CLEANING December 2018	\$4,450.78
114	EFT17242	20/12/2018	ON PRESS DIGITAL PRINT SOLUTIONS	WORKS PRINTING 5 x Gravel Carting Carbon Copy Books	\$196.90
115	EFT17243	20/12/2018	Reinforced Concrete Pipes Australia (WA) Pty Ltd (RCPA)	LAKE NEEDONGA TRAIL Pipeworks	\$1,689.42
116	EFT17244	20/12/2018	SEEK	ADMIN ADVERTISING 2 x Position Vacancies 11/12/2018 - 19/12/2018	\$616.00
117	EFT17245	20/12/2018	SLIMS TYRE SERVICE	CH1271 TORO MOWER Tyre Repair (WORKS)	\$80.00
118	EFT17246	20/12/2018	SRS FABRICATION	MUCHEA EAST ROAD Water Truck Spray Deflector x 3	\$1,056.00
119	EFT17247	20/12/2018	SUNNY SIGN COMPANY	BINDOON OVAL MAINTENANCE Signs 1200 Grab rail, Inground Bollard	\$1,215.50
120	EFT17248	20/12/2018	SYNERGY	SHIRE ELECTRICITY December 2018	\$13,353.70
121	EFT17249	20/12/2018	TELEMALL AUDIO COMMUNICATIONS	ADMIN ADVERTISING Messages On Hold Quarterly Service Fee Dec 18 to Feb 19	\$256.30
122	EFT17250	20/12/2018	TELSTRA	TELEPHONE VARIOUS November 2018	\$4,893.42
123	EFT17251	20/12/2018	VODAFONE MESSAGING	ESL COMM Vodafone Messaging December 2018	\$529.78
124	EFT17252	20/12/2018	VOLUNTEERING WA	EVENT VOLUNTEER DAY 5 x Tickets International Volunteer Day Garden Party.	\$165.00
125	EFT17253	20/12/2018	WC & SJ WRIGHT	FIRE PREVENTION Water Tank Filling Willaring Way, Wallaroo Drive, Cnr Chittering Rd, Julimar Rd And Sussex Bend	\$2,365.00
126	EFT17254	20/12/2018	WORKWEAR GROUP - LGCC	ECON DEV UNIFORM S/S Ruffle Blouse, Ruffle Sleeve Top, S/S Shell Top, Sleeveless Blouse, Fluted Sleeve Top, Slimline Detail Pants (SPO)	\$476.97
127	EFT17255	21/12/2018	CMS LEGAL	Payroll deductions	\$100.00
128	EFT17256	21/12/2018	DEPARTMENT OF CHILD SUPPORT REGISTRAR	Payroll deductions	\$236.53
129	EFT17257	21/12/2018	LGRCEU	Payroll deductions	\$41.00
130	EFT17258	21/12/2018	SHIRE OF CHITTERING	Payroll deductions	\$780.00
131	EFT17259	21/12/2018	AUSTECH SURVEILLANCE PTY LTD	ADMINISTRATION BUILDING GPRS Commercial Monitoring 01/01/19-31/03/19	\$135.00
132	EFT17260	21/12/2018	AUTOSPARK BULLSBROOK	VARIOUS FIRE VEHICLES Repairs to Air Conditioning & Call Out Fees (BINDOON)	\$3,420.75
133	EFT17261	21/12/2018	AVON WASTE	SANITATION WASTE COLLECTION FT1 December 2018	\$26,540.06
134	EFT17262	21/12/2018	Avantgarde Technologies Pty Ltd	ADMIN IT Veeam Backup & Replication License Renewal	\$2,159.72
135	EFT17263	21/12/2018	BINDOON BAKEHAUS & CAFE	OLOPS CRIME PREVENTION Refreshments 06/12/18	\$728.10
136	EFT17264	21/12/2018	BINDOON IGA	WORKS REFRESHMENTS Toolbox Meeting 14/12/18	\$70.44
137	EFT17265	21/12/2018	BINDOON MOWERS & MACHINERY	WORKS EXPENDABLE TOOLS Bushranger BR34 Handheld Blower	\$399.00
138	EFT17266	21/12/2018	BIOMAX	MUCHEA HALL MAINTENANCE 10,000L Concrete Tank, Blower, Housing & ECU, Submersible Pump	\$8,451.30
139	EFT17267	21/12/2018	BOB WADDELL & ASSOCIATES	GOVERNANCE CONSULTANCY 2017/18 Annual Financial Report	\$462.00
140	EFT17268	21/12/2018	BON ELECTRICS	BINDOON FIRE STATION EQUIPMENT Fire Pump Roll Frame	\$290.00
141	EFT17269	21/12/2018	BRAGSKALE PTY LTD	ADMIN BUILDING UPGRADE Renovation Works	\$7,681.38
142	EFT17270	21/12/2018	BUNNINGS BUILDING SUPPLIES	VARIOUS BUILDING MAINTENANCE Window Catch, 2 x Indicator Bolts	\$59.20
143	EFT17271	21/12/2018	CHITTERING PEST & WEED	BINDOON BMX TRAIL MAINTENANCE Weed Spraying	\$330.00
144	EFT17272	21/12/2018	COURIER AUSTRALIA	VARIOUS FREIGHT December 2018	\$141.78
145	EFT17273	21/12/2018	CUTTING EDGES EQUIPMENT PARTS PTY LTD	FIRE MITIGATION Rake Blades and Bolts for Cat Grader	\$1,497.93

# Item 9.3.1

# Attachment 1

146	EFT17274	21/12/2018	DAIMLER TRUCKS PERTH	CH1254 FUSO TRUCK 120,000Km Service (WORKS)	\$5,070.80	
147	EFT17275	21/12/2018	DANHIRE PTY LTD	MUCHEA EAST ROAD Tree Clearing Between Pollineli Rd & Chittering Rd	\$7,700.00	
148	EFT17276	21/12/2018	DL CONSULTING	ADMIN IT LTFF Model	\$11,550.00	
149	EFT17277	21/12/2018	DOWNER EDI WORKS PTY LTD	MURRAY GREY CIRCLE Resealing Works	\$111,928.92	
150	EFT17278	21/12/2018	Docushred	ADMIN STATIONERY 2 x Shredding Bins	\$237.60	
151	EFT17279	21/12/2018	Dynamic Group Communications & Electrical	UPPER CHITTERING FIRE STATION Works To Bring Switchboard & Generator Changeover Switch Into Compliance	\$3,416.68	
152	EFT17280	21/12/2018	ECO SPRINGS PERTH	MUCHEA LANDFILL BUILDING MAINTENANCE Water Cooler Rental	\$572.00	
153	EFT17281	21/12/2018	EDMUND RICE COLLEGE	COMM GRANTS Uniforms 2018/19	\$500.00	
154	EFT17282	21/12/2018	Euan Martin	ECON DEV FACET Conference Fuel & Refreshments	\$218.40	
155	EFT17283	21/12/2018	FRONTLINE FIRE & RESCUE EQUIPMENT	CH1734 FAST ATTACK & BINDOON FIRE STATION Hose Reel Assembly Storz Couplings, Filler Hose BIC Couplings (BINDOON)	\$1,014.64	
156	EFT17284	21/12/2018	HAYDON AGRICULTURAL CONTRACTORS	BINDOON OVAL MAINTENANCE 150 Tonnes Top Dressing Sand	\$2,475.00	
157	EFT17285	21/12/2018	HIGHWAY TRAFFIC PTY LTD	MUCHEA EAST ROAD Traffic Management Plan	\$1,375.00	
158	EFT17286	21/12/2018	HOTEL SCOTTALIAN	GOVERNANCE REFRESHMENTS December 2018 Ordinary Council Meeting	\$444.00	
159	EFT17287	21/12/2018	INSTANT WINDSCREENS	CHO HOLDEN CAPRICE Windscreen Replacement (CEO)	\$2,786.28	
160	EFT17288	21/12/2018	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	CH1266 JCB BACKHOE Exterior Mirror LH (WORKS)	\$64.35	
161	EFT17289	21/12/2018	JCT'S CREATIVE SOLUTIONS	ESL BFB Cleaning November 2018	\$308.00	
162	EFT17290	21/12/2018	JR & A HERSEY	WORKS PPE Sunscreen & Lip Balm	\$313.94	
163	EFT17291	21/12/2018	KELYN TRAINING SERVICES	WORKS TRAINING Basic Traffic Control x 3 17-19/12/18	\$2,040.00	
164	EFT17292	21/12/2018	KLEEN WEST DISTRIBUTORS	VARIOUS PUBLIC CONVENIENCES Toilet Roll, Urinal Blocks, Bin Liners, Hand Towels, Hand Towel Dispenser	\$1,030.10	
165	EFT17293	21/12/2018	LISA KAY	WELFARE YOUTH PROGRAM Refreshments Youth Krew Christmas Party 15/12/18	\$36.20	
166	EFT17294	21/12/2018	MARKETFORCE PRODUCTIONS	GOVERNANCE ADVERTISING WA 17/11/18 CEO Position	\$3,042.40	
167	EFT17295	21/12/2018	McLEODS BARRISTERS & SOLICITORS	GOVERNANCE LEGAL EXPENSES SAT Matter November 2018 Fees	\$1,896.84	
168	EFT17296	21/12/2018	NEVE CONTRACTING	MUCHEA DUAL PUMP & JUMP TRACK Consultation, Concept & Design Final Claim	\$5,000.00	
169	EFT17297	21/12/2018	Nesci Estate Winery	GOVERNANCE REFRESHMENTS Staff Christmas Function 30/11/2018	\$3,069.00	
170	EFT17298	21/12/2018	OCLC (UK) LTD	LIBRARY SUBSCRIPTIONS Amlib Database Support 01/01/19-31/12/19	\$659.27	
171	EFT17299	21/12/2018	PETER HUNT ARCHITECT	LOWER CHITTERING SPORTS FACILITY Architectural Fees, Engineering Consultants	\$36,828.00	
172	EFT17300	21/12/2018	PIRTEK (MIDLAND) PTY LTD	CH1271 TORO MOWER Supply Hydraulic Oil (WORKS)	\$103.15	
173	EFT17301	21/12/2018	PLE Computers Pty Ltd	ADMIN TELEPHONE UPGRADE Power Shield Commander Rack/Tower 2KVA UPS	\$954.00	
174	EFT17302	21/12/2018	RBC RURAL	PHOTOCOPIER METER PLAN December 2018	\$1,678.88	
175	EFT17303	21/12/2018	RSEA PTY LTD	MUCHEA EAST ROAD Portable Traffic Lights Hire	\$2,886.70	
176	EFT17304	21/12/2018	Rusty's Plumbing Gas & Maintenance	VARIOUS BUILDINGS Septic Tank Pump Out	\$7,271.00	
177	EFT17305	21/12/2018	SHERIDANS FOR BADGES	ADMIN STATIONERY Desk plates (CEO, SPO)	\$191.40	
178	EFT17306	21/12/2018	SLIMS TYRE SERVICE	CH230 HOLDEN COLORADO 135,000Km Service, Tyre Rotation (RANGER)	\$521.29	
179	EFT17307	21/12/2018	ST JOHN AMBULANCE AUSTRALIA	WORKS OHS First Aid Kit Servicing	\$1,010.05	
180	EFT17308	21/12/2018	STEWART & HEATON CLOTHING CO P/L	ESL BFB UNIFORM 8 x Epaulets	\$796.47	
181	EFT17309	21/12/2018	Shady Trees and Wildflowers	ADMIN Flowers	\$200.00	
182	EFT17310	21/12/2018	T-QUIP	CH1271 TORO Hydraulic Oil Filter MOWER (WORKS)	\$21.35	
183	EFT17311	21/12/2018	TOTALLY WORKWEAR - Joondalup	WORKS UNIFORMS Shirt x 3, Jeans x 3, Safety Boots, Hat, Jacket	\$1,019.32	
184	EFT17312	21/12/2018	TRESA WHITE	GOVERNANCE GIFTS Get Well Soon Gifts (SFO)	\$120.50	
185	EFT17313	21/12/2018	WALGA	ADMIN PROFESSIONAL DEVELOPMENT Registration Future of Local Government State-wide Forum (EMCS)	\$130.00	
186	EFT17314	21/12/2018	WATERTORQUE	CLUNE PARK MAINTENANCE Bore Repairs	\$907.50	
187	EFT17315	21/12/2018	WC & SJ WRIGHT	MUCHEA TIP MAINTENANCE Excavator Hire 13/09/18	\$5,384.10	
188	EFT17316	21/12/2018	WESFARMERS KLEENHEAT GAS PTY LTD	LOWER CHITTERING HALL MAINTENANCE Annual Service Charge 45kg Vap Cyl	\$75.90	
189	EFT17317	21/12/2018	WESTRAC PTY LTD	P1273 CAT LOADER Sensor (TIP)	\$435.11	
190	EFT17318	21/12/2018	WORKWEAR GROUP - LGCC	ECON DEV UNIFORM Jacket, Skirt, Pants, Cardigan (SPO)	\$711.86	
191	EFT17319	21/12/2018	RHONA HAWKINS	RECORDS STORAGE Shelving (Reimbursement Of Personal Card Expenditure)	\$623.70	
					<b>Total EFT's</b>	<b>\$744,183.56</b>
<b>Muni Cheques</b>						
192	123	18/12/2018	JUSTINE MCGREGOR	REFUND OF LOWER CHITTERING HALL BOND (HIRE DATE 1/12/2018)	\$550.00	
					<b>Total Cheque Payments</b>	<b>\$550.00</b>

Direct Debits					
193	DD7092.1	12/12/2018	WA SUPER	Payroll deductions	\$12,443.70
194	DD7092.2	12/12/2018	AMP FLEXIBLE LIFETIME INSURANCE	Superannuation contributions	\$246.94
195	DD7092.3	12/12/2018	CBUS SUPER		\$194.40
196	DD7092.4	12/12/2018	LGIA SUPER	Superannuation contributions	\$968.36
197	DD7092.5	12/12/2018	ANZ SMART CHOICE SUPER	Superannuation contributions	\$400.09
198	DD7092.6	12/12/2018	REST SUPERANNUATION	Superannuation contributions	\$183.03
199	DD7092.7	12/12/2018	AUSTRALIAN SUPER	Superannuation contributions	\$1,095.81
200	DD7092.8	12/12/2018	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19
201	DD7092.9	12/12/2018	BT LIFETIME - PERSONAL SUPER	Superannuation contributions	\$183.03
202	DD7122.1	14/12/2018	BENDIGO BANK	CREDIT CARD November 2018	\$13,804.60
203	DD7138.1	26/12/2018	WA SUPER	Payroll deductions	\$12,236.27
204	DD7138.2	26/12/2018	AMP FLEXIBLE LIFETIME INSURANCE	Superannuation contributions	\$245.69
205	DD7138.3	26/12/2018	CBUS SUPER	Superannuation contributions	\$193.49
206	DD7138.4	26/12/2018	LGIA SUPER	Superannuation contributions	\$968.36
207	DD7138.5	26/12/2018	ANZ SMART CHOICE SUPER	Superannuation contributions	\$400.09
208	DD7138.6	26/12/2018	REST SUPERANNUATION	Superannuation contributions	\$183.03
209	DD7138.7	26/12/2018	AUSTRALIAN SUPER	Superannuation contributions	\$1,111.09
210	DD7138.8	26/12/2018	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19
211	DD7138.9	26/12/2018	BT LIFETIME - PERSONAL SUPER	Superannuation contributions	\$213.07
212	DD7092.10	12/12/2018	PRIME SUPER	Superannuation contributions	\$122.82
213	DD7092.11	12/12/2018	TELSTRA SUPER PTY LTD	Superannuation contributions	\$226.75
214	DD7138.10	26/12/2018	PRIME SUPER	Superannuation contributions	\$139.68
215	DD7138.11	26/12/2018	TELSTRA SUPER PTY LTD	Superannuation contributions	\$246.53
				<b>Total Direct Debits</b>	<b>\$46,363.21</b>
				<b>Total Municipal Payments</b>	<b>\$978,220.06</b>
Trust Payments					
216	EFT17205	17/12/2018	PATRICIA KING	REFUND LOWER CHITTERING HALL KEY BOND (HIRE DATE 22/11/18)	\$50.00
217	EFT17212	18/12/2018	CONSTRUCTION TRAINING FUND	BCITF LEVY FEE NOVEMBER 2018	\$2,687.11
218	EFT17213	18/12/2018	SHIRE OF CHITTERING	BCITF AGENT FEE NOVEMBER 2018	\$74.25
219	EFT17214	19/12/2018	SHIRE OF CHITTERING	TRANSFER FUNDS TO MUNI; PAYMENT MADE TO BOND ADMINISTRATON VIA DIRECT DEBIT; 090718	\$351.93
220	EFT17215	20/12/2018	BUILDING COMMISSION	BSL LEVY FEE NOVEMBER 2018	\$2,933.64
221	EFT17216	20/12/2018	SHIRE OF CHITTERING	BSL AGENT FEE NOVEMBER 2018	\$105.00
				<b>Total Trust Payments</b>	<b>\$6,151.93</b>

## SHIRE OF CHITTERING

<b>ACCOUNTS PAID</b> <b>AS AT 31 JANUARY 2019 PRESENTED TO THE</b> <b>COUNCIL MEETING ON THE 20 FEBRUARY 2019</b>
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This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 20 FEBRUARY 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	PR4735	\$91,777.08	1	1	1	Municipal Fund
Payroll	PR4748	\$90,649.99	1	1	1	Municipal Fund
EFT17320	EFT17436	\$466,410.24	1	3	1	Municipal Fund
14345	14345	\$480.65	4	4	1	Municipal Fund
Direct	Debit	\$39,404.83	4	4	1	Municipal Fund
Trust	Trust	\$250.00	4	4	2	Trust Fund
	<b>Total</b>	<b>\$ 688,972.79</b>				

