



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 19 MARCH 2020**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
9.3.1	List of Accounts Paid for the period ending 29 February 2020 Attachment 1. List of Accounts Paid as at 29 February 2020	1 – 7
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9.3.3	Monthly Financial Reports for the Period Ending 29 February 2020 Attachment 1 Monthly Financial Report for period ending 29 February 2020	24 – 50

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 29 FEBRUARY 2020 PRESENTED TO THE
COUNCIL MEETING ON THE 18 MARCH 2020

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 18 MARCH 2020, 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	PR5365	\$98,873.39	1	1	1	Municipal Fund
Payroll	PR5404	\$102,540.72	1	1	1	Municipal Fund
EFT19497	EFT19608	\$400,252.78	1	4	1	Municipal Fund
Direct	Debit	\$79,242.35	5	5	1	Municipal Fund
Cheque	Cheque	\$0.00	6	6	1	Municipal Fund
	Total	\$680,909.24				

Officer: Mary Eager

Signature: On file

Authorised by: Melinda Prinsloo

Signature: On file

Date of Report: 3 March 2020

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN FEBRUARY 2020 - SUBMITTED TO COUNCIL 18 MARCH 2020

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	Payroll Payments					
1	PR5365		Payroll	PPE 05/02/2020		\$98,873.39
2	PR5404		Payroll	PPE 19/02/2020		\$102,540.72
				Total Payroll Payments		\$201,414.11
	EFT Payments					
	EFT19497	06/02/2020	LGRCEU	Payroll deductions		\$20.50
	EFT19498	07/02/2020	AUSTRALIA POST	ADMIN POSTAGE January 2020		\$453.82
	EFT19499	07/02/2020	AVON WASTE	SANITATION WASTE COLLECTION FT1 January 2020		\$27,005.29
	EFT19500	07/02/2020	BANDIT TREE EQUIPMENT	CH3752 BANDIT CHIPPER Replace Trailer Break Away Switch, Replace Leaking Hub Cap & Seal, Replace Knives, Adjust Anvil & Shear Bar Clearance (PARKS)		\$1,143.00
	EFT19501	07/02/2020	BINDOON GENERAL STORE	GOVERNANCE NEWSPAPERS Monthly Newspaper Account January 2020		\$50.70
	EFT19502	07/02/2020	BINDOON HARDWARE & RURAL SUPPLIES	VARIOUS ROADS Rapid Set Cement		\$540.00
	EFT19503	07/02/2020	BOC LIMITED	DEPOT SUPPLIES Oxygen & Acetylene Gas 29/12/19 - 28/01/20		\$20.28
	EFT19504	07/02/2020	BRAGSKALE PTY LTD	BRIDGE 5374 FLAT ROCKS ROAD Removal of Old Bridge, Set Out Earthworks & Form Work		\$4,510.00
	EFT19505	07/02/2020	BUNNINGS BUILDING SUPPLIES	HEREFORD WAY Paint Brushes, Paint Samples		\$26.08
	EFT19506	07/02/2020	C.A.J PLASTERING	MUCHEA EAST ROAD Cement Render Rammed Earth Entry Statements		\$2,800.00
	EFT19507	07/02/2020	CHITTERING PEST & WEED	VARIOUS BUILDINGS & ROADS Weed Spraying		\$946.00
	EFT19508	07/02/2020	CONSTRUCTION TRAINING FUND	BCITF LEVY JANUARY 2020		\$1,101.75
	EFT19509	07/02/2020	COOEE COURIERS & TRANSPORT	VARIOUS FREIGHT January 2020		\$167.86
	EFT19510	07/02/2020	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL LEVY JANUARY 2020		\$725.01
	EFT19511	07/02/2020	DYENAMIC SUBLIMATION WA PTY LTD	VARIOUS UNIFORMS Embroidery (HRC, CSOS2, EDC)		\$199.16
	EFT19512	07/02/2020	Dynamic Group Communications & Electrical			\$1,687.47
	INV-161058	01/02/2020	Dynamic Group Communications & Electrical	WANNAMAL HALL MAINTENANCE Annual Emergency Lighting, RCD, Smoke Detector Testing, Air-conditioning Servicing, Test & Tagging	\$675.73	
	INV-161059	01/02/2020	Dynamic Group Communications & Electrical	SANDOWN PARK MAINTENANCE Annual RCD Testing To New Toilet Block	\$79.75	
