



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

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SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 28 FEBRUARY 2019 PRESENTED TO THE
COUNCIL MEETING ON THE 20 MARCH 2019

This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 20 MARCH 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	PR4755	\$90,902.45	1	1	1	Municipal Fund
Payroll	PR4779	\$92,592.91	1	1	1	Municipal Fund
EFT17441	EFT17630	\$768,218.13	1	5	1	Municipal Fund
14347	14347	\$1,000.00	5	5	1	Municipal Fund
Direct	Debit	\$47,798.47	5	5	1	Municipal Fund
Trust	Trust	\$5,383.35	5	5	2	Trust Fund
	Total	\$ 1,005,895.31				

Officer: Mary Eager

Signature: On file

Authorised by: Rhona Hawkins

Signature: On file

Date of Report: 6 March 2019

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN FEBRUARY 2019 - SUBMITTED TO COUNCIL 20 MARCH 2019				
	Chq/EFT	Date	Name	Description
				Amount
	Payroll Payments			
1	PR4755	07/02/2019	Payroll	PPE 06/02/2019
2	PR4779	21/02/2019	Payroll	PPE 20/02/2019
				\$90,902.45
				\$92,592.91
				Total Payroll Payments
				\$183,495.36
	EFT Payments			
3	EFT17441	04/02/2019	ANNIE HUDSON	LIBRARY EVENTS Library Lover's Month
4	EFT17442	04/02/2019	BINDOON IGA	EVENT AUSTRALIA DAY Various Supplies
5	EFT17443	04/02/2019	CHITTERING SHIRE RESIDENTS AND RATEPAYERS ASSOCIATION	EVENT CHRISTMAS PARTY Christmas Tree, Outdoor Movie (MUCHEA)
6	EFT17444	04/02/2019	COMMANDER PTY LIMITED	ADMIN COMM Telephone System Contract January 2019
7	EFT17445	04/02/2019	COURIER AUSTRALIA	VARIOUS FREIGHT 18/01/19
8	EFT17446	04/02/2019	Eluma Event Solutions	EVENT YOUTH FESTIVAL 50 x Beanbags
9	EFT17447	04/02/2019	LIONS CLUB GINGIN CHITTERING	EVENT WYW Lions Train
10	EFT17448	04/02/2019	MUCHEA TREE/PLANT FARM	AUSTRALIA DAY GIFTS Citizenship Ceremony Grevillea Plants x 5
11	EFT17449	04/02/2019	McLEODS BARRISTERS & SOLICITORS	GOVERNANCE LEGAL Lease Negotiations Part Lot 1023 DP 245853: Bindoon IGA
12	EFT17450	04/02/2019	NORTHERN VALLEYS NEWS	GOVERNANCE ADVERTISING NV January 2019 Chatter
13	EFT17451	04/02/2019	ON PRESS DIGITAL PRINT SOLUTIONS	ADMIN PRINTING Business Card Proof Artwork
14	EFT17452	04/02/2019	PAULINE HERITAGE	ANIMAL REGISTRATION FEES Refund 1900334
15	EFT17453	04/02/2019	PLE Computers Pty Ltd	ADMIN IT Cordless Keyboard, Mouse x 2 (CEO, CSOTECH)
16	EFT17454	04/02/2019	WALGA	PLANNING TRAINING Future Of LG Forum 30/01/19 (GO)
17	EFT17455	04/02/2019	WINC AUSTRALIA PTY LTD	LIBRARY PRINTING HP955XI Black Toner
18	EFT17456	04/02/2019	WORKWEAR GROUP - LGCC	PLANNING UNIFORMS 4 x L/S Shirt, 1 x Scarf (SPO)
19	EFT17457	07/02/2019	CMS LEGAL	Payroll deductions
20	EFT17458	07/02/2019	LGRCEU	Payroll deductions
21	EFT17459	07/02/2019	SHIRE OF CHITTERING	Payroll deductions
22	EFT17460	08/02/2019	AUSTECH SURVEILLANCE PTY LTD	TOURIST BUREAU MAINTENANCE Relocate Alarm Screamer
23	EFT17461	08/02/2019	BINDOON MOWERS & MACHINERY	SUNDRY PLANT Replacement Blades Bush Ranger Mower
24	EFT17462	08/02/2019	CHITTERING PEST & WEED	LOWER CHITTERING HALL MAINTENANCE Remove Wasp Nest
25	EFT17463	08/02/2019	COOEE COURIERS & TRANSPORT	VARIOUS ROADS Freight 15/01/2019
26	EFT17464	08/02/2019	COVS PARTS PTY LTD	P1273 CAT LOADER Hydraulic Filter (TIP)
27	EFT17465	08/02/2019	DAIMLER TRUCKS PERTH	CH5757 ISUZU TRUCK Reversing Camera (WORKS)
28	EFT17466	08/02/2019	Debros Pty Ltd T/As Mosa Australia	GE6000SX GENERATOR Replace Fuel Filter & Hose Clamps (MUCHEA TIP)
29	EFT17467	08/02/2019	Dynamic Group Communications & Electrical	CHAMBER BUILDING MAINTENANCE Air-conditioning Service, Test & Tag, Replace 2 x Exit Signs, Starter & Fluoro
30	EFT17468	08/02/2019	ECOWATER SERVICES PTY LTD	MUCHEA HALL OPERATIONS C17 Quarterly Service
31	EFT17469	08/02/2019	FIND WISE LOCATION SERVICES	CHITTERING ROAD Locate & Mark Telstra Cables
32	EFT17470	08/02/2019	GREAT SOUTHERN FUEL SUPPLIES	DEPOT FUEL 5,600L Diesel
33	EFT17471	08/02/2019	Guardian Tactile Systems Pty Ltd	BINDOON OVAL MAINTENANCE Warning Tiles x 50, Primer
34	EFT17472	08/02/2019	JEFF LOUDON	WANNAMAL PUBLIC CONVENIENCES January 2019
35	EFT17473	08/02/2019	KELYN TRAINING SERVICES	WORKS TRAINING Traffic Control Renewal x 5 (24/01/19)
36	EFT17474	08/02/2019	MUCHEA IRRIGATION & RURAL SUPPLIES	JOHN GLENN PARK MAINTENANCE Sprinkler Geardrive
37	EFT17475	08/02/2019	NITES ELECTRICAL	SANTA GERTRUDIS DRIVE Replace Solar Light Fitting Quote 2702
38	EFT17476	08/02/2019	ON PRESS DIGITAL PRINT SOLUTIONS	WORKS PRINTING 5 x Gravel Carting Carbon Copy Books
39	EFT17477	08/02/2019	PIRTEK (MALAGA) PTY LTD	WORKSHOP OILS Grease 20Kg
40	EFT17478	08/02/2019	Rusty's Plumbing Gas & Maintenance	JOHN GLENN PARK MAINTENANCE Install Drink Tap
41	EFT17479	08/02/2019	SHERIDANS FOR BADGES	ADMIN BUILDING MAINTENANCE Std Door Plate, Door Sign With Slider & Text
42	EFT17480	08/02/2019	SLIMS TYRE SERVICE	CH10886 TORO MOWER Tyre Repair (WORKS)
				\$75.00

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43	EFT17481	08/02/2019	SPORTS SURFACES	BINDOON OVAL INFRASTRUCTURE PARKS Lift & Remove Existing Synthetic Turf & Replace Including Line Marking	\$5,203.00
44	EFT17482	08/02/2019	STEVE'S TRANSPORTABLES	DEPOT BUILDINGS (CAPITAL) Transportable Disabled Toilet/Shower & Standard Toilet Building	\$20,185.00
45	EFT17483	08/02/2019	T-QUIP	CH1271 TORO MOWER Investigate & Repair Steering Fault, Deck Not Cutting Out, Fit New Mirror (WORKS)	\$5,582.65
46	EFT17484	08/02/2019	TOTALLY WORKWEAR - Joondalup	WORKS UNIFORMS 3 x L/S Hi-Vis Shirts, Jeans	\$1,414.70
47	EFT17485	08/02/2019	WATERTORQUE	BINDOON OVAL MAINTENANCE Modifications To Caltex Bore As Quoted	\$4,588.65
48	EFT17486	08/02/2019	WC & SJ WRIGHT	LAKE NEEDONGA TRAIL 8T Excavator Hire 15/01/19	\$704.00
49	EFT17487	08/02/2019	WORKWEAR GROUP - LGCC	BUILDING MAINTENANCE UNIFORMS 1 x Sweater	\$102.30
50	EFT17488	08/02/2019	West Coast Lining Systems	BLIZZARD ROAD BRIDGE Geo Membrane	\$2,620.00
51	EFT17489	13/02/2019	ANIMAL CARE EQUIPMENT & SERVICES INC	ANIMAL MATERIALS Dog Muzzle x 3, Litter Pan	20/03/1900
52	EFT17490	13/02/2019	ARTISTRALIA PTY LTD (THE JAFFA ROOM)	OTHER EVENTS Copyright Greatest Showman Screening 26/04/19	\$275.00
53	EFT17491	13/02/2019	AUTOSPARK BULLSBROOK	VARIOUS FIRE VEHICLES Compressor Fitting x 4	\$3,655.17
54	EFT17492	13/02/2019	AVON WASTE	SANITATION WASTE COLLECTION FT1 January 2019	\$53,253.58
55	EFT17493	13/02/2019	BINDOON ARTS AND CRAFTS	COMM GRANTS Kiln	\$2,000.00
56	EFT17494	13/02/2019	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS 23/01/19	\$405.00
57	EFT17495	13/02/2019	BINDOON GENERAL STORE	GOVERNANCE NEWSPAPERS Monthly Newspaper Account January 2019	\$47.30
58	EFT17496	13/02/2019	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE SUPPLIES January 2019	\$1,904.66
59	EFT17497	13/02/2019	BINDOON IGA	WORKS REFRESHMENTS 23 & 24/01/19, 5 & 7/02/19	\$63.99
60	EFT17498	13/02/2019	BOB WADDELL & ASSOCIATES	GOVERNANCE CONSULTANCY Resolving Server Connection Issues, Asset Depreciation, Asset Balancing, Excel Integration, Plant Naming/Numbering, 18/19 Annual Budget Review	\$1,122.00
61	EFT17499	13/02/2019	BOC LIMITED	DEPOT SUPPLIES Oxygen & Acetylene Gas 29/12/18 - 28/01/19	\$50.08
62	EFT17500	13/02/2019	CLI Lawyers Pty Ltd t/as Commercial Litigation & Insolvency Lawyers	RATES DEBT COLLECTION Professional Fees & Disbursements (A11063)	\$17,739.40
63	EFT17501	13/02/2019	COOEE COURIERS & TRANSPORT	VARIOUS FREIGHT January 2019	\$215.06
64	EFT17502	13/02/2019	Compac Marketing Australia	TOURISM AREA PROMOTION Pull Up Banner Inserts x 2	\$175.78
65	EFT17503	13/02/2019	Docushred	ADMIN STATIONERY 1 x Shredding Bin	\$118.80
66	EFT17504	13/02/2019	Dynamic Group Communications & Electrical	CLUNE PARK MAINTENANCE Make Safe & Isolate Damaged Light	\$1,305.64
67	EFT17505	13/02/2019	E & M ROSHER PTY LTD	CH6085 BROOM TRACTOR TOWED Supply 1 x Sewell TB1800E Road Sweeper (WORKS)	\$45,650.00
68	EFT17506	13/02/2019	EDGEFIELD PROJECTS	PLANNING CONSULTANTS Placemaking Plan June 18 - January 19	\$4,400.00
69	EFT17507	13/02/2019	EMERG SOLUTIONS PTY LTD	ESL SUBSCRIPTIONS 5 x Bart Licenses	\$75.00
70	EFT17508	13/02/2019	FLICK ANTICIMEX PTY LTD	BROCKMAN CENTRE PRECINCT OPERATIONS 4 Weekly Service 28L Sanitary Bin	\$377.90
71	EFT17509	13/02/2019	Harley Dykstra	MUCHEA INDUSTRIAL PARK 2.5% Quoted Amount Design Guidelines	\$247.50
72	EFT17510	13/02/2019	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	CH1266 JCB BACKHOE Fault Find Machine Not Starting (WORKS)	\$944.90
73	EFT17511	13/02/2019	JCT'S CREATIVE SOLUTIONS	ESL BFB Cleaning January 2019	\$242.00
74	EFT17512	13/02/2019	Joondalup City Medical Group	WORKS RECRUITMENT Pre-Employment Medical	\$236.50
75	EFT17513	13/02/2019	LUCID ECONOMICS	MUCHEA INDUSTRIAL PARK Demand Assessment & EIA Final Report	\$14,553.00
76	EFT17514	13/02/2019	MIDALIA STEEL	CHITTERING ROAD Steel & Reinforcing Mesh	\$3,541.49
77	EFT17515	13/02/2019	MOORE STEPHENS (WA) PTY LTD	ADMIN TRAINING Budgeting Workshop 2019 (EMCS)	\$1,457.50
78	EFT17516	13/02/2019	MUCHEA IRRIGATION & RURAL SUPPLIES	JOHN GLENN PARK MAINTENANCE Supply Coupling 25mm, Faucet Socket 20mm & Socket 3/4", -8.10"	\$8.10
79	EFT17517	13/02/2019	NORTHERN VALLEY'S QUALITY MEATS	EVENT AUSTRALIA DAY REFRESHMENTS 16.5kg Barbeque Sausages	\$131.83
80	EFT17518	13/02/2019	NORTHERN VALLEYS FRUIT POPS	EVENT AUSTRALIA DAY Supply 100 Fruit Pops	\$320.00
81	EFT17519	13/02/2019	ON PRESS DIGITAL PRINT SOLUTIONS	TOURISM AREA PROMOTION Event Calendar x 1000	\$350.90
82	EFT17520	13/02/2019	PUMA ENERGY	PUMA FUEL January 2019	\$2,363.06
83	EFT17521	13/02/2019	RBC RURAL	PHOTOCOPIER CHARGES January 2019	\$696.71
84	EFT17522	13/02/2019	SHIRE OF GINGIN	ADMIN IT Management Services 20/09/18 - 31/12/18	\$20,727.11
85	EFT17523	13/02/2019	SLIMLINE WAREHOUSE DISPLAY SHOP	MUCHEA INDUSTRIAL PARK Marketing Material	\$1,710.74
86	EFT17524	13/02/2019	SPENCE INDUSTRIES	VARIOUS FIRE VEHICLES Replace O-Rings, 10mm Hose, Clutch & Pump Switch	\$2,765.51
87	EFT17525	13/02/2019	SYNERGY	SHIRE ELECTRICITY January 2019	\$1,903.25
88	EFT17526	13/02/2019	WATERTORQUE	CLUNE PARK MAINTENANCE Install 50mm Water Meter, Stand Pipe Repairs	\$2,220.96