Officer: Mary Eager

Signature: On File

Authorised by: Rhona Hawkins

Signature: On File

Date of Report: 5 February 2019

Disclosure of Interest by Officer: Nil



LIST OF ACCOUNTS PAID IN JANUARY 2019 - SUBMITTED TO COUNCIL 20 FEBRUARY 2019					
	Chq/EFT	Date	Name	Description	Amount
	<b>Payroll Payments</b>				
1	PR4735	10/01/2018	Payroll	PPE 09/01/2019	\$91,777.08
2	PR4748	24/01/2019	Payroll	PPE 23/01/2019	\$90,649.99
				<b>Total Payroll Payments</b>	<b>\$182,427.07</b>
	<b>EFT Payments</b>				
3	EFT17320	08/01/2019	CHITTERING TOURIST ASSOC (INC)	TOURISM CONTRIBUTION Promotions Officer Quarter 3 Payment	\$8,250.00
4	EFT17321	10/01/2019	CMS LEGAL	Payroll deductions	\$100.00
5	EFT17322	10/01/2019	DEPARTMENT OF CHILD SUPPORT REGISTRAR	Payroll deductions	\$372.53
6	EFT17323	10/01/2019	LGRCEU	Payroll deductions	\$41.00
7	EFT17324	10/01/2019	SHIRE OF CHITTERING	Payroll deductions	\$1,857.35
8	EFT17325	11/01/2019	GEORGE TILBURY	MEMBERS PAYMENTS Qtr 1 2018-19	\$7,894.50
10	EFT17327	17/01/2019	ANDREW OSBORN	WORKS TRAINING Travel Reimbursement 118.2Km Traffic Control	\$92.20
11	EFT17328	17/01/2019	AUTOSPARK BULLSBROOK	CH1611 HINO 2.4 TANKER Air-conditioning Repairs (MUCHEA)	\$870.90
12	EFT17329	17/01/2019	AVON WASTE	SANITATION WASTE COLLECTION FT2 December 2018	\$26,885.19
13	EFT17330	17/01/2019	Aussie Plasterboard	ADMIN BUILDING UPGRADE Supply Door Frame	\$203.50
14	EFT17331	17/01/2019	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS EOY Lunch 21/12/18	\$263.00
15	EFT17332	17/01/2019	BINDOON GENERAL STORE	WORKS REFRESHMENTS Toolbox Meeting 14/12/18	\$138.89
16	EFT17333	17/01/2019	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE SUPPLIES December 2018	\$1,353.03
17	EFT17334	17/01/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS End Of Year Breakfast 21/12/18	\$137.38
18	EFT17335	17/01/2019	BINDOON PRIMARY SCHOOL	ECONOMIC DEVELOPMENT AWARDS Year 6 Graduation Pens	\$281.00
19	EFT17336	17/01/2019	BINDOON THEATRE INC	COMM GRANTS Dance Lessons	\$2,070.00
20	EFT17337	17/01/2019	BOC LIMITED	DEPOT SUPPLIES Oxygen & Acetylene Gas 29/11/18 - 28/12/18	\$50.08
21	EFT17338	17/01/2019	BROOKS HIRE SERVICE PTY LTD	MUCHEA EAST ROAD RENEWAL (RRG) Roller Hire 03/12/18 - 31/12/18	\$2,248.31
22	EFT17339	17/01/2019	BULL-CHITT AUTO ELECTRICS	CH1252 ISUZU CREW CAB Supply & Fit Light Bar (WORKS)	\$5,014.90
23	EFT17340	17/01/2019	Bramshaw ICS Conference Communications	ADMIN TELEPHONE SYSTEM Confidea Wireless Mic System	\$21,499.23
24	EFT17341	17/01/2019	Brown Automotive Gingin	1GME009 HOLDEN COLORADO Repair Fuel Filter (SPO)	\$580.11
25	EFT17342	17/01/2019	Bullsbrook and Districts Glass and Aluminium	VARIOUS VEHICLES Replacement Windscreen & Mirror (WORKS, PARKS)	\$466.00
26	EFT17343	17/01/2019	CHITTERING PEST & WEED	6194 GNH MAINTENANCE Timber Pest Inspection, Rodent Bait Refill, General Pest Treatment Spider Spray	\$12,111.00
27	EFT17344	17/01/2019	COOEE COURIERS & TRANSPORT	LIBRARY FREIGHT State Library 06/12/18	\$107.91
28	EFT17345	17/01/2019	COURIER AUSTRALIA	VARIOUS FREIGHT December 2018	\$36.91
29	EFT17346	17/01/2019	CURTAIN WORLD	ADMINISTRATION BUILDING MAINTENANCE Supply 9 Blockout Roller Blinds As Quoted	\$2,071.00
30	EFT17347	17/01/2019	Corey Merritt	WORKS TRAINING Travel Reimbursement 349.8Km Traffic Control	\$272.85
31	EFT17348	17/01/2019	DAVID & DEBBIE WILSON	ESL BFB REFRESHMENTS Brand Highway Nolan Rd Job No. 418047 19/12/18	\$54.85
32	EFT17349	17/01/2019	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	ESL LEVY Quarter 2 Payment 2018/19	\$85,088.76
33	EFT17350	17/01/2019	DOUBLEVIEW EARTHMOVING	BINDOON OVAL MAINTENANCE Bitumen Works	\$3,245.00
34	EFT17351	17/01/2019	Dynamic Group Communications & Electrical	FIRE PREVENTION Complete Electrical Connections For Fire Danger Rating Sign	\$2,866.75
35	EFT17352	17/01/2019	ENVIRONMENTAL HEALTH AUSTRALIA (NSW)	HEALTH SUBSCRIPTIONS I'm Alert Food Safety Program 01/07/18-30/06/19 (EHO)	\$330.00
36	EFT17353	17/01/2019	FRONTLINE FIRE & RESCUE EQUIPMENT	ESL BFB UNIFORM Replacement BR9 Helmet (MUCHEA)	\$247.34
37	EFT17354	17/01/2019	GREAT SOUTHERN FUEL SUPPLIES	DEPOT FUEL Diesel 9200L 22/11/18	\$17,593.18
38	EFT17355	17/01/2019	Geoff Wyatt	WORKS TRAINING Travel Reimbursement 299.4Km Traffic Control	\$233.53
39	EFT17356	17/01/2019	HIGHWAY TRAFFIC PTY LTD	MUCHEA EAST ROAD (RRG) Traffic Management Plan & Associated Guidance Schemes	\$660.00

40	EFT17357	17/01/2019	INSTANT WINDSCREENS	CH1275 LIGHT TANKER Replace Windscreen (LOWER CHITTERING)	\$470.00
41	EFT17358	17/01/2019	JEFF LOUDON	WANNAMAL PUBLIC CONVENIENCES December 2018	\$852.50
42	EFT17359	17/01/2019	JETTE SIGERSTED	Rates refund for assessment A8030 87 CALADENIA CL LOWER CHITTERING 6084	\$791.00
43	EFT17360	17/01/2019	Joondalup City Medical Group	WORKS RECRUITMENT Pre Start Medical x1	\$750.20
44	EFT17361	17/01/2019	KOMATSU AUSTRALIA PTY LTD	CH10555 KOMATSU GRADER Monthly Maintenance Contract 30/10/18-26/11/18 (WORKS)	\$154.35
45	EFT17362	17/01/2019	LANDGATE CUSTOMER ACCOUNT	RATES VALUATION EXPENSES Rural UV Interim Valuation Shared x 4	\$164.20
46	EFT17363	17/01/2019	LGIS RISK MANAGEMENT (ECHELON)	GOVERNANCE INSURANCE Avon/Central Midlands Regional Risk Coordination Programme 2018-19	\$6,730.90
47	EFT17364	17/01/2019	LUCID ECONOMICS	LOWER CHITTERING SPORTS FACILITY Complex Business Plan	\$7,920.00
48	EFT17365	17/01/2019	MARKET CREATIONS	ADMIN PRINTING Business Card Artwork	\$1,144.00
49	EFT17366	17/01/2019	MOORE STEPHENS (WA) PTY LTD	GOVERNANCE AUDIT FEES Annual Audit September 2018	\$20,465.71
50	EFT17367	17/01/2019	MUCHEA IRRIGATION & RURAL SUPPLIES	CLUNE PARK MAINTENANCE Standpipe Solenoid Repairs	\$180.15
51	EFT17368	17/01/2019	McLEODS BARRISTERS & SOLICITORS	GOVERNANCE LEGAL Failure To Comply With Standards Panel Order	\$1,604.68
52	EFT17369	17/01/2019	NORTHERN VALLEYS NEWS	EVENT YOUTH FESTIVAL NV Chittering Youth Krew Drive-In Movie Dec 18	\$450.00
53	EFT17370	17/01/2019	PORTER CONSULTING ENGINEERS	MUCHEA EMPLOYMENT NODE CONSULTANTS Amendments Required to Draft Roads & Drainage Strategy	\$3,850.00
54	EFT17371	17/01/2019	PUMA ENERGY	PUMA FUEL December 2018	\$3,104.13
55	EFT17372	17/01/2019	SCANLAN SURVEYS PTY LTD	BINDOON CEMETERY Proposed Subdivision Application, Field Survey, Plans	\$9,953.90
56	EFT17373	17/01/2019	SLIMS TYRE SERVICE	CH1254 FUSO TRUCK Coolant System Repairs (WORKS)	\$780.00
57	EFT17374	17/01/2019	SOLARGAIN PV PTY LTD	ADMINISTRATION BUILDING MAINTENANCE Attend Site & Carry Out Solar Health Check/ Fault Find. Supply Replacement Solar Panel.	\$885.00
58	EFT17375	17/01/2019	SOUTHERN CROSS AUSTERO PTY LTD	COMMUNICATIONS RADIO Monthly Around the Towns Interviews December 2018	\$88.00
59	EFT17376	17/01/2019	STEWART & HEATON CLOTHING CO P/L	ESL BFB UNIFORMS 1x S/S Shirt, 1x Dress Trousers, 1 x Jacket (XL)	\$698.56
60	EFT17377	17/01/2019	STRATAGREEN	WORKS PPE Snakesafe Leggings x 10	\$1,234.75
61	EFT17378	17/01/2019	SYNERGY	SHIRE ELECTRICITY December 2018	\$8,744.40
62	EFT17379	17/01/2019	TIME CRITICAL	ESL TRAINING First Aid Course for 1x Bindoon Volunteer Bushfire Brigade Volunteers	\$322.50
63	EFT17380	17/01/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Restock 12/12/18	\$189.32
64	EFT17381	17/01/2019	WORKWEAR GROUP - LGCC	HEALTH UNIFORM 1 x Shirt, 1 x Scarf, 1x Trouser (EHO)	\$290.15
65	EFT17382	17/01/2019	AUSTRALIA POST	ADMIN POSTAGE December 2018	\$1,738.41
66	EFT17383	17/01/2019	Avantgarde Technologies Pty Ltd	ADMIN IT Fixed Term Support January 2019	\$5,984.00
67	EFT17384	17/01/2019	BINDOON IGA	VARIOUS REFRESHMENTS Kitchen Restock 14/01/19	\$261.87
68	EFT17385	17/01/2019	BOB WADDELL & ASSOCIATES	GOVERNANCE CONSULTANCY November/December Monthly Financial Statements 2018	\$1,452.00
69	EFT17386	17/01/2019	COMMANDER PTY LIMITED	ADMIN COMM Telephone System Contract December 2018	\$228.65
70	EFT17387	17/01/2019	Munvost Pty Ltd T/as Trainwest	WORKS OHS Safety & Health Representative Course 04/02/19 - 08/02/19 (CSO1-Dev Serv, CSO-Tech)	\$1,900.00
71	EFT17388	17/01/2019	NORTHERN VALLEY'S QUALITY MEATS	HEALTH ANALYTICAL Food Sample	\$22.96
72	EFT17389	17/01/2019	OCS SERVICES PTY LTD	SHIRE CLEANING January 2019	\$4,450.78
73	EFT17390	17/01/2019	ON PRESS DIGITAL PRINT SOLUTIONS	EVENT YOUTH FESTIVAL A3 x 10 Copies	\$51.70
74	EFT17391	17/01/2019	PLE Computers Pty Ltd	ADMIN IT Monitors x 5	\$795.00
75	EFT17392	17/01/2019	ST JOHN OF GOD MIDLAND HOSPITAL	ESL VOLUNTEER EXPENSES Medical Check 14/11/18	\$1,500.83
76	EFT17393	17/01/2019	UNIQCQ INTERNATIONAL PTY LTD	GOVERNANCE CONSULTANCY Fleet Management Services January 2019	\$3,175.26
77	EFT17394	17/01/2019	VODAFONE MESSAGING	ESL COMM Vodafone Messaging January 2019	\$521.82
78	EFT17395	17/01/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Restock January 2019	\$668.78
79	EFT17396	24/01/2019	CMS LEGAL	Payroll deductions	\$100.00
80	EFT17397	24/01/2019	DEPARTMENT OF CHILD SUPPORT REGISTRAR	Payroll deductions	\$372.53
81	EFT17398	24/01/2019	LGRCEU	Payroll deductions	\$41.00

# Item 9.3.2

# Attachment 1

82	EFT17399	24/01/2019	SHIRE OF CHITTERING	Payroll deductions	\$780.00
83	EFT17400	24/01/2019	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS MIPSG Meeting 22/11/18	\$196.00
84	EFT17401	24/01/2019	BINDOON MENS SHED	BROCKMAN CENTRE PUBLIC TOILETS Cleaning Quarter 3 2018/19	\$1,500.00
85	EFT17402	24/01/2019	BOB WADDELL & ASSOCIATES	GOVERNANCE CONSULTANCY Assistance With 18/19 Asset Depreciation	\$1,056.00
86	EFT17403	24/01/2019	BOC LIMITED	LOWER CHITTERING FIRE STATION 1 x Oxygen Medical C Size First Aid Supplies	\$46.42
87	EFT17404	24/01/2019	BRAGSKALE PTY LTD	VARIOUS BUILDINGS Playground Repairs, Stormwater Drain Repairs.	\$16,638.40
88	EFT17405	24/01/2019	CCR Commercial Pty Ltd	CHINKABEE COMPLEX MAINTENANCE Replace Faulty Regulator And Adjust Pressures	\$962.50
89	EFT17406	24/01/2019	CLI Lawyers Pty Ltd t/as Commercial Litigation & Insolvency Lawyers	RATES DEBT COLLECTION CLIL Disbursements (A2173)	\$889.80
90	EFT17407	24/01/2019	COVS PARTS PTY LTD	P306 GENSET Inline Fuel Filters x 3 (TIP)	\$13.04
91	EFT17408	24/01/2019	Debros Pty Ltd T/As Mosa Australia	P306 GENSET 1x Pre fuel filter (TIP)	\$22.55
92	EFT17409	24/01/2019	Dynamic Group Communications & Electrical	ADMINISTRATION BUILDING MAINTENANCE Install New Controller for existing A/C Unit & Inspect Thermostat Function	\$3,943.66
93	EFT17410	24/01/2019	Enzed Malaga	CH1254 FUSO TRUCK Repair Leak (WORKS)	\$304.16
94	EFT17411	24/01/2019	FRONTLINE FIRE & RESCUE EQUIPMENT	ESL BFB UNIFORMS Fire Boots x 1	\$276.65
95	EFT17412	24/01/2019	GEORGE TILBURY	MEMBERS TRAVEL Qtr 2 2018-19 1,240Km	\$1,277.60
96	EFT17413	24/01/2019	INSTANT TOILETS AND SHOWERS T/AS INSTANT PRODUCTS HIRE	WORKS EQUIPMENT Mobile Toilet	\$3,850.00
97	EFT17414	24/01/2019	JCT'S CREATIVE SOLUTIONS	ESL BFB Cleaning December 2018	\$330.00
98	EFT17415	24/01/2019	JOANNE SWEETMAN	SEPTIC TANK INSPECTION FEES Permit Refund (A10142)	\$118.00
99	EFT17416	24/01/2019	JOHN BARLOW	COMMUNITY BUS Courtesy Payment December 2018, January 2019	\$150.00
100	EFT17417	24/01/2019	KOMATSU AUSTRALIA PTY LTD	CH10555 KOMATSU GRADER Monthly Maintenance Agreement 26/11/180- 19/12/18	\$321.43
101	EFT17418	24/01/2019	LANDGATE CUSTOMER ACCOUNT	RATES VALUATION EXPENSES Land Enquiry x 27	\$102.80
102	EFT17419	24/01/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN TRAINING LG Professionals Finance Conference 2019 (EMCS)	\$1,160.00
103	EFT17420	24/01/2019	MARKET CREATIONS	VARIOUS STATIONERY Business Cards	\$352.00
104	EFT17421	24/01/2019	MUCHEA IRRIGATION & RURAL SUPPLIES	CLUNE PARK MAINTENANCE Silicon Crimp Scotch Lock, Solenoid 40mm	\$114.84
105	EFT17422	24/01/2019	PETER OSBORN	MEMBERS TRAVEL Qtr 2 2018-19 696Km	\$789.04
106	EFT17423	24/01/2019	RAMM SOFTWARE	WORKS CONSULTANTS Work Management License 01/01/19-30/06/19	\$1,693.18
107	EFT17424	24/01/2019	RIVER ENGINEERING PTY LTD	FOOTPATH ARCHIBALD STREET Topographic & Feature Survey, Detailed Civil Design (90% Claim)	\$22,110.00
108	EFT17425	24/01/2019	ROADSWEST ENGINEERING GROUP PTY LTD	MOOLIABEENIE ROAD (BS) Project Management, Survey, Road Design, Drafting, Engineering Reporting Services	\$22,992.20
109	EFT17426	24/01/2019	RSEA PTY LTD	WORKS EQUIPMENT Safety Bollards x 50	\$2,200.00
110	EFT17427	24/01/2019	Range Motors Pty Ltd T/as Range Ford	CH5026 FORD RANGER Replacement Vehicle (WORKS)	\$39,846.95
111	EFT17428	24/01/2019	SLIMS TYRE SERVICE	CH602 HOLDEN CRUZE Tyre Replacement (EDO)	\$60.00
112	EFT17429	24/01/2019	SUNNY SIGN COMPANY	VARIOUS ROADS SIGNAGE MRWA Holes Class 1 UV & Graffiti - Warning Gravel	\$1,041.98
113	EFT17430	24/01/2019	Town Team Movement Ltd	PLANNING SUBSCRIPTIONS Local Planning Strategy Advice	\$4,070.00
114	EFT17431	24/01/2019	Transcore Pty Ltd	PLANNING CONSULTANTS BP Roadhouse DAP Application	\$3,300.00
115	EFT17432	24/01/2019	WATER CORPORATION	SHIRE WATER 14/11/18 - 14/01/19	\$8,213.76
116	EFT17433	24/01/2019	WEST COAST SHADE PTY LTD	SUSSEX BEND RESERVE & LOWER CHITTERING HALL MAINTENANCE Supply, Fabricate & Install Replacement Shade Sails and	\$12,771.00
117	EFT17434	24/01/2019	WESTERN POWER CORPORATION	MUCHEA EAST ROAD Relocation Of Assets Ref# CJ2SX5	\$12,150.00
118	EFT17435	24/01/2019	WESTRAC PTY LTD	P1273 CAT LOADER 2 x Hydraulic Filter Replacement (TIP)	\$74.51
119	EFT17436	24/01/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Lever Arch Files	\$19.60
				<b>Total EFT's</b>	<b>\$466,410.24</b>

Muni Cheques					
120	14345	17/01/2019	SHIRE OF CHITTERING - PLEASE PAY CASH	PETTY CASH REIMBURSEMENT December 2018	\$480.65
				<b>Total Cheque Payments</b>	<b>\$480.65</b>
Direct Debits					
121	DD7150.1	09/01/2019	WA SUPER	Payroll deductions	\$12,150.38
122	DD7150.2	09/01/2019	AMP FLEXIBLE LIFETIME INSURANCE	Superannuation contributions	\$244.48
123	DD7150.3	09/01/2019	CBUS SUPER	Superannuation contributions	\$191.65
124	DD7150.4	09/01/2019	LGIA SUPER	Superannuation contributions	\$968.36
125	DD7150.5	09/01/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$400.09
126	DD7150.6	09/01/2019	REST SUPERANNUATION	Superannuation contributions	\$183.03
127	DD7150.7	09/01/2019	AUSTRALIAN SUPER	Superannuation contributions	\$1,054.06
128	DD7150.8	09/01/2019	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19
129	DD7150.9	09/01/2019	BT LIFETIME - PERSONAL SUPER	Superannuation contributions	\$195.02
130	DD7218.1	14/01/2019	BENDIGO BANK	CREDIT CARD December 2018	\$7,123.03
131	DD7222.1	14/01/2019	BENDIGO BANK	ADMIN BUILDING UPGRADE Refund Delivery Fee Brochure Holder	-\$49.95
132	DD7196.1	23/01/2019	WA SUPER	Payroll deductions	\$13,195.31
133	DD7196.2	23/01/2019	CBUS SUPER	Superannuation contributions	\$194.11
134	DD7196.3	23/01/2019	LGIA SUPER	Superannuation contributions	\$384.84
135	DD7196.4	23/01/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$400.09
136	DD7196.5	23/01/2019	REST SUPERANNUATION	Superannuation contributions	\$285.19
137	DD7196.6	23/01/2019	AUSTRALIAN SUPER	Superannuation contributions	\$987.27
138	DD7196.7	23/01/2019	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19
139	DD7196.8	23/01/2019	BT LIFETIME - PERSONAL SUPER	Superannuation contributions	\$201.08
140	DD7196.9	23/01/2019	PRIME SUPER	Superannuation contributions	\$160.15
141	DD7150.1	09/01/2019	PRIME SUPER	Superannuation contributions	\$122.82
142	DD7150.1	09/01/2019	TELSTRA SUPER PTY LTD	Superannuation contributions	\$210.50
143	DD7196.1	23/01/2019	AMP FLEXIBLE LIFETIME INSURANCE	Superannuation contributions	\$246.94
				<b>Total Direct Debits</b>	<b>\$39,404.83</b>
				<b>Total Municipal Payments</b>	<b>\$688,722.79</b>
Trust Payments					
144	EFT17326	15/01/2019	JORDAN GALLIOTT	T460 REFUND OF KEY AND HALL BOND (HIRE DATE 14/01/19)	\$250.00
				<b>Total Trust Payments</b>	<b>\$250.00</b>