	INV-161064	01/02/2020	Dynamic Group Communications & Electrical	29 BINDA PLACE Annual Emergency Lighting Testing, RCD, Smoke Detector Testing, Air-conditioning Servicing, Test & Tagging, Replace 2 x Ceiling Mounted Exit Lights	\$931.99	
	EFT19513	07/02/2020	EDMUND RICE COLLEGE	VARIOUS ROADS Supply Gravel January 2020		\$1,614.80
	EFT19514	07/02/2020	IGA BINDOON			\$124.83
	01/4734	01/02/2020	IGA BINDOON	LIBRARY EVENTS Short Story Competition Refreshments	\$27.99	
	01/4656	01/02/2020	IGA BINDOON	GOVERNANCE REFRESHMENTS Milk	\$4.49	
	01/5459	01/02/2020	IGA BINDOON	VARIOUS REFRESHMENTS Milk, Coffee	\$53.94	
	01/7377	04/02/2020	IGA BINDOON	GOVERNANCE REFRESHMENTS Milk	\$38.41	
	EFT19515	07/02/2020	JCT'S CREATIVE SOLUTIONS	ESL BFB Cleaning January 2020		\$286.00
	EFT19516	07/02/2020	JEFF LOUDON	WANNAMAL PUBLIC CONVENIENCES Cleaning January 2020		\$852.50
	EFT19517	07/02/2020	JOHN BARLOW	COMMUNITY BUS Courtesy Payment January 2020		\$100.00
	EFT19518	07/02/2020	JOHN WOODS AGNEW	COMMUNITY BUS Courtesy Payment January 2020		\$100.00
	EFT19519	07/02/2020	KOMATSU AUSTRALIA PTY LTD			\$2,093.16
	001736566	01/02/2020	KOMATSU AUSTRALIA PTY LTD	CH10907 KOMATSU LOADER Monthly Maintenance Contract Feb 2020 (WORKS)	\$740.03	
	001737537	01/02/2020	KOMATSU AUSTRALIA PTY LTD	CH10907 KOMATSU LOADER Replace Two Broken Windows (WORKS)	\$1,353.13	
	EFT19520	07/02/2020	KOORUNGA CWA	COMM GRANTS Road Safety Luncheon		\$500.00
	EFT19521	07/02/2020	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA			\$4,960.00
	15,273	01/02/2020	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN TRAINING Finance Professionals Conference 12-13 March 2020	\$1,460.00	
	15,272	01/02/2020	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN TRAINING Finance Professionals Conference 12-13 March 2020	\$1,430.00	
	15,271	01/02/2020	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN TRAINING Finance Professionals Conference 12-13 March 2020	\$1,720.00	
	15,274	01/02/2020	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN TRAINING Introduction To Local Government 13 February 2020 (EMCS)	\$350.00	
	EFT19522	07/02/2020	MUCHEA VOLUNTEER BUSH FIRE BRIGADE	ESL BFB Jack & Jack Accessories, Food Pack Groceries		\$167.13
	EFT19523	07/02/2020	McLEODS BARRISTERS & SOLICITORS	GOVERNANCE LEGAL Settlement Advice Sale Lot 99 Santa Gertrudis Dr, Lower Chittering		\$440.56
	EFT19524	07/02/2020	ONEMUSIC AUSTRALIA	ADMIN SUBSCRIPTIONS 01/07/2019 - 30/06/2020		\$384.11
	EFT19525	07/02/2020	On Hold On Line	ADMIN COMM Monthly Messages On Hold February 2020		\$69.00
	EFT19526	07/02/2020	PIRTEK (MALAGA) PTY LTD	MUCHEA TIP OILS Valvoline 15W/40 Allfleet E900 Plus 20L		\$237.71
	EFT19527	07/02/2020	PUMPS AUSTRALIA PTY LTD	UPPER CHITTERING FIRE STATION Supply Replacement Pump CI20-BIA-FC 150M 240V		\$2,084.50
	EFT19528	07/02/2020	SCANLAN SURVEYS PTY LTD	PLANNING CONSULTANTS Subdivision Binda Place, Bindoon		\$1,980.00
	EFT19529	07/02/2020	SHIRE OF CHITTERING	BCITF LEVY AGENT FEE JANUARY 2020		\$134.25
	EFT19530	07/02/2020	SLIMS TYRE SERVICE	CH1256 ISUZU WATER TRUCK Replace Tyres (WORKS)		\$4,831.20
	EFT19531	07/02/2020	T-QUIP	CH1271 TORO MOWER Switch Deck Up/Down (WORKS)		\$118.70
	EFT19532	07/02/2020	THYS GORTER	Rates refund for assessment A11524		\$148.31
	EFT19533	07/02/2020	TOTALLY WORKWEAR - Joondalup	MUCHEA TIP MAINTENANCE 2 x Bighorn Litter Pickers		\$62.80