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89	EFT17527	13/02/2019	WC & SJ WRIGHT	FIRE PREVENTION Fill Wannamal Water Tank	\$550.00
90	EFT17528	13/02/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Restock 02/11/18	\$512.04
91	EFT17532	15/02/2019	AUSTRALIA POST	ADMIN POSTAGE January 2019	\$481.81
92	EFT17533	15/02/2019	BINDOON BAKEHAUS & CAFE	EVENT AUSTRALIA DAY REFRESHMENTS Cakes	\$605.60
93	EFT17534	15/02/2019	BRAGSKALE PTY LTD	BLIZZARD ROAD BRIDGE Construction Progress Claim 1	\$5,346.00
94	EFT17535	15/02/2019	BROOKS HIRE SERVICE PTY LTD	MUCHEA EAST ROAD (RRG) Roller Hire January 2019	\$2,529.35
95	EFT17536	15/02/2019	GREAT SOUTHERN FUEL SUPPLIES	DEPOT FUEL Balance 3550L DIESEL	\$416.16
96	EFT17537	15/02/2019	INSTANT TOILETS AND SHOWERS T/AS INSTANT PRODUCTS HIRE	EVENT YOUTH FESTIVAL HIRE 1 x Disabled Toilet, 1 x General Toilet 02/02/19	\$583.37
97	EFT17538	15/02/2019	JCT'S CREATIVE SOLUTIONS	3/6194 GNH OPERATIONS Preliminary Clean	\$341.00
98	EFT17539	15/02/2019	KOMATSU AUSTRALIA PTY LTD	CH10555 KOMATSU GRADER Monthly Maintenance Contract 19/12/18 - 30/01/19 (WORKS)	\$413.88
99	EFT17540	15/02/2019	LGIS RISK MANAGEMENT (ECHELON)	WORKS TOOLBOX Team Building Workshop	\$528.00
100	EFT17541	15/02/2019	MARKETFORCE PRODUCTIONS	GOVERNANCE ADVERTISING WA Notice of Special Council Meeting 25/01/19	\$283.50
101	EFT17542	15/02/2019	METAL ARTWORK CREATIONS	ADMIN UNIFORMS Name Badges x 8 & Delivery	\$110.28
102	EFT17543	15/02/2019	NORTH METROPOLITAN TAFE	WORKS TRAINING Tafe Block Release March 2019 (BUILDING MTCE)	\$245.00
103	EFT17544	15/02/2019	Nesci Estate Winery	MUCHEA INDUSTRIAL PARK Prospectus Launch Catering	\$3,640.00
104	EFT17545	15/02/2019	Opteon Property Group Pty Ltd	RATES VALUATION EXPENSES Lot 3874, P175546	\$1,650.00
105	EFT17546	15/02/2019	Range Motors Pty Ltd T/as Range Ford	000CH FORD RANGER Supply New Vehicle (CESM)	\$88,989.94
106	EFT17547	15/02/2019	SLIMS TYRE SERVICE	CH354 HOLDEN COLORADO Maintenance Service & Tyre Replacement (PARKS)	\$2,428.29
107	EFT17548	15/02/2019	SOUTHERN CROSS AUSTERO PTY LTD	COMMUNICATIONS RADIO Monthly Around the Towns Interviews January 2019	\$88.00
108	EFT17549	15/02/2019	SUNNY SIGN COMPANY	JOHN GLENN PARK MAINTENANCE Signage White on Blue Class 1 - UV - Water Symbolic	\$49.50
109	EFT17550	15/02/2019	SYNERGY	SHIRE ELECTRICITY February 2019	\$5,564.40
110	EFT17551	15/02/2019	UNIQCO INTERNATIONAL PTY LTD	GOVERNANCE CONSULTANCY Fleet Management Services February 2019	\$3,175.26
111	EFT17552	15/02/2019	VODAFONE MESSAGING	ESL COMM Vodafone Messaging February 2019	\$533.30
112	EFT17553	21/02/2019	CMS LEGAL	Payroll deductions	\$100.00
113	EFT17554	21/02/2019	LGRCEU	Payroll deductions	\$41.00
114	EFT17555	21/02/2019	SHIRE OF CHITTERING	Payroll deductions	\$780.00
115	EFT17556	22/02/2019	AUSTRALIAN TAXATION OFFICE (ATO)	BAS OCTOBER 2018	\$59,873.00
116	EFT17557	22/02/2019	BERKERS BUILDING PTY LTD	REFUND WITHDRAWAL PLANNING APPLICATION P113/18, A9542	\$295.00
117	EFT17558	22/02/2019	GINGIN PANEL & PAINT	CH1270 HOLDEN MALIBU INSURANCE Excess Claim CL633631260 Panel Repairs	\$500.00
118	EFT17559	22/02/2019	LA SALLE COLLEGE	EDUCATION SCHOLARSHIP 2019	\$1,000.00
119	EFT17560	22/02/2019	Applied Innovation Centre	TEAM BUILDING WORKSHOP - 25 JANUARY 2019	\$3,195.50
120	EFT17561	22/02/2019	BINDOON IGA	OTH GOV REFRESHMENTS Milk, Tea, Coffee	\$85.29
121	EFT17562	22/02/2019	BINDOON MOWERS & MACHINERY	SUNDRY PLANT REPAIRS STIHL CHAINSAW Install new chain	\$70.00
122	EFT17563	22/02/2019	BINDOON VOLUNTEER BUSH FIRE BRIGADE	REIMBURSEMENT Hazard Reduction Burn (Forrest Hills)	\$500.00
123	EFT17564	22/02/2019	BRAGSKALE PTY LTD	BRIDGE 4701 BLIZZARD ROAD Construction Progress Claim 2	\$2,409.00
124	EFT17565	22/02/2019	BUNNINGS BUILDING SUPPLIES	PWO HARDWARE Masonry bits, ramset	\$404.53
125	EFT17566	22/02/2019	CHITTERING PEST & WEED	DEPOT MAINTENANCE Spray for Ants	\$110.00
126	EFT17567	22/02/2019	CLI Lawyers Pty Ltd t/as Commercial Litigation & Insolvency Lawyers	RATES DEBT COLLECTION CLIL B342550 and B342515	\$667.40
127	EFT17568	22/02/2019	COOEE COURIERS & TRANSPORT	ADMIN FREIGHT R & SL of Australia	\$83.93
128	EFT17569	22/02/2019	COURIER AUSTRALIA	FREIGHT JR & A HERSEY 15/02/19	\$95.11
129	EFT17570	22/02/2019	COVS PARTS PTY LTD	P1273 CAT 963C Loader (TIP) 166-7376 FILTER	\$17.33
130	EFT17571	22/02/2019	Dynamic Group Communications & Electrical	SEN HOUSE MAINTENANCE UNITS 7-8/11 EDMONDS PLACE Repair TV Antenna	\$900.78
131	EFT17572	22/02/2019	EASTERN HILLS SAWS & MOWERS P/L	PLANT CHAINSAW Supply new Stihl MS 661	\$1,679.00
132	EFT17573	22/02/2019	ECOWATER SERVICES PTY LTD	SEN HOUSE MAINTENANCE 11 EDMONDS PLACE Supply replacement air pump on ATU C3113	\$1,170.00
133	EFT17574	22/02/2019	Ezereve	ECON DEV MIP PROSPECTUS LAUNCH Entertainment between 11am and 1pm 08/02/19	\$220.00
134	EFT17575	22/02/2019	FRONTLINE FIRE & RESCUE EQUIPMENT	CH1669 Muchea Isuzu 1.4 Rural Tanker Parts	\$585.44
135	EFT17576	22/02/2019	HAYDON AGRICULTURAL CONTRACTORS	MUCHEA EAST ROAD (BS) / WANDENA Gravel carting to site	\$64,354.40

136	EFT17577	22/02/2019	JR & A HERSEY	DEPOT SUPPLIES Rags, gloves, shovel, tape	\$749.21
137	EFT17578	22/02/2019	Kismet (WA) Pty Ltd	TASTE EQUIPMENT HIRE Automatic Teller Machine	\$660.00
138	EFT17579	22/02/2019	LANDGATE CUSTOMER ACCOUNT	RATES VALUATIONS EXPENSES Schedules G2018/11 & G2018/12	\$873.80
139	EFT17580	22/02/2019	LOWER CHITTERING VOLUNTEER BUSHFIRE BRIGADE	REIMBURSEMENT Hazard Reduction Burn	\$1,100.00
140	EFT17581	22/02/2019	LUCID ECONOMICS	MUCHEA INDUSTRIAL PARK PROSPECTUS Design and Printing	\$10,710.70
141	EFT17582	22/02/2019	MARKETFORCE PRODUCTIONS	OTH GOV ADVERTISING WA0171218 046-18 Adoption Waste Local Law	\$450.74
142	EFT17583	22/02/2019	MUCHEA PLUMBING & GAS	BINDOON HALL MAINTENANCE Quarterly service of ATU	\$660.00
143	EFT17584	22/02/2019	MUCHEA VOLUNTEER BUSH FIRE BRIGADE	REIMBURSEMENT Hazard Reduction Burn (Lloyd Fraser Close)	\$1,200.00
144	EFT17585	22/02/2019	NORTHERN VALLEYS NEWS	ECON DEV ADVERTISING NV February 2019 1/4 Page Advert Muchea Industrial Park	\$675.00
145	EFT17586	22/02/2019	PETER HUNT ARCHITECT	OTH GOV CONSULTANCY CHINKABEE COMPLEX Future Upgrade	\$6,600.00
146	EFT17587	22/02/2019	RBD BUILDING & MAINTENANCE PTY LTD	COMM HOUSE 6/8 EDMONDS PLACE REPAIRS Smoke Damage	\$21,449.73
147	EFT17588	22/02/2019	RETECH RUBBER	JOHN GLENN PARK MAINTENANCE Repair softfall rubber in Sky Blue as per quote	\$467.50
148	EFT17589	22/02/2019	Reinforced Concrete Pipes Australia (WA) Pty Ltd (RCPA)	CHITTERING ROAD SUPPLY Pipes, headwalls, rings and delivery fee	\$4,856.25
149	EFT17590	22/02/2019	SLIMS TYRE SERVICE	CH1254 FUSO CAB CHASSIS Truck (WORKS) Replace x 2 Steerer Tyres	\$3,152.60
150	EFT17591	22/02/2019	SPECIALIZED SWEEPING SERVICES	ROAD MAINTENANCE Sweeping of Roads	\$23,123.93
151	EFT17592	22/02/2019	SPENCE INDUSTRIES	P1273 CAT 963C Loader (TIP) REPAIRS to Radiator, pulleys and cooling pack	\$9,566.86
152	EFT17593	22/02/2019	T-QUIP	CH10886 TORO Mower (WORKS) 108-5951 BELT-DECK 52 INCH	\$171.30
153	EFT17594	22/02/2019	UPPER CHITTERING VOLUNTEER BUSHFIRE BRIGADE	REIMBURSEMENT Hazard Reduction Burn	\$300.00
154	EFT17595	22/02/2019	WORKWEAR GROUP - LGCC	PLAN UNIFORMS (SPO)	\$102.30
155	EFT17596	22/02/2019	WREN OIL	BINDOON TIP MAINTENANCE Collection of Waste Oil	\$33.00
156	EFT17597	22/02/2019	14k Softies	EVENTS REFRESHMENTS Youth Crew Drive In Movie Saturday 02/02/19 5 - 10PM	\$245.00
157	EFT17598	22/02/2019	AUSTRALASIAN PERFORMING RIGHT ASSOC. LTD	ADMIN SUBSCRIPTIONS APRA Annual Licence 01/01/2019 to 31/12/2019	\$326.08
158	EFT17599	22/02/2019	Amalgamated Movies	EVENTS MOVIE NIGHT Licence for Peter Rabbit Lower Chittering Oval 30 March 2019	\$510.40
159	EFT17600	22/02/2019	BINDOON BAKEHAUS & CAFE	WORKS TRAINING REFRESHMENTS 14/02/19	\$68.00
160	EFT17601	22/02/2019	BINDOON IGA	LIBRARY REFRESHMENTS Library Lover's Morning Tea	\$59.35
161	EFT17602	22/02/2019	BINDOON PRIMARY SCHOOL P&C	OTH CUL SPONSORSHIP 2018/19 Mango Festival	\$2,000.00
	EFT17603	22/02/2019	BIOMAX	MUCHEA HALL MAINTENANCE 1 X 10000KL CONCRETE PRE-TREATMENT TANK, AIRBLOWER WITH NEW HOUSING & ELECTRICAL CONTROL UNIT, SUBMERSIBLE PUMP AND RETIC FIELD	\$550.00
162					
163	EFT17604	22/02/2019	BULL-CHITT AUTO ELECTRICS	PARTS BATTERY CHECK CH1255 , CH1254, CH1266	\$660.00
164	EFT17605	22/02/2019	Dynamic Group Communications & Electrical	ROAD MAINTENANCE POWDERBARK AND WANDENA Supply and install replacement solar lights	\$2,201.65
165	EFT17606	22/02/2019	EDMUND RICE COLLEGE	MUCHEA EAST ROAD RENEWAL Supply Gravel from Bindoon Gravel Pit 01/01/19-13/02/19	\$16,253.60
166	EFT17607	22/02/2019	Enzed Malaga	CH1255 FUSO FV51SK2FAA CAB CHASSIS Truck Repair Hydraulic Hose	\$643.05
167	EFT17608	22/02/2019	FUEL DISTRIBUTORS OF WESTERN AUSTRALIA PTY LTD	FUEL DIESEL 4750L	\$6,287.10
168	EFT17609	22/02/2019	Green Valley Fruits	EVENTS SENIORS WEEK Supply of Orange Juice	\$140.00
169	EFT17610	22/02/2019	IT VISION	ADMIN TRAINING Altus EPM 2 x Sessions	\$1,650.00
170	EFT17611	22/02/2019	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	CH1266 JCB 3CK Backhoe (Works) REPAIRS Parts and Freight	\$291.09
171	EFT17612	22/02/2019	JCT'S CREATIVE SOLUTIONS	STAFF HOUSING UNIT 1/6194 GREAT NORTHERN HIGHWAY General Clean	\$275.00
172	EFT17613	22/02/2019	JR & A HERSEY	TO SUPPLY 2 X BOXES OF WHITE SPOT MARK PAINT	\$214.06
173	EFT17614	22/02/2019	LANDGATE CUSTOMER ACCOUNT	ADMIN SUBSCRIPTIONS SLIP Annual Charge Small Non Commercial Customer	\$2,273.00
174	EFT17615	22/02/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN TRAINING Finance Professionals Conference x 2 (HR, EMCS)	\$1,160.00
175	EFT17616	22/02/2019	MAJOR MOTORS	CH10099 2016 ISUZU NQR Crew Cab (PARKS) 60,000km Service	\$1,465.87
176	EFT17617	22/02/2019	Merivale Trust t/as Savagely Creative	TOURISM WORKSHOP Building experiences with Savagely Creative	\$825.00
177	EFT17618	22/02/2019	ORACLE SURVEYS	CONSULTANCY Valuation of Lot 8017 (IHC)	\$5,043.00
178	EFT17619	22/02/2019	Opteon Property Group Pty Ltd	GOVERNANCE CONSULTANTS Property Valuation of Lot 89 Koomal St Bindoon WA	\$2,200.00
179	EFT17620	22/02/2019	RETECH RUBBER	SUSSEX BEND RESERVE MAINTENANCE Repair gap between the two different colour soft falls and the edge	\$2,172.00
180	EFT17621	22/02/2019	SBNY (previously MtGabbie)	EVENT MOVIE NIGHT Youth Krew Drive In Movie Popcorn, Fairy Floss and Operator	\$420.00
181	EFT17622	22/02/2019	SLIMS TYRE SERVICE	1CHO Ford Ranger 2018 4x4 Double PU XL 3.2D SERVICE 30,000km Log Book Service	\$1,894.70

Item 9.3.1

Attachment 1

182	EFT17623	22/02/2019	TOTALLY WORKWEAR - Joondalup	BUILDING MATERIALS Supply 1 x IRRWL350 LINQ Retractable Webbing Lanyard 3.5M	\$694.71	
183	EFT17624	22/02/2019	WALGA	ELECTED MEMBERS PROFESSIONAL DEVELOPMENT Meeting Procedures and Debating (eLearning) Enrolment Cr Angus	\$195.00	
184	EFT17625	22/02/2019	WC & SJ WRIGHT	WATER TANK SUSSEX BEND Fill Tank	\$880.00	
185	EFT17626	22/02/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Stapler, document trays, batteries, USB drive etc.	\$442.99	
186	EFT17628	25/02/2019	SYNERGY	ELECTRICITY Various Properties February 2019	\$9,568.20	
187	EFT17629	25/02/2019	TELSTRA	TELEPHONE CHARGES JANUARY 2019	\$9,856.48	
188	EFT17630	26/02/2019	AUSTRALIAN TAXATION OFFICE (ATO)	BAS NOVEMBER 2018	\$79,935.00	
					Total EFT's	\$768,218.13
Muni Cheques						
189	14347	22/02/2019	BULLSBROOK DISTRICT HIGH SCHOOL	EDUCATION SCHOLARSHIP 2019 (Kieran Day)	\$1,000.00	
					Total Cheque Payments	\$1,000.00
Direct Debits						
190	DD7225.1	06/02/2019	WA SUPER	Payroll deductions	\$13,526.69	
191	DD7225.2	06/02/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$150.25	
192	DD7225.3	06/02/2019	REST SUPERANNUATION	Superannuation contributions	\$365.72	
193	DD7225.4	06/02/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$400.09	
194	DD7225.5	06/02/2019	AUSTRALIAN SUPER	Superannuation contributions	\$922.25	
195	DD7225.6	06/02/2019	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19	
196	DD7225.7	06/02/2019	BT LIFETIME - PERSONAL SUPER	Superannuation contributions	\$202.27	
197	DD7225.8	06/02/2019	PRIME SUPER	Superannuation contributions	\$163.76	
198	DD7225.9	06/02/2019	AMP FLEXIBLE LIFETIME INSURANCE	Superannuation contributions	\$245.73	
199	DD7293.1	20/02/2019	WA SUPER	Payroll deductions	\$13,625.57	
200	DD7293.2	20/02/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$191.92	
201	DD7293.3	20/02/2019	REST SUPERANNUATION	Superannuation contributions	\$365.72	
202	DD7293.4	20/02/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$400.09	
203	DD7293.5	20/02/2019	AUSTRALIAN SUPER	Superannuation contributions	\$922.66	
204	DD7293.6	20/02/2019	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19	
205	DD7293.7	20/02/2019	BT LIFETIME - PERSONAL SUPER	Superannuation contributions	\$245.19	
206	DD7293.8	20/02/2019	PRIME SUPER	Superannuation contributions	\$163.76	
207	DD7293.9	20/02/2019	AMP FLEXIBLE LIFETIME INSURANCE	Superannuation contributions	\$246.31	
208	DD7317.1	14/02/2019	BENDIGO BANK	CREDIT CARD January 2019	\$14,715.82	
209	DD7225.1	06/02/2019	CBUS SUPER	Superannuation contributions	\$194.11	
210	DD7293.1	20/02/2019	CBUS SUPER	Superannuation contributions	\$194.18	
					Total Direct Debits	\$47,798.47
					Total Municipal Payments	\$1,000,511.96
Trust Payments						
211	14346	20/02/2019	ROSS TAPPER	REFUND OF MUCHEA HALL AND KEY BOND (HIRE DATE 06/02/2019)	\$250.00	
212	EFT17437	04/02/2019	BINDOON IGA	REFUND OF BUS BOND 22/12/18	\$500.00	
213	EFT17438	04/02/2019	BUILDING COMMISSION	BSL LEVY FEE DECEMBER 2018	\$833.52	
214	EFT17439	04/02/2019	CONSTRUCTION TRAINING FUND	BCITF LEVY FEE DECEMBER 2018	\$1,124.46	
215	EFT17440	04/02/2019	SHIRE OF CHITTERING	BSL LEVY AGENT FEE DECEMBER 2018	\$114.50	
216	EFT17529	15/02/2019	BUILDING COMMISSION	BSL LEVY FEE JANUARY 2019	\$1,474.51	
217	EFT17530	15/02/2019	CONSTRUCTION TRAINING FUND	BCITF LEVY FEE JANUARY 2019	\$998.36	
218	EFT17531	15/02/2019	SHIRE OF CHITTERING	BSL LEVY AGENT FEE JANUARY 2019	\$88.00	
					Total Trust Payments	\$5,383.35



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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

Key Information

Report Purpose

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

Overview

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

Statement of Financial Activity by Reporting Program

Is presented on page 6 and shows a surplus as at 31 January 2019 of \$3,675,132.