**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
For the Period Ended 30 November 2018**

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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Date prepared: 11/02/19

**SHIRE OF CHITTERING**  
**Information Summary**  
**For the Period Ended 30 November 2018**

## 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 30 November 2018 of \$5,157,814.

### Items of Significance

The material variance adopted by the Shire of Chittering for the 2017/18 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	▼	(\$90,653)	Admin Renovation expenses have been distributed over twelve months.
Plant and Equipment	▲	\$55,601	Purchases delayed
Infrastructure Assets - Roads	▲	\$849	
Infrastructure Assets - Bridges		\$0	
Infrastructure Assets - Footpaths	▼	(\$2,620)	
Infrastructure Assets - Parks & Ovals	▼	(\$23,280)	Purchases delayed
Infrastructure Assets - Other		\$0	

### Capital Revenue

Non-operating Grants, Subsidies and Contributions	▲	\$226,781	Grants not received as anticipated
Proceeds from Disposal of Assets	▲	\$242,287	6169 GNH sold

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>				
Sandown Park Ablution/Shower Block	411%	\$ 8,920	\$ 8,923	\$ 36,699
Administration Buildings (Capital)	149%	\$ 110,230	\$ 110,230	\$ 164,550
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		\$ -	\$ -	\$ 4,036
North Rd	78%	\$ 68,605	\$ 27,125	\$ 53,796
Snake Spring Road	55%	\$ 37,560	\$ 10,110	\$ 20,621
Spillman Road		\$ -	\$ -	\$ 28,679
Muchea East Road Renewal (RRG)	18%	\$ 791,547	\$ -	\$ 143,130
Muchea East Road (BS)	43%	\$ 272,300	\$ 100,000	\$ 116,527
Wandena Road (BS)		\$ 314,525	\$ 3,500	\$ 3,500
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	49%	\$ 1,167,125	\$ 619,404	\$ 575,930
Non-operating Grants, Subsidies and Contributions	29%	\$ 1,012,284	\$ 70,040	\$ 296,821
	40%	\$ 2,179,409	\$ 689,444	\$ 872,751
Rates Levied	99%	\$ 5,576,226	\$ 5,576,226	\$ 5,495,267

*% Compares Current YTD Actuals to Annual Budget*

<b>Financial Position</b>		<b>Prior Year 30</b>	<b>Current Year</b>
		<b>November</b>	<b>30 November</b>
		<b>2017</b>	<b>2018</b>
Adjusted Net Current Assets	84%	\$ 6,136,776	\$ 5,157,814
Cash and Equivalent - Unrestricted	75%	\$ 5,155,622	\$ 3,881,470
Cash and Equivalent - Restricted	131%	\$ 1,596,965	\$ 2,095,208
Receivables - Rates	107%	\$ 1,686,306	\$ 1,797,613
Receivables - Other	398%	\$ 144,318	\$ 574,965
Payables	147%	\$ 439,212	\$ 646,549

*% 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**

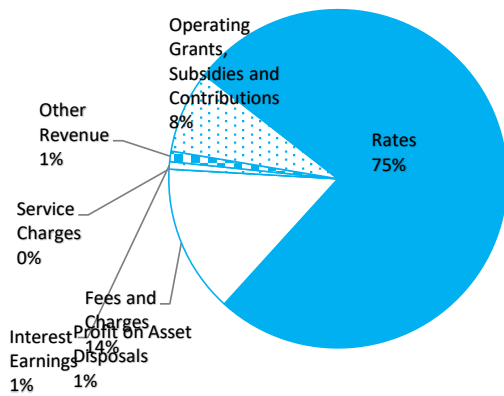
Prepared by: Rhona Hawkins

Reviewed by: Rhona Hawkins

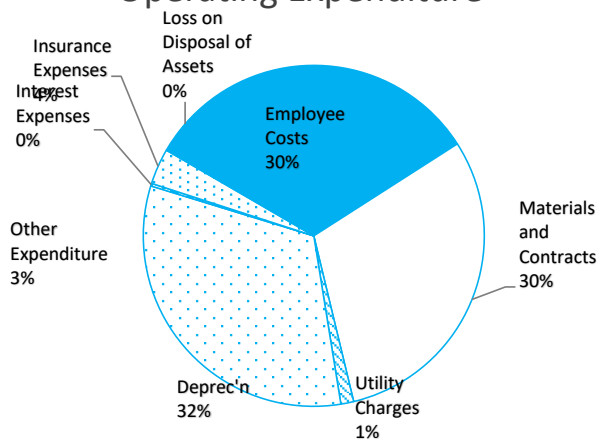
Date prepared: 11/02/19

SHIRE OF CHITTERING  
Information Summary  
For the Period Ended 30 November 2018

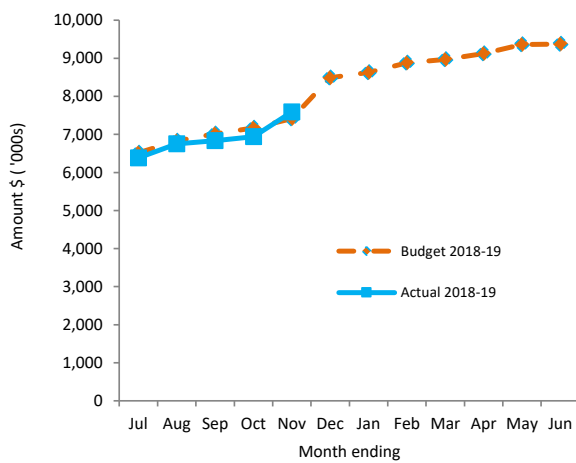
Operating Revenue



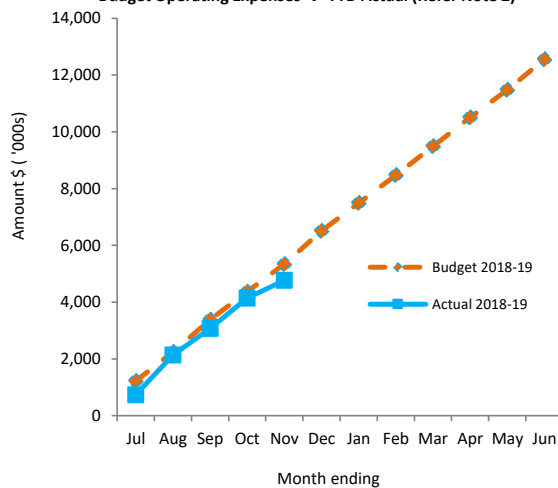
Operating Expenditure



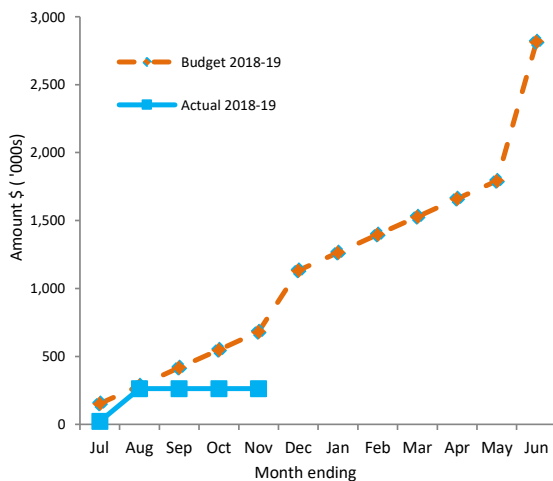
Budget Operating Revenues -v- Actual (Refer Note 2)



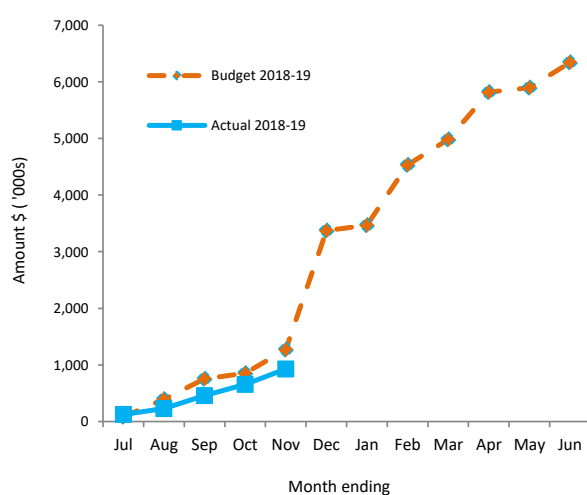
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



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 30 November 2018**

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	3	1,671,698	1,702,877	1,702,877	1,702,877	0	0%		
<b>Revenue from operating activities</b>									
Rates	9	5,576,226	5,576,226	5,576,226	5,495,267	(80,959)	(1%)	▼	
Operating Grants, Subsidies and Contributions	11	1,167,125	1,167,125	619,404	575,930	(43,474)	(7%)	▼	
Fees and Charges		1,332,718	1,332,718	1,029,338	1,034,132	4,794	0%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		130,834	130,834	54,505	52,015	(2,490)	(5%)	▼	
Other Revenue		148,400	148,400	62,705	73,106	10,401	17%	▲	\$
Profit on Disposal of Assets	8	4,277	4,277	1,775	63,215	61,440	3461%	▲	\$
		<b>8,359,580</b>	<b>8,359,580</b>	<b>7,343,953</b>	<b>7,293,666</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(3,500,585)	(3,500,585)	(1,542,988)	(1,408,337)	134,651	9%	▲	
Materials and Contracts		(3,208,245)	(3,208,245)	(1,332,051)	(1,444,913)	(112,862)	(8%)	▼	
Utility Charges		(163,504)	(163,504)	(73,047)	(58,155)	14,892	20%	▲	\$
Depreciation on Non-Current Assets		(4,742,350)	(4,742,350)	(1,975,910)	(1,538,683)	437,227	22%	▲	\$
Interest Expenses		(90,010)	(90,010)	(38,360)	(11,738)	26,622	69%	▲	\$
Insurance Expenses		(182,841)	(182,841)	(160,366)	(161,945)	(1,579)	(1%)	▼	
Other Expenditure		(367,868)	(367,868)	(89,387)	(143,445)	(54,059)	(60%)	▼	\$
Loss on Disposal of Assets	8	(303,097)	(303,097)	(126,270)	0	126,270	100%	▲	\$
		<b>(12,558,499)</b>	<b>(12,558,499)</b>	<b>(5,338,379)</b>	<b>(4,767,217)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		4,742,350	4,742,350	1,975,910	1,538,683	(437,227)	(22%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	298,820	298,820	124,495	(63,215)	(187,710)	(151%)	▼	\$
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			
<b>Amount attributable to operating activities</b>		<b>842,251</b>	<b>842,251</b>	<b>4,105,980</b>	<b>4,001,989</b>				
<b>Investing activities</b>									
Grants, Subsidies and Contributions	11	1,012,284	1,012,284	70,040	296,821	226,781	324%	▲	\$
Proceeds from Disposal of Assets	8	1,130,855	1,130,855	20,855	263,142	242,287	1162%	▲	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(1,139,042)	(1,139,042)	(148,139)	(238,792)	(90,653)	(61%)	▼	\$
Plant and Equipment	13	(1,008,377)	(1,008,377)	(229,918)	(174,317)	55,601	24%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,499,043)	(2,499,043)	(549,711)	(548,862)	849	0%	▲	
Infrastructure Assets - Bridges	13	(97,319)	(97,319)	0	0	0			
Infrastructure Assets - Footpaths	13	(297,742)	(297,742)	0	(2,620)	(2,620)		▼	
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(169,266)	(169,266)	(31,000)	(54,280)	(23,280)	(75%)	▼	\$
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			
<b>Amount attributable to investing activities</b>		<b>(3,087,650)</b>	<b>(3,087,650)</b>	<b>(867,873)</b>	<b>(458,908)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		705,000	705,000	293,745	0	(293,745)	(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	366,510	0	(366,510)	(100%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(509,216)	(509,216)	(58,568)	(87,119)	(28,551)	(49%)	▼	\$
Transfer to Reserves	7	(601,711)	(601,711)	(250,700)	(1,025)	249,675	100%	▲	\$
<b>Amount attributable to financing activities</b>		<b>573,702</b>	<b>573,702</b>	<b>350,987</b>	<b>(88,144)</b>				
<b>Closing Funding Surplus (Deficit)</b>	3	<b>0</b>	<b>31,180</b>	<b>5,291,971</b>	<b>5,157,814</b>				

▲ ▼ 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 30 November 2018**

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	1,671,698	1,702,877	1,702,877	1,702,877	0	0%	
<b>Revenue from operating activities</b>								
Governance		14,100	14,100	5,840	14,285	8,445	145%	▲
General Purpose Funding - Rates	9	5,576,226	5,576,226	5,576,226	5,495,267	(80,959)	(1%)	▼
General Purpose Funding - Other		850,710	850,710	421,207	412,517	(8,690)	(2%)	▼
Law, Order and Public Safety		313,553	313,553	140,164	160,956	20,792	15%	▲
Health		53,375	53,375	22,230	20,551	(1,679)	(8%)	▼
Education and Welfare		19,100	19,100	1,165	1,416	251	22%	▲
Housing		132,080	132,080	55,390	109,590	54,200	98%	▲
Community Amenities		940,048	940,048	857,218	869,872	12,654	1%	▲
Recreation and Culture		13,400	13,400	5,565	8,055	2,490	45%	▲
Transport		110,277	110,277	106,743	104,337	(2,406)	(2%)	▼
Economic Services		303,487	303,487	138,365	64,859	(73,506)	(53%)	▼
Other Property and Services		33,224	33,224	13,840	31,961	18,121	131%	▲
		<b>8,359,580</b>	<b>8,359,580</b>	<b>7,343,953</b>	<b>7,293,666</b>			
<b>Expenditure from operating activities</b>								
Governance		(867,599)	(867,599)	(338,852)	(261,125)	77,272	23%	▲
General Purpose Funding		(318,712)	(318,712)	(135,202)	(103,788)	31,414	23%	▲
Law, Order and Public Safety		(1,027,635)	(1,027,635)	(422,193)	(393,287)	28,906	7%	▲
Health		(366,302)	(366,302)	(171,067)	(141,197)	29,870	17%	▲
Education and Welfare		(116,647)	(116,647)	(45,449)	(40,594)	4,855	11%	▲
Housing		(416,226)	(416,226)	(180,079)	(111,982)	68,097	38%	▲
Community Amenities		(2,143,972)	(2,143,972)	(868,346)	(812,714)	55,632	6%	▲
Recreation and Culture		(1,393,070)	(1,393,070)	(596,483)	(571,429)	25,054	4%	▲
Transport		(4,662,554)	(4,662,554)	(1,945,269)	(1,689,058)	256,211	13%	▲
Economic Services		(1,222,668)	(1,222,668)	(513,734)	(411,743)	101,991	20%	▲
Other Property and Services		(23,115)	(23,115)	(121,705)	(230,300)	(108,595)	(89%)	▼
		<b>(12,558,499)</b>	<b>(12,558,499)</b>	<b>(5,338,379)</b>	<b>(4,767,217)</b>			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		4,742,350	4,742,350	1,975,910	1,538,683	(437,227)	(22%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	298,820	298,820	124,495	(63,215)	(187,710)	(151%)	▼
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		
		<b>842,251</b>	<b>842,251</b>	<b>4,105,980</b>	<b>4,001,989</b>			
<b>Investing Activities</b>								
Non-operating Grants, Subsidies and Contributions	11	1,012,284	1,012,284	70,040	296,821	226,781	324%	▲
Proceeds from Disposal of Assets	8	1,130,855	1,130,855	20,855	263,142	242,287	1162%	▲
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(1,139,042)	(1,139,042)	(148,139)	(238,792)	(90,653)	(61%)	▼
Plant and Equipment	13	(1,008,377)	(1,008,377)	(229,918)	(174,317)	55,601	24%	▲
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,499,043)	(2,499,043)	(549,711)	(548,862)	849	0%	▲
Infrastructure Assets - Bridges	13	(97,319)	(97,319)	0	0	0		
Infrastructure Assets - Footpaths	13	(297,742)	(297,742)	0	(2,620)	(2,620)		▼
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(169,266)	(169,266)	(31,000)	(54,280)	(23,280)	(75%)	▼
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		
		<b>(3,087,650)</b>	<b>(3,087,650)</b>	<b>(867,873)</b>	<b>(458,908)</b>			
<b>Financing Activities</b>								
Proceeds from New Debentures		705,000	705,000	293,745	0	(293,745)	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	366,510	0	(366,510)	100%	▼
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(509,216)	(509,216)	(58,568)	(87,119)	(28,551)	(49%)	▼
Transfer to Reserves	7	(601,711)	(601,711)	(250,700)	(1,025)	249,675	100%	▲
		<b>573,702</b>	<b>573,702</b>	<b>350,987</b>	<b>(88,144)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>31,180</b>	<b>5,291,971</b>	<b>5,157,814</b>			

▲▼ 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.

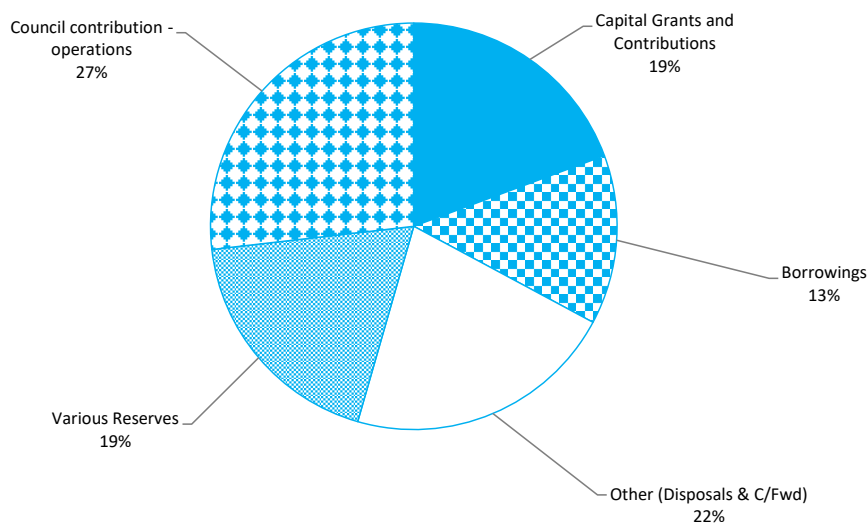
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF CHITTERING**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
 For the Period Ended 30 November 2018

**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	238,792	148,139	1,139,042	1,139,042	238,792	90,653
Plant and Equipment	13	0	174,317	229,918	1,008,377	1,008,377	174,317	(55,601)
Furniture and Equipment	13	0	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	548,862	549,711	2,499,043	2,499,043	548,862	(849)
Infrastructure Assets - Bridges	13	0	0	0	97,319	97,319	0	0
Infrastructure Assets - Footpaths	13	0	2,620	0	297,742	297,742	2,620	2,620
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	54,280	31,000	169,266	169,266	54,280	23,280
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
<b>Capital Expenditure Totals</b>		0	1,018,870	958,768	5,230,789	5,230,789	1,018,870	60,102
<b>Capital acquisitions funded by:</b>								
Capital Grants and Contributions				70,040	1,012,284	1,012,284	296,821	
Borrowings				293,745	705,000	705,000	0	
Other (Disposals & C/Fwd)				20,855	1,130,855	1,130,855	263,142	
Council contribution - Cash Backed Reserves								
Various Reserves				366,510	979,629		0	
Council contribution - operations				207,618	1,403,021		458,908	
<b>Capital Funding Total</b>				<b>958,768</b>	<b>5,230,789</b>		<b>1,018,870</b>	

**Budgeted Capital Acquisitions Funding**



**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2018**

**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**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

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 30 November 2018**

**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:

<b>Asset</b>	<b>Years</b>
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 30 November 2018**

**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.

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2018**

**Note 1: Significant Accounting Policies****Depreciation on non-current assets**

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.