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Attachment 1

EFT19534	19/02/2020	ALLTRACK WA PTY LTD	VARIOUS ROADS Gravel Crushing		\$71,880.00
EFT19535	19/02/2020	AUSTECH SURVEILLANCE PTY LTD			\$783.00
80905	07/02/2020	AUSTECH SURVEILLANCE PTY LTD	VARIOUS FIRE STATION MAINTENANCE Supply Access Fobs	\$160.00	
80912	12/02/2020	AUSTECH SURVEILLANCE PTY LTD	BINDOON FIRE STATION MAINTENANCE Install Data Point To Office 2	\$343.00	
80917	12/02/2020	AUSTECH SURVEILLANCE PTY LTD	VARIOUS MAINTENANCE Remove Panic Door Lock Share House, Troubleshoot CCTV	\$280.00	
EFT19536	19/02/2020	AVON WASTE	SANITATION WASTE COLLECTION FT2 January 2020		\$27,052.66
EFT19537	19/02/2020	BANDIT TREE EQUIPMENT	WORKS TRAINING Chipper Training 5 February 2020		\$440.00
EFT19538	19/02/2020	BINDOON GENERAL STORE	GOVERNANCE REFRESHMENTS 23 December 2019		\$24.00
EFT19539	19/02/2020	BINDOON HARDWARE & RURAL SUPPLIES	VARIOUS HARDWARE January 2020		\$1,531.53
EFT19540	19/02/2020	BINDOON PRIMARY P&C	COMM GRANTS 2020 Mangofest		\$2,000.00
EFT19541	19/02/2020	BRAGSKALE PTY LTD			\$4,910.00
INV735	12/02/2020	BRAGSKALE PTY LTD	BRIDGE 5374 FLAT ROCKS ROAD Removal Of Old Bridge, Set Out Earthworks & Formwork Second Claim	\$4,510.00	
INV736	12/02/2020	BRAGSKALE PTY LTD	ADMIN BUILDING MAINTENANCE Painting, Moving Furniture Share House	\$400.00	
EFT19542	19/02/2020	BREAKAWAY TOURISM PTY LTD	EM CONSULTANTS Feasibility Study Findings, Project Projections, Bindoon Mountain Bike & Adventure Park		\$693.00
EFT19543	19/02/2020	BUNNINGS BUILDING SUPPLIES	BRIDGE 5374 FLAT ROCKS ROAD PVC Cap, Sealant, Caulking Gun, Ultra Fix Plus Ramset, Stormwater Pipe 75mm, Conduit		\$440.97
EFT19544	19/02/2020	CEMETERIES AND CREMATORIA ASSOCIATION OF WA	ADMIN TRAINING Cemetery Conference 19-20 March 2020 (RECORDS)		\$155.00
EFT19545	19/02/2020	CHITTERING ART SOCIETY	COMM GRANTS Spring Festival Art & Photography Exhibition		\$1,000.00
EFT19546	19/02/2020	CHITTERING HEALTH SERVICE	PLANNING RECRUITMENT Pre Placement Medical x 1		\$236.50
EFT19547	19/02/2020	IGA BINDOON			\$242.55
02/6795	05/02/2020	IGA BINDOON	WORKS PPE 5 x Fly Spray	\$22.70	
01/7837	05/02/2020	IGA BINDOON	GOVERNANCE REFRESHMENTS 5 February 2020	\$170.72	
01/0325	11/02/2020	IGA BINDOON	MUCHEA TIP MAINTENANCE Bleach, Spray & Wipe, Soap	\$15.21	
01/0175	11/02/2020	IGA BINDOON	GOVERNANCE REFRESHMENTS Milk	\$33.92	
EFT19548	19/02/2020	IT VISION	ADMIN CONSULTANTS Reverse 4 Disposals 19/20		\$247.50
EFT19549	19/02/2020	JR & A HERSEY	WORKS PPE Gloves, Nitrile Rubber Gloves, Safety Glasses, Sunscreen, Insect Repellent, Canvas Hat, Safety Vest		\$641.56
EFT19550	19/02/2020	KLEEN WEST DISTRIBUTORS	VARIOUS PUBLIC CONVENIENCES Tile & Grout, Bio Kleen, Air Spike, Urinal Pads		\$184.53
EFT19551	19/02/2020	LANDGATE CUSTOMER ACCOUNT	RATES VALUATIONS GRV Interim Vals 31/11/19 -27/12/19		\$1,198.60
EFT19552	19/02/2020	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN TRAINING Executive Support Network Meeting March 2020 (EA- CEO)		\$60.00
EFT19553	19/02/2020	MARKET CREATIONS	VARIOUS PRINTING Business Cards x 500		\$293.70