Items of Significance

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

Capital Expenditure

Land and Buildings	▲	\$761,386	Land transactions have not occurred as per Budget.
Plant and Equipment	▲	\$492,614	Vehicle purchases have not occurred as per Budget.
Infrastructure Assets - Roads	▲	\$124,512	Projects not commenced - distributed over twelve months.
Infrastructure Assets - Bridges	▼	(\$8,964)	
Infrastructure Assets - Footpaths	▲	\$48,989	Projects not commenced - distributed over twelve months.
Infrastructure Assets - Drainage		\$0	
Infrastructure Assets - Parks & Ovals	▲	\$54,424	Purchases delayed
Infrastructure Assets - Other		\$0	

Capital Revenue

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Sandown Park Ablution/Shower Block	411%	\$ 8,920	\$ 8,923	\$ 36,699
Administration Buildings (Capital)	158%	\$ 110,230	\$ 110,230	\$ 174,443
CCTV Throughout Shire	100%	\$ 64,526	\$ 64,526	\$ 64,482
CH1252 New Truck Crew Cab (P1252) (WORKS)	96%	\$ 85,710	\$ 85,710	\$ 82,250
Carl Street		\$ -	\$ -	\$ 4,036
North Rd	78%	\$ 68,605	\$ 33,855	\$ 53,796
Snake Spring Road	56%	\$ 37,560	\$ 10,110	\$ 21,024
Spillman Road		\$ -	\$ -	\$ 28,679
Muchea East Road Renewal (RRG)	30%	\$ 791,547	\$ -	\$ 234,116
Muchea East Road (BS)	48%	\$ 272,300	\$ 100,000	\$ 130,912
Wandena Road (BS)		\$ 314,525	\$ 314,525	\$ 3,500
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	59%	\$ 1,167,125	\$ 718,717	\$ 692,498
Non-operating Grants, Subsidies and Contributions	25%	\$ 1,012,284	\$ 942,212	\$ 248,535
	43%	\$ 2,179,409	\$ 1,660,929	\$ 941,033
Rates Levied	99%	\$ 5,576,226	\$ 5,576,226	\$ 5,500,445

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31	Current Year
		January 2018	31 January 2019
Adjusted Net Current Assets	80%	\$ 4,566,846	\$ 3,675,132
Cash and Equivalent - Unrestricted	77%	\$ 4,370,675	\$ 3,382,330
Cash and Equivalent - Restricted	131%	\$ 1,605,198	\$ 2,095,208
Receivables - Rates	103%	\$ 1,162,634	\$ 1,193,122
Receivables - Other	164%	\$ 162,017	\$ 266,107
Payables	107%	\$ 738,655	\$ 789,163

% 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.

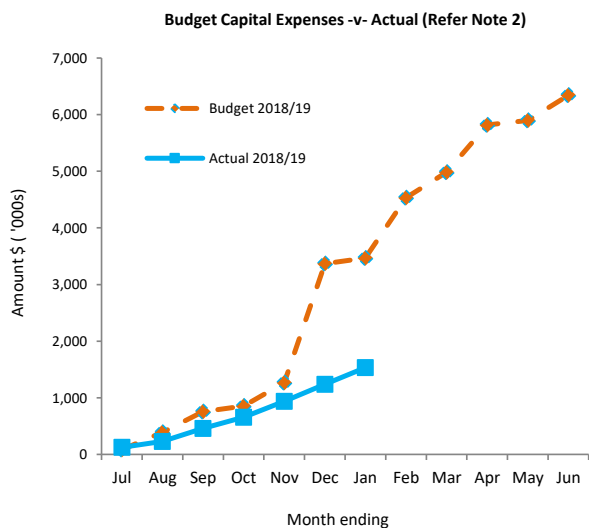
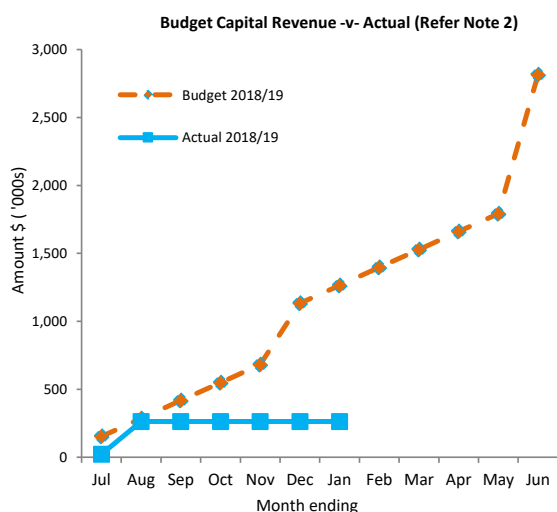
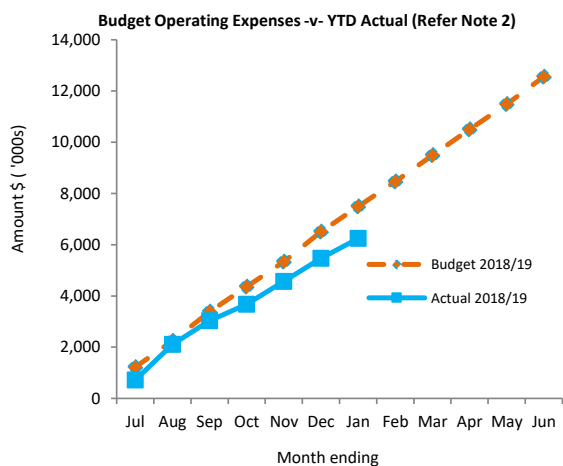
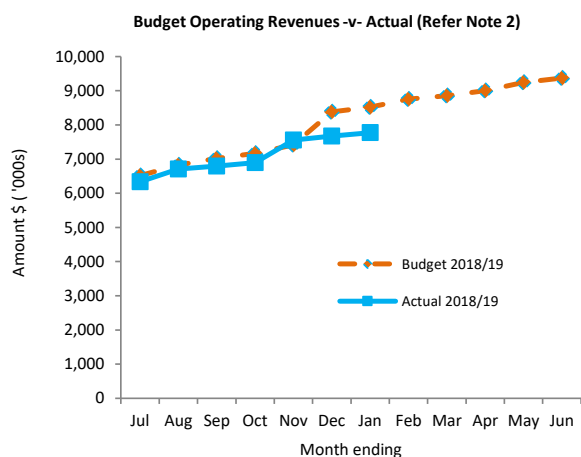
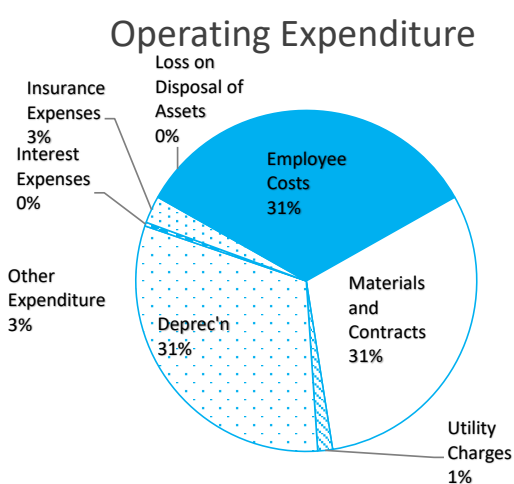
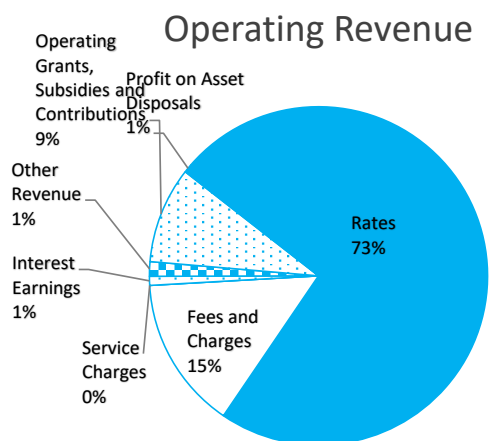
Preparation

Prepared by: Rhona Hawkins

Reviewed by: Rhona Hawkins

Date prepared: 08/03/19

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



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

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

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Opening Funding Surplus (Deficit)	3	\$ 1,671,698	\$ 1,704,754	\$ 1,704,754	\$ 1,704,754	\$ 0	0%		
Revenue from operating activities									
Rates	9	5,576,226	5,576,226	5,576,226	5,500,445	(75,781)	(1%)	▼	
Operating Grants, Subsidies and Contributions	11	1,167,125	1,167,125	718,717	692,498	(26,219)	(4%)	▼	
Fees and Charges		1,332,718	1,332,718	1,110,886	1,097,821	(13,065)	(1%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		130,834	130,834	76,307	64,632	(11,675)	(15%)	▼	\$
Other Revenue		148,400	148,400	92,332	104,270	11,938	13%	▲	\$
Profit on Disposal of Assets	8	4,277	4,277	2,485	63,215	60,730	2444%	▲	\$
		8,359,580	8,359,580	7,576,953	7,522,881				
Expenditure from operating activities									
Employee Costs		(3,500,585)	(3,500,585)	(2,101,910)	(1,900,541)	201,369	10%	▲	
Materials and Contracts		(3,208,245)	(3,208,245)	(1,888,279)	(1,916,062)	(27,783)	(1%)	▼	
Utility Charges		(163,504)	(163,504)	(101,853)	(87,793)	14,060	14%	▲	
Depreciation on Non-Current Assets		(4,742,350)	(4,742,350)	(2,766,274)	(1,954,232)	812,042	29%	▲	\$
Interest Expenses		(90,010)	(90,010)	(49,855)	(22,128)	27,727	56%	▲	\$
Insurance Expenses		(182,841)	(182,841)	(166,764)	(161,945)	4,819	3%	▲	
		(12,558,499)	(12,558,499)	(7,488,039)	(6,242,966)				
Operating activities excluded from budget									
Add back Depreciation		4,742,350	4,742,350	2,766,274	1,954,232	(812,042)	(29%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	298,820	298,820	174,293	(63,215)	(237,508)	(136%)	▼	\$
Movement in Leave Reserve (Added Back)		0	0	0	72	72		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		842,251	842,251	3,029,481	3,171,004				
Investing activities									
Grants, Subsidies and Contributions	11	1,012,284	1,012,284	942,212	248,535	(693,678)	(74%)	▼	\$
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)	(277,659)	761,386	73%	▲	\$
Plant and Equipment	13	(1,008,377)	(1,008,377)	(847,468)	(354,854)	492,614	58%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,499,043)	(2,499,043)	(928,478)	(803,966)	124,512	13%	▲	\$
Infrastructure Assets - Bridges	13	(97,319)	(97,319)	0	(8,964)	(8,964)		▼	
Infrastructure Assets - Footpaths	13	(297,742)	(297,742)	(70,940)	(21,951)	48,989	69%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(169,266)	(169,266)	(127,028)	(72,604)	54,424	43%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(20,000)	(20,000)	0	0	0			
Amount attributable to investing activities		(3,087,650)	(3,087,650)	(1,830,801)	(1,028,322)				
Financing Activities									
Proceeds from New Debentures		705,000	705,000	411,243	0	(411,243)	(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	613,114	0	(613,114)	(100%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(509,216)	(509,216)	(103,236)	(171,279)	(68,043)	(66%)	▼	\$
Transfer to Reserves	7	(601,711)	(601,711)	(350,980)	(1,025)	349,955	100%	▲	\$
Amount attributable to financing activities		573,702	573,702	570,141	(172,305)				
Closing Funding Surplus (Deficit)	3	0	33,057	3,473,575	3,675,132				

▲ ▼ 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 January 2019

		Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼
	Note	\$	\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,671,698	1,704,754	1,704,754	1,704,754	0	0%	
Revenue from operating activities								
Governance		14,100	14,100	12,606	15,700	3,094	25%	▲
General Purpose Funding - Rates	9	5,576,226	5,576,226	5,576,226	5,500,445	(75,781)	(1%)	▼
General Purpose Funding - Other		850,710	850,710	453,465	476,296	22,831	5%	▲
Law, Order and Public Safety		313,553	313,553	215,561	222,817	7,256	3%	▲
Health		53,375	53,375	31,122	25,170	(5,952)	(19%)	▼
Education and Welfare		19,100	19,100	6,631	11,416	4,785	72%	▲
Housing		132,080	132,080	77,791	131,935	54,144	70%	▲
Community Amenities		940,048	940,048	879,326	888,797	9,471	1%	▲
Recreation and Culture		13,400	13,400	7,791	8,784	993	13%	▲
Transport		110,277	110,277	107,749	104,337	(3,412)	(3%)	▼
Economic Services		303,487	303,487	189,309	127,699	(61,610)	(33%)	▼
Other Property and Services		33,224	33,224	19,376	9,484	(9,892)	(51%)	▼
		8,359,580	8,359,580	7,576,953	7,522,881			
Expenditure from operating activities								
Governance		(867,599)	(867,599)	(484,109)	(461,577)	22,532	5%	▲
General Purpose Funding		(318,712)	(318,712)	(187,622)	(157,125)	30,497	16%	▲
Education and Welfare		(116,647)	(116,647)	(74,143)	(58,005)	16,138	22%	▲
Housing		(416,226)	(416,226)	(249,252)	(171,971)	77,281	31%	▲
Community Amenities		(2,143,972)	(2,143,972)	(1,292,108)	(1,134,965)	157,143	12%	▲
Recreation and Culture		(1,393,070)	(1,393,070)	(825,021)	(919,890)	(94,869)	(11%)	▼
Transport		(4,662,554)	(4,662,554)	(2,722,050)	(1,878,886)	843,164	31%	▲
Economic Services		(1,222,668)	(1,222,668)	(703,989)	(562,467)	141,522	20%	▲
Other Property and Services		(23,115)	(23,115)	(102,783)	(127,460)	(24,677)	(24%)	▼
		(12,558,499)	(12,558,499)	(7,488,039)	(6,242,966)			
Operating activities excluded from budget								
Add back Depreciation		4,742,350	4,742,350	2,766,274	1,954,232	(812,042)	(29%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	298,820	298,820	174,293	(63,215)	(237,508)	(136%)	▼
Movement in Leave Reserve (Added Back)		0	0	0	72	72		▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
Amount attributable to operating activities		842,251	842,251	3,029,481	3,171,004			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	1,012,284	1,012,284	942,212	248,535	(693,678)	(74%)	▼
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)	(277,659)	761,386	73%	▲
Plant and Equipment	13	(1,008,377)	(1,008,377)	(847,468)	(354,854)	492,614	58%	▲
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,499,043)	(2,499,043)	(928,478)	(803,966)	124,512	13%	▲
Infrastructure Assets - Bridges	13	(97,319)	(97,319)	0	(8,964)	(8,964)		▼
Infrastructure Assets - Footpaths	13	(297,742)	(297,742)	(70,940)	(21,951)	48,989	69%	▲
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(169,266)	(169,266)	(127,028)	(72,604)	54,424	43%	▲
Infrastructure Assets - Airports	13	0	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0	0		
Infrastructure Assets - Other	13	(20,000)	(20,000)	0	0	0		
Amount attributable to investing activities		(3,087,650)	(3,087,650)	(1,830,801)	(1,028,322)			
Financing Activities								
Proceeds from New Debentures		705,000	705,000	411,243	0	(411,243)	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	613,114	0	(613,114)	100%	▼
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(509,216)	(509,216)	(103,236)	(171,279)	(68,043)	(66%)	▼
Transfer to Reserves	7	(601,711)	(601,711)	(350,980)	(1,025)	349,955	100%	▲
Amount attributable to financing activities		573,702	573,702	570,141	(172,305)			
Closing Funding Surplus(Deficit)	3	0	33,057	3,473,575	3,675,132			

▲ ▼ 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.