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2018**

**Note 1: Significant Accounting Policies**

**ECONOMIC SERVICES**

**Objective:**

To help promote the Shire and its economic wellbeing.

**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 30 November 2018**

**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
<b>Revenue from operating activities</b>	\$	%				
Governance	8,445	145%	▲		Timing	
General Purpose Funding - Rates	(80,959)	(1%)	▼		Permanent	Rates paid in advance
General Purpose Funding - Other	(8,690)	(2%)	▼		Timing	Long term investment so interest not received as per Budget
Law, Order and Public Safety	20,792	15%	▲	S	Timing	Grant funds not received as anticipated
Health	(1,679)	(8%)	▼		Timing	Licence renewals received earlier than anticipated
Education and Welfare	251	22%	▲		Timing	
Housing	54,200	98%	▲	S	Permanent	6169 GNH sold
Community Amenities	12,654	1%	▲		Timing	
Recreation and Culture	2,490	45%	▲		Timing	Grant revenue distributed over twelve months
Transport	(2,406)	(2%)	▼		Permanent	Grant revenue distributed over twelve months
Economic Services	(73,506)	(53%)	▼	S	Timing	Grant revenue distributed over twelve months
Other Property and Services	18,121	131%	▲	S	Permanent	LSL Recoup not anticipated
<b>Expenditure from operating activities</b>						
Governance	77,727	23%	▲	S	Timing	Consultancy - Statutory lower than anticipated
General Purpose Funding	31,414	23%	▲	S	Timing	Valuation expenses have been distributed over twelve months.
Law, Order and Public Safety	28,906	7%	▲		Timing	Employee costs are lower than expected
Health	29,870	17%	▲	S	Timing	Employee costs are lower than expected
Education and Welfare	4,855	11%	▲	S	Permanent	Ferguson House maintenance and Depreciation higher than anticipated
Housing	68,097	38%	▲	S	Timing	Building maintenance has not commenced due to the Admin Office renovations
Community Amenities	55,632	6%	▲		Timing	Employee costs are lower than expected
Recreation and Culture	25,054	4%	▲		Timing	
Transport	256,211	13%	▲	S	Timing	
Economic Services	101,991	20%	▲	S	Timing	Works on Muchea Industrial Park and Asset Disposal is not as per budget timing
Other Property and Services	(108,595)	(89%)	▼	S	Timing	Admin Allocation, Public Works Overheads and Depn all to be adjusted
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	226,781	324%	▲	S	Timing	Grants not received as anticipated
Proceeds from Disposal of Assets	242,287	1162%	▲	S	Permanent	6169 GNH sold
Land Held for Resale	0					
Land and Buildings	(90,653)	(61%)	▼	S	Timing	Admin Renovation expenses have been distributed over twelve months.
Plant and Equipment	55,601	24%	▲	S	Timing	Purchases delayed
Infrastructure Assets - Roads	849	0%	▲		Timing	
Infrastructure Assets - Bridges	0					
Infrastructure Assets - Footpaths	(2,620)		▼			
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	(23,280)	(75%)	▼	S	Timing	
Infrastructure Assets - Other	0					

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2018**

**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.

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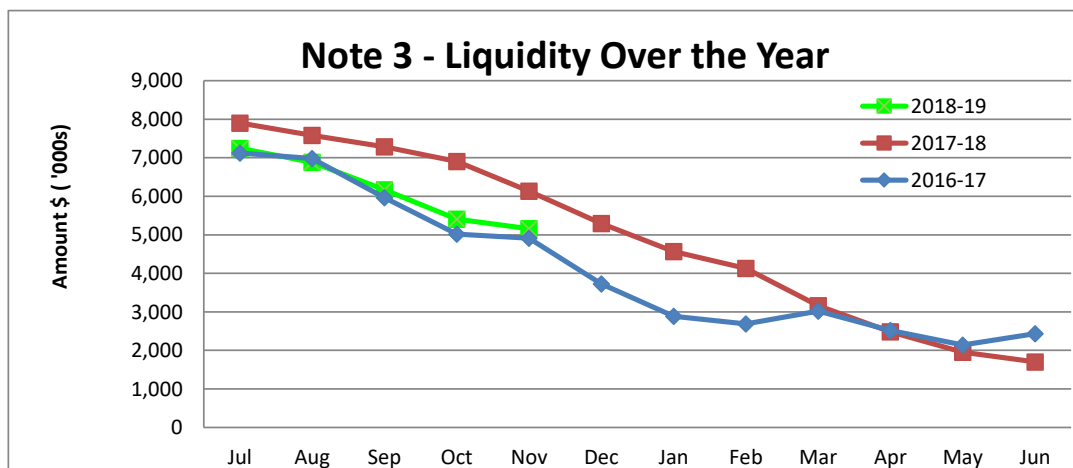
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Financing Activities</b>						
Proceeds from New Debentures	(293,745)	100%	▼		Timing	Loan not yet drawn down
Proceeds from Advances	0				Permanent	
Self-Supporting Loan Principal	0				Permanent	
Transfer from Reserves	(366,510)	100%	▼		Timing	Transfers not required yet
Advances to Community Groups	0				Permanent	
Repayment of Debentures	(28,551)	(49%)	▼	S	Timing	Loan payment earlier than anticipated
Transfer to Reserves	249,675	100%	▲	S	Timing	Transfers not required yet

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2018**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2018	30/11/2017	30/11/2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	981,411	5,001,178	3,110,651
Cash Restricted - Conditions over Grants	11	703,438	154,444	770,819
Cash Restricted - Reserves	4	2,094,182	1,596,965	2,095,208
Receivables - Rates	6	291,792	1,686,306	1,797,613
Receivables - Other	6	440,582	144,318	574,965
Inventories		3,676	(8,388)	(57,598)
		4,515,081	8,574,823	8,291,657
<b>Less: Current Liabilities</b>				
Payables		(319,185)	(439,212)	(646,549)
Loan Liability		(248,357)	(82,355)	(161,239)
Provisions		(535,702)	(497,808)	(532,108)
		(1,103,243)	(1,019,375)	(1,339,896)
Less: Cash Reserves	7	(2,094,182)	(1,596,965)	(2,095,208)
Add Back: Component of Leave Liability not Required to be funded		137,334	95,938	137,406
Add Back: Current Loan Liability		248,357	82,355	161,239
Adjustment for Trust Transactions Within Muni		(470)	0	2,616
<b>Net Current Funding Position</b>		<b>1,702,877</b>	<b>6,136,776</b>	<b>5,157,814</b>

**Comments - Net Current Funding Position**

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 November 2018

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Bank Account	3,880,020				3,880,020	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	2.55%	29-Jan-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			376,265		376,265	Bendigo	0.00%	At Call
<b>(b) Term Deposits</b>								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		0			0			
<b>(c) Investments</b>								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand
<b>Total</b>	<b>3,881,470</b>	<b>2,095,208</b>	<b>376,265</b>	<b>42,500</b>	<b>6,395,443</b>			

**Comments/Notes - Investments**



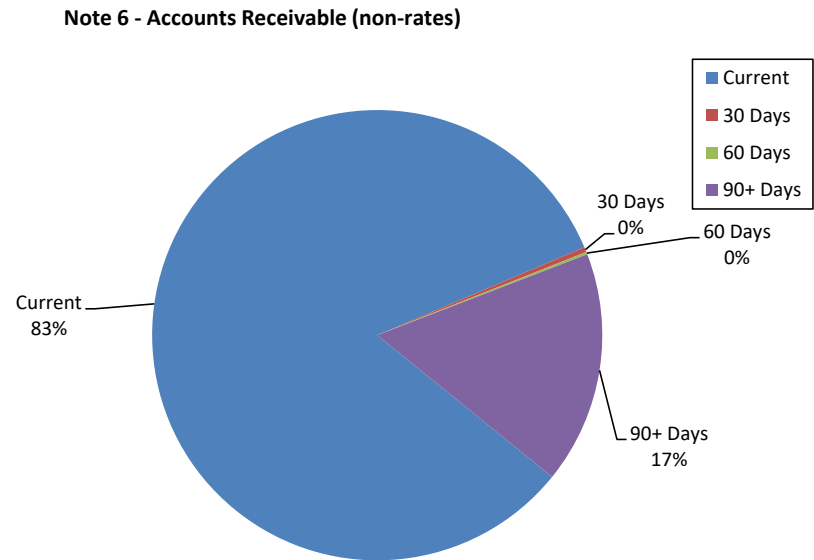
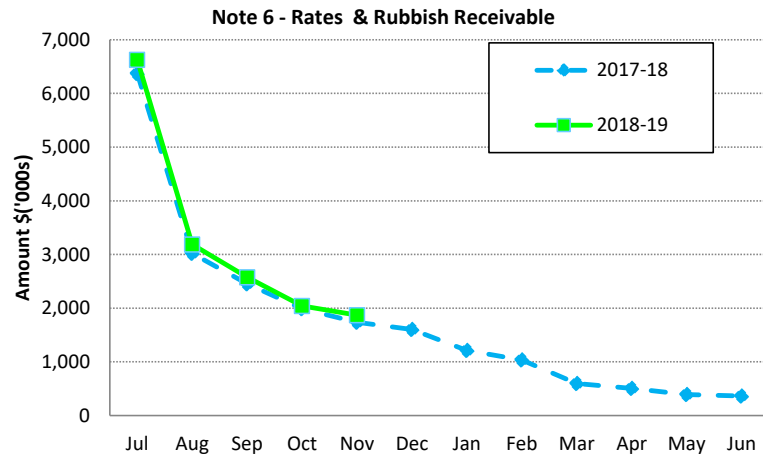
**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2018**

**Note 6: Receivables**

Receivables - Rates & Rubbish	30 November 2018	30 June 2018
	\$	\$
Opening Arrears Previous Years	364,460	274,565
Levied this year	6,274,914	6,080,828
Less Collections to date	(4,769,093)	(5,990,933)
Equals Current Outstanding	<b>1,870,281</b>	<b>364,460</b>
<b>Net Rates Collectable</b>	<b>1,870,281</b>	<b>364,460</b>
% Collected	71.83%	94.27%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	439,835	1,902	950	88,640	531,326
<b>Balance per Trial Balance</b>					
Sundry Debtors					429,894
Receivables - Other					145,071
<b>Total Receivables General Outstanding</b>					<b>574,965</b>

Amounts shown above include GST (where applicable)



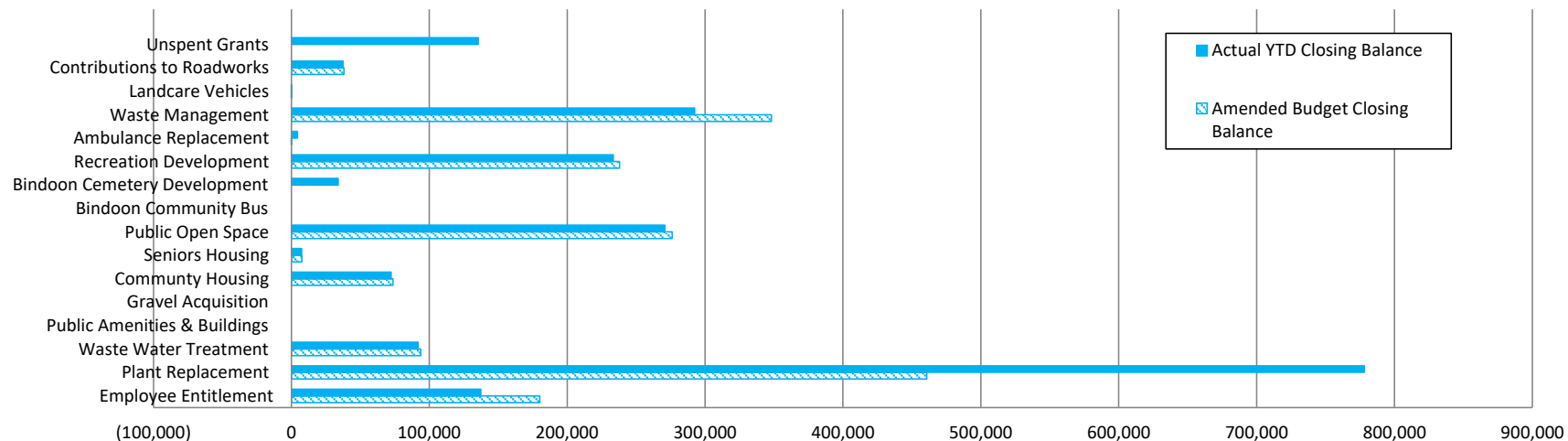
Comments/Notes - Receivables Rates & Rubbish

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2018**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual YTD Closing
		Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Transfers Out (-)	Closing Balance	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
	<b>2,094,182</b>	<b>41,884</b>	<b>1,025</b>	<b>559,827</b>	<b>0</b>	<b>(979,629)</b>	<b>0</b>	<b>1,716,264</b>	<b>2,095,208</b>

**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 30 November 2018**

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land and Buildings</b>								
	<b>Plant and Equipment</b>								
MVS159	P&E - 2015 Holden Caprice - Nitrate Silver - CEO					34,923	24,091		(10,832)
MVU325	P&E - 2014 Holden Colorado Space Cab 4x4 Chassis (Ranger)					10,072	10,000		(72)
MVU324	P&E - 2014 Holden Colorado Wagon - CESM					29,506	17,273		(12,233)
MVS721	P&E - 2014 Holden Malibu - Black - (PBS)					16,008	10,000		(6,008)
LDO19021	LAND - Lot 121 - Land Bindoon - Cnr GN Hwy & Edmonds-He	180,000	241,292	61,292		365,864	300,000		(65,864)
MVU714	P&E - 2014 Holden Colorado Space Cab Chassis - NRMO Water					16,506	10,909		(5,597)
NEW	Record not found					0	0		
PLE475	P&E - Road Broom - 2 Wheel - Pohlner - 3 point linkage					1,752	1,364		(388)
MVU818	P&E - 2014 Holden Colorado Space Cab - P&G					10,918	12,727	1,809	
PH0001	P&E - Grader - Cat 12H 2004 model					37,014	35,000		(2,014)
MVU111	P&E - Ford PK Ranger XL - Building Maintenance					8,396	8,636	240	
PH1031	P&E - 2010 Isuzu NQR450 Crew	19,927	21,850	1,923		20,855	20,855		
MVM002	P&E - Bus - Toyota Coaster 21 Seat					0	0		
LDV854	LAND - Lot 95 Ridgetop Ramble, Bindoon					347,772	350,000	2,228	
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					320,000	120,000		(200,000)
LDV181	LAND - Lot 104 Gray Rd Bindoon					200,000	200,000		
LDV641	LAND - Lot M 1496 Muchea East [near new Saleyards Complex]					0	0		
MVS131	P&E - 2015 Holden Commodore SV6 Sedan - White (EMCS)					10,089	10,000		(89)
		<b>180,000</b>	<b>263,142</b>	<b>63,215</b>	<b>0</b>	<b>1,429,675</b>	<b>1,130,855</b>	<b>4,277</b>	<b>(303,097)</b>



**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2018**

**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
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV	10.0227	1,613	30,506,565	3,057,581	15,490	0	3,073,071	3,057,581	0	0	3,057,581
UV	0.6302	723	320,797,000	2,021,663	425	0	2,022,088	2,021,663	0	0	2,021,663
<b>Sub-Totals</b>		<b>2,336</b>	<b>351,303,565</b>	<b>5,079,244</b>	<b>15,915</b>	<b>0</b>	<b>5,095,159</b>	<b>5,079,244</b>	<b>0</b>	<b>0</b>	<b>5,079,244</b>
<b>Minimum Payment</b>	\$										
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
<b>Sub-Totals</b>		<b>498</b>	<b>8,342,266</b>	<b>494,450</b>	<b>0</b>	<b>0</b>	<b>494,450</b>	<b>494,450</b>	<b>0</b>	<b>0</b>	<b>494,450</b>
		<b>2,834</b>	<b>359,645,831</b>	<b>5,573,694</b>	<b>15,915</b>	<b>0</b>	<b>5,589,609</b>	<b>5,573,694</b>	<b>0</b>	<b>0</b>	<b>5,573,694</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>5,589,609</b>				<b>5,573,694</b>
Ex-Gratia Rates							0				2,532
Rates Adjustments							0				0
Movement in Excess Rates							(94,342)				0
Specified Area Rates							0				0
<b>Totals</b>							<b>5,495,267</b>				<b>5,576,226</b>

**Comments - Rating Information**

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2018**

**Note 10: Information on Borrowings**

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2018	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Loan 80 Admin Server/IT Upgrade	100,000	0	0	0	0	18,934	18,934	100,000	81,066	81,066	-288	2,592	2,592
<b>Health</b>													
Loan 79 - Multi Purpose Health Centre	562,652	0	0	0	19,691	27,155	27,155	542,961	535,497	535,497	8,115	24,529	24,529
<b>Housing</b>													
Loan 72 Staff Housing Development	101,222	0	0	0	14,255	29,324	29,324	86,967	71,898	71,898	2,873	4,932	4,932
Loan 73 Seniors & Community Housing	35,009	0	0	0	4,177	8,497	8,497	30,832	26,512	26,512	546	2,113	2,113
<b>Recreation and Culture</b>													
Loan 74 Land Acquisition Gray Road	65,437	0	0	0	6,768	13,766	13,766	58,669	51,671	51,671	1,032	4,013	4,013
<b>Transport</b>													
Loan 79 New Grader	262,351	0	0	0	0	12,662	12,662	262,351	249,689	249,689	-4,698	11,437	11,437
<b>Economic Services</b>													
Loan 81 Land Lot 215 Great Nth Hwy	67,048	0	0	0	13,102	67,048	67,048	53,946	0	0	309	1,706	1,706
Loan 85 Land Lot 215 Great Nth Hwy	187,500	0	0	0	0	187,500	187,500	187,500	0	0	0	5,625	5,625
Loan 82 Land Lot 168 Binda Place	636,312	0	0	0	29,125	79,945	79,945	607,187	556,367	556,367	3,850	18,963	18,963
Loan 83 Lifestyle Villgae	0	0	650,000	650,000	0	59,362	59,362	0	590,638	590,638	0	13,000	13,000
<b>Other Property &amp; Services</b>													
Loan 86 Admin Telephone System	0	0	55,000	55,000	0	5,023	5,023	0	49,977	49,977	0	1,100	1,100
	2,017,531	0	705,000	705,000	87,119	509,216	509,216	1,930,412	2,213,315	2,213,315	11,738	90,010	90,010

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Particulars/Purpose	Amount Borrowed			Institution	Term (Years)	Interest Rate	Amount Used			Balance Unspent		
	YTD Actual	Amended Budget	Adopted Budget				Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
Loan 86 Admin Telephone System	0	55,000	55,000	WATC	5	4.00	0	55,000	55,000	0	0	0
	0	0	0				0	0	0	0	0	0
	0	0	0				0	0	0	0	0	0
	0	55,000	55,000				0	55,000	55,000	0	0	0

Institution	Loan Type	Term Years	Interest Rate
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SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 November 2018