EFT19554	19/02/2020	METAL ARTWORK CREATIONS	WORKS RECRUITMENT Name Badge (WORKS MANAGER, TSO)		\$48.84
EFT19555	19/02/2020	MUCHEA PLUMBING & GAS	CLUNE PARK MAINTENANCE Repair Broken 25mm Blue Line Poly Pipe		\$177.98
EFT19556	19/02/2020	MUCHEA SENIOR CRICKET CLUB	GOVERNANCE REFRESHMENTS Chittering Chamber Of Commerce 'Business After Hours' 06/12/19		\$260.00
EFT19557	19/02/2020	McLEODS BARRISTERS & SOLICITORS			\$1,534.56
112137	01/02/2020	McLEODS BARRISTERS & SOLICITORS	PLANNING LEGAL 35 Mucnea East Road	\$1,136.61	
112136	01/02/2020	McLEODS BARRISTERS & SOLICITORS	PLANNING LEGAL LGA Prosecution	\$397.95	
EFT19558	19/02/2020	NORTHERN VALLEYS NEWS			\$1,145.00
INV-1590	06/02/2020	NORTHERN VALLEYS NEWS	GOVERNANCE ADVERTISING NV Amendment to Local Planning Policy 7 Outbuildings (February 2020)	\$295.00	
INV-1590	06/02/2020	NORTHERN VALLEYS NEWS	GOVERNANCE ADVERTISING NV 007-20 Chatter February 2020	\$850.00	
EFT19559	19/02/2020	PAUL COMPE	PLANNING RECRUITMENT National Police Clearance (PPO)		\$55.10
EFT19560	19/02/2020	PUBLIC LIBRARIES WESTERN AUSTRALIA	LIBRARY MEMBERSHIPS Category 2 Renewal 2020		\$170.00
EFT19561	19/02/2020	Rusty's Plumbing Gas & Maintenance			\$594.00
74	10/02/2020	Rusty's Plumbing Gas & Maintenance	ADMIN BUILDING MAINTENANCE Investigate Oven & Cooktop, Replace Pipe Work For Flexi	\$209.00	
75	10/02/2020	Rusty's Plumbing Gas & Maintenance	SUSSEX BEND PUBLIC CONVENIENCES Unblock Drains	\$165.00	
73	10/02/2020	Rusty's Plumbing Gas & Maintenance	2/8 EDMONDS PLACE MAINTENANCE Repair Washing Machine Taps, Rewasher Kitchen Taps	\$220.00	
EFT19562	19/02/2020	SHIRE OF GINGIN	TOURISM EXPENSES 'Your Guide to WA' Advert		\$532.95
EFT19563	19/02/2020	SOUTHERN CROSS AUSTERO PTY LTD	COMMUNICATIONS RADIO Monthly Around The Towns Interviews January 2020		\$88.00
EFT19564	19/02/2020	ST JOHN AMBULANCE AUSTRALIA	BINDOON FIRE STATION MAINTENANCE Replacement Defib Battery		\$243.00
EFT19565	19/02/2020	TOLL GROUP			\$61.55
0402-S282300	01/02/2020	TOLL GROUP	VARIOUS FREIGHT January 2020	\$48.46	
0403-S282300	11/02/2020	TOLL GROUP	MUCHEA TIP MAINTENANCE Freight Litter Pickers 30/01/20	\$13.09	
EFT19566	19/02/2020	Trauma Clean	UNIT 4/8 EDMONDS PLACE MAINTENANCE Bio Hazard/Trauma Clean		\$6,743.00
EFT19567	19/02/2020	WANNAMAL LAKE CATCHMENT GROUP	WANNAMAL OVAL MAINTENANCE Release Of RHDV1-H5 Virus		\$605.00
EFT19568	19/02/2020	WC & SJ WRIGHT	MUCHEA TIP MAINTENANCE Machine Works, Dump Truck, D7 Dozer, 365B Excavator & Dozer 05/02/20 - 07/02/20		\$15,895.00
EFT19569	19/02/2020	WORKWEAR GROUP - LGCC	ADMIN UNIFORMS 1 x Reversible belt (HRC)		\$47.20
EFT19570	19/02/2020	WREN OIL	MUCHEA TIP MAINTENANCE Oil Waste Collection		\$16.50
EFT19571	20/02/2020	LGRCEU	Payroll deductions		\$20.50
EFT19573	26/02/2020	AUSTECH SURVEILLANCE PTY LTD	ADMIN IT Projector Screens		\$1,318.00
EFT19574	26/02/2020	AUTOSPARK BULLSBROOK	CH319 FORD RANGER Air Con Repair (WORKS MANAGER)		\$496.00
EFT19575	26/02/2020	AVON WASTE	SANITATION WASTE COLLECTION FT1 February 2020		\$27,077.44