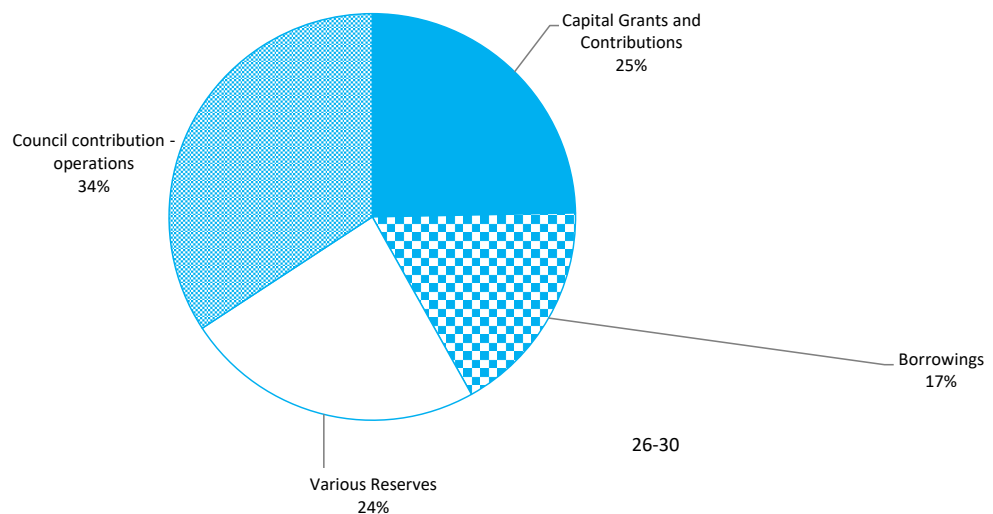
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

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

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0	0
Land and Buildings	13	0	277,659	1,039,045	1,139,042	1,139,042	277,659	(761,386)
Plant and Equipment	13	0	354,854	847,468	1,008,377	1,008,377	354,854	(492,614)
Furniture and Equipment	13	0	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	803,966	928,478	2,499,043	2,499,043	803,966	(124,512)
Infrastructure Assets - Bridges	13	0	8,964	0	97,319	97,319	8,964	8,964
Infrastructure Assets - Footpaths	13	0	21,951	70,940	297,742	297,742	21,951	(48,989)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	72,604	127,028	169,266	169,266	72,604	(54,424)
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	0	0	20,000	20,000	0	0
Capital Expenditure Totals		0	1,539,998	3,012,959	5,230,789	5,230,789	1,539,998	(1,472,961)
Capital acquisitions funded by:								
Capital Grants and Contributions				942,212	1,012,284	1,012,284	248,535	
Borrowings				411,243	705,000	705,000	0	
Various Reserves				613,114	979,629		0	
Council contribution - operations				806,444	1,403,021		1,028,322	
Capital Funding Total				3,012,959	5,230,789		1,539,998	

Budgeted Capital Acquisitions Funding



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

Note 1: Significant Accounting Policies

(a) Basis of Accounting

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

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

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

Land Held for Resale

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

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

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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

Note 1: Significant Accounting Policies

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

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

Note 1: Significant Accounting Policies

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Program Classifications (Function/Activity)

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

GOVERNANCE**Objective:**

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

Activities:

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

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

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

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

Activities:

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

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE**Objective:**

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

Activities:

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

HOUSING**Objective:**

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

Activities:

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

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE**Objective:**

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

Activities:

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

TRANSPORT**Objective:**

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

Activities:

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

ECONOMIC SERVICES**Objective:**

To help promote the Shire and its economic wellbeing.

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

Note 1: Significant Accounting Policies

Activities:

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

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:
































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

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

Note 2: Explanation of Material Variances

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

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

Reporting Program	Var. \$	Var. %	Var.  	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	3,094	25%			Permanent	Increase in rebate received for Insurance Scheme
General Purpose Funding - Rates	(75,781)	(1%)			Permanent	Rates paid in advance
General Purpose Funding - Other	22,831	5%			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	7,256	3%			Timing	Grant funds not received as anticipated
Health	(5,952)	(19%)			Timing	Rental charge not invoiced as anticipated
Education and Welfare	4,785	72%			Timing	Wear Ya Wellies income yet to be received - distributed over twelve months
Housing	54,144	70%		S	Permanent	6169 GNH sold
Community Amenities	9,471	1%			Permanent	Planning Fines and Penalties greater than expected
Recreation and Culture	993	13%			Timing	Grant revenue distributed over twelve months
Transport	(3,412)	(3%)			Timing	Grant revenue distributed over twelve months
Economic Services	(61,610)	(33%)		S	Timing	MIP Grant revenue distributed over twelve months. Building fees lower than anticipated.
Other Property and Services	(9,892)	(51%)			Permanent	LSL Recoup not anticipated
Expenditure from operating activities						
Law, Order and Public Safety	54,187	9%			Permanent	CESM employee now employed by DFES.
Health	22,155	10%			Timing	Employee costs are lower than expected
Education and Welfare	16,138	22%		S	Timing	Wear Ya Wellies expenditure yet to be occur - distributed over twelve months. Ferguson House maintenance and depreciation is higher than anticipated.
Housing	77,281	31%		S	Timing	Building maintenance has not commenced due to the prioritisation of Works.
Community Amenities	157,143	12%		S	Timing	Contribution to Landcare not as anticipated. Town Planning legal fees are lower than expected
Recreation and Culture	(94,869)	(11%)		S	Timing	Consultant fees for Lower Chittering Recreational Facility allocated to operating. This will be rectified.
Transport	843,164	31%		S	Timing	Works programme delayed.
Economic Services	141,522	20%		S	Timing	Works on Muchea Industrial Park and Asset Disposal is not as per budget timing
Other Property and Services	(24,677)	(24%)		S	Timing	Admin Allocation, Public Works Overheads and Depn all to be adjusted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(693,678)	(74%)		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	761,386	73%		S	Timing	Admin Renovation expenses have been distributed over twelve months.
Plant and Equipment	492,614	58%		S	Timing	Purchases delayed
Infrastructure Assets - Roads	124,512	13%		S	Timing	Works programme delayed.
Infrastructure Assets - Bridges	(8,964)					
Infrastructure Assets - Footpaths	48,989	69%		S	Timing	Works programme delayed.
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	54,424	43%		S	Timing	Works programme delayed.
Infrastructure Assets - Other	0					

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

Note 2: Explanation of Material Variances

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

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

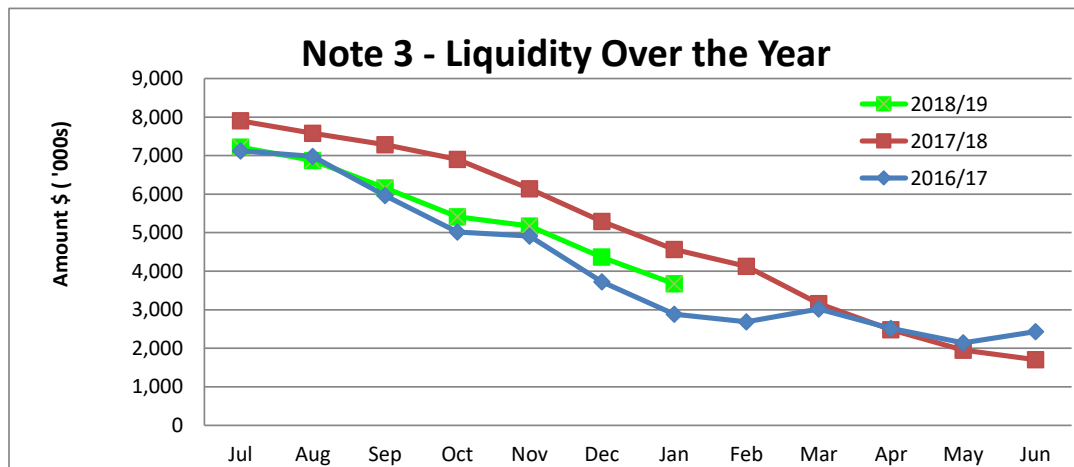
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Financing Activities						
Proceeds from New Debentures	(411,243)	100%	▼		Timing	Loan not yet drawn down
Proceeds from Advances	0					
Self-Supporting Loan Principal	0					
Transfer from Reserves	(613,114)	100%	▼		Timing	Transfers not required yet
Advances to Community Groups	0					
Repayment of Debentures	(68,043)	(66%)	▼	S	Timing	Loan payment earlier than anticipated
Transfer to Reserves	349,955	100%	▲	S	Timing	Transfers not required yet

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current	Forecast
	Note	30/06/2018	31/01/2018	31/01/2019	30/06/2019
		\$	\$	\$	\$
Current Assets					
Cash Unrestricted	4	981,411	4,216,231	2,661,458	2,226,996
Cash Restricted - Conditions over Grants	11	703,438	154,444	720,872	150,000
Cash Restricted - Reserves	4	2,094,182	1,605,198	2,095,208	1,716,264
Receivables - Rates	6	293,669	1,162,634	1,193,122	250,000
Receivables - Other	6	440,582	162,017	266,107	300,000
Inventories		3,676	11,550	8,811	6,000
		4,516,958	7,312,073	6,945,578	4,649,261
Less: Current Liabilities					
Payables		(319,185)	(738,655)	(789,163)	(350,000)
Loan Liability		(248,357)	(82,355)	(77,078)	(100,000)
Provisions		(535,702)	(497,808)	(532,108)	(500,000)
		(1,103,243)	(1,318,817)	(1,398,349)	(950,000)
Less: Cash Reserves	7	(2,094,182)	(1,605,198)	(2,095,208)	(1,716,264)
Add Back: Component of Leave Liability not Adjustment for Trust Transactions Within Muni		(470)	0	8,625	0
Net Current Funding Position		1,704,754	4,566,846	3,675,132	2,263,078

**Comments - Net Current Funding Position**

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	3,380,880				3,380,880	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			377,647		377,647	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		0			0			
(c) Investments								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand

Comments/Notes - Investments

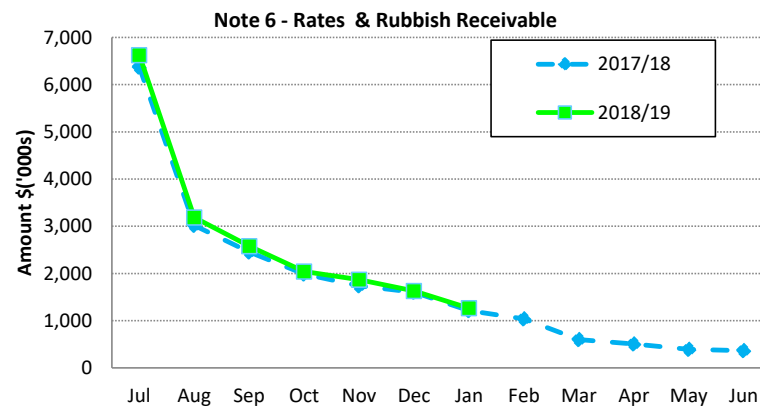
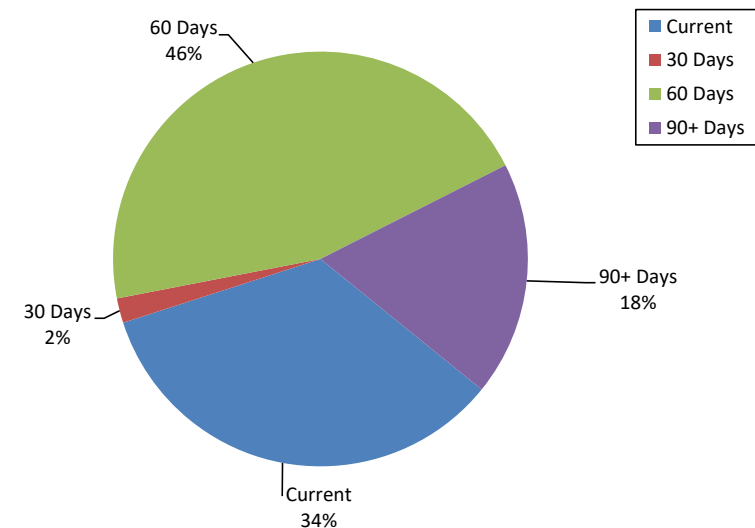
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2019

Note 6: Receivables

Receivables - Rates & Rubbish	31 January 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	364,460	274,565
Levied this year	6,282,391	6,080,828
<u>Less</u> Collections to date	(5,382,938)	(5,990,933)
Equals Current Outstanding	1,263,913	364,460
Net Rates Collectable	1,263,913	364,460
% Collected	80.98%	94.27%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	6,937	390	9,248	3,712	20,287
Balance per Trial Balance					
Sundry Debtors					20,287
Receivables - Other					245,820
Total Receivables General Outstanding					266,107

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable (non-rates)**

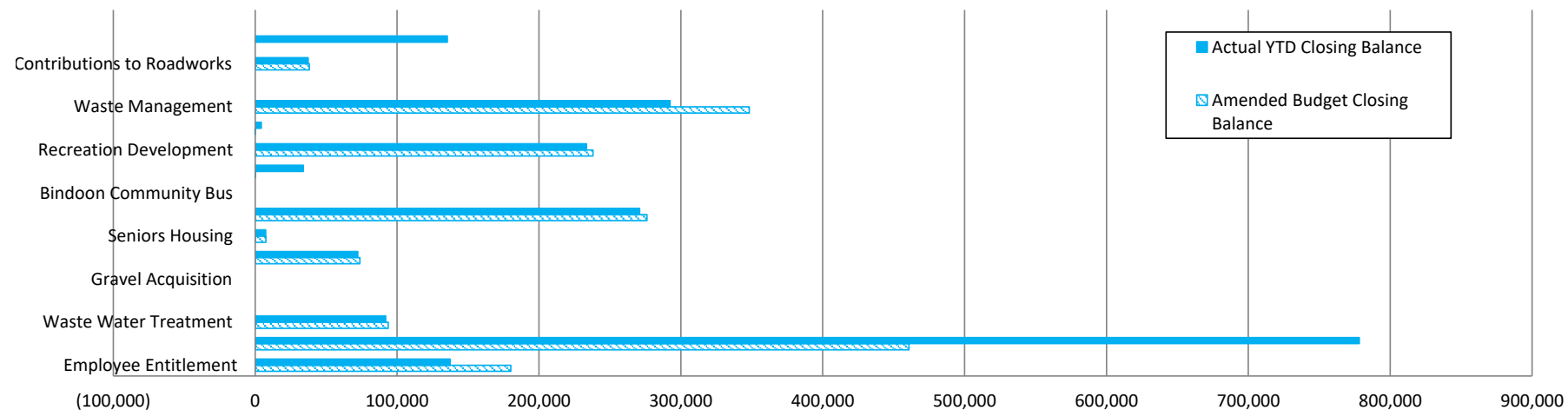
Comments/Notes - Receivables Rates & Rubbish

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

Note 7: Cash Backed Reserve

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

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



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

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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Plant and Equipment								
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)
		180,000	263,142	63,215	0	1,429,675	1,130,855	4,277	(303,097)

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

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	10.0227	1,613	30,506,565	3,057,581	17,444	0	3,075,026	3,057,581	0	0	3,057,581
UV	0.6302	723	320,797,000	2,021,663	3,648	0	2,025,311	2,021,663	0	0	2,021,663
Sub-Totals		2,336	351,303,565	5,079,244	21,093	0	5,100,337	5,079,244	0	0	5,079,244
Minimum Payment	Minimum										
	\$										
GRV	1,000.00	427	3,013,857	427,000	0	0	427,000	427,000	0	0	427,000
UV	950.00	71	5,328,409	67,450	0	0	67,450	67,450	0	0	67,450
Sub-Totals		498	8,342,266	494,450	0	0	494,450	494,450	0	0	494,450
		2,834	359,645,831	5,573,694	21,093	0	5,594,787	5,573,694	0	0	5,573,694
Discounts							0				0
Concession							0				0
Amount from General Rates							5,594,787				5,573,694
Ex-Gratia Rates							0				2,532
Rates Adjustments							0				0
Movement in Excess Rates							(94,342)				0
Specified Area Rates							0				0
Totals							5,500,445				5,576,226