## Note 11: Grants and Contributions

Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Post	YTD Actual		Unspent Grant (Tied) (a)+(b)		
		Balance (a)	Operating	Capital	Adopted Budget	Annual Budget (c)		Variations (d)	Expected (c)+(d)		Revenue	(Expended) (b)
			\$	\$	\$			\$	\$	\$		
<b>General Purpose Funding</b>												
Grants Commission - General	WALGCC	Operating	0	387,642	0	193,820	387,642	387,642	201,312	0	0	
Grants Commission - Roads	WALGCC	Operating	0	245,484	0	122,742	245,484	245,484	110,842	0	0	
<b>Governance</b>												
Apprenticeship Training and IT Vision COA Contribution		Operating	0	0	0	0	0	0	0	0	0	
<b>Law, Order and Public Safety</b>												
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	13,440	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	(1,230)	(1,230)	
ESL BFB - Contribution		Operating	0	0	0	0	0	0	0	(204)	0	
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	12,713	215,390	0	107,694	215,390	215,390	100,575	0	113,288	
Grant - ESL SES Operating Grant	Dept Fire & Emergency Service	Operating - Tied	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	0	12,000	12,000	0	(5,356)	4,545	
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	(36,770)	(36,770)	
<b>Education &amp; Welfare</b>												
Grant - Seniors Week - 5 Senses Discovery Tour	COTA WA	Operating - Tied	0	1,000	0	0	1,000	1,000	975	(1,482)	(507)	
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	500	0	0	500	500	0	0	0	
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	0	11,300	11,300	0	(200)	(200)	
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	2,800	0	1,165	2,800	2,800	441	0	441	
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0	0	0	0	0	
<b>Community Amenities</b>												
<b>Recreation and Culture</b>												
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	7,500	18,000	18,000	0	0	0	
Contribution - Muchea Cricket Nets	Muchea Cricket Club	Non-operating	0	0	18,944	7,890	18,944	18,944	0	(49,702)	(49,702)	
Contribution - Bindoon Cricket Pitch	Bindoon Sport & Rec	Non-operating	0	0	6,000	2,500	6,000	6,000	0	0	0	
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	8,345	20,033	20,033	27,815	0	27,815	
Grant - Muchea Dual Pump & Jump Track		Non-operating	5,000	0	5,000	2,080	5,000	5,000	0	(4,545)	455	
Grant - Cadbury Fundraiser	Cadbury	Operating - Tied	0	400	0	165	400	400	0	0	0	
<b>Transport</b>												
Grant - Street Lighting	Main Roads WA	Operating	0	4,000	0	1,665	4,000	4,000	0	(18,779)	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	0	10,667	10,667	8,920	0	8,920	
Grant - Black Spot - Muchea East Road	Main Roads WA	Non-operating	159,881	0	53,244	0	53,244	53,244	0	(116,527)	43,354	
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	0	209,683	209,683	83,873	(3,500)	80,373	
Grant - Black Spot - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	16,966	0	16,966	16,966	6,787	0	6,787	
Grant - Regional Road Group - Bridge 4701 Blizzard Road	Regional Road Group	Non-operating	137,690	0	67,000	0	67,000	67,000	0	0	137,690	
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	0	486,596	486,596	173,746	(143,130)	82,874	
Grant - Regional Road Group - Archibald Street Footpath	Regional Road Group	Non-operating	0	0	95,151	39,645	95,151	95,151	0	0	0	
Grant - Mountain Bike Trail		Non-operating	0	0	5,000	2,080	5,000	5,000	0	0	0	
<b>Economic Services</b>												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0	0	0	(39,605)	(39,605)	
Contribution - Taste of Chittering	Various	Operating - Tied	7,155	18,255	0	18,255	18,255	18,255	21,923	(615)	28,463	
Contribution - Tourism Action Plan Signage	Various	Operating	0	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	6,000	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	50,230	120,563	120,563	0	(69,067)	51,496	
Grant - Visitor Centre Sustainability	TourismWA	Operating - Tied	0	0	0	0	0	0	0	(1,620)	(1,620)	
<b>TOTALS</b>			<b>703,438</b>	<b>1,167,125</b>	<b>1,012,284</b>	<b>689,444</b>	<b>2,179,409</b>	<b>0</b>	<b>2,179,409</b>	<b>872,751</b>	<b>(595,523)</b>	<b>583,982</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		0	741,354	0	422,455	741,354	0	741,354	415,667	(18,983)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		194,166	425,771	0	196,949	425,771	0	425,771	160,263	(222,438)	131,992
Non-operating	Non-operating Grants, Subsidies and Contributions		509,272	0	1,012,284	70,040	1,012,284	0	1,012,284	296,821	(354,103)	451,990
<b>TOTALS</b>			<b>703,438</b>	<b>1,167,125</b>	<b>1,012,284</b>	<b>689,444</b>	<b>2,179,409</b>	<b>0</b>	<b>2,179,409</b>	<b>872,751</b>	<b>(595,523)</b>	<b>583,982</b>

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 November 2018**

**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 30 Nov 2018
	\$	\$	\$	\$
Animal Control	50.00	0.00	0.00	50.00
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	2,773.21	8,598.89	(8,610.74)	2,761.36
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	750.00	(350.00)	2,305.00
Building Services Levy (BSL)	2,937.96	11,755.92	(10,340.26)	4,353.62
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	0.00	0.00	0.00
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	0.00	0.00	0.00
Transport Licencing	0.00	0.00	0.00	0.00
Unclaimed Monies	1,031.40	0.00	0.00	1,031.40
	<b>373,035.76</b>	<b>21,204.81</b>	<b>(20,590.93)</b>	<b>373,649.64</b>


















SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2018

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>											
<b>Land</b>											
<b>Economic Services</b>											
	Lot 8017 (IHC) Purchase	4110309	509	LC383	0	0	0	(20,000)	(20,000)	0	0
	Lifestyle Village Land (Capital)	4130109	509	LC210	0	0	0	(550,000)	(550,000)	0	0
	Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	(40,000)	(40,000)	0	0
	Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	(30,000)	(30,000)	0	0
	131 Muchea East Road Remediation	4130609	509	LC484	0	0	0	(40,000)	(40,000)	0	0 Dec
<b>Total - Economic Services</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>(680,000)</b>	<b>(680,000)</b>	<b>0</b>	<b>0</b>
	<b>Total - Land</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(680,000)</b>	<b>(680,000)</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>											
<b>Housing</b>											
	6169 Great Northern Highway Buildings (Capital)	4090310	510	BC227	0	815	815	0	0	0	815
<b>Total - Housing</b>					<b>0</b>	<b>815</b>	<b>815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>815</b>
<b>Community Amenities</b>											
	Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	(2,502)	(2,502)	(5,000)	(5,000)	0	(2,502) Dec
	Muchea Hall Buildings (Capital)	4110110	510	BC313	0	0	0	(10,000)	(10,000)	(10,000)	10,000 Nov
	Muchea Hall Pavilion Upgrade	4110110	510	BC313B	0	(26,474)	(26,474)	(18,386)	(18,386)	(18,386)	(8,088) Nov
<b>Total - Community Amenities</b>					<b>0</b>	<b>(28,976)</b>	<b>(28,976)</b>	<b>(33,386)</b>	<b>(33,386)</b>	<b>(28,386)</b>	<b>(590)</b>
<b>Recreation And Culture</b>											
	Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	(36,699)	(36,699)	(8,920)	(8,920)	(8,923)	(27,776) Dec
	Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0	(36,006)	(36,006)	0	0 Dec
	Lower Chittering Sports & Recreation Buildings (Cap)	4110310	510	BC383	0	(600)	(600)	(100,000)	(100,000)	(600)	0 Dec
<b>Total - Recreation And Culture</b>					<b>0</b>	<b>(37,299)</b>	<b>(37,299)</b>	<b>(144,926)</b>	<b>(144,926)</b>	<b>(9,523)</b>	<b>(27,776)</b>
<b>Transport</b>											
	Depot Buildings (Capital)	4120110	510	BC410	0	(800)	(800)	(38,000)	(38,000)	0	(800) Dec
	Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(2,162)	(2,162)	(32,500)	(32,500)	0	(2,162) Dec
<b>Total - Transport</b>					<b>0</b>	<b>(2,962)</b>	<b>(2,962)</b>	<b>(70,500)</b>	<b>(70,500)</b>	<b>0</b>	<b>(2,962)</b>
<b>Economic Services</b>											
	Lifestyle Village Buildings (Capital)	4130110	510	BC210	0	(2,000)	(2,000)	(100,000)	(100,000)	0	(2,000) April
	Visitor Centre Auto Door	4130210	510	BC470A	0	(586)	(586)	0	0	0	(586)
<b>Total - Economic Services</b>					<b>0</b>	<b>(2,586)</b>	<b>(2,586)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>0</b>	<b>(2,586)</b>
<b>Other Property &amp; Services</b>											
	Administration Buildings (Capital)	4140210	510	BC560	0	(164,550)	(164,550)	(110,230)	(110,230)	(110,230)	(54,320) Dec
	Administration Building Upgrade	4140210	510	BC560A	0	0	0	0	0	0	0
	Records Storage Donga	4140210	510	BC563	0	(3,233)	(3,233)	0	0	0	(3,233)
<b>Total - Other Property &amp; Services</b>					<b>0</b>	<b>(167,783)</b>	<b>(167,783)</b>	<b>(110,230)</b>	<b>(110,230)</b>	<b>(110,230)</b>	<b>(57,553)</b>
	<b>Total - Buildings</b>				<b>0</b>	<b>(238,792)</b>	<b>(238,792)</b>	<b>(459,042)</b>	<b>(459,042)</b>	<b>(148,139)</b>	<b>(90,653)</b>























SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 NOVEMBER 2018

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment	
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance		
				\$	\$	\$	\$	\$	\$	\$		
<b>Plant , Equip. &amp; Vehicles</b>												
<b>Governance</b>												
	OCH New Vehicle (P0001) (CEO)	4040230	530	PA0001	0	0	0	(51,818)	(51,818)	0	0	April
<b>Total - Governance</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>(51,818)</b>	<b>(51,818)</b>	<b>0</b>	<b>0</b>	
<b>Law, Order And Public Safety</b>												
	FIRE - Plant and Equipment (Capital)	4050130	530	PE030	0	(4,465)	(4,465)	0	0	0	(4,465)	
	CH230 New Utility 4x2 Tray Top (P0230) (Ranger)	4050230	530	PA0230	0	0	0	(42,727)	(42,727)	0	0	Dec
	CH003 Ranger 2018 4x4	4050230	530	PA0231	0	0	0	0	0	0	0	
	CCTV Throughout Shire	4050330	530	PE700	0	(64,482)	(64,482)	(64,526)	(64,526)	(64,526)	44	
	000CH New Vehicle (P10178) (CESM)	4050730	530	PA000	0	0	0	(79,682)	(79,682)	(79,682)	79,682	Nov
<b>Total - Law, Order And Public Safety</b>					<b>0</b>	<b>(68,947)</b>	<b>(68,947)</b>	<b>(186,935)</b>	<b>(186,935)</b>	<b>(144,208)</b>	<b>75,261</b>	
<b>Health</b>												
	CH451 New Sedan (Health)	4070430	530	PA1270	0	0	0	(30,000)	(30,000)	0	0	March
<b>Total - Health</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>0</b>	<b>0</b>	
<b>Community Amenities</b>												
	CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)	4100530	530	PA1892	0	0	0	(42,727)	(42,727)	0	0	Mar
<b>Total - Community Amenities</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>(42,727)</b>	<b>(42,727)</b>	<b>0</b>	<b>0</b>	
<b>Recreation And Culture</b>												
	HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	
<b>Total - Recreation And Culture</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Transport</b>												
	CH6085 Broom Tractor Towed (P0001) (Works)	4120330	530	PA6085	0	0	0	(36,182)	(36,182)	0	0	Dec
	CH354 New Utility 4x4 Tray Top (P0035) (Works)	4120330	530	PA0035	0	0	0	(44,455)	(44,455)	0	0	Dec
	CH1261 New Grader (P1261) (Works)	4120330	530	PA1261	0	0	0	(372,727)	(372,727)	0	0	Dec
	CH5026 New Utility 4x2 Tray Top (P5026) (Works)	4120330	530	PA5026	0	0	0	(40,909)	(40,909)	0	0	Dec
	CH1252 New Truck Crew Cab (P1252) (WORKS)	4120330	530	PA1252	0	(82,250)	(82,250)	(85,710)	(85,710)	(85,710)	3,460	Done
<b>Total - Transport</b>					<b>0</b>	<b>(82,250)</b>	<b>(82,250)</b>	<b>(579,983)</b>	<b>(579,983)</b>	<b>(85,710)</b>	<b>3,460</b>	
<b>Other Property &amp; Services</b>												
	Admin Server/IT Upgrade (Capital)	4140230	530	PE562	0	0	0	(25,550)	(25,550)	0	0	Done
	Admin Telephone System Upgrade	4140230	530	PE564	0	(23,119)	(23,119)	(55,000)	(55,000)	0	(23,119)	Dec
	00CH New Vehicle (P0003) (EMDS)	4140230	530	PA0003	0	0	0	(36,364)	(36,364)	0	0	Mar
<b>Total - Other Property &amp; Services</b>					<b>0</b>	<b>(23,119)</b>	<b>(23,119)</b>	<b>(116,914)</b>	<b>(116,914)</b>	<b>0</b>	<b>(23,119)</b>	
<b>Total - Plant , Equip. &amp; Vehicles</b>					<b>0</b>	<b>(174,317)</b>	<b>(174,317)</b>	<b>(1,008,377)</b>	<b>(1,008,377)</b>	<b>(229,918)</b>	<b>55,601</b>	

SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 NOVEMBER 2018

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Roads (Non Town)</b>											
<b>Transport</b>											
 Davis Road	4120140	540	RC024	0	(39,725)	(39,725)	(35,310)	(35,310)	(35,310)	(4,415)	Done
 Carl Street	4120140	540	RC060	0	(4,036)	(4,036)	0	0	0	(4,036)	Done
 Mackenzie Street	4120142	540	RC066	0	0	0	(139,967)	(139,967)	(24,118)	24,118	Mar
<b>Total - Transport</b>				<b>0</b>	<b>(43,761)</b>	<b>(43,761)</b>	<b>(175,277)</b>	<b>(175,277)</b>	<b>(59,428)</b>	<b>15,667</b>	
<b>Total - Roads (Non Town)</b>				<b>0</b>	<b>(43,761)</b>	<b>(43,761)</b>	<b>(175,277)</b>	<b>(175,277)</b>	<b>(59,428)</b>	<b>15,667</b>	
<b>Roads (Town)</b>											
<b>Transport</b>											
 Chittering Road	4120141	540	RC002	0	(32,330)	(32,330)	(304,045)	(304,045)	0	(32,330)	April
 Hay Flat Road	4120141	540	RC008	0	(566)	(566)	0	0	0	(566)	
 Wells Glover Road	4120141	540	RC009	0	(256)	(256)	(43,810)	(43,810)	(43,810)	43,554	Nov
 North Rd	4120141	540	RC012	0	(53,796)	(53,796)	(68,605)	(68,605)	(27,125)	(26,671)	March
 Wandena Road	4120141	540	RC030	0	(40,063)	(40,063)	(48,425)	(48,425)	(28,863)	(11,200)	Jan
 Forrest Hills Parade	4120141	540	RC103	0	0	0	(124,624)	(124,624)	0	0	Apr
 Snake Spring Road	4120141	540	RC132	0	(20,621)	(20,621)	(37,560)	(37,560)	(10,110)	(10,511)	Feb
 Hereford Way	4120141	540	RC145	0	(256)	(256)	(28,780)	(28,780)	(28,780)	28,524	Nov
 Murray Grey Circle	4120141	540	RC146	0	(256)	(256)	(56,490)	(56,490)	(56,490)	56,234	Nov
 Santa Gertrudis Drive	4120141	540	RC150	0	(658)	(658)	(58,040)	(58,040)	(58,040)	57,382	Nov
 Ayreshire Loop	4120141	540	RC180	0	(424)	(424)	(78,030)	(78,030)	(78,030)	77,606	Nov
 Flat Rocks Road	4120142	540	RC011	0	(64,040)	(64,040)	(55,535)	(55,535)	(55,535)	(8,505)	Done
 Spillman Road	4120142	540	RC051	0	(28,679)	(28,679)	0	0	0	(28,679)	Done
 Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(143,130)	(143,130)	(791,547)	(791,547)	0	(143,130)	Feb
 Mooliabeenie Road (BS)	4120153	540	RBS001	0	0	0	(25,450)	(25,450)	0	0	Dec
 Chittering Road (BS)	4120141	540	RBS002	0	0	0	(16,000)	(16,000)	0	0	Dec
 Muchea East Road (BS)	4120142	540	RBS004	0	(116,527)	(116,527)	(272,300)	(272,300)	(100,000)	(16,527)	Feb
 Wandena Road (BS)	4120142	540	RBS030	0	(3,500)	(3,500)	(314,525)	(314,525)	(3,500)	0	Dec
<b>Total - Transport</b>				<b>0</b>	<b>(505,101)</b>	<b>(505,101)</b>	<b>(2,323,766)</b>	<b>(2,323,766)</b>	<b>(490,283)</b>	<b>(14,818)</b>	
<b>Total - Roads (Town)</b>				<b>0</b>	<b>(505,101)</b>	<b>(505,101)</b>	<b>(2,323,766)</b>	<b>(2,323,766)</b>	<b>(490,283)</b>	<b>(14,818)</b>	
<b>Bridges and Culverts</b>											
<b>Transport</b>											
 Bridge 4701 - Blizzard Road Slk 0.32 - Cap Ex	4120167	555	BR4701	0	0	0	(97,319)	(97,319)	0	0	Mar
<b>Total - Transport</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(97,319)</b>	<b>(97,319)</b>	<b>0</b>	<b>0</b>	
<b>Total - Bridges and Culverts</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(97,319)</b>	<b>(97,319)</b>	<b>0</b>	<b>0</b>	

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2018

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment	
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance		
				\$	\$	\$	\$	\$	\$	\$		
<b>Footpaths</b>												
<b>Transport</b>												
	Footpath - Archibald Street	4120170	560	FC032	0	0	0	(190,302)	(190,302)	0	0	Apr
	Blackboy Ridge Trail	4120170	560	WT002	0	0	0	(36,500)	(36,500)	0	0	Mar
	Lake Needonga Trail	4120170	560	WT004	0	(2,620)	(2,620)	(35,000)	(35,000)	0	(2,620)	Dec
	Wannamal Heritage Trail	4120170	560	WT005	0	0	0	(20,940)	(20,940)	0	0	Mar
	Mountain Bike Trail	4120170	560	WT007	0	0	0	(15,000)	(15,000)	0	0	Mar
<b>Total - Transport</b>				<b>0</b>	<b>(2,620)</b>	<b>(2,620)</b>	<b>(297,742)</b>	<b>(297,742)</b>	<b>0</b>	<b>(2,620)</b>		
	<b>Total - Footpaths</b>				<b>0</b>	<b>(2,620)</b>	<b>(2,620)</b>	<b>(297,742)</b>	<b>(297,742)</b>	<b>0</b>	<b>(2,620)</b>	
<b>Parks &amp; Ovals</b>												
<b>Community Amenities</b>												
	Cemetery Memorial Gardens Infrastructure Parks (C	4100770	570	PC300	0	0	0	(34,434)	(34,434)	0	0	Mar
<b>Total - Community Amenities</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(34,434)</b>	<b>(34,434)</b>	<b>0</b>	<b>0</b>		
<b>Recreation And Culture</b>												
	John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	(33)	(33)	(15,000)	(15,000)	0	(33)	Mar
	Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	(18,000)	(18,000)	0	0	Dec
	Town Centre Pop Up Park (Capital)	4110370	570	PC370	0	0	0	(18,000)	(18,000)	0	0	Mar
	Bindoon Oval Infrastructure Parks (Capital)	4110370	570	PC310	0	0	0	(12,000)	(12,000)	0	0	Jan
	Muchea Oval Infrastructure Parks (Capital)	4110370	570	PC313	0	(49,702)	(49,702)	(66,832)	(66,832)	(31,000)	(18,702)	Done
	Muchea Dual Pump and Jump Track	4110370	570	PC313A	0	(4,545)	(4,545)	0	0	0	(4,545)	
	Maddern Road Nature Park Infrastructure Parks (Ca	4110370	570	PC360	0	0	0	(5,000)	(5,000)	0	0	Jan
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(54,280)</b>	<b>(54,280)</b>	<b>(134,832)</b>	<b>(134,832)</b>	<b>(31,000)</b>	<b>(23,280)</b>		
	<b>Total - Parks &amp; Ovals</b>				<b>0</b>	<b>(54,280)</b>	<b>(54,280)</b>	<b>(169,266)</b>	<b>(169,266)</b>	<b>(31,000)</b>	<b>(23,280)</b>	
<b>Infrastructure - Other</b>												
<b>Economic Services</b>												
	Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(20,000)	(20,000)	0	0	May
<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>		
	<b>Total - Infrastructure - Other</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	
<b>Capital Expenditure Total</b>				<b>0</b>	<b>(1,018,870)</b>	<b>(1,018,870)</b>	<b>(5,230,789)</b>	<b>(5,230,789)</b>	<b>(958,768)</b>	<b>(60,102)</b>		
<b>Level of Completion Indicators</b>												
	0%											
	20%											
	40%											
	60%											
	80%											
	100%											
	Over 100%											

Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.