EFT19576	26/02/2020	Avantgarde Technologies Pty Ltd	ESL BFB EQUIPMENT Laptop Replacement (LOWER CHITTERING)			\$1,784.75
EFT19577	26/02/2020	B & B Concrete Pumping Pty Ltd Trustee for the Winchester Family Trust	BRIDGE 5374 FLAT ROCKS ROAD Supply Concrete Pump Truck For Bridge Aprons			
EFT19578	26/02/2020	BINDOON BAKEHAUS & CAFE				\$1,359.16
00001543	01/02/2020	BINDOON BAKEHAUS & CAFE	GOVERNANCE FUNCTIONS 250 x Hotdog Buns Australia Day Event	\$175.00		\$646.90
00001544	01/02/2020	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS Australia Day Coffee Voucher Redemption (101)	\$393.90		
00001546	01/02/2020	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS Australia Day Celebration Cake	\$78.00		
EFT19579	26/02/2020	BINDOON MOWERS & MACHINERY				\$415.00
00004526	01/02/2020	BINDOON MOWERS & MACHINERY	SUNDRY PLANT Husqvarna Chainsaw Repair	\$190.00		
00004541	17/02/2020	BINDOON MOWERS & MACHINERY	SUNDRY PLANT 4 x Chain Saw Files	\$20.00		
00004540	17/02/2020	BINDOON MOWERS & MACHINERY	SUNDRY PLANT Chainsaw Repairs	\$205.00		
EFT19580	26/02/2020	BINDOON THEATRE INC	GOVERNANCE FUNCTIONS Supply Microphone, PA System & Entertainment Australia Day 26/01/2020			\$500.00
EFT19581	26/02/2020	BRAGSKALE PTY LTD				\$692.45
INV737	20/02/2020	BRAGSKALE PTY LTD	2/11 EDMONDS PLACE MAINTENANCE Make Safe Rear Fence	\$71.50		
INV740	20/02/2020	BRAGSKALE PTY LTD	CLUNE PARK PUBLIC CONVENIENCES Install Whirly Bird	\$99.00		
INV739	20/02/2020	BRAGSKALE PTY LTD	CLUNE PARK MAINTENANCE Painting To Gazebo Structural Steel Posts	\$178.75		
INV741	20/02/2020	BRAGSKALE PTY LTD	BINDOON TIP MAINTENANCE Repair Battery Shed Wall	\$198.00		
INV738	20/02/2020	BRAGSKALE PTY LTD	BINDA PLACE Straighten Light Posts	\$145.20		
EFT19582	26/02/2020	DAIMLER TRUCKS PERTH	CH1255 FUSO TRUCK 280,000km Service (WORKS)			\$1,940.30
EFT19583	26/02/2020	DVG MIDLAND CITY				\$129,882.90
158010	11/02/2020	DVG MIDLAND CITY	CH1891 ISUZU UTE New Vehicle (LANDCARE)	\$42,991.80		
157069	11/02/2020	DVG MIDLAND CITY	CH10648 ISUZU UTE New Vehicle (LANDCARE)	\$42,991.80		
158813	11/02/2020	DVG MIDLAND CITY	CH10421 ISUZU UTE New Vehicle (FIRE)	\$43,899.30		
EFT19584	26/02/2020	Dunnings Chittering Roadhouse				\$112.30
240214	04/02/2020	Dunnings Chittering Roadhouse	ESL BFB REFRESHMENTS Incident 465793 Kay Road, Power Line Fire	\$66.75		
243106	18/02/2020	Dunnings Chittering Roadhouse	ESL BFB REFRESHMENTS Incident 467665 Valley View Dr x Chittering Rd Fire	\$45.55		
EFT19585	26/02/2020	Dynamic Group Communications & Electrical				\$1,886.46
INV-161066	01/02/2020	Dynamic Group Communications & Electrical	ADMIN BUILDING MAINTENANCE Investigate & Repair Air Conditioning Council Chambers	\$335.50		
INV-161093	11/02/2020	Dynamic Group Communications & Electrical	UPPER CHITTERING FIRE STATION Annual Emergency Lighting Testing, RCD & Smoke Detector Testing, Air Conditioning Servicing, Test & Tagging, Replace 3 x Emergency Exit Signs	\$1,550.96		
EFT19586	26/02/2020	FREMANTLE PA HIRE	GOVERNANCE FUNCTIONS Annual Electors Meeting 06/02/2020 Equipment Hire			\$732.60
EFT19587	26/02/2020	GREAT SOUTHERN FUEL SUPPLIES	DEPOT FUEL Diesel 5025L			\$6,565.01
EFT19588	26/02/2020	HOTEL SCOTTALIAN	GOVERNANCE REFRESHMENTS Council Dinner December 2019			\$324.50
EFT19589	26/02/2020	IGA BINDOON				\$332.91
03/3115	01/02/2020	IGA BINDOON	GOVERNANCE REFRESHMENTS Australia Day 2020	\$135.61		
01/3919	01/02/2020	IGA BINDOON	GOVERNANCE REFRESHMENTS Australia Day 2020	\$56.76		
01/1304	14/02/2020	IGA BINDOON	LIBRARY LOVER'S DAY MORNING TEA	\$22.78		
03/4897	19/02/2020	IGA BINDOON	GOVERNANCE REFRESHMENTS February Tool Box	\$63.17		
01/3442	19/02/2020	IGA BINDOON	GOVERNANCE REFRESHMENTS Restock 19/02/2020	\$25.16		
03/4898	19/02/2020	IGA BINDOON	GOVERNANCE REFRESHMENTS Milk	\$29.43		
EFT19590	26/02/2020	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	CH1266 JCB BACKHOE Replace Battery, Investigate Reported Air-Conditioning Fault (WORKS)			\$1,173.80
EFT19591	26/02/2020	KOMATSU AUSTRALIA PTY LTD				\$2,076.31
001751601	01/02/2020	KOMATSU AUSTRALIA PTY LTD	CH10907 KOMATSU LOADER Replace Damaged R/H Mirror Assembly (WORKS)	\$743.01		
001751608	11/02/2020	KOMATSU AUSTRALIA PTY LTD	CH10555 KOMATSU GRADER Repair Flashing Beacon Light, Replace AM/FM Radio Antenna, Replace 2 Way Antenna (WORKS)	\$1,333.30		
EFT19592	26/02/2020	LANDGATE CUSTOMER ACCOUNT				\$2,527.40
353241-10000926	01/02/2020	LANDGATE CUSTOMER ACCOUNT	RATES VALUATION EXPENSES Rural UV Interim Valuation Shared	\$209.40		
66370774	20/02/2020	LANDGATE CUSTOMER ACCOUNT	ADMIN IT SLIP Subscription Services Small 13/02/20 -12/02/21	\$2,318.00		
EFT19593	26/02/2020	LOCK, STOCK & FARRELL	VARIOUS BUILDING MAINTENANCE Padlock, Deadbolt, 6 x Keys			\$444.88
EFT19594	26/02/2020	MARKETFORCE PRODUCTIONS				\$392.06
31565	01/02/2020	MARKETFORCE PRODUCTIONS	GOVERNANCE ADVERTISING WA EOI Ferguson House 15/01/2020	\$511.53		
33364CR	03/02/2020	MARKETFORCE PRODUCTIONS	GOVERNANCE ADVERTISING WA Early Settlement Credit February 2020	-\$119.47		
EFT19595	26/02/2020	MUCHEA PLUMBING & GAS	1/8 EDMONDS PLACE MAINTENANCE Repair Kitchen Taps			\$247.50
EFT19596	26/02/2020	MUCHEA TREE/PLANT FARM	GOVERNANCE FUNCTIONS 23 x Plants Australia Day Citizenship Ceremony			\$115.00
EFT19597	26/02/2020	McLEODS BARRISTERS & SOLICITORS				\$2,964.88
108941	01/02/2020	McLEODS BARRISTERS & SOLICITORS	GOVERNANCE LEGAL Disposal Of Land: portion Lot 1023, Binda Place	\$2,013.99		
112138	01/02/2020	McLEODS BARRISTERS & SOLICITORS	HEALTH LEGAL Dust & Noise Complaint	\$841.61		
111946	01/02/2020	McLEODS BARRISTERS & SOLICITORS	GOVERNANCE LEGAL Disposal Of Land Portion Of Lot 1023 Binda Place (37388)	\$109.28		