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

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
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
Health													
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
Housing													
Loan 72 Staff Housing Development	101,222	0	0	0	21,540	29,324	29,324	79,682	71,898	71,898	4,151	4,932	4,932
Loan 73 Seniors & Community Housing	35,009	0	0	0	6,319	8,497	8,497	28,690	26,512	26,512	1,057	2,113	2,113
Recreation and Culture													
Loan 74 Land Acquisition Gray Road	65,437	0	0	0	10,238	13,766	13,766	55,199	51,671	51,671	2,007	4,013	4,013
Transport													
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
Economic Services													
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	171,279	509,216	509,216	1,846,252	2,213,315	2,213,315	22,128	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 January 2019												
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)	(Tied)
				\$	\$	\$				\$	\$	(a)+(b)
General Purpose Funding												
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
Governance												
Apprenticeship Training and IT Vision COA Contribution		Operating	0	0	0	0	0		0	0	0	0
Law, Order and Public Safety												
Grant - Watering WA - Remote Tank Monitoring		Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - AWARE - Raising Resilience	Office of Emergency Management	Operating - Tied	1,038	0	0	0	0		0	0	0	1,038
Grant - Safet Communities CCTV	Office of Emergency Management	Operating - Tied	0	32,263	0	18,816	32,263		32,263	29,330	(64,482)	(35,152)
Grant - Stronger Communities - Defibrillators CFS	Dept Infrastructure/Communities	Operating - Tied	0	0	0	0	0		0	0	(2,730)	(2,730)
Contribution - ESL BFB		Operating		0	0	0	0		0	0	(204)	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	12,713	215,390	0	161,541	215,390		215,390	154,422	0	167,135
Grant - ESL SES Operating Grant	Dept Fire & Emergency Service	Operating - Tied		0	0	0	0		0	0	0	0
Grant - ESL BFB Capital Grant	Dept Fire & Emergency Service	Non-operating	0	0	0	0	0		0	(46,727)	0	(46,727)
Grant - BRMP BAL Training	FAL Australia	Operating - Tied		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	(5,632)	4,269
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	(42,947)	(42,947)
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	10,000	(500)	9,500
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	2,800	0	1,631	2,800		2,800	441	0	441
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0		0	0	0	0
Community Amenities												
			0	0	0	0	0		0	0	0	0
Recreation and Culture												
Contribution - Sandown Park Toilet Block	South Midlands Polocrosse Club	Non-operating	19,724	0	0	0	0		0	0	(36,699)	(16,975)
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	0	0	0
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	(4,320)	0	(4,320)
Contribution - Brockman Centre Ramps and Paths	Brockman Centre	Non-operating	0	0	18,000	10,500	18,000		18,000	0	0	0
Contribution - Muchea Cricket Nets	Muchea Cricket Club	Non-operating	0	0	18,944	11,046	18,944		18,944	0	(49,702)	(49,702)
Contribution - Bindoon Cricket Pitch	Bindoon Sport & Rec	Non-operating	0	0	6,000	3,500	6,000		6,000	0	(4,730)	(4,730)
Grant - Kidsport	Dept Sport and Recreation	Operating - Tied	304	0	0	0	0		0	950	(2,011)	(757)
Grant - Blackboy Ridge Basic Enhancements	LotteryWest	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Brockman Centre Access Ramps and Paths		Non-operating	0	0	0	0	0		0	0	0	0
Grant - Muchea Cricket Nets		Non-operating	0	0	20,033	11,683	20,033		20,033	27,815	0	27,815
Grant - Muchea Cricket Nets		Non-operating	0	0	0	0	0		0	(1,559)	0	(1,559)
Grant - Muchea Dual Pump & Jump Track		Non-operating	5,000	0	5,000	2,912	5,000		5,000	0	(9,091)	(4,091)
Grant - Cadbury Fundraiser	Cadbury	Operating - Tied	0	400	0	231	400		400	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,000	0	2,331	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	(6,750)	2,170
Grant - Black Spot - Muchea East Road	Main Roads WA	Non-operating	159,881	0	53,244	53,244	53,244		53,244	0	(130,912)	28,969
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Black Spot - Wandena Road	Main Roads WA	Non-operating	0	0	209,683	209,683	209,683		209,683	83,873	(3,500)	80,373
Grant - Black Spot - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	16,966	16,966	16,966		16,966	6,787	(20,902)	(14,115)
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	(8,964)	128,726
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	(234,116)	(8,113)
Grant - Regional Road Group - Archibald Street Footpath	Regional Road Group	Non-operating	0	95,151	55,503	95,151	95,151		95,151	0	(9,450)	(9,450)
Grant - Mountain Bike Trail		Non-operating	0	0	5,000	2,912	5,000		5,000	0	0	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0		0	5,300	(40,296)	(34,996)
Contribution - Taste of Chittering	Various	Operating - Tied	7,155	18,255	0	18,255	18,255		18,255	23,951	(615)	30,491
Contribution - Tourism Action Plan Signage	Various	Operating		0	0	0	0		0	1,200	0	0
Grant - Wear Ya Wellies - Road Safety Message	Road Safety Council	Operating - Tied	0	11,300	0	11,300	11,300		11,300	6,000	0	6,000
Grant - Visitor Centre Auto Door		Non-operating	0	0	0	0	0		0	0	0	0
Grant - Muchea Employment Node - Special Projects Officer	Building Better Regions	Operating - Tied	120,563	120,563	0	70,322	120,563		120,563	45,392	(109,292)	56,663
Grant - Visitor Centre Sustainability	TourismWA	Operating - Tied		0	0	0	0		0	0	(1,620)	(1,620)
TOTALS			703,438	1,167,125	1,012,284	1,660,929	2,179,409	0	2,179,409	941,033	(815,859)	441,321
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	741,354	0	423,121	741,354	0	741,354	415,667	(28,376)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		194,166	425,771	0	295,596	425,771	0	425,771	276,831	(272,667)	198,330
Non-operating	Non-operating Grants, Subsidies and Contributions		509,272	0	1,012,284	942,212	1,012,284	0	1,012,284	248,535	(514,816)	242,990
TOTALS			703,438	1,167,125	1,012,284	1,660,929	2,179,409	0	2,179,409	941,033	(815,859)	441,321






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

Note 12: Trust Fund

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































Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Jan 2019
	\$	\$	\$	\$
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	10,804.21	(13,577.42)	0.00
Bonds - Crossovers	16,513.89	0.00	0.00	16,513.89
Bonds - Defects Roadworks	11,742.59	0.00	0.00	11,742.59
Bonds - Developer	95,682.19	0.00	(938.00)	94,744.19
Bonds - Extractive Industries	217,658.43	0.00	0.00	217,658.43
Bonds - Gravel Pit Rehabilitation	21,289.16	0.00	0.00	21,289.16
Bonds - Keys, Hall and Equipment	1,905.00	1,250.00	(1,200.00)	1,955.00
Building Services Levy (BSL)	2,937.96	14,307.25	(14,908.41)	2,336.80
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 - Community Housing	351.93	100.00	(351.93)	100.00
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
	373,387.69	27,061.46	(31,327.69)	369,121.46

SHIRE OF CHITTERING NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2019											
Note 13: Capital Acquisitions											
Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<div><div></div>Level of completion indicator, please see table at the end of this note for further detail.</div>											
Land											
Economic Services											
<div></div> Lot 8017 (IHC) Purchase	4110309	509	LC383	0	0	0	(20,000)	(20,000)	(20,000)	20,000	
<div></div> Lifestyle Village Land (Capital)	4130109	509	LC210	0	0	0	(550,000)	(550,000)	(550,000)	550,000	
<div></div> Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	(40,000)	(40,000)	(40,000)	40,000	
<div></div> Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	(30,000)	(30,000)	(30,000)	30,000	
<div></div> 131 Muchea East Road Remediation	4130609	509	LC484	0	0	0	(40,000)	(40,000)	(40,000)	40,000	Dec
Total - Economic Services				0	0	0	(680,000)	(680,000)	(680,000)	680,000	
<div></div> Total - Land				0	0	0	(680,000)	(680,000)	(680,000)	680,000	
Community Amenities											
<div></div> Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	(5,108)	(5,108)	(5,000)	(5,000)	(5,000)	(108)	Dec
<div></div> Muchea Hall Buildings (Capital)	4110110	510	BC313	0	(4,787)	(4,787)	(10,000)	(10,000)	(10,000)	5,213	Nov
<div></div> Muchea Hall Pavilion Upgrade	4110110	510	BC313B	0	(26,474)	(26,474)	(18,386)	(18,386)	(18,386)	(8,088)	Nov
Total - Community Amenities				0	(36,370)	(36,370)	(33,386)	(33,386)	(33,386)	(2,984)	
Recreation And Culture											
<div></div> Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	(36,699)	(36,699)	(8,920)	(8,920)	(8,923)	(27,776)	Dec
<div></div> Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0	(36,006)	(36,006)	(36,006)	36,006	Dec
<div></div> Lower Chittering Sports & Recreation Buildings (Capital)	4110310	510	BC383	0	(600)	(600)	(100,000)	(100,000)	(100,000)	99,400	Dec
Total - Recreation And Culture				0	(37,299)	(37,299)	(144,926)	(144,926)	(144,929)	107,630	
Transport											
<div></div> Depot Buildings (Capital)	4120110	510	BC410	0	(20,914)	(20,914)	(38,000)	(38,000)	(38,000)	17,086	Dec
<div></div> Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(2,162)	(2,162)	(32,500)	(32,500)	(32,500)	30,338	Dec
Total - Transport				0	(23,076)	(23,076)	(70,500)	(70,500)	(70,500)	47,424	
Economic Services											
<div></div> Lifestyle Village Buildings (Capital)	4130110	510	BC210	0	(2,000)	(2,000)	(100,000)	(100,000)	0	(2,000)	April
<div></div> Visitor Centre Auto Door	4130210	510	BC470A	0	(614)	(614)	0	0	0	(614)	
Total - Economic Services				0	(2,614)	(2,614)	(100,000)	(100,000)	0	(2,614)	
Other Property & Services											
<div></div> Administration Buildings (Capital)	4140210	510	BC560	0	(174,443)	(174,443)	(110,230)	(110,230)	(110,230)	(64,213)	Dec
<div></div> Administration Building Upgrade	4140210	510	BC560A	0	0	0	0	0	0	0	
<div></div> Records Storage Donga	4140210	510	BC563	0	(3,857)	(3,857)	0	0	0	(3,857)	
Total - Other Property & Services				0	(178,300)	(178,300)	(110,230)	(110,230)	(110,230)	(68,070)	
<div></div> Total - Buildings				0	(277,659)	(277,659)	(459,042)	(459,042)	(359,045)	81,386	
Plant , Equip. & Vehicles											
Governance											
<div></div> OCH New Vehicle (P0001) (CEO)	4040230	530	PA0001	0	0	0	(51,818)	(51,818)	0	0	April
Total - Governance				0	0	0	(51,818)	(51,818)	0	0	
Law, Order And Public Safety											
<div></div> CH230 New Utility 4x2 Tray Top (P0230) (Ranger)	4050230	530	PA0230	0	0	0	(42,727)	(42,727)	(42,727)	42,727	Dec
<div></div> CH003 Ranger 2018 4x4	4050230	530	PA0231	0	0	26	0	0	0	0	

SHIRE OF CHITTERING											
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY											
FOR THE PERIOD ENDED 31 JANUARY 2019											
Note 13: Capital Acquisitions											
Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 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	(80,937)	(80,937)	(79,682)	(79,682)	(79,682)	(1,255)	Nov
Total - Law, Order And Public Safety				0	(145,419)	(145,419)	(186,935)	(186,935)	(186,935)	41,516	
Health											
 CH451 New Sedan (Health)	4070430	530	PA1270	0	0	0	(30,000)	(30,000)	0	0	March
Total - Health				0	0	0	(30,000)	(30,000)	0	0	
Community Amenities											
 CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)	4100530	530	PA1892	0	0	0	(42,727)	(42,727)	0	0	Mar
Total - Community Amenities				0	0	0	(42,727)	(42,727)	0	0	
Recreation And Culture											
 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 JANUARY 2019

Note 13: Capital Acquisitions






















Assets		Account	Balance Sheet Category	Job	YTD Actual			Annual Budget	Adopted			Amended Budget			Strategic Reference / Comment
					New/Upgrade	Renewal	Total YTD		Annual Budget	Annual Budget	YTD Budget	YTD Variance			
					\$	\$	\$	\$	\$	\$	\$	\$			
Total - Recreation And Culture					0	0	0	0	0	0	0	0	0		
Transport															
	CH6085 Broom Tractor Towed (P0001) (Works)	4120330	530	PA6085	0	(41,500)	(41,500)	(36,182)	(36,182)	(36,182)	(5,318)	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	(36,225)	(36,225)	(40,909)	(40,909)	(40,909)	4,685	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			
Total - Transport					0	(159,975)	(159,975)	(579,983)	(579,983)	(579,983)	420,008				
Other Property & Services															
	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			
	OOCH New Vehicle (P0003) (EMDS)	4140230	530	PA0003	0	0	0	(36,364)	(36,364)	0	0	Mar			
Total - Other Property & Services					0	(49,461)	(49,461)	(116,914)	(116,914)	(80,550)	31,089				
	Total - Plant , Equip. & Vehicles				0	(354,854)	(354,854)	(1,008,377)	(1,008,377)	(847,468)	492,614				
Roads (Non Town)															
Transport															
	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			
Total - Transport					0	(43,761)	(43,761)	(175,277)	(175,277)	(59,428)	15,667				
	Total - Roads (Non Town)				0	(43,761)	(43,761)	(175,277)	(175,277)	(59,428)	15,667				
Roads (Town)															
Transport															
	Chittering Road	4120141	540	RC002	0	(38,693)	(38,693)	(304,045)	(304,045)	0	(38,693)	April			
	Hay Flat Road	4120141	540	RC008	0	(1,221)	(1,221)	0	0	0	(1,221)				
	Wells Glover Road	4120141	540	RC009	0	(3,534)	(3,534)	(43,810)	(43,810)	(43,810)	40,276	Nov			
	North Rd	4120141	540	RC012	0	(53,796)	(53,796)	(68,605)	(68,605)	(33,855)	(19,941)	March			
	Wandena Road	4120141	540	RC030	0	(40,063)	(40,063)	(48,425)	(48,425)	(48,425)	8,362	Jan			
	Forrest Hills Parade	4120141	540	RC103	0	0	0	(124,624)	(124,624)	0	0	Apr			
	Snake Spring Road	4120141	540	RC132	0	(21,024)	(21,024)	(37,560)	(37,560)	(10,110)	(10,914)	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	(43,726)	(43,726)	(56,490)	(56,490)	(56,490)	12,764	Nov			
	Santa Gertrudis Drive	4120141	540	RC150	0	(26,679)	(26,679)	(58,040)	(58,040)	(58,040)	31,361	Nov			
	Ayreshire Loop	4120141	540	RC180	0	(25,724)	(25,724)	(78,030)	(78,030)	(78,030)	52,306	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	(234,116)	(234,116)	(791,547)	(791,547)	0	(234,116)	Feb			
	Mooliabeenie Road (BS)	4120153	540	RBS001	0	(20,902)	(20,902)	(25,450)	(25,450)	(25,450)	4,548	Dec			
	Chittering Road (BS)	4120141	540	RBS002	0	(6,750)	(6,750)	(16,000)	(16,000)	(16,000)	9,250	Dec			
	Muchea East Road (BS)	4120142	540	RBS004	0	(130,912)	(130,912)	(272,300)	(272,300)	(100,000)	(30,912)	Feb			
	Wandena Road (BS)	4120142	540	RBS030	0	(3,500)	(3,500)	(314,525)	(314,525)	(314,525)	311,025	Dec			

SHIRE OF CHITTERING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2019

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	
				\$	\$	\$	\$	\$	\$	\$	
Total - Transport				0	(760,205)	(760,205)	(2,323,766)	(2,323,766)	(869,050)	108,845	
	Total - Roads (Town)			0	(760,205)	(760,205)	(2,323,766)	(2,323,766)	(869,050)	108,845	
Bridges and Culverts											
Transport											
	Bridge 4701 - Blizzard Road Slk 0.32 - Cap Ex	4120167	555	BR4701	0	(8,964)	(8,964)	(97,319)	(97,319)	0	(8,964) Mar
Total - Transport				0	(8,964)	(8,964)	(97,319)	(97,319)	0	(8,964)	
	Total - Bridges and Culverts			0	(8,964)	(8,964)	(97,319)	(97,319)	0	(8,964)	
Footpaths											
Transport											
	Footpath - Archibald Street	4120170	560	FC032	0	(9,450)	(9,450)	(190,302)	(190,302)	0	(9,450) 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	(12,277)	(12,277)	(35,000)	(35,000)	(35,000)	22,723 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
Total - Transport				0	(21,951)	(21,951)	(297,742)	(297,742)	(70,940)	48,989	
	Total - Footpaths			0	(21,951)	(21,951)	(297,742)	(297,742)	(70,940)	48,989	
Parks & Ovals											
Community Amenities											
	Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	(9,049)	(9,049)	(34,434)	(34,434)	(28,028)	18,979 Mar
Total - Community Amenities				0	(9,049)	(9,049)	(34,434)	(34,434)	(28,028)	18,979	
Recreation And Culture											
	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	(4,730)	(4,730)	(12,000)	(12,000)	(12,000)	7,270 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	(9,091)	(9,091)	0	0	0	(9,091)
	Maddern Road Nature Park Infrastructure Parks (Capital)	4110370	570	PC360	0	0	0	(5,000)	(5,000)	(5,000)	5,000 Jan
Total - Recreation And Culture				0	(63,555)	(63,555)	(134,832)	(134,832)	(99,000)	35,445	
	Total - Parks & Ovals			0	(72,604)	(72,604)	(169,266)	(169,266)	(127,028)	54,424	
Infrastructure - Other											
Economic Services											
	Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(20,000)	(20,000)	0	0 May
Total - Economic Services				0	0	0	(20,000)	(20,000)	0	0	
	Total - Infrastructure - Other			0	0	0	(20,000)	(20,000)	0	0	

SHIRE OF CHITTERING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2019

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	
				\$	\$	\$	\$	\$	\$	\$	
Capital Expenditure Total				0	(1,539,998)	(1,539,998)	(5,230,789)	(5,230,789)	(3,012,959)	1,472,961	

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MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF CHITTERING
Information Summary
For the Period Ended 28 February 2019

Key Information

Report Purpose

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

Overview

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

Statement of Financial Activity by Reporting Program

Is presented on page 6 and shows a surplus as at 28 February 2019 of \$3,053,563.