**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
For the Period Ended 31 December 2018**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 11/02/19



**SHIRE OF CHITTERING**  
**Information Summary**  
**For the Period Ended 31 December 2018**

## 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 December 2018 of \$4,227,931.

### Items of Significance

The material variance adopted by the Shire of Chittering for the 2017/18 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	▲	\$784,257	Land transactions have not occurred as per Budget.
Plant and Equipment	▲	\$651,275	Vehicle purchases have not occurred as per Budget.
Infrastructure Assets - Roads	▲	\$187,653	Projects not commenced - distributed over twelve months.
Infrastructure Assets - Bridges	▲	26-30	
Infrastructure Assets - Footpaths	▲	\$63,376	Projects not commenced - distributed over twelve months.
Infrastructure Assets - Drainage		\$0	
Infrastructure Assets - Parks & Ovals	▲	\$42,154	Purchases delayed
Infrastructure Assets - Other		\$0	

### Capital Revenue

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>				
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		\$ -	\$ -	\$ 4,036
North Rd	78%	\$ 68,605	\$ 30,490	\$ 53,796
Snake Spring Road	55%	\$ 37,560	\$ 10,110	\$ 20,621
Spillman Road		\$ -	\$ -	\$ 28,679
Muchea East Road Renewal (RRG)	26%	\$ 791,547	\$ -	\$ 203,892
Muchea East Road (BS)	44%	\$ 272,300	\$ 100,000	\$ 118,762
Wandena Road (BS)		\$ 314,525	\$ 314,525	\$ 3,500

### Grants, Subsidies and Contributions

Operating Grants, Subsidies and Contributions	50%	\$ 1,167,125	\$ 651,537	\$ 577,795
Non-operating Grants, Subsidies and Contributions	25%	\$ 1,012,284	\$ 928,204	\$ 248,535
	38%	\$ 2,179,409	\$ 1,579,741	\$ 826,329
Rates Levied	99%	\$ 5,576,226	\$ 5,576,226	\$ 5,496,979

## Item 9.3.4

*% Compares Current YTD Actuals to Annual Budget*

<b>Financial Position</b>		<b>Prior Year 31 December 2017</b>	<b>Current Year 31 December 2018</b>
Adjusted Net Current Assets	80%	\$ 5,292,882	\$ 4,227,931
Cash and Equivalent - Unrestricted	83%	\$ 4,223,606	\$ 3,488,655
Cash and Equivalent - Restricted	131%	\$ 1,603,021	\$ 2,095,208
Receivables - Rates	100%	\$ 1,551,711	\$ 1,557,110
Receivables - Other	167%	\$ 151,662	\$ 253,502
Payables	255%	\$ 237,465	\$ 604,795

*% 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.

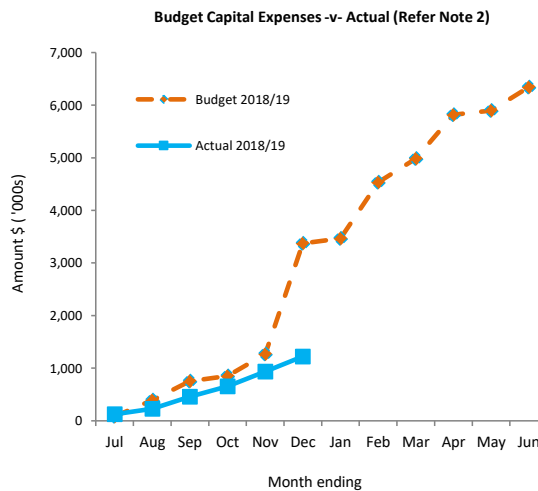
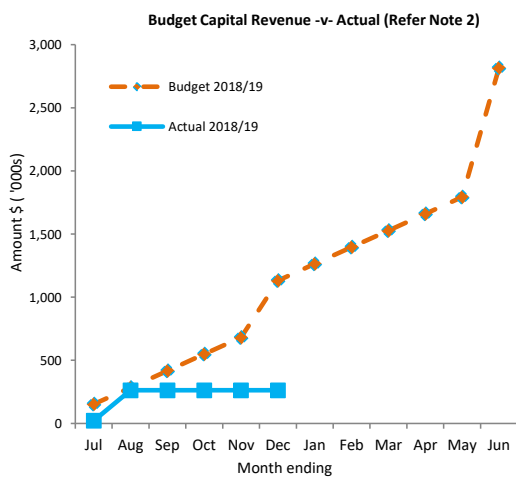
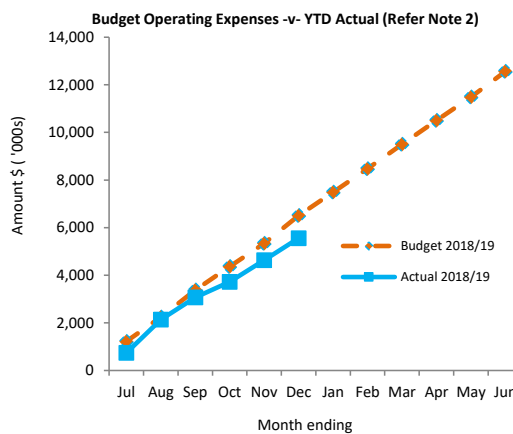
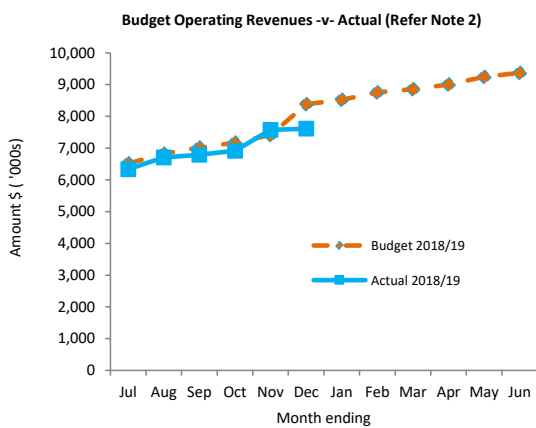
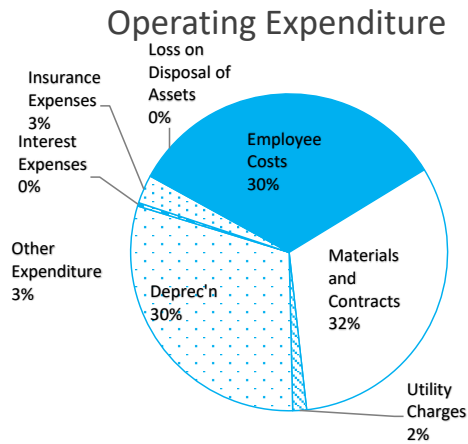
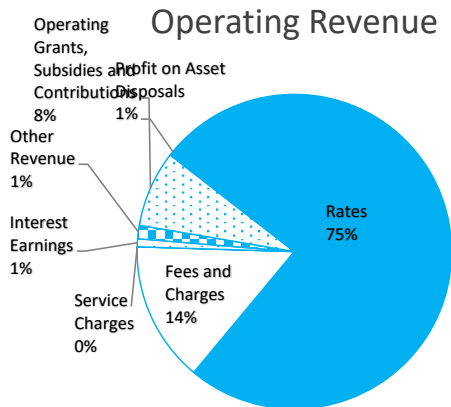
### Preparation

Prepared by: Rhona Hawkins

Reviewed by: Rhona Hawkins

Date prepared: 11/02/19

SHIRE OF CHITTERING  
Information Summary  
For the Period Ended 31 December 2018



26-30

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 December 2018**

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	3	1,671,698	1,704,754	1,704,754	<b>1,704,754</b>	0	0%		
<b>Revenue from operating activities</b>									
Rates	9	5,576,226	5,576,226	5,576,226	<b>5,496,979</b>	(79,247)	(1%)	▼	
Operating Grants, Subsidies and Contributions	11	1,167,125	1,167,125	651,537	<b>577,795</b>	(73,742)	(11%)	▼	\$
Fees and Charges		1,332,718	1,332,718	1,075,152	<b>1,062,824</b>	(12,328)	(1%)	▼	
Service Charges		0	0	0	<b>0</b>	0			
Interest Earnings		130,834	130,834	65,406	<b>60,261</b>	(5,145)	(8%)	▼	
Other Revenue		148,400	148,400	80,156	<b>101,560</b>	21,404	27%	▲	\$
Profit on Disposal of Assets	8	4,277	4,277	2,130	<b>63,215</b>	61,085	2868%	▲	\$
		<b>8,359,580</b>	<b>8,359,580</b>	<b>7,450,607</b>	<b>7,362,635</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(3,500,585)	(3,500,585)	(1,822,449)	<b>(1,660,346)</b>	162,103	9%	▲	
Materials and Contracts		(3,208,245)	(3,208,245)	(1,642,720)	<b>(1,775,493)</b>	(132,773)	(8%)	▼	
Utility Charges		(163,504)	(163,504)	(81,637)	<b>(78,363)</b>	3,274	4%	▲	
Depreciation on Non-Current Assets		(4,742,350)	(4,742,350)	(2,371,092)	<b>(1,671,691)</b>	699,401	29%	▲	\$
Interest Expenses		(90,010)	(90,010)	(44,988)	<b>(19,363)</b>	25,625	57%	▲	\$
Insurance Expenses		(182,841)	(182,841)	(163,565)	<b>(161,945)</b>	1,620	1%	▲	
		<b>(12,558,499)</b>	<b>(12,558,499)</b>	<b>(6,505,252)</b>	<b>(5,555,958)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		4,742,350	4,742,350	2,371,092	<b>1,671,691</b>	(699,401)	(29%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	298,820	298,820	149,394	<b>(63,215)</b>	(212,609)	(142%)	▼	\$
Movement in Leave Reserve (Added Back)		0	0	0	<b>72</b>	72		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	<b>0</b>	0			
Movement in Employee Benefit Provisions		0	0	0	<b>0</b>	0			
Rounding Adjustments		0	0	0	<b>0</b>	0			
Adjustment in Fixed Assets		0	0	0	<b>0</b>	0			
<b>Amount attributable to operating activities</b>		<b>842,251</b>	<b>842,251</b>	<b>3,465,841</b>	<b>3,415,225</b>				
<b>Investing activities</b>									
Grants, Subsidies and Contributions	11	1,012,284	1,012,284	928,204	<b>248,535</b>	(679,670)	(73%)	▼	\$
Proceeds from Disposal of Assets	8	1,130,855	1,130,855	239,946	<b>263,142</b>	23,196	10%	▲	
Land Held for Resale	13	0	0	0	<b>0</b>	0			
Land and Buildings	13	(1,139,042)	(1,139,042)	(1,039,045)	<b>(254,788)</b>	784,257	75%	▲	\$
Plant and Equipment	13	(1,008,377)	(1,008,377)	(847,468)	<b>(196,193)</b>	651,275	77%	▲	\$
Furniture and Equipment	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Roads	13	(2,499,043)	(2,499,043)	(905,551)	<b>(717,898)</b>	187,653	21%	▲	\$
Infrastructure Assets - Bridges	13	(97,319)	(97,319)	0	<b>0</b>	0			
Infrastructure Assets - Footpaths	13	(297,742)	(297,742)	(70,940)	<b>(7,564)</b>	63,376	89%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Parks & Ovals	13	(169,266)	(169,266)	(110,028)	<b>(67,874)</b>	42,154	38%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Sewerage	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Other	13	(20,000)	(20,000)	0	<b>0</b>	26-30		▲	
<b>Amount attributable to investing activities</b>		<b>(3,087,650)</b>	<b>(3,087,650)</b>	<b>(1,804,882)</b>	<b>(732,641)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		705,000	705,000	352,494	<b>0</b>	(352,494)	(100%)	▼	\$
Proceeds from Advances		0	0	0	<b>0</b>	0			
Self-Supporting Loan Principal		0	0	0	<b>0</b>	0			
Transfer from Reserves	7	979,629	979,629	539,812	<b>0</b>	(539,812)	(100%)	▼	\$
Advances to Community Groups		0	0	0	<b>0</b>	0			
Repayment of Debentures	10	(509,216)	(509,216)	(96,817)	<b>(158,382)</b>	(61,565)	(64%)	▼	\$
Transfer to Reserves	7	(601,711)	(601,711)	(300,840)	<b>(1,025)</b>	299,815	100%	▲	\$
<b>Amount attributable to financing activities</b>		<b>573,702</b>	<b>573,702</b>	<b>494,649</b>	<b>(159,407)</b>				
<b>Closing Funding Surplus (Deficit)</b>	3	<b>0</b>	<b>33,057</b>	<b>3,860,362</b>	<b>4,227,931</b>				

▲ ▼ 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 December 2018**

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a) (a)/(a)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	1,671,698	1,704,754	1,704,754	1,704,754	0	0%	
<b>Revenue from operating activities</b>								
Governance		14,100	14,100	12,548	14,309	1,761	14%	▲
General Purpose Funding - Rates	9	5,576,226	5,576,226	5,576,226	5,496,979	(79,247)	(1%)	▼
General Purpose Funding - Other		850,710	850,710	437,336	448,367	11,031	3%	▲
Law, Order and Public Safety		313,553	313,553	158,654	164,966	6,312	4%	▲
Health		53,375	53,375	26,676	24,880	(1,796)	(7%)	▼
Education and Welfare		19,100	19,100	6,398	1,416	(4,982)	(78%)	▼
Housing		132,080	132,080	65,978	119,257	53,279	81%	▲
Community Amenities		940,048	940,048	869,772	876,515	6,743	1%	▲
Recreation and Culture		13,400	13,400	6,678	8,658	1,980	30%	▲
Transport		110,277	110,277	107,246	104,337	(2,909)	(3%)	▼
Economic Services		303,487	303,487	166,487	69,945	(96,542)	(58%)	▼
Other Property and Services		33,224	33,224	16,608	33,005	16,397	99%	▲
		<b>8,359,580</b>	<b>8,359,580</b>	<b>7,450,607</b>	<b>7,362,635</b>			
<b>Expenditure from operating activities</b>								
Governance		(867,599)	(867,599)	(434,101)	(416,215)	17,886	4%	▲
General Purpose Funding		(318,712)	(318,712)	(161,412)	(126,967)	34,445	21%	▲
Education and Welfare		(116,647)	(116,647)	(65,610)	(50,281)	15,329	23%	▲
Housing		(416,226)	(416,226)	(213,114)	(151,101)	62,013	29%	▲
Community Amenities		(2,143,972)	(2,143,972)	(1,121,222)	(993,502)	127,720	11%	▲
Recreation and Culture		(1,393,070)	(1,393,070)	(709,599)	(791,901)	(82,302)	(12%)	▼
Transport		(4,662,554)	(4,662,554)	(2,332,957)	(1,672,794)	660,163	28%	▲
Economic Services		(1,222,668)	(1,222,668)	(608,418)	(488,201)	120,217	20%	▲
Other Property and Services		(23,115)	(23,115)	(118,774)	(166,669)	(47,895)	(40%)	▼
		<b>(12,558,499)</b>	<b>(12,558,499)</b>	<b>(6,505,252)</b>	<b>(5,555,958)</b>			
<b>Operating activities excluded from budget</b>								
Add back Depreciation		4,742,350	4,742,350	2,371,092	1,671,691	(699,401)	(29%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	298,820	298,820	149,394	(63,215)	(212,609)	(142%)	▼
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		
		<b>842,251</b>	<b>842,251</b>	<b>3,465,841</b>	<b>3,415,225</b>			
<b>Investing Activities</b>								
Non-operating Grants, Subsidies and Contributions	11	1,012,284	1,012,284	928,204	248,535	(679,670)	(73%)	▼
Proceeds from Disposal of Assets	8	1,130,855	1,130,855	239,946	263,142	23,196	10%	▲
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(1,139,042)	(1,139,042)	(1,039,045)	(254,788)	784,257	75%	▲
Plant and Equipment	13	(1,008,377)	(1,008,377)	(847,468)	(196,193)	651,275	77%	▲
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,499,043)	(2,499,043)	(905,551)	(717,898)	187,653	21%	▲
Infrastructure Assets - Bridges	13	(97,319)	(97,319)	0	0	26-30		▲
Infrastructure Assets - Footpaths	13	(297,742)	(297,742)	(70,940)	(7,564)	63,376	89%	▲
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(169,266)	(169,266)	(110,028)	(67,874)	42,154	38%	▲
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		
		<b>(3,087,650)</b>	<b>(3,087,650)</b>	<b>(1,804,882)</b>	<b>(732,641)</b>			
<b>Financing Activities</b>								
Proceeds from New Debentures		705,000	705,000	352,494	0	(352,494)	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	539,812	0	(539,812)	100%	▼
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(509,216)	(509,216)	(96,817)	(158,382)	(61,565)	(64%)	▼
Transfer to Reserves	7	(601,711)	(601,711)	(300,840)	(1,025)	299,815	100%	▲
		<b>573,702</b>	<b>573,702</b>	<b>494,649</b>	<b>(159,407)</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>0</b>	<b>33,057</b>	<b>3,860,362</b>	<b>4,227,931</b>			

▲ ▼ 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.