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EFT19598	26/02/2020	NORTHERN VALLEYS NEWS			
INV-1590	06/02/2020	NORTHERN VALLEYS NEWS	GOVERNANCE ADVERTISING NV 005-20 Disposal Of Property Lot 7 Muchea East (February 2020)	\$295.00	\$590.00
INV-1590	06/02/2020	NORTHERN VALLEYS NEWS	ADMIN ADVERTISING NV Community Development Service Review Flyer (February 2020)	\$295.00	
EFT19599	26/02/2020	PUMA ENERGY	PUMA FUEL January 2020		\$5,285.80
EFT19600	26/02/2020	SLIMS TYRE SERVICE	CH018 TRAILER Tyre Replacement (PARKS)		\$180.00
EFT19601	26/02/2020	SUNNY SIGN COMPANY PTY LTD			\$166.98
427483	14/02/2020	SUNNY SIGN COMPANY PTY LTD	MADDERN ROAD Signage	\$51.15	
427482	14/02/2020	SUNNY SIGN COMPANY PTY LTD	BINDA PLACE No Parking Signage	\$115.83	
EFT19602	26/02/2020	TOTALLY WORKWEAR - Joondalup	WORKS PPE 2 x Shirts, 2 x Cargo Pants, Safety Boots, Wide Brim Hat		\$466.31
EFT19603	26/02/2020	TROPICAL SNO	GOVERNANCE CIVIC FUNCTIONS 102 Single Serve Cones		\$357.00
EFT19605	26/02/2020	VODAFONE MESSAGING	ESL COMM Vodafone Messaging February 2020		\$93.68
EFT19606	26/02/2020	WALGA	MEMBERS TRAINING Dealing With Conflict 19/11/19 (Cr Hughes)		\$525.00
EFT19607	26/02/2020	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Restock February 2020		\$697.50
EFT19608	28/02/2020	VIENNA SCHNELL	PLANNING EMPLOYEE COSTS Travel Reimbursement 1208 Kms (PO Temp)		\$942.24
Total EFT's					\$400,252.78