Items of Significance

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

Capital Expenditure

Land and Buildings	▲	\$741,151	Land transactions have not occurred as per Budget.
Plant and Equipment	▲	\$492,614	Vehicle purchases have not occurred as per Budget.
Infrastructure Assets - Roads	▲	\$863,863	Projects not commenced - distributed over twelve months.
Infrastructure Assets - Bridges	▼	(\$32,868)	
Infrastructure Assets - Footpaths	▲	\$48,159	Projects not commenced - distributed over twelve months.
Infrastructure Assets - Drainage		\$0	
Infrastructure Assets - Parks & Ovals	▲	\$54,424	Purchases delayed
Infrastructure Assets - Other		\$0	

Capital Revenue

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Sandown Park Ablution/Shower Block	411%	\$ 8,920	\$ 8,923	\$ 36,699
Administration Buildings (Capital)	158%	\$ 110,230	\$ 110,230	\$ 174,443
CCTV Throughout Shire	100%	\$ 64,526	\$ 64,526	\$ 64,482
CH1252 New Truck Crew Cab (P1252) (WORKS)	96%	\$ 85,710	\$ 85,710	\$ 82,250
Carl Street		\$ -	\$ -	\$ 4,036
North Rd	80%	\$ 68,605	\$ 37,220	\$ 55,107
Snake Spring Road	58%	\$ 37,560	\$ 37,560	\$ 21,641
Spillman Road		\$ -	\$ -	\$ 28,679
Muchea East Road Renewal (RRG)	46%	\$ 791,547	\$ 791,547	\$ 363,020
Muchea East Road (BS)	79%	\$ 272,300	\$ 272,300	\$ 213,884
Wandena Road (BS)		\$ 314,525	\$ 314,525	\$ 3,500
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	60%	\$ 1,167,125	\$ 890,331	\$ 695,379
Non-operating Grants, Subsidies and Contributions	26%	\$ 1,012,284	\$ 956,220	\$ 267,565
	44%	\$ 2,179,409	\$ 1,846,551	\$ 962,944
Rates Levied	99%	\$ 5,576,226	\$ 5,576,226	\$ 5,500,938

% Compares Current YTD Actuals to Annual Budget

Financial Position			Prior Year 28	Current Year
			February 2018	28 February 2019
Adjusted Net Current Assets	74%	\$	4,130,887	\$ 3,053,563
Cash and Equivalent - Unrestricted	68%	\$	3,942,579	\$ 2,698,666
Cash and Equivalent - Restricted	131%	\$	1,605,198	\$ 2,095,208
Receivables - Rates	95%	\$	984,542	\$ 934,175
Receivables - Other	40%	\$	211,231	\$ 84,490
Payables	48%	\$	615,343	\$ 297,778

% 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.

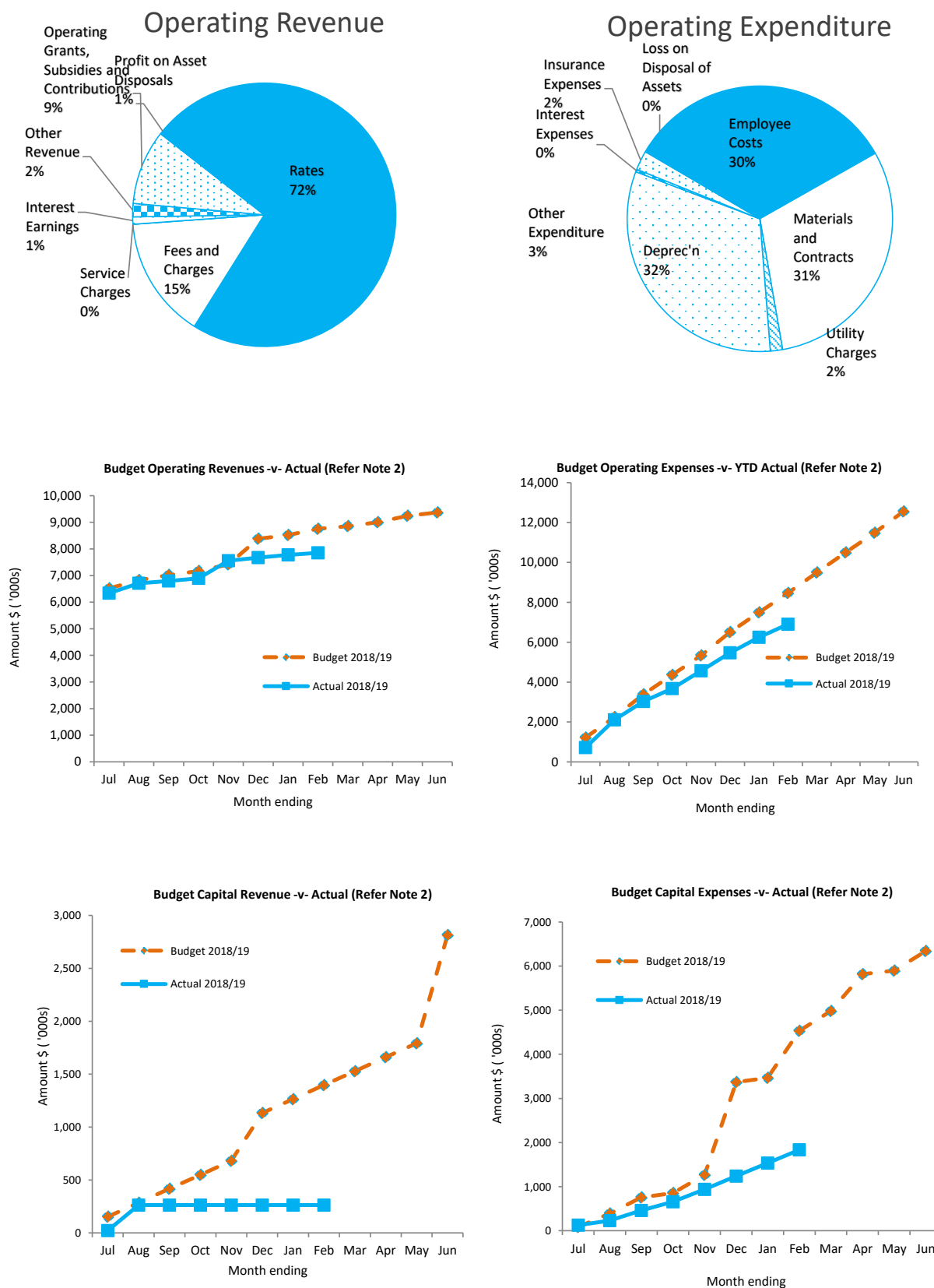
Preparation

Prepared by: Rhona Hawkins

Reviewed by: Rhona Hawkins

Date prepared: 08/03/19

SHIRE OF CHITTERING
Information Summary
For the Period Ended 28 February 2019



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 28 February 2019

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Opening Funding Surplus (Deficit)	3	\$ 1,671,698	\$ 1,704,754	\$ 1,704,754	\$ 1,704,754	\$ 0	0%		
Revenue from operating activities									
Rates	9	5,576,226	5,576,226	5,576,226	5,500,938	(75,288)	(1%)	▼	
Operating Grants, Subsidies and Contributions	11	1,167,125	1,167,125	890,331	695,379	(194,952)	(22%)	▼	\$
Fees and Charges		1,332,718	1,332,718	1,149,620	1,133,347	(16,273)	(1%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		130,834	130,834	87,208	67,553	(19,655)	(23%)	▼	\$
Other Revenue		148,400	148,400	103,283	124,389	21,106	20%	▲	\$
Profit on Disposal of Assets	8	4,277	4,277	2,840	63,215	60,375	2126%	▲	\$
		8,359,580	8,359,580	7,809,508	7,584,821				
Expenditure from operating activities									
Employee Costs		(3,500,585)	(3,500,585)	(2,381,371)	(2,098,235)	283,136	12%	▲	\$
Materials and Contracts		(3,208,245)	(3,208,245)	(2,133,838)	(2,101,649)	32,189	2%	▲	
Utility Charges		(163,504)	(163,504)	(110,443)	(102,871)	7,572	7%	▲	
Depreciation on Non-Current Assets		(4,742,350)	(4,742,350)	(3,161,456)	(2,209,412)	952,044	30%	▲	\$
Interest Expenses		(90,010)	(90,010)	(66,986)	(22,128)	44,858	67%	▲	\$
Insurance Expenses		(182,841)	(182,841)	(169,963)	(161,945)	8,018	5%	▲	
		(12,558,499)	(12,558,499)	(8,471,464)	(6,900,406)				
Operating activities excluded from budget									
Add back Depreciation		4,742,350	4,742,350	3,161,456	2,209,412	(952,044)	(30%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	298,820	298,820	199,192	(63,215)	(262,407)	(132%)	▼	\$
Movement in Leave Reserve (Added Back)		0	0	0	72	72		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		842,251	842,251	2,698,692	2,830,685				
Investing activities									
Grants, Subsidies and Contributions	11	1,012,284	1,012,284	956,220	267,565	(688,655)	(72%)	▼	\$
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)	(297,894)	741,151	71%	▲	\$
Plant and Equipment	13	(1,008,377)	(1,008,377)	(847,468)	(354,854)	492,614	58%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,499,043)	(2,499,043)	(1,923,140)	(1,059,277)	863,863	45%	▲	\$
Infrastructure Assets - Bridges	13	(97,319)	(97,319)	0	(32,868)	(32,868)		▼	\$
Infrastructure Assets - Footpaths	13	(297,742)	(297,742)	(70,940)	(22,781)	48,159	68%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(169,266)	(169,266)	(127,028)	(72,604)	54,424	43%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(20,000)	(20,000)	0	0	0			
Amount attributable to investing activities		(3,087,650)	(3,087,650)	(2,811,455)	(1,309,571)				
Financing Activities									
Proceeds from New Debentures		705,000	705,000	469,992	0	(469,992)	(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	686,416	0	(686,416)	(100%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(509,216)	(509,216)	(123,232)	(171,279)	(48,047)	(39%)	▼	\$
Transfer to Reserves	7	(601,711)	(601,711)	(401,120)	(1,025)	400,095	100%	▲	\$
Amount attributable to financing activities		573,702	573,702	632,056	(172,305)				
Closing Funding Surplus (Deficit)	3	0	33,057	2,224,047	3,053,563				

▲ ▼ 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 28 February 2019

		Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼
	Note	\$	\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,671,698	1,704,754	1,704,754	1,704,754	0	0%	
Revenue from operating activities								
Governance		14,100	14,100	12,664	15,920	3,256	26%	▲
General Purpose Funding - Rates	9	5,576,226	5,576,226	5,576,226	5,500,938	(75,288)	(1%)	▼
General Purpose Funding - Other		850,710	850,710	627,875	481,868	(146,007)	(23%)	▼
Law, Order and Public Safety		313,553	313,553	218,621	225,319	6,698	3%	▲
Health		53,375	53,375	35,568	32,340	(3,228)	(9%)	▼
Education and Welfare		19,100	19,100	6,864	12,274	5,410	79%	▲
Housing		132,080	132,080	88,379	141,913	53,534	61%	▲
Community Amenities		940,048	940,048	891,880	900,468	8,588	1%	▲
Recreation and Culture		13,400	13,400	8,904	9,763	859	10%	▲
Transport		110,277	110,277	108,252	106,478	(1,774)	(2%)	▼
Economic Services		303,487	303,487	212,131	137,950	(74,181)	(35%)	▼
Other Property and Services		33,224	33,224	22,144	20,071	(2,073)	(9%)	▼
		8,359,580	8,359,580	7,809,508	7,585,301			
Expenditure from operating activities								
Governance		(867,599)	(867,599)	(534,117)	(492,934)	41,183	8%	▲
General Purpose Funding		(318,712)	(318,712)	(213,832)	(169,516)	44,316	21%	▲
Education and Welfare		(116,647)	(116,647)	(82,604)	(65,996)	16,608	20%	▲
Housing		(416,226)	(416,226)	(280,526)	(209,231)	71,295	25%	▲
Community Amenities		(2,143,972)	(2,143,972)	(1,461,984)	(1,280,887)	181,097	12%	▲
Recreation and Culture		(1,393,070)	(1,393,070)	(937,187)	(1,032,008)	(94,821)	(10%)	▼
Transport		(4,662,554)	(4,662,554)	(3,109,738)	(2,070,917)	1,038,821	33%	▲
Economic Services		(1,222,668)	(1,222,668)	(798,673)	(626,174)	172,499	22%	▲
Other Property and Services		(23,115)	(23,115)	(86,792)	(109,096)	(22,304)	(26%)	▼
		(12,558,499)	(12,558,499)	(8,471,464)	(6,900,886)			
Operating activities excluded from budget								
Add back Depreciation		4,742,350	4,742,350	3,161,456	2,209,412	(952,044)	(30%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	298,820	298,820	199,192	(63,215)	(262,407)	(132%)	▼
Movement in Leave Reserve (Added Back)		0	0	0	72	72		▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
Amount attributable to operating activities		842,251	842,251	2,698,692	2,830,685			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	1,012,284	1,012,284	956,220	267,565	(688,655)	(72%)	▼
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)	(297,894)	741,151	71%	▲
Plant and Equipment	13	(1,008,377)	(1,008,377)	(847,468)	(354,854)	492,614	58%	▲
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,499,043)	(2,499,043)	(1,923,140)	(1,059,277)	863,863	45%	▲
Infrastructure Assets - Bridges	13	(97,319)	(97,319)	0	(32,868)	(32,868)		▼
Infrastructure Assets - Footpaths	13	(297,742)	(297,742)	(70,940)	(22,781)	48,159	68%	▲
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(169,266)	(169,266)	(127,028)	(72,604)	54,424	43%	▲
Infrastructure Assets - Airports	13	0	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0	0		
Infrastructure Assets - Other	13	(20,000)	(20,000)	0	0	0		
Amount attributable to investing activities		(3,087,650)	(3,087,650)	(2,811,455)	(1,309,571)			
Financing Activities								
Proceeds from New Debentures		705,000	705,000	469,992	0	(469,992)	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	686,416	0	(686,416)	100%	▼
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(509,216)	(509,216)	(123,232)	(171,279)	(48,047)	(39%)	▼
Transfer to Reserves	7	(601,711)	(601,711)	(401,120)	(1,025)	400,095	100%	▲
Amount attributable to financing activities		573,702	573,702	632,056	(172,305)			
Closing Funding Surplus(Deficit)	3	0	33,057	2,224,047	3,053,563			

▲ ▼ 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.