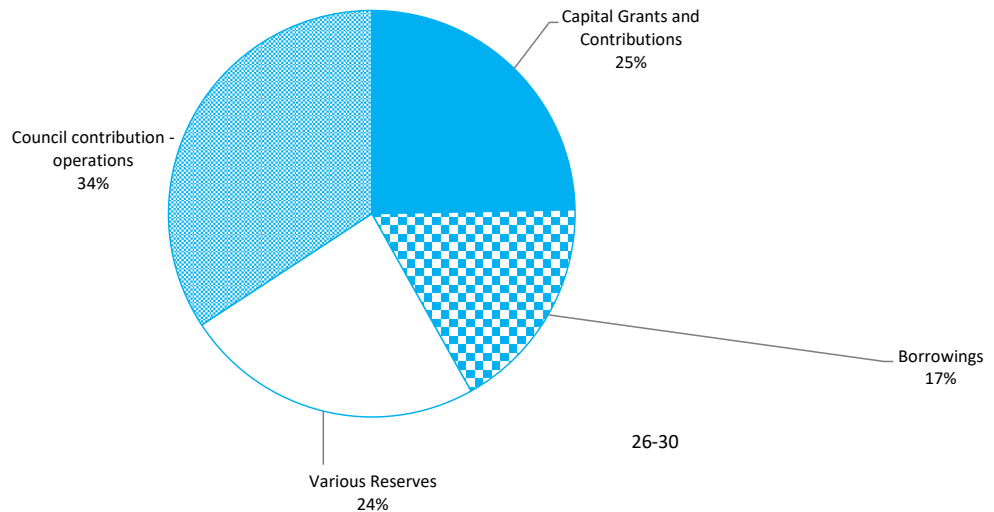
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF CHITTERING**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
 For the Period Ended 31 December 2018

**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	254,788	1,039,045	1,139,042	1,139,042	254,788	(784,257)
Plant and Equipment	13	0	196,193	847,468	1,008,377	1,008,377	196,193	(651,275)
Furniture and Equipment	13	0	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	717,898	905,551	2,499,043	2,499,043	717,898	(187,653)
Infrastructure Assets - Bridges	13	0	0	0	97,319	97,319	0	0
Infrastructure Assets - Footpaths	13	0	7,564	70,940	297,742	297,742	7,564	(63,376)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	67,874	110,028	169,266	169,266	67,874	(42,154)
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
<b>Capital Expenditure Totals</b>		0	1,244,317	2,973,032	5,230,789	5,230,789	1,244,317	(1,728,715)
<b>Capital acquisitions funded by:</b>								
Capital Grants and Contributions				928,204	1,012,284	1,012,284	248,535	
Borrowings				352,494	705,000	705,000	0	
Various Reserves				539,812	979,629		0	
Council contribution - operations				912,576	1,403,021		732,641	
<b>Capital Funding Total</b>				<b>2,973,032</b>	<b>5,230,789</b>		<b>1,244,317</b>	

**Budgeted Capital Acquisitions Funding**





**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2018**

**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 December 2018**

**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:

<b>Asset</b>	<b>Years</b>
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 December 2018**

**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 December 2018**

**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 December 2018**

**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 December 2018**

**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
<b>Revenue from operating activities</b>	\$	%				
Governance	1,761	14%	▲		Permanent	Increase in rebate received for Insurance Scheme
General Purpose Funding - Rates	(79,247)	(1%)	▼		Permanent	Rates paid in advance
General Purpose Funding - Other	11,031	3%	▲		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	6,312	4%	▲		Timing	Grant funds not received as anticipated
Health	(1,796)	(7%)	▼		Timing	Rental charge not invoiced anticipated
Education and Welfare	(4,982)	(78%)	▼		Timing	Wear Ya Wellies income yet to be received - distributed over twelve months
Housing	53,279	81%	▲	S	Permanent	6169 GNH sold
Community Amenities	6,743	1%	▲		Permanent	Planning Fines and Penalties greater than expected
Recreation and Culture	1,980	30%	▲		Timing	Grant revenue distributed over twelve months
Transport	(2,909)	(3%)	▼		Timing	Grant revenue distributed over twelve months
Economic Services	(96,542)	(58%)	▼	S	Timing	MIP Grant revenue distributed over twelve months. Building fees lower than anticipated.
Other Property and Services	16,397	99%	▲	S	Permanent	LSL Recoup not anticipated
<b>Expenditure from operating activities</b>						
Law, Order and Public Safety	22,486	4%	▲		Permanent	CESM employee now employed by DFES.
Health	19,232	10%	▲		Timing	Employee costs are lower than expected
Education and Welfare	15,329	23%	▲	S	Timing	Wear Ya Wellies expenditure yet to be occur - distributed over twelve months. Ferguson House maintenance and depreciation is higher than anticipated.
Housing	62,013	29%	▲	S	Timing	Building maintenance has not commenced due to the prioritisation of Works.
Community Amenities	127,720	11%	▲	S	Timing	Contribution to Landcare not as anticipated. Town Planning legal fees are lower than expected
Recreation and Culture	(82,302)	(12%)	▼	S	Timing	Consultant fees for Lower Chittering Recreational Facility allocated to operating. This will be rectified.
Transport	660,163	28%	▲	S	Timing	Works programme delayed.
Economic Services	120,217	20%	▲	S	Timing	Works on Muchea Industrial Park and Asset Disposal is not as per budget timing
Other Property and Services	(47,895)	(40%)	▼	S	Timing	Admin Allocation, Public Works Overheads and Deprn all to be adjusted
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(679,670)	(73%)	▼	S	Timing	Grants not received as anticipated
Proceeds from Disposal of Assets	23,196	10%	▲		Permanent	6169 GNH sold
Land Held for Resale	0					
Land and Buildings	784,257	75%	▲	S	Timing	Admin Renovation expenses have been distributed over twelve months.
Plant and Equipment	651,275	77%	▲	S	Timing	Purchases delayed
Infrastructure Assets - Roads	187,653	21%	▲	S	Timing	Works programme delayed.
Infrastructure Assets - Bridges	26-30		▲			
Infrastructure Assets - Footpaths	63,376	89%	▲	S	Timing	Works programme delayed.
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	42,154	38%	▲	S	Timing	Works programme delayed.
Infrastructure Assets - Other	0					

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2018**

**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%.

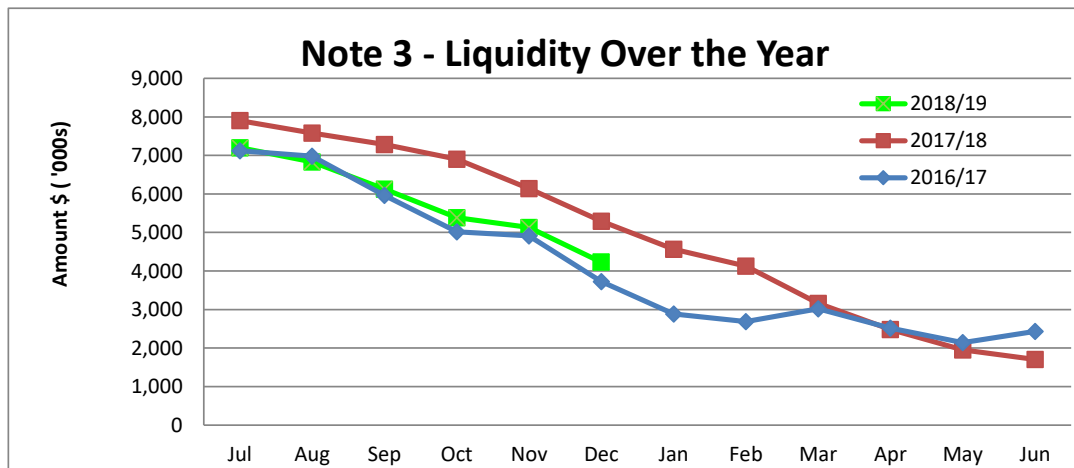
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Financing Activities</b>						
Proceeds from New Debentures	(352,494)	100%	▼		Timing	Loan not yet drawn down
Proceeds from Advances	0					
Self-Supporting Loan Principal	0					
Transfer from Reserves	(539,812)	100%	▼		Timing	Transfers not required yet
Advances to Community Groups	0					
Repayment of Debentures	(61,565)	(64%)	▼	S	Timing	Loan payment earlier than anticipated
Transfer to Reserves	299,815	100%	▲	S	Timing	Transfers not required yet

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2018**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2018	31/12/2017	31/12/2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	981,411	4,069,162	2,795,711
Cash Restricted - Conditions over Grants	11	703,438	154,444	692,943
Cash Restricted - Reserves	4	2,094,182	1,603,021	2,095,208
Receivables - Rates	6	293,669	1,551,711	1,557,110
Receivables - Other	6	440,582	151,662	253,502
Inventories		3,676	(3,102)	(78,582)
		4,516,958	7,526,899	7,315,893
<b>Less: Current Liabilities</b>				
Payables		(319,185)	(237,465)	(604,795)
Loan Liability		(248,357)	(82,355)	(89,976)
Provisions		(535,702)	(497,808)	(532,108)
		(1,103,243)	(817,627)	(1,226,878)
Less: Cash Reserves	7	(2,094,182)	(1,603,021)	(2,095,208)
Add Back: Component of Leave Liability not Adjustment for Trust Transactions Within Muni		(470)	7,974	6,743
<b>Net Current Funding Position</b>		<b>1,704,754</b>	<b>5,292,882</b>	<b>4,227,931</b>



Comments - Net Current Funding Position



**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 December 2018

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Bank Account	3,487,205				3,487,205	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	2.55%	29-Jan-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			377,045		377,045	Bendigo	0.00%	At Call
<b>(b) Term Deposits</b>								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		0			0			
<b>(c) Investments</b>								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand

**Comments/Notes - Investments**



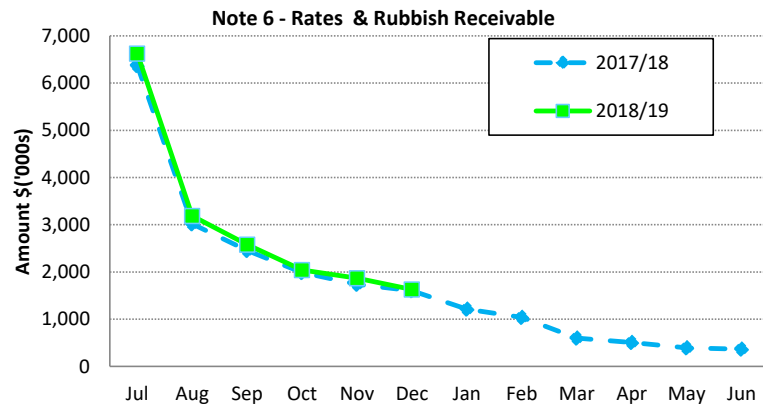
**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2018**

**Note 6: Receivables**

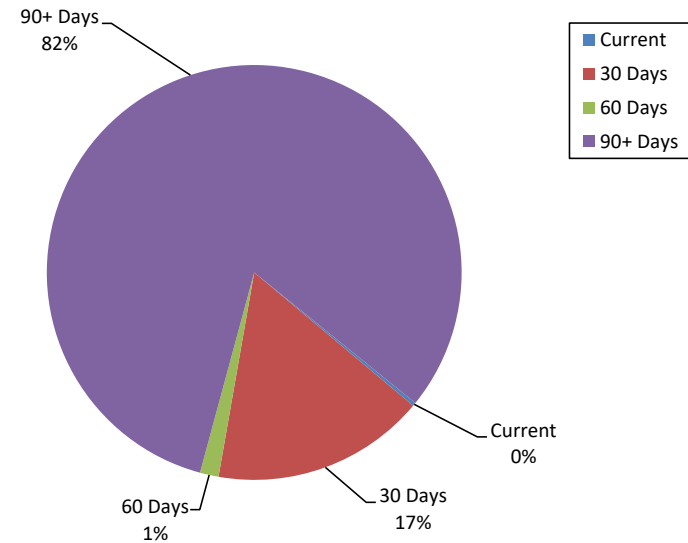
Receivables - Rates & Rubbish	31 December 2018	30 June 2018
	\$	\$
Opening Arrears Previous Years	364,460	274,565
Levied this year	6,276,710	6,080,828
Less Collections to date	(5,013,269)	(5,990,933)
Equals Current Outstanding	<b>1,627,901</b>	<b>364,460</b>
<b>Net Rates Collectable</b>	<b>1,627,901</b>	<b>364,460</b>
% Collected	75.49%	94.27%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	293	18,335	1,602	89,842	110,072
<b>Balance per Trial Balance</b>					
Sundry Debtors					55,145
Receivables - Other					198,357
<b>Total Receivables General Outstanding</b>					<b>253,502</b>

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



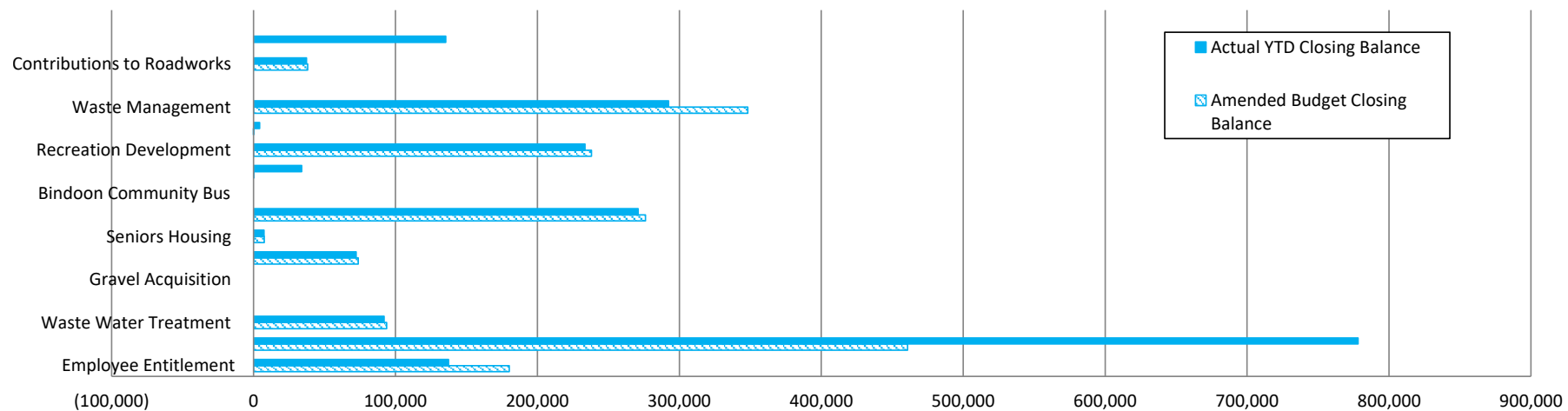
Comments/Notes - Receivables Rates & Rubbish

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2018**

**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
	<b>2,094,182</b>	<b>41,884</b>	<b>1,025</b>	<b>559,827</b>	<b>0</b>	<b>(979,629)</b>	<b>0</b>	<b>1,716,264</b>	<b>2,095,208</b>

**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 December 2018**

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land and Buildings</b>								
	<b>Plant and Equipment</b>								
MVS159	P&E - 2015 Holden Caprice - Nitrate Silver - CEO					34,923	24,091		(10,832)
MVU325	P&E - 2014 Holden Colorado Space Cab 4x4 Chassis (Ranger)					10,072	10,000		(72)
MVU324	P&E - 2014 Holden Colorado Wagon - CESM					29,506	17,273		(12,233)
MVS721	P&E - 2014 Holden Malibu - Black - (PBS)					16,008	10,000		(6,008)
LDO19021	LAND - Lot 121 - Land Bindoon - Cnr GN Hway & Edmonds-He	180,000	241,292	61,292		365,864	300,000		(65,864)
MVU714	P&E - 2014 Holden Colorado Space Cab Chassis - NRMO Water					16,506	10,909		(5,597)
PLE475	P&E - Road Broom - 2 Wheel - Pohlner - 3 point linkage					1,752	1,364		(388)
MVU818	P&E - 2014 Holden Colorado Space Cab - P&G					10,918	12,727	1,809	
PH0001	P&E - Grader - Cat 12H 2004 model					37,014	35,000		(2,014)
MVU111	P&E - Ford PK Ranger XL - Building Maintenance					8,396	8,636	240	
PH1031	P&E - 2010 Isuzu NQR450 Crew	19,927	21,850	1,923		20,855	20,855		
MVM002	P&E - Bus - Toyota Coaster 21 Seat					0	0		
LDV854	LAND - Lot 95 Ridgetop Ramble, Bindoon					347,772	350,000	2,228	
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					320,000	120,000		(200,000)
MVS131	P&E - 2015 Holden Commodore SV6 Sedan - White (EMCS)					10,089	10,000		(89)
		<b>180,000</b>	<b>263,142</b>	<b>63,215</b>	<b>0</b>	<b>1,429,675</b>	<b>1,130,855</b>	<b>4,277</b>	<b>(303,097)</b>

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2018**

**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
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV	10.0227	1,613	30,506,565	3,057,581	14,958	0	3,072,540	3,057,581	0	0	3,057,581
UV	0.6302	723	320,797,000	2,021,663	2,669	0	2,024,332	2,021,663	0	0	2,021,663
<b>Sub-Totals</b>		<b>2,336</b>	<b>351,303,565</b>	<b>5,079,244</b>	<b>17,627</b>	<b>0</b>	<b>5,096,871</b>	<b>5,079,244</b>	<b>0</b>	<b>0</b>	<b>5,079,244</b>
<b>Minimum Payment</b>	\$										
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
<b>Sub-Totals</b>		<b>498</b>	<b>8,342,266</b>	<b>494,450</b>	<b>0</b>	<b>0</b>	<b>494,450</b>	<b>494,450</b>	<b>0</b>	<b>0</b>	<b>494,450</b>
		<b>2,834</b>	<b>359,645,831</b>	<b>5,573,694</b>	<b>17,627</b>	<b>0</b>	<b>5,591,321</b>	<b>5,573,694</b>	<b>0</b>	<b>0</b>	<b>5,573,694</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>5,591,321</b>				<b>5,573,694</b>
Ex-Gratia Rates							0				2,532
Rates Adjustments							0				0
Movement in Excess Rates							(94,342)				0
Specified Area Rates							0				0
<b>Totals</b>							<b>5,496,979</b>				<b>5,576,226</b>

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2018**

**Note 10: Information on Borrowings**

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2018	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Loan 80 Admin Server/IT Upgrade	100,000	0	0	0	8,763	18,934	18,934	91,237	81,066	81,066	1,712	2,592	2,592
<b>Health</b>													
Loan 79 - Multi Purpose Health Centre	562,652	0	0	0	19,691	27,155	27,155	542,961	535,497	535,497	8,115	24,529	24,529
<b>Housing</b>													
Loan 72 Staff Housing Development	101,222	0	0	0	14,255	29,324	29,324	86,967	71,898	71,898	2,873	4,932	4,932
Loan 73 Seniors & Community Housing	35,009	0	0	0	4,177	8,497	8,497	30,832	26,512	26,512	546	2,113	2,113
<b>Recreation and Culture</b>													
Loan 74 Land Acquisition Gray Road	65,437	0	0	0	6,768	13,766	13,766	58,669	51,671	51,671	1,032	4,013	4,013
<b>Transport</b>													
Loan 79 New Grader	262,351	0	0	0	0	12,662	12,662	262,351	249,689	249,689	-4,698	11,437	11,437
<b>Economic Services</b>													
Loan 81 Land Lot 215 Great Nth Hwy	67,048	0	0	0	13,102	67,048	67,048	53,946	0	0	309	1,706	1,706
Loan 85 Land Lot 215 Great Nth Hwy	187,500	0	0	0	62,500	187,500	187,500	125,000	0	0	5,625	5,625	5,625
Loan 82 Land Lot 168 Binda Place	636,312	0	0	0	29,125	79,945	79,945	607,187	556,367	556,367	3,850	18,963	18,963
Loan 83 Lifestyle Villgae	0	0	650,000	650,000	0	59,362	59,362	0	590,638	590,638	0	13,000	13,000
	2,017,531	0	705,000	705,000	158,382	509,216	509,216	1,859,149	2,213,315	2,213,315	19,363	90,010	90,010

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Particulars/Purpose	Amount Borrowed			Institution	Term (Years)	Interest Rate	Amount Used			Balance Unspent		
	YTD Actual	Amended Budget	Adopted Budget				Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
Loan 86 Admin Telephone System	0	55,000	55,000	WATC	5	4.00	0	55,000	55,000	0	0	0
	0	0	0				0	0	0	0	0	0
	0	0	0				0	0	0	0	0	0
	0	55,000	55,000				0	55,000	55,000	0	0	0