Direct Debits					
DD8132.1	05/02/2020	WA SUPER	Payroll deductions		\$13,387.74
DD8132.2	05/02/2020	CBUS SUPER	Superannuation contributions		\$197.32
DD8132.3	05/02/2020	ANZ SMART CHOICE SUPER	Superannuation contributions		\$190.80
DD8132.4	05/02/2020	SuperWrap Personal Super Plan	Superannuation contributions		\$190.80
DD8132.5	05/02/2020	COLONIAL FIRST STATE INVESTMENTS LTD	Superannuation contributions		\$190.84
DD8132.6	05/02/2020	MLC Super - Plum Super - USI 70732426024150	Superannuation contributions		\$191.44
DD8132.7	05/02/2020	BT SUPER FOR LIFE	Payroll deductions		\$392.96
DD8132.8	05/02/2020	REST SUPERANNUATION	Payroll deductions		\$288.46
DD8132.9	05/02/2020	ANZ SMART CHOICE SUPER	Superannuation contributions		\$406.68
DD8137.1	07/02/2020	Colonial First State First Choice Personal Superannuation	Superannuation contributions		\$83.50
DD8150.1	07/02/2020	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank Fees 07/02/2020		\$0.10
DD8151.1	06/02/2020	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank Fees 06/02/2020		\$6.70
DD8152.1	01/02/2020	Bendigo Bank - Bank Fees	BANK FEES Bendigo BPay Fees 01/02/2020		\$699.96
DD8153.1	02/02/2020	Bendigo Bank - Bank Fees	BANK FEES Bendigo Merchant Fees 02/02/2020		\$562.74
DD8154.1	03/02/2020	Commonwealth Bank - Bank Fees	BANK FEES CBA Merchant Fees 03/02/2020		\$375.81
DD8155.1	02/02/2020	Commonwealth Bank - Bank Fees	BANK FEES CBA Merchant Fees 02/02/2020		\$60.00
DD8164.1	10/02/2020	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank Fee 10/02/20		\$3.70
DD8165.1	04/02/2020	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 79 Fixed Component - Multi Purpose Health Centre		\$37,882.71
DD8166.1	03/02/2020	Bendigo Bank - Bank Fees	BANK FEES FTS GST Process 03/02/20		\$2.91
DD8169.1	17/02/2020	ISUZU AUSTRALIA PTY LTD	CH10099 ISUZU UTE February 2020 Lease		\$189.20
DD8172.1	14/02/2020	BENDIGO BANK	CREDIT CARD January 2020		\$1,736.21
DD8178.1	19/02/2020	WA SUPER	Payroll deductions		\$13,929.17
DD8178.2	19/02/2020	CBUS SUPER	Superannuation contributions		\$194.90
DD8178.3	19/02/2020	ANZ SMART CHOICE SUPER	Superannuation contributions		\$191.48
DD8178.4	19/02/2020	SuperWrap Personal Super Plan	Superannuation contributions		\$192.08
DD8178.5	19/02/2020	COLONIAL FIRST STATE INVESTMENTS LTD	Superannuation contributions		\$192.08
DD8178.6	19/02/2020	MLC Super - Plum Super - USI 70732426024150	Superannuation contributions		\$191.44
DD8178.7	19/02/2020	Colonial First State First Choice Personal Superannuation	Superannuation contributions		\$144.07
DD8178.8	19/02/2020	BT SUPER FOR LIFE	Payroll deductions		\$394.13
DD8178.9	19/02/2020	REST SUPERANNUATION	Payroll deductions		\$288.46
DD8188.1	18/02/2020	Sheriff's Office Perth	FIRE FINES Infringement Notice 559		\$70.00
DD8189.1	19/02/2020	Sheriff's Office Perth	ANIMAL FINES Infringement Notice 561		\$70.00
DD8190.1	20/02/2020	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank Fees 20/02/2020		\$0.10
DD8191.1	20/02/2020	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank Fees 20/02/2020		\$6.90
DD8192.1	19/02/2020	Bendigo Bank - Bank Fees	BANK FEES Bendigo Direct Debit Fees 19/02/2020		\$17.45
DD8193.1	19/02/2020	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank Fees 19/02/2020		\$3.70
DD8195.1	19/02/2020	Commonwealth Bank - Bank Fees	BANK FEES CBA Account Service Fee 19/02/2020		\$5.42
DD8197.1	24/02/2020	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank Fees 24/02/2020		\$0.10
DD8209.1	26/02/2020	Bendigo Bank - Bank Fees	GEN PUR Bendgo Dir Dr Fee		\$3.50
DD8211.1	28/02/2020	Bendigo Bank - Bank Fees	GEN PUR Bendgo Dir Dr Fee		\$0.10
DD8132.10	05/02/2020	CARE SUPER	Superannuation contributions		\$673.08
DD8132.11	05/02/2020	MTAA SUPERANNUATION	Superannuation contributions		\$161.51
DD8132.12	05/02/2020	AUSTRALIAN SUPER	Superannuation contributions		\$1,514.21
DD8132.13	05/02/2020	Australian Ethical Retail Superannuation Fund	Superannuation contributions		\$294.52
DD8132.14	05/02/2020	PRIME SUPER	Superannuation contributions		\$126.47
DD8132.15	05/02/2020	Colonial First State Rollover & Superannuation Fund	Superannuation contributions		\$127.61
DD8178.10	19/02/2020	ANZ SMART CHOICE SUPER	Superannuation contributions		\$406.68
DD8178.11	19/02/2020	CARE SUPER	Superannuation contributions		\$673.08
DD8178.12	19/02/2020	MTAA SUPERANNUATION	Superannuation contributions		\$161.51
DD8178.13	19/02/2020	AUSTRALIAN SUPER	Payroll deductions		\$1,641.22
DD8178.14	19/02/2020	Australian Ethical Retail Superannuation Fund	Superannuation contributions		\$278.19
DD8178.15	19/02/2020	PRIME SUPER	Superannuation contributions		\$117.79
DD8178.16	19/02/2020	Colonial First State Rollover & Superannuation Fund	Superannuation contributions		\$130.82
Total Direct Debits					\$79,242.35