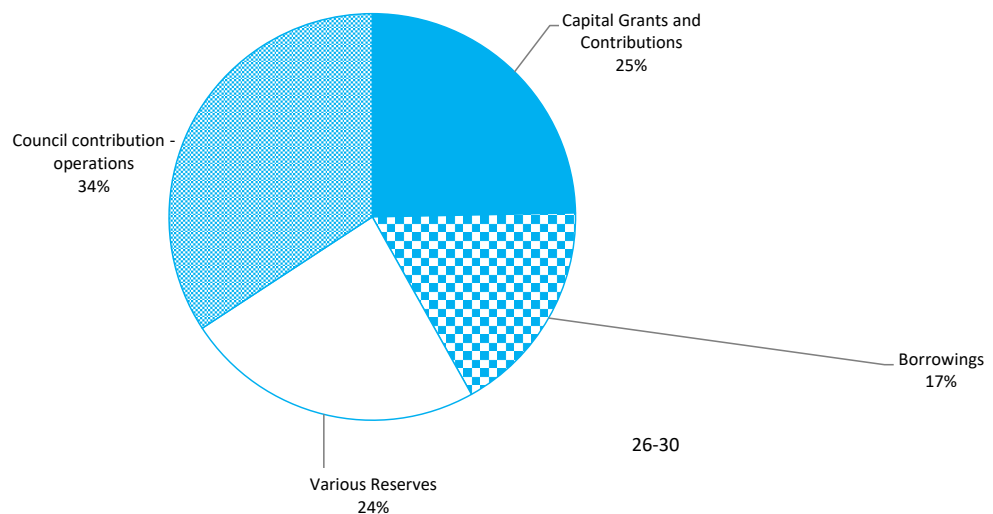
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 28 February 2019

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0	0
Land and Buildings	13	0	297,894	1,039,045	1,139,042	1,139,042	297,894	(741,151)
Plant and Equipment	13	0	354,854	847,468	1,008,377	1,008,377	354,854	(492,614)
Furniture and Equipment	13	0	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	1,059,277	1,923,140	2,499,043	2,499,043	1,059,277	(863,863)
Infrastructure Assets - Bridges	13	0	32,868	0	97,319	97,319	32,868	32,868
Infrastructure Assets - Footpaths	13	0	22,781	70,940	297,742	297,742	22,781	(48,159)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	72,604	127,028	169,266	169,266	72,604	(54,424)
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	0	0	20,000	20,000	0	0
Capital Expenditure Totals		0	1,840,278	4,007,621	5,230,789	5,230,789	1,840,278	(2,167,343)
Capital acquisitions funded by:								
Capital Grants and Contributions				956,220	1,012,284	1,012,284	267,565	
Borrowings				469,992	705,000	705,000	0	
Various Reserves				686,416	979,629		0	
Council contribution - operations				1,655,047	1,403,021		1,309,571	
Capital Funding Total				4,007,621	5,230,789		1,840,278	

Budgeted Capital Acquisitions Funding



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 1: Significant Accounting Policies

(a) Basis of Accounting

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

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

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

Land Held for Resale

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 1: Significant Accounting Policies

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 1: Significant Accounting Policies

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Program Classifications (Function/Activity)

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

GOVERNANCE**Objective:**

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

Activities:

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

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

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

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

Activities:

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

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE**Objective:**

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

Activities:

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

HOUSING**Objective:**

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

Activities:

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

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE**Objective:**

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

Activities:

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

TRANSPORT**Objective:**

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

Activities:

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

ECONOMIC SERVICES**Objective:**

To help promote the Shire and its economic wellbeing.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 1: Significant Accounting Policies

Activities:

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

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:




















































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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 2: Explanation of Material Variances

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

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

Reporting Program	Var. \$	Var. %	Var.  	Significant Var. 	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	3,256	26%			Permanent	Increase in rebate received for Insurance Scheme
General Purpose Funding - Rates	(75,288)	(1%)			Permanent	Rates paid in advance
General Purpose Funding - Other	(146,007)	(23%)			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	6,698	3%			Timing	Grant funds not received as anticipated
Health	(3,228)	(9%)			Timing	Rental charge not invoiced as anticipated
Education and Welfare	5,410	79%			Timing	Wear Ya Wellies income yet to be received - distributed over twelve months
Housing	53,534	61%			Permanent	6169 GNH sold
Community Amenities	8,588	1%			Permanent	Planning Fines and Penalties greater than expected
Recreation and Culture	859	10%			Timing	Grant revenue distributed over twelve months
Transport	(1,774)	(2%)			Timing	Grant revenue distributed over twelve months
Economic Services	(74,181)	(35%)			Timing	MIP Grant revenue distributed over twelve months. Building fees lower than anticipated.
Other Property and Services	(2,073)	(9%)			Permanent	LSL Recoup not anticipated
Expenditure from operating activities						
Law, Order and Public Safety	83,451	12%			Permanent	CESM employee now employed by DFES.
Health	38,434	15%			Timing	Employee costs are lower than expected
Education and Welfare	16,608	20%			Timing	Wear Ya Wellies expenditure yet to be occur - distributed over twelve months. Ferguson House maintenance and depreciation is higher than anticipated.
Housing	71,295	25%			Timing	Building maintenance has not commenced due to the prioritisation of Works.
Community Amenities	181,097	12%			Timing	Contribution to Landcare not as anticipated. Town Planning legal fees are lower than expected
Recreation and Culture	(94,821)	(10%)			Timing	Consultant fees for Lower Chittering Recreational Facility allocated to operating. This will be rectified.
Transport	1,038,821	33%			Timing	Works programme delayed.
Economic Services	172,499	22%			Timing	Works on Muchea Industrial Park and Asset Disposal is not as per budget timing
Other Property and Services	(22,304)	(26%)			Timing	Admin Allocation, Public Works Overheads and Depn all to be adjusted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(688,655)	(72%)			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	741,151	71%			Timing	Admin Renovation expenses have been distributed over twelve months.
Plant and Equipment	492,614	58%			Timing	Purchases delayed
Infrastructure Assets - Roads	863,863	45%			Timing	Works programme delayed.
Infrastructure Assets - Bridges	(32,868)					
Infrastructure Assets - Footpaths	48,159	68%			Timing	Works programme delayed.
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	54,424	43%			Timing	Works programme delayed.
Infrastructure Assets - Other	0					

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 2: Explanation of Material Variances

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

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

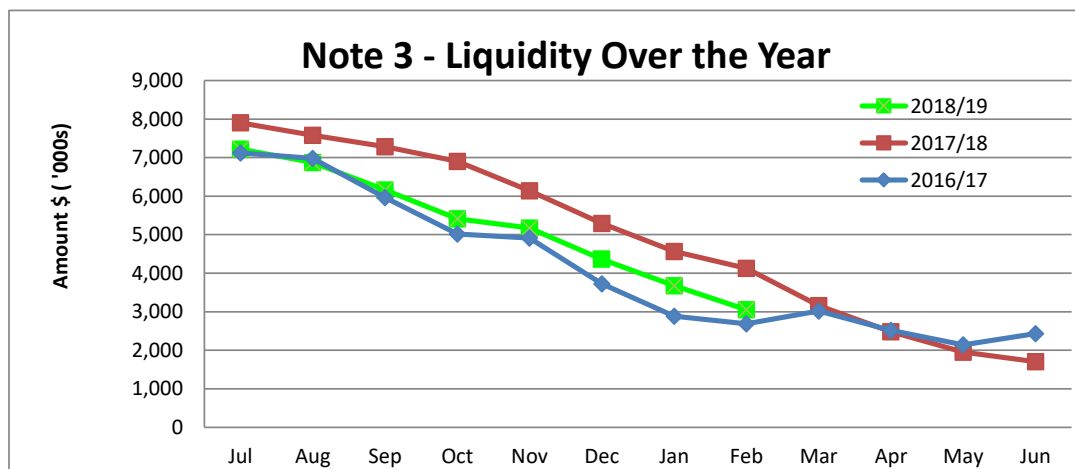
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Financing Activities						
Proceeds from New Debentures	(469,992)	100%	▼		Timing	Loan not yet drawn down
Proceeds from Advances	0					
Self-Supporting Loan Principal	0					
Transfer from Reserves	(686,416)	100%	▼		Timing	Transfers not required yet
Advances to Community Groups	0					
Repayment of Debentures	(48,047)	(39%)	▼	S	Timing	Loan payment earlier than anticipated
Transfer to Reserves	400,095	100%	▲	S	Timing	Transfers not required yet

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current	Forecast
	Note	30/06/2018	28/02/2018	28/02/2019	30/06/2019
		\$	\$	\$	\$
Current Assets					
Cash Unrestricted	4	981,411	3,788,135	2,047,262	1,973,839
Cash Restricted - Conditions over Grants	11	703,438	154,444	651,404	150,000
Cash Restricted - Reserves	4	2,094,182	1,605,198	2,095,208	1,716,264
Receivables - Rates	6	293,669	984,542	934,175	250,000
Receivables - Other	6	440,582	211,231	84,490	300,000
Inventories		3,676	9,252	21,345	6,000
		4,516,958	6,752,802	5,833,884	4,396,103
Less: Current Liabilities					
Payables		(319,185)	(615,343)	(297,778)	(350,000)
Loan Liability		(248,357)	(20,216)	(77,078)	(100,000)
Provisions		(535,702)	(497,808)	(529,632)	(500,000)
		(1,103,243)	(1,133,366)	(904,489)	(950,000)
Less: Cash Reserves	7	(2,094,182)	(1,605,198)	(2,095,208)	(1,716,264)
Add Back: Component of Leave Liability not Adjustment for Trust Transactions Within Muni		(470)	0	4,891	0
Net Current Funding Position		1,704,754	4,130,887	3,053,563	2,009,920

**Comments - Net Current Funding Position**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	2,697,216				2,697,216	Bendigo	1.25%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		2,095,208			2,095,208	Bendigo	2.25%	31-Mar-19
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	500				500	N/A	Nil	On Hand
Trust Cash At Bank			391,407		391,407	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		0			0			
(c) Investments								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand

Comments/Notes - Investments

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

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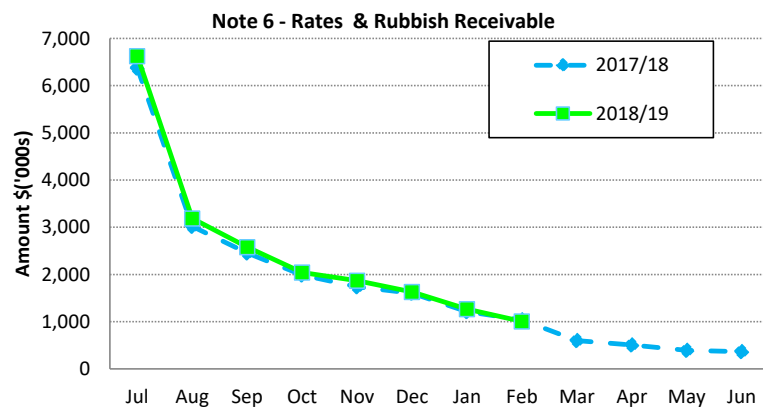
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 6: Receivables

Receivables - Rates & Rubbish	28 February 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	364,460	274,565
Levied this year	6,282,675	6,080,828
<u>Less</u> Collections to date	(5,642,169)	(5,990,933)
Equals Current Outstanding	1,004,966	364,460
Net Rates Collectable	1,004,966	364,460
% Collected	84.88%	94.27%

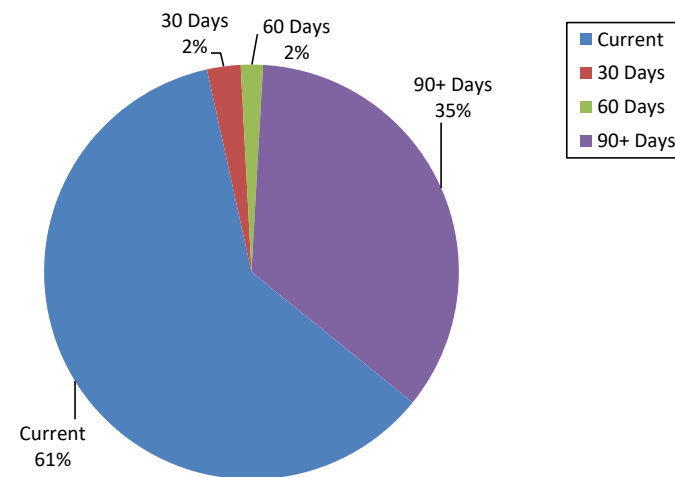
Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	10,903	470	310	6,273	17,956
Balance per Trial Balance					
Sundry Debtors					17,956
Receivables - Other					66,535
Total Receivables General Outstanding					84,490

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

Note 6 - Accounts Receivable (non-rates)

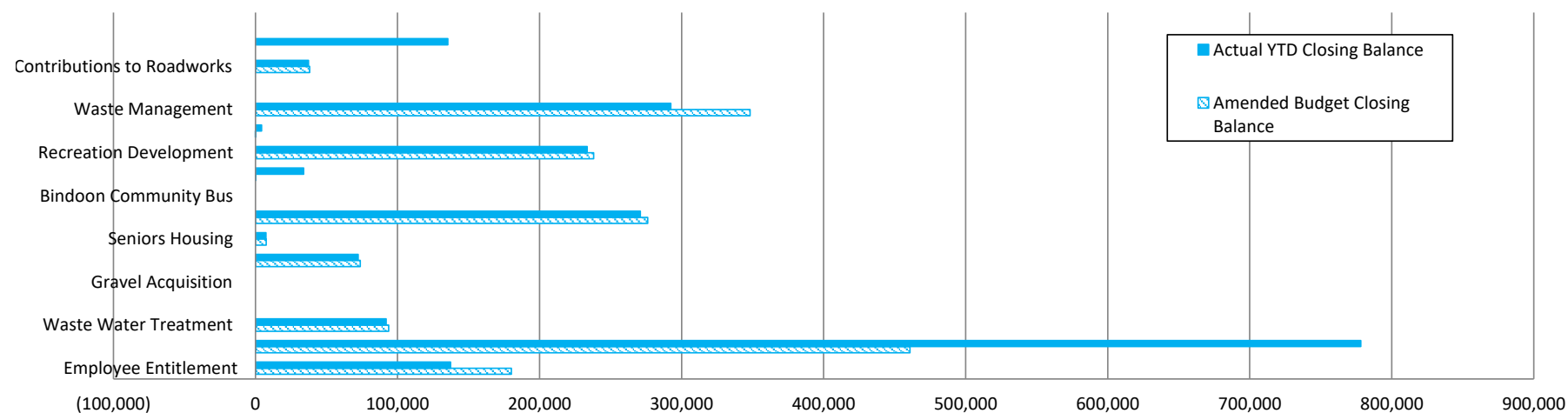


SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 7: Cash Backed Reserve

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

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



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Plant and Equipment								
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)
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)
		180,000	263,142	63,215	0	1,429,675	1,130,855	4,277	(303,097)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	10.0227	1,613	30,506,565	3,057,581	18,220	0	3,075,801	3,057,581	0	0	3,057,581
UV	0.6302	723	320,797,000	2,021,663	3,366	0	2,025,029	2,021,663	0	0	2,021,663
Sub-Totals		2,336	351,303,565	5,079,244	21,586	0	5,100,830	5,079,244	0	0	5,079,244
Minimum Payment	Minimum										
	\$										
GRV	1,000.00	427	3,013,857	427,000	0	0	427,000	427,000	0	0	427,000
UV	950.00	71	5,328,409	67,450	0	0	67,450	67,450	0	0	67,450
Sub-Totals		498	8,342,266	494,450	0	0	494,450	494,450	0	0	494,450
		2,834	359,645,831	5,573,694	21,586	0	5,595,280	5,573,694	0	0	5,573,694
Discounts							0				0
Concession							0				0
Amount from General Rates							5,595,280				5,573,694
Ex-Gratia Rates							0				2,532
Rates Adjustments							0				0
Movement in Excess Rates							(94,342)				0
Specified Area Rates							0				0
Totals							5,500,938				5,576,226

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
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
Health													
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
Housing													
Loan 72 Staff Housing Development	101,222	0	0	0	21,540	29,324	29,324	79,682	71,898	71,898	4,151	4,932	4,932
Loan 73 Seniors & Community Housing	35,009	0	0	0	6,319	8,497	8,497	28,690	26,512	26,512	1,057	2,113	2,113
Recreation and Culture													
Loan 74 Land Acquisition Gray Road	65,437	0	0	0	10,238	13,766	13,766	55,199	51,671	51,671	2,007	4,013	4,013
Transport													
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
Economic Services													
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	171,279	509,216	509,216	1,846,252	2,213,315	2,213,315	22,128	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 28 February 2019