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 December 2018

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Post	YTD Actual		Unspent	
			Balance	Operating	Capital	Adopted	Annual	Variations	Expected	Revenue	(Expended)	Grant
			(a)			Budget	Budget	(d)	(c)+(d)	(b)	(a)+(b)	
				\$	\$	\$	(c)		\$	\$	\$	
<b>General Purpose Funding</b>												
Grants Commission - General	WALGGC	Operating	0	387,642	0	193,820	387,642		387,642	201,312	0	0
Grants Commission - Roads	WALGGC	Operating	0	245,484	0	122,742	245,484		245,484	110,842	0	0
<b>Governance</b>												
Apprenticeship Training and IT Vision COA Contribution		Operating	0	0	0	0	0		0	0	0	0
<b>Law, Order and Public Safety</b>												
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	16,128	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)
ESL BFB - Contribution		Operating	0	0	0	0	0		0	0	(204)	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	12,713	215,390	0	107,694	215,390		215,390	100,575	0	113,288
Grant - ESL SES Operating Grant	Dept Fire & Emergency Service	Operating - Tied	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	(5,382)	4,519
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	(42,447)	(42,447)
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	0	11,300		11,300	0	(200)	(200)
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	2,800	0	1,398	2,800		2,800	441	0	441
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0		0	0	0	0
<b>Community Amenities</b>												
			0	0	0	0	0		0	0	0	0
<b>Recreation and Culture</b>												
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	9,000	18,000		18,000	0	0	0
Contribution - Muchea Cricket Nets	Muchea Cricket Club	Non-operating	0	0	18,944	9,468	18,944		18,944	0	(49,702)	(49,702)
Contribution - Bindoon Cricket Pitch	Bindoon Sport & Rec	Non-operating	0	0	6,000	3,000	6,000		6,000	0	0	0
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	10,014	20,033		20,033	27,815	0	27,815
Grant - Muchea Dual Pump & Jump Track		Non-operating	5,000	0	5,000	2,496	5,000		5,000	0	(9,091)	(4,091)
Grant - Cadbury Fundraiser	Cadbury	Operating - Tied	0	400	0	198	400		400	0	0	0
<b>Transport</b>												
Grant - Street Lighting	Main Roads WA	Operating	0	4,000	0	1,998	4,000		4,000	0	(28,172)	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	0	8,920
Grant - Black Spot - Muchea East Road	Main Roads WA	Non-operating	159,881	0	53,244	53,244	53,244		53,244	0	(118,762)	41,119
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	26-30	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	0	6,787
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	0	137,690
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	(203,892)	22,111
Grant - Regional Road Group - Archibald Street Footpath	Regional Road Group	Non-operating	0	0	95,151	47,574	95,151		95,151	0	0	0
Grant - Mountain Bike Trail		Non-operating	0	0	5,000	2,496	5,000		5,000	0	0	0
<b>Economic Services</b>												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0		0	0	(40,104)	(40,104)
Contribution - Taste of Chittering	Various	Operating - Tied	7,155	18,255	0	18,255	18,255		18,255	21,923	(615)	28,463
Contribution - Tourism Action Plan Signage	Various	Operating	0	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	60,276	120,563		120,563	0	(83,464)	37,099
Grant - Visitor Centre Sustainability	TourismWA	Operating - Tied	0	0	0	0	0		0	0	(1,620)	(1,620)
<b>TOTALS</b>			<b>703,438</b>	<b>1,167,125</b>	<b>1,012,284</b>	<b>1,579,741</b>	<b>2,179,409</b>	<b>0</b>	<b>2,179,409</b>	<b>872,751</b>	<b>(695,619)</b>	<b>493,279</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		0	741,354	0	422,788	741,354	0	741,354	415,667	(28,376)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		194,166	425,771	0	228,749	425,771	0	425,771	160,263	(245,597)	108,832
Non-operating	Non-operating Grants, Subsidies and Contributions		509,272	0	1,012,284	928,204	1,012,284	0	1,012,284	296,821	(421,646)	384,447
<b>TOTALS</b>			<b>703,438</b>	<b>1,167,125</b>	<b>1,012,284</b>	<b>1,579,741</b>	<b>2,179,409</b>	<b>0</b>	<b>2,179,409</b>	<b>872,751</b>	<b>(695,619)</b>	<b>493,279</b>



**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 December 2018**

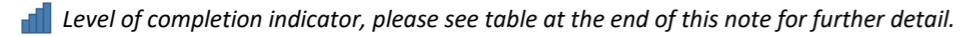






















**Note 12: Trust Fund**

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 Dec 2018
	\$	\$	\$	\$
Animal Control	50.00	0.00	0.00	50.00
Bonds - Community Bus	1,100.00	500.00	0.00	1,600.00
Construction Training Fund (CTF)	2,773.21	9,772.85	(11,372.10)	1,173.96
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	750.00	(950.00)	1,705.00
Building Services Levy (BSL)	2,937.96	13,134.78	(13,378.90)	2,693.84
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	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	0.00	0.00	0.00
Transport Licencing	0.00	0.00	0.00	0.00
Unclaimed Monies	1,031.40	0.00	0.00	1,031.40
	<b>373,035.76</b>	<b>24,257.63</b>	<b>(26,990.93)</b>	<b>370,302.46</b>





SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2018

## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment	
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance		
				\$	\$	\$	\$	\$	\$	\$		
												
<b>Land</b>												
<b>Economic Services</b>												
	Lot 8017 (IHC) Purchase	4110309	509	LC383	0	0	0	(20,000)	(20,000)	(20,000)	20,000	
	Lifestyle Village Land (Capital)	4130109	509	LC210	0	0	0	(550,000)	(550,000)	(550,000)	550,000	
	Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	(40,000)	(40,000)	(40,000)	40,000	
	Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	(30,000)	(30,000)	(30,000)	30,000	
	131 Muchea East Road Remediation	4130609	509	LC484	0	0	0	(40,000)	(40,000)	(40,000)	40,000	Dec
<b>Total - Economic Services</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>(680,000)</b>	<b>(680,000)</b>	<b>(680,000)</b>	<b>680,000</b>	
<b>Total - Land</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>(680,000)</b>	<b>(680,000)</b>	<b>(680,000)</b>	<b>680,000</b>	
<b>Community Amenities</b>												
	Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	(3,248)	(3,248)	(5,000)	(5,000)	(5,000)	1,752	Dec
	Muchea Hall Buildings (Capital)	4110110	510	BC313	0	(3,890)	(3,890)	(10,000)	(10,000)	(10,000)	6,110	Nov
	Muchea Hall Pavilion Upgrade	4110110	510	BC313B	0	(26,474)	(26,474)	(18,386)	(18,386)	(18,386)	(8,088)	Nov
<b>Total - Community Amenities</b>					<b>0</b>	<b>(33,613)</b>	<b>(33,613)</b>	<b>(33,386)</b>	<b>(33,386)</b>	<b>(33,386)</b>	<b>(227)</b>	
<b>Recreation And Culture</b>												
	Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	(36,699)	(36,699)	(8,920)	(8,920)	(8,923)	(27,776)	Dec
	Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0	(36,006)	(36,006)	(36,006)	36,006	Dec
	Lower Chittering Sports & Recreation Buildings (Capita	4110310	510	BC383	0	(600)	(600)	(100,000)	(100,000)	(100,000)	99,400	Dec
<b>Total - Recreation And Culture</b>					<b>0</b>	<b>(37,299)</b>	<b>(37,299)</b>	<b>(144,926)</b>	<b>(144,926)</b>	<b>(144,929)</b>	<b>107,630</b>	
<b>Transport</b>												
	Depot Buildings (Capital)	4120110	510	BC410	0	(800)	(800)	(38,000)	(38,000)	(38,000)	37,200	Dec
	Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(2,162)	(2,162)	(32,500)	(32,500)	(32,500)	30,338	Dec
<b>Total - Transport</b>					<b>0</b>	<b>(2,962)</b>	<b>(2,962)</b>	<b>(70,500)</b>	<b>(70,500)</b>	<b>(70,500)</b>	<b>67,538</b>	
<b>Economic Services</b>												
	Lifestyle Village Buildings (Capital)	4130110	510	BC210	0	(2,000)	(2,000)	(100,000)	(100,000)	0	(2,000)	April
	Visitor Centre Auto Door	4130210	510	BC470A	0	(614)	(614)	0	0	0	(614)	
<b>Total - Economic Services</b>					<b>0</b>	<b>(2,614)</b>	<b>(2,614)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>0</b>	<b>(2,614)</b>	
<b>Other Property &amp; Services</b>												
	Administration Buildings (Capital)	4140210	510	BC560	0	(174,443)	(174,443)	(110,230)	(110,230)	(110,230)	(64,213)	Dec
	Administration Building Upgrade	4140210	510	BC560A	0	0	0	0	0	0	0	
	Records Storage Donga	4140210	510	BC563	0	(3,857)	(3,857)	0	0	0	(3,857)	
<b>Total - Other Property &amp; Services</b>					<b>0</b>	<b>(178,300)</b>	<b>(178,300)</b>	<b>(110,230)</b>	<b>(110,230)</b>	<b>(110,230)</b>	<b>(68,070)</b>	
<b>Total - Buildings</b>					<b>0</b>	<b>(254,788)</b>	<b>(254,788)</b>	<b>(459,042)</b>	<b>(459,042)</b>	<b>(359,045)</b>	<b>104,257</b>	
<b>Plant , Equip. &amp; Vehicles</b>												
<b>Governance</b>												
	OCH New Vehicle (P0001) (CEO)	4040230	530	PA0001	0	0	0	(51,818)	(51,818)	0	0	April
<b>Total - Governance</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>(51,818)</b>	<b>(51,818)</b>	<b>0</b>	<b>0</b>	
<b>Law, Order And Public Safety</b>												
	CH230 New Utility 4x2 Tray Top (P0230) (Ranger)	4050230	530	PA0230	0	0	0	(42,727)	(42,727)	(42,727)	42,727	Dec
	CH003 Ranger 2018 4x4	4050230	530	PA0231	0	0	0	0	0	0	0	
	CCTV Throughout Shire	4050330	530	PE700	0	(64,482)	(64,482)	(64,526)	(64,526)	(64,526)	44	

SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2018

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 000CH New Vehicle (P10178) (CESM)	4050730	530	PA000	0	0	0	(79,682)	(79,682)	(79,682)	79,682	Nov
<b>Total - Law, Order And Public Safety</b>				<b>0</b>	<b>(64,482)</b>	<b>(64,482)</b>	<b>(186,935)</b>	<b>(186,935)</b>	<b>(186,935)</b>	<b>122,453</b>	
<b>Health</b>											
 CH451 New Sedan (Health)	4070430	530	PA1270	0	0	0	(30,000)	(30,000)	0	0	March
<b>Total - Health</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>0</b>	<b>0</b>	
<b>Community Amenities</b>											
 CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)	4100530	530	PA1892	0	0	0	(42,727)	(42,727)	0	0	Mar
<b>Total - Community Amenities</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(42,727)</b>	<b>(42,727)</b>	<b>0</b>	<b>0</b>	
<b>Recreation And Culture</b>											
 HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	

















SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2018

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Transport</b>											
CH6085 Broom Tractor Towed (P0001) (Works)	4120330	530	PA6085	0	0	0	(36,182)	(36,182)	(36,182)	36,182	Dec
CH354 New Utility 4x4 Tray Top (P0035) (Works)	4120330	530	PA0035	0	0	0	(44,455)	(44,455)	(44,455)	44,455	Dec
CH1261 New Grader (P1261) (Works)	4120330	530	PA1261	0	0	0	(372,727)	(372,727)	(372,727)	372,727	Dec
CH5026 New Utility 4x2 Tray Top (P5026) (Works)	4120330	530	PA5026	0	0	0	(40,909)	(40,909)	(40,909)	40,909	Dec
CH1252 New Truck Crew Cab (P1252) (WORKS)	4120330	530	PA1252	0	(82,250)	(82,250)	(85,710)	(85,710)	(85,710)	3,460	Done
<b>Total - Transport</b>				<b>0</b>	<b>(82,250)</b>	<b>(82,250)</b>	<b>(579,983)</b>	<b>(579,983)</b>	<b>(579,983)</b>	<b>497,733</b>	
<b>Other Property &amp; Services</b>											
Admin Server/IT Upgrade (Capital)	4140230	530	PE562	0	0	0	(25,550)	(25,550)	(25,550)	25,550	Done
Admin Telephone System Upgrade	4140230	530	PE564	0	(49,461)	(49,461)	(55,000)	(55,000)	(55,000)	5,539	Dec
00CH New Vehicle (P0003) (EMDS)	4140230	530	PA0003	0	0	0	(36,364)	(36,364)	0	0	Mar
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>(49,461)</b>	<b>(49,461)</b>	<b>(116,914)</b>	<b>(116,914)</b>	<b>(80,550)</b>	<b>31,089</b>	
<b>Total - Plant , Equip. &amp; Vehicles</b>				<b>0</b>	<b>(196,193)</b>	<b>(196,193)</b>	<b>(1,008,377)</b>	<b>(1,008,377)</b>	<b>(847,468)</b>	<b>651,275</b>	
<b>Roads (Non Town)</b>											
<b>Transport</b>											
Davis Road	4120140	540	RC024	0	(39,725)	(39,725)	(35,310)	(35,310)	(35,310)	(4,415)	Done
Carl Street	4120140	540	RC060	0	(4,036)	(4,036)	0	0	0	(4,036)	Done
Mackenzie Street	4120142	540	RC066	0	0	0	(139,967)	(139,967)	(24,118)	24,118	Mar
<b>Total - Transport</b>				<b>0</b>	<b>(43,761)</b>	<b>(43,761)</b>	<b>(175,277)</b>	<b>(175,277)</b>	<b>(59,428)</b>	<b>15,667</b>	
<b>Total - Roads (Non Town)</b>				<b>0</b>	<b>(43,761)</b>	<b>(43,761)</b>	<b>(175,277)</b>	<b>(175,277)</b>	<b>(59,428)</b>	<b>15,667</b>	
<b>Roads (Town)</b>											
<b>Transport</b>											
Chittering Road	4120141	540	RC002	0	(32,330)	(32,330)	(304,045)	(304,045)	0	(32,330)	April
Hay Flat Road	4120141	540	RC008	0	(566)	(566)	0	0	0	(566)	
Wells Glover Road	4120141	540	RC009	0	(256)	(256)	(43,810)	(43,810)	(43,810)	43,554	Nov
North Rd	4120141	540	RC012	0	(53,796)	(53,796)	(68,605)	(68,605)	(30,490)	(23,306)	March
Wandena Road	4120141	540	RC030	0	(40,063)	(40,063)	(48,425)	(48,425)	(28,863)	(11,200)	Jan
Forrest Hills Parade	4120141	540	RC103	0	0	0	(124,624)	(124,624)	0	0	Apr
Snake Spring Road	4120141	540	RC132	0	(20,621)	(20,621)	(37,560)	(37,560)	(10,110)	(10,511)	Feb
Hereford Way	4120141	540	RC145	0	(16,845)	(16,845)	(28,780)	(28,780)	(28,780)	11,935	Nov
Murray Grey Circle	4120141	540	RC146	0	(40,448)	(40,448)	(56,490)	(56,490)	(56,490)	16,042	Nov
Santa Gertrudis Drive	4120141	540	RC150	0	(26,023)	(26,023)	(58,040)	(58,040)	(58,040)	32,017	Nov
Ayreshire Loop	4120141	540	RC180	0	(24,315)	(24,315)	(78,030)	(78,030)	(78,030)	53,715	Nov
Flat Rocks Road	4120142	540	RC011	0	(64,040)	(64,040)	(55,535)	(55,535)	(55,535)	(8,505)	Done
Spillman Road	4120142	540	RC051	0	(28,679)	(28,679)	0	0	0	(28,679)	Done
Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(203,892)	(203,892)	(791,547)	(791,547)	0	(203,892)	Feb
Mooliabeenie Road (BS)	4120153	540	RBS001	0	0	0	(25,450)	(25,450)	(25,450)	25,450	Dec
Chittering Road (BS)	4120141	540	RBS002	0	0	0	(16,000)	(16,000)	(16,000)	16,000	Dec
Muchea East Road (BS)	4120142	540	RBS004	0	(118,762)	(118,762)	(272,300)	(272,300)	(100,000)	(18,762)	Feb
Wandena Road (BS)	4120142	540	RBS030	0	(3,500)	(3,500)	(314,525)	(314,525)	(314,525)	311,025	Dec
<b>Total - Transport</b>				<b>0</b>	<b>(674,136)</b>	<b>(674,136)</b>	<b>(2,323,766)</b>	<b>(2,323,766)</b>	<b>(846,123)</b>	<b>171,987</b>	
<b>Total - Roads (Town)</b>				<b>0</b>	<b>(674,136)</b>	<b>(674,136)</b>	<b>(2,323,766)</b>	<b>(2,323,766)</b>	<b>(846,123)</b>	<b>171,987</b>	

SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2018

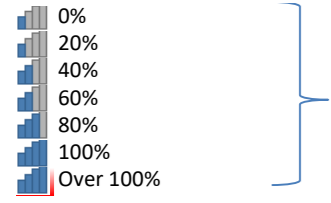
Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Bridges and Culverts</b>											
<b>Transport</b>											
 Bridge 4701 - Blizzard Road Slk 0.32 - Cap Ex	4120167	555	BR4701	0	0	0	(97,319)	(97,319)	0	0	Mar
<b>Total - Transport</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(97,319)</b>	<b>(97,319)</b>	<b>0</b>	<b>0</b>	
<b>Total - Bridges and Culverts</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(97,319)</b>	<b>(97,319)</b>	<b>0</b>	<b>0</b>	
<b>Footpaths</b>											
<b>Transport</b>											
 Footpath - Archibald Street	4120170	560	FC032	0	0	0	(190,302)	(190,302)	0	0	Apr
 Blackboy Ridge Trail	4120170	560	WT002	0	0	0	(36,500)	(36,500)	0	0	Mar
 Chittering Walk Trail	4120170	560	WT001	0	(223)	(223)	0	0	0	(223)	
 Lake Needonga Trail	4120170	560	WT004	0	(7,341)	(7,341)	(35,000)	(35,000)	(35,000)	27,659	Dec
 Wannamal Heritage Trail	4120170	560	WT005	0	0	0	(20,940)	(20,940)	(20,940)	20,940	Mar
 Mountain Bike Trail	4120170	560	WT007	0	0	0	(15,000)	(15,000)	(15,000)	15,000	Mar
<b>Total - Transport</b>				<b>0</b>	<b>(7,564)</b>	<b>(7,564)</b>	<b>(297,742)</b>	<b>(297,742)</b>	<b>(70,940)</b>	<b>63,376</b>	
<b>Total - Footpaths</b>				<b>0</b>	<b>(7,564)</b>	<b>(7,564)</b>	<b>(297,742)</b>	<b>(297,742)</b>	<b>(70,940)</b>	<b>63,376</b>	
<b>Parks &amp; Ovals</b>											
<b>Community Amenities</b>											
 Cemetery Memorial Gardens Infrastructure Parks (Cap	4100770	570	PC300	0	(9,049)	(9,049)	(34,434)	(34,434)	(28,028)	18,979	Mar
<b>Total - Community Amenities</b>				<b>0</b>	<b>(9,049)</b>	<b>(9,049)</b>	<b>(34,434)</b>	<b>(34,434)</b>	<b>(28,028)</b>	<b>18,979</b>	
<b>Recreation And Culture</b>											
 John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	(33)	(33)	(15,000)	(15,000)	(15,000)	14,968	Mar
 Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	(18,000)	(18,000)	(18,000)	18,000	Dec
 Town Centre Pop Up Park (Capital)	4110370	570	PC370	0	0	0	(18,000)	(18,000)	(18,000)	18,000	Mar
 Bindoon Oval Infrastructure Parks (Capital)	4110370	570	PC310	0	0	0	(12,000)	(12,000)	0	0	Jan
 Mucnea Oval Infrastructure Parks (Capital)	4110370	570	PC313	0	(49,702)	(49,702)	(66,832)	(66,832)	(31,000)	(18,702)	Done
 Mucnea Dual Pump and Jump Track	4110370	570	PC313A	0	(9,091)	(9,091)	0	0	0	(9,091)	
 Maddern Road Nature Park Infrastructure Parks (Capit	4110370	570	PC360	0	0	0	(5,000)	(5,000)	0	0	Jan
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(58,825)</b>	<b>(58,825)</b>	<b>(134,832)</b>	<b>(134,832)</b>	<b>(82,000)</b>	<b>23,175</b>	
<b>Total - Parks &amp; Ovals</b>				<b>0</b>	<b>(67,874)</b>	<b>(67,874)</b>	<b>(169,266)</b>	<b>(169,266)</b>	<b>(110,028)</b>	<b>42,154</b>	
<b>Infrastructure - Other</b>											
<b>Economic Services</b>											
 Mucnea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(20,000)	(20,000)	0	0	May
<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	
<b>Total - Infrastructure - Other</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	
<b>Capital Expenditure Total</b>				<b>0</b>	<b>(1,244,317)</b>	<b>(1,244,317)</b>	<b>(5,230,789)</b>	<b>(5,230,789)</b>	<b>(2,973,032)</b>	<b>1,728,715</b>	
<b>Level of Completion Indicators</b>											

SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2018

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	



Percentage YTD Actual to Annual Budget  
 Expenditure over budget highlighted in red.