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Post	Expected	YTD Actual		Unspent
			Balance (a)	Operating	Capital	Adopted Budget	Annual Budget (c)			Revenue	(Expended) (b)	Grant (Tied) (a)+(b)
				\$	\$	\$		Variations (d)	(c)+(d)	\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	387,642	0	290,730	387,642		387,642	201,312	0	0
Grants Commission - Roads	WALGGC	Operating	0	245,484	0	184,113	245,484		245,484	110,842	0	0
Governance												
Apprenticeship Training and IT Vision COA Contribution		Operating	0	0	0	0	0		0	0	0	0
Law, Order and Public Safety												
Grant - Watering WA - Remote Tank Monitoring		Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - AWARE - Raising Resilience	Office of Emergency Management	Operating - Tied	1,038	0	0	0	0		0	0	0	1,038
Grant - Safet Communities CCTV	Office of Emergency Management	Operating - Tied	0	32,263	0	21,504	32,263		32,263	29,330	(64,482)	(35,152)
Grant - Stronger Communities - Defibrillators CFS	Dept Infrastructure/Communities	Operating - Tied	0	0	0	0	0		0	0	(2,730)	(2,730)
Contribution - ESL BFB		Operating	0	0	0	0	0		0	0	(204)	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	12,713	215,390	0	161,541	215,390		215,390	154,422	0	167,135
Grant - ESL SES Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - ESL BFB Capital Grant	Dept Fire & Emergency Service	Non-operating	0	0	0	0	0		0	(46,727)	0	(46,727)
Grant - BRMP BAL Training	FAL Australia	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - Community Emergency Service Manager (CESM)	Dept Fire & Emergency Service	Operating - Tied	42,492	0	0	0	0		0	0	0	42,492
Grant - CESM Vehicle	Dept Fire & Emergency Service	Operating - Tied	9,901	12,000	0	12,000	12,000		12,000	0	(5,809)	4,092
Grant - Bushfire Risk Management (BRMP)	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	0	(46,047)	(46,047)
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	500	0	500	500		500	0	(150)	(150)
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	11,300	0	0	11,300		11,300	10,000	(1,000)	9,000
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	2,800	0	1,864	2,800		2,800	991	0	991
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - Me @ 3 Program	Anglicare	Operating - Tied	0	0	0	0	0		0	308	0	308
Community Amenities												
			0	0	0	0	0		0	0	0	0
Recreation and Culture												
Contribution - Sandown Park Toilet Block	South Midlands Polocrosse Club	Non-operating	19,724	0	0	0	0		0	0	(36,699)	(16,975)
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	0	0	0
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	(4,320)	0	(4,320)
Contribution - Brockman Centre Ramps and Paths	Brockman Centre	Non-operating	0	0	18,000	12,000	18,000		18,000	0	0	0
Contribution - Muchea Cricket Nets	Muchea Cricket Club	Non-operating	0	0	18,944	12,624	18,944		18,944	0	(49,702)	(49,702)
Contribution - Bindoon Cricket Pitch	Bindoon Sport & Rec	Non-operating	0	0	6,000	4,000	6,000		6,000	0	(4,730)	(4,730)
Grant - Kidsport	Dept Sport and Recreation	Operating - Tied	304	0	0	0	0		0	950	(2,011)	(757)
Grant - Blackboy Ridge Basic Enhancements	LotteryWest	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Brockman Centre Access Ramps and Paths		Non-operating	0	0	0	0	0		0	0	0	0
Grant - Muchea Cricket Nets		Non-operating	0	0	20,033	13,352	20,033		20,033	27,815	0	27,815
Grant - Muchea Cricket Nets		Non-operating	0	0	0	0	0		0	(1,559)	0	(1,559)
Grant - Muchea Dual Pump & Jump Track		Non-operating	5,000	0	5,000	3,328	5,000		5,000	0	(9,091)	(4,091)
Grant - Cadbury Fundraiser	Cadbury	Operating - Tied	0	400	0	264	400		400	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,000	0	2,664	4,000		4,000	2,141	(32,942)	0
Contribution - Road Works	Various	Operating - Tied	0	0	0	0	0		0	70	0	70
Grant - Direct Road	Main Roads WA	Operating	0	104,228	0	104,228	104,228		104,228	102,314	0	0
Grant - Black Spot - Chittering Road	Main Roads WA	Non-operating	0	0	10,667	10,667	10,667		10,667	8,920	(8,500)	420
Grant - Black Spot - Muchea East Road	Main Roads WA	Non-operating	159,881	0	53,244	53,244	53,244		53,244	0	(213,884)	(54,003)
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Black Spot - Wandena Road	Main Roads WA	Non-operating	0	0	209,683	209,683	209,683		209,683	83,873	(3,500)	80,373
Grant - Black Spot - Moolabeenuee Road	Main Roads WA	Non-operating	0	0	16,966	16,966	16,966		16,966	6,787	(23,437)	(16,650)
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	(32,868)	104,822
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	(84)	94,636
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	(363,020)	(137,017)
Grant - Regional Road Group - Archibald Street Footpath	Regional Road Group	Non-operating	0	0	95,151	63,432	95,151		95,151	19,030	(9,450)	9,580
Grant - Mountain Bike Trail		Non-operating	0	0	5,000	3,328	5,000		5,000	0	0	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0		0	5,182	(41,096)	(35,915)
Contribution - Taste of Chittering	Various	Operating - Tied	7,155	18,255	0	18,255	18,255		18,255	23,951	(615)	30,491
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	80,368	120,563		120,563	45,392	(133,814)	32,141
Grant - Visitor Centre Sustainability	TourismWA	Operating - Tied	0	0	0	0	0		0	0	(1,620)	(1,620)
TOTALS			703,438	1,167,125	1,012,284	1,846,551	2,179,409	0	2,179,409	962,944	(1,090,018)	191,702
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	741,354	0	581,735	741,354	0	741,354	417,808	(33,146)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		194,166	425,771	0	308,596	425,771	0	425,771	277,571	(301,906)	169,831
Non-operating	Non-operating Grants, Subsidies and Contributions		509,272	0	1,012,284	956,220	1,012,284	0	1,012,284	267,565	(754,965)	21,872
TOTALS			703,438	1,167,125	1,012,284	1,846,551	2,179,409	0	2,179,409	962,944	(1,090,018)	191,702

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 12: Trust Fund

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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 28 Feb 2019
	\$	\$	\$	\$
Animal Control	50.00	0.00	0.00	50.00
Bonds - Community Bus	1,100.00	500.00	(500.00)	1,100.00
Construction Training Fund (CTF)	2,773.21	15,000.43	(13,577.42)	4,196.22
Bonds - Crossovers	16,513.89	0.00	0.00	16,513.89
Bonds - Defects Roadworks	11,742.59	0.00	0.00	11,742.59
Bonds - Developer	95,682.19	0.00	(938.00)	94,744.19
Bonds - Extractive Industries	217,658.43	0.00	0.00	217,658.43
Bonds - Gravel Pit Rehabilitation	21,289.16	0.00	0.00	21,289.16
Bonds - Keys, Hall and Equipment	1,905.00	1,250.00	(1,450.00)	1,705.00
Building Services Levy (BSL)	2,937.96	18,294.09	(15,806.93)	5,425.12
Bonds - Road Upgrade	0.00	0.00	0.00	0.00
Bonds - Seal Coat	0.00	0.00	0.00	0.00
Bonds - Sand Extraction	0.00	0.00	0.00	0.00
Bonds - Transportable Buildings	0.00	10,000.00	0.00	10,000.00
Councillor Nomination Deposits	0.00	0.00	0.00	0.00
Bonds - Revegetation of Blocks	0.00	0.00	0.00	0.00
Bonds - Community Housing	351.93	100.00	(351.93)	100.00
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	960.00	0.00	960.00
Transport Licencing	0.00	0.00	0.00	0.00
Unclaimed Monies	1,031.40	0.00	0.00	1,031.40
	373,387.69	46,204.52	(32,976.21)	386,616.00






SHIRE OF CHITTERING NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 28 FEBRUARY 2019											
Note 13: Capital Acquisitions											
Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<div></div> Level of completion indicator, please see table at the end of this note for further detail.											
Land											
Economic Services											
<div></div>	Lot 8017 (IHC) Purchase	4110309	509	LC383	0	(4,585)	(4,585)	(20,000)	(20,000)	(20,000)	15,415
<div></div>	Lifestyle Village Land (Capital)	4130109	509	LC210	0	0	0	(550,000)	(550,000)	(550,000)	550,000
<div></div>	Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	(40,000)	(40,000)	(40,000)	40,000
<div></div>	Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	(30,000)	(30,000)	(30,000)	30,000
<div></div>	131 Muchea East Road Remediation	4130609	509	LC484	0	0	0	(40,000)	(40,000)	(40,000)	40,000 Dec
Total - Economic Services				0	(4,585)	(4,585)	(680,000)	(680,000)	(680,000)	675,415	
<div></div>	Total - Land			0	(4,585)	(4,585)	(680,000)	(680,000)	(680,000)	675,415	
Community Amenities											
<div></div>	Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	(5,558)	(5,558)	(5,000)	(5,000)	(5,000)	(558) Dec
<div></div>	Muchea Hall Buildings (Capital)	4110110	510	BC313	0	(4,787)	(4,787)	(10,000)	(10,000)	(10,000)	5,213 Nov
<div></div>	Muchea Hall Pavilion Upgrade	4110110	510	BC313B	0	(26,474)	(26,474)	(18,386)	(18,386)	(18,386)	(8,088) Nov
Total - Community Amenities				0	(36,820)	(36,820)	(33,386)	(33,386)	(33,386)	(3,434)	
Recreation And Culture											
<div></div>	Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	(36,699)	(36,699)	(8,920)	(8,920)	(8,923)	(27,776) Dec
<div></div>	Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0	(36,006)	(36,006)	(36,006)	36,006 Dec
<div></div>	Lower Chittering Sports & Recreation Buildings (Capital)	4110310	510	BC383	0	(600)	(600)	(100,000)	(100,000)	(100,000)	99,400 Dec
Total - Recreation And Culture				0	(37,299)	(37,299)	(144,926)	(144,926)	(144,929)	107,630	
Transport											
<div></div>	Depot Buildings (Capital)	4120110	510	BC410	0	(20,914)	(20,914)	(38,000)	(38,000)	(38,000)	17,086 Dec
<div></div>	Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(17,362)	(17,362)	(32,500)	(32,500)	(32,500)	15,138 Dec
Total - Transport				0	(38,276)	(38,276)	(70,500)	(70,500)	(70,500)	32,224	
Economic Services											
<div></div>	Lifestyle Village Buildings (Capital)	4130110	510	BC210	0	(2,000)	(2,000)	(100,000)	(100,000)	0	(2,000) April
<div></div>	Visitor Centre Auto Door	4130210	510	BC470A	0	(614)	(614)	0	0	0	(614)
Total - Economic Services				0	(2,614)	(2,614)	(100,000)	(100,000)	0	(2,614)	
Other Property & Services											
<div></div>	Administration Buildings (Capital)	4140210	510	BC560	0	(174,443)	(174,443)	(110,230)	(110,230)	(110,230)	(64,213) Dec
<div></div>	Administration Building Upgrade	4140210	510	BC560A	0	0	0	0	0	0	0
<div></div>	Records Storage Donga	4140210	510	BC563	0	(3,857)	(3,857)	0	0	0	(3,857)
Total - Other Property & Services				0	(178,300)	(178,300)	(110,230)	(110,230)	(110,230)	(68,070)	
<div></div>	Total - Buildings			0	(293,309)	(293,309)	(459,042)	(459,042)	(359,045)	65,736	
Plant , Equip. & Vehicles											
Governance											
<div></div>	OCH New Vehicle (P0001) (CEO)	4040230	530	PA0001	0	0	0	(51,818)	(51,818)	0	0 April
Total - Governance				0	0	0	(51,818)	(51,818)	0	0	
Law, Order And Public Safety											
<div></div>	CH230 New Utility 4x2 Tray Top (P0230) (Ranger)	4050230	530	PA0230	0	0	0	(42,727)	(42,727)	(42,727)	42,727 Dec
<div></div>	CH003 Ranger 2018 4x4	4050230	530	PA0231	0	0	0	0	0	0	0

SHIRE OF CHITTERING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY































FOR THE PERIOD ENDED 28 FEBRUARY 2019

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	
					\$	\$	\$	\$	\$	\$	\$	
	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	(80,937)	(80,937)	(79,682)	(79,682)	(79,682)	(1,255)	Nov
Total - Law, Order And Public Safety					0	(145,419)	(145,419)	(186,935)	(186,935)	(186,935)	41,516	
Health												
	CH451 New Sedan (Health)	4070430	530	PA1270	0	0	0	(30,000)	(30,000)	0	0	March
Total - Health					0	0	0	(30,000)	(30,000)	0	0	
Community Amenities												
	CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)	4100530	530	PA1892	0	0	0	(42,727)	(42,727)	0	0	Mar
Total - Community Amenities					0	0	0	(42,727)	(42,727)	0	0	
Recreation And Culture												
	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 28 FEBRUARY 2019

Note 13: Capital Acquisitions






















Assets		Account	Balance Sheet Category	Job	YTD Actual			Annual Budget	Adopted			Amended Budget			Strategic Reference / Comment
					New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance				
					\$	\$	\$	\$	\$	\$	\$	\$			
Total - Recreation And Culture					0	0	0	0	0	0	0	0			
Transport															
	CH6085 Broom Tractor Towed (P0001) (Works)	4120330	530	PA6085	0	(41,500)	(41,500)	(36,182)	(36,182)	(36,182)	(5,318)	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	(36,225)	(36,225)	(40,909)	(40,909)	(40,909)	4,685	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			
Total - Transport					0	(159,975)	(159,975)	(579,983)	(579,983)	(579,983)	420,008				
Other Property & Services															
	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			
Total - Other Property & Services					0	(49,461)	(49,461)	(116,914)	(116,914)	(80,550)	31,089				
	Total - Plant , Equip. & Vehicles				0	(354,854)	(354,854)	(1,008,377)	(1,008,377)	(847,468)	492,614				
Roads (Non Town)															
Transport															
	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			
Total - Transport					0	(43,845)	(43,845)	(175,277)	(175,277)	(59,428)	15,583				
	Total - Roads (Non Town)				0	(43,845)	(43,845)	(175,277)	(175,277)	(59,428)	15,583				
Roads (Town)															
Transport															
	Chittering Road	4120141	540	RC002	0	(64,341)	(64,341)	(304,045)	(304,045)	0	(64,341)	April			
	Hay Flat Road	4120141	540	RC008	0	(1,877)	(1,877)	0	0	0	(1,877)				
	Wells Glover Road	4120141	540	RC009	0	(5,352)	(5,352)	(43,810)	(43,810)	(43,810)	38,458	Nov			
	North Rd	4120141	540	RC012	0	(55,107)	(55,107)	(68,605)	(68,605)	(37,220)	(17,887)	March			
	Wandena Road	4120141	540	RC030	0	(40,063)	(40,063)	(48,425)	(48,425)	(48,425)	8,362	Jan			
	Forrest Hills Parade	4120141	540	RC103	0	0	0	(124,624)	(124,624)	0	0	Apr			
	Snake Spring Road	4120141	540	RC132	0	(21,641)	(21,641)	(37,560)	(37,560)	(37,560)	15,919	Feb			
	Hereford Way	4120141	540	RC145	0	(18,663)	(18,663)	(28,780)	(28,780)	(28,780)	10,117	Nov			
	Murray Grey Circle	4120141	540	RC146	0	(45,545)	(45,545)	(56,490)	(56,490)	(56,490)	10,945	Nov			
	Santa Gertrudis Drive	4120141	540	RC150	0	(28,497)	(28,497)	(58,040)	(58,040)	(58,040)	29,543	Nov			
	Ayreshire Loop	4120141	540	RC180	0	(27,542)	(27,542)	(78,030)	(78,030)	(78,030)	50,488	Nov			
	Flat Rocks Road	4120142	540	RC011	0	(65,698)	(65,698)	(55,535)	(55,535)	(55,535)	(10,163)	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	(363,020)	(363,020)	(791,547)	(791,547)	(791,547)	428,527	Feb			
	Mooliabeenie Road (BS)	4120153	540	RBS001	0	(23,437)	(23,437)	(25,450)	(25,450)	(25,450)	2,013	Dec			
	Chittering Road (BS)	4120141	540	RBS002	0	(8,500)	(8,500)	(16,000)	(16,000)	(16,000)	7,500	Dec			
	Muchea East Road (BS)	4120142	540	RBS004	0	(213,884)	(213,884)	(272,300)	(272,300)	(272,300)	58,416	Feb			
	Wandena Road (BS)	4120142	540	RBS030	0	(3,500)	(3,500)	(314,525)	(314,525)	(314,525)	311,025	Dec			

SHIRE OF CHITTERING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2019

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	
				\$	\$	\$	\$	\$	\$	\$	
Total - Transport				0	(1,015,348)	(1,015,348)	(2,323,766)	(2,323,766)	(1,863,712)	848,364	
	Total - Roads (Town)			0	(1,015,348)	(1,015,348)	(2,323,766)	(2,323,766)	(1,863,712)	848,364	
Bridges and Culverts											
Transport											
	Bridge 4701 - Blizzard Road Slk 0.32 - Cap Ex	4120167	555	BR4701	0	(32,868)	(32,868)	(97,319)	(97,319)	0	(32,868) Mar
Total - Transport				0	(32,868)	(32,868)	(97,319)	(97,319)	0	(32,868)	
	Total - Bridges and Culverts			0	(32,868)	(32,868)	(97,319)	(97,319)	0	(32,868)	
Footpaths											
Transport											
	Footpath - Archibald Street	4120170	560	FC032	0	(9,450)	(9,450)	(190,302)	(190,302)	0	(9,450) 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	(13,108)	(13,108)	(35,000)	(35,000)	(35,000)	21,892 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
Total - Transport				0	(22,781)	(22,781)	(297,742)	(297,742)	(70,940)	48,159	
	Total - Footpaths			0	(22,781)	(22,781)	(297,742)	(297,742)	(70,940)	48,159	
Parks & Ovals											
Community Amenities											
	Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	(9,049)	(9,049)	(34,434)	(34,434)	(28,028)	18,979 Mar
Total - Community Amenities				0	(9,049)	(9,049)	(34,434)	(34,434)	(28,028)	18,979	
Recreation And Culture											
	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	(4,730)	(4,730)	(12,000)	(12,000)	(12,000)	7,270 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	(9,091)	(9,091)	0	0	0	(9,091)
	Maddern Road Nature Park Infrastructure Parks (Capital)	4110370	570	PC360	0	0	0	(5,000)	(5,000)	(5,000)	5,000 Jan
Total - Recreation And Culture				0	(63,555)	(63,555)	(134,832)	(134,832)	(99,000)	35,445	
	Total - Parks & Ovals			0	(72,604)	(72,604)	(169,266)	(169,266)	(127,028)	54,424	
Infrastructure - Other											
Economic Services											
	Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(20,000)	(20,000)	0	0 May
Total - Economic Services				0	0	0	(20,000)	(20,000)	0	0	
	Total - Infrastructure - Other			0	0	0	(20,000)	(20,000)	0	0	

SHIRE OF CHITTERING

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2019

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	
				\$	\$	\$	\$	\$	\$	\$	
Capital Expenditure Total				0	(1,840,194)	(1,840,194)	(5,230,789)	(5,230,789)	(4,007,621)	2,167,427	