	Cheques	
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	Total Cheques	\$0.00
	Total Municipal Payments	\$680,909.24



BUDGET REVIEW
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2019

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 18/02/2020

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

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Forecast Actual (e)	Var. \$ (e)-(d)	Var. % (e)-(d)/(d)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	652,057	912,530	912,530	912,530	0	0%	
Revenue from operating activities								
Governance		13,100	12,546	882	13,100	0	0%	
General Purpose Funding - Rates	9	5,786,316	5,786,316	5,664,838	5,791,085	4,769	0%	▲
General Purpose Funding - Other		885,803	455,882	427,528	885,803	0	0%	
Law, Order and Public Safety		281,533	169,254	92,412	279,266	(2,267)	(1%)	▼
Health		54,375	27,174	39,912	54,375	0	0%	
Education and Welfare		42,200	21,592	3,200	35,400	(6,800)	(16%)	▼
Housing		123,400	61,628	66,023	130,840	7,440	6%	▲
Community Amenities		1,022,461	931,508	931,537	1,057,461	35,000	3%	▲
Recreation and Culture		266,600	133,272	9,420	270,100	3,500	1%	▲
Transport		121,672	117,113	124,686	116,565	(5,107)	(4%)	▼
Economic Services		188,740	98,336	89,706	177,979	(10,761)	(6%)	▼
Other Property and Services		40,206	20,094	102,427	118,692	78,486	195%	▲
		8,826,406	7,834,715	7,552,570	8,930,666			
Expenditure from operating activities								
Governance		(876,956)	(454,390)	(506,494)	(859,060)	17,896	2%	▲
General Purpose Funding		(241,984)	(122,459)	(153,590)	(250,369)	(8,385)	(3%)	▼
Law, Order and Public Safety		(1,076,738)	(551,024)	(392,168)	(1,077,238)	(500)	(0%)	▼
Health		(357,611)	(193,531)	(168,331)	(364,747)	(7,136)	(2%)	▼
Education and Welfare		(135,785)	(73,436)	(41,017)	(131,341)	4,444	3%	▲
Housing		(339,670)	(174,605)	(162,445)	(358,324)	(18,654)	(5%)	▼
Community Amenities		(2,129,154)	(1,113,138)	(1,024,922)	(2,165,969)	(36,815)	(2%)	▼
Recreation and Culture		(1,816,328)	(921,577)	(799,684)	(1,814,069)	2,259	0%	▲
Transport		(3,071,863)	(1,537,532)	(1,873,453)	(3,069,927)	1,936	0%	▲
Economic Services		(1,185,617)	(591,518)	(468,044)	(1,213,180)	(27,563)	(2%)	▼
Other Property and Services		(22,358)	(148,574)	37,765	(56,307)	(33,949)	(152%)	▼
		(11,254,063)	(5,881,784)	(5,552,384)	(11,360,530)			
Operating activities excluded from budget								
Add back Depreciation		3,356,339	1,678,086	1,654,049	3,356,339	0	0%	
Adjust (Profit)/Loss on Asset Disposal	8	(40,922)	(20,460)	0	(24,419)	16,503	(40%)	▲
Movement in Leave Reserve (Added Back)		0	0	178	(44,033)	(44,033)		▼
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		887,760	3,610,557	3,654,413	858,023			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	4,941,772	3,089,254	449,112	2,944,259	(1,997,513)	(40%)	▼
Proceeds from Disposal of Assets	8	1,314,181	775,711	36,330	1,287,785	(26,396)	(2%)	▼
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(3,991,885)	(1,940,922)	(206,510)	(2,372,934)	1,618,951	41%	▲
Plant and Equipment	13	(388,090)	(316,446)	(63,397)	(236,053)	152,037	39%	▲
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,653,269)	(1,326,420)	(249,252)	(2,690,529)	(37,260)	(1%)	▼
Infrastructure Assets - Bridges	13	(555,000)	(277,476)	(59,599)	(555,000)	0	0%	
Infrastructure Assets - Footpaths	13	(441,242)	(220,596)	(206,761)	(242,785)	198,457	45%	▲
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(195,300)	(97,638)	(5,450)	(195,300)	0	0%	
Infrastructure Assets - Airports	13	0	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0	0		
Infrastructure Assets - Other	13	(312,000)	(156,000)	0	(12,000)	300,000	96%	▲
Amount attributable to investing activities		(2,280,833)	(470,533)	(305,526)	(2,072,557)			
Financing Activities								
Proceeds from New Debentures		1,825,000	912,498	0	1,000,000	(825,000)	(45%)	▼
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	650,925	240,450	0	491,915	(159,010)	(24%)	▼
Advances to Community Groups		(625,000)	(312,498)	0	0	625,000	100%	▲
Repayment of Debentures	10	(429,908)	(149,684)	(244,238)	(429,908)	0	0%	
Transfer to Reserves	7	(680,000)	(339,990)	(1,944)	(760,003)	(80,003)	(12%)	▼
Amount attributable to financing activities		741,017	350,776	(246,182)	302,004			
Closing Funding Surplus(Deficit)	3	1	4,403,330	4,015,236	0			

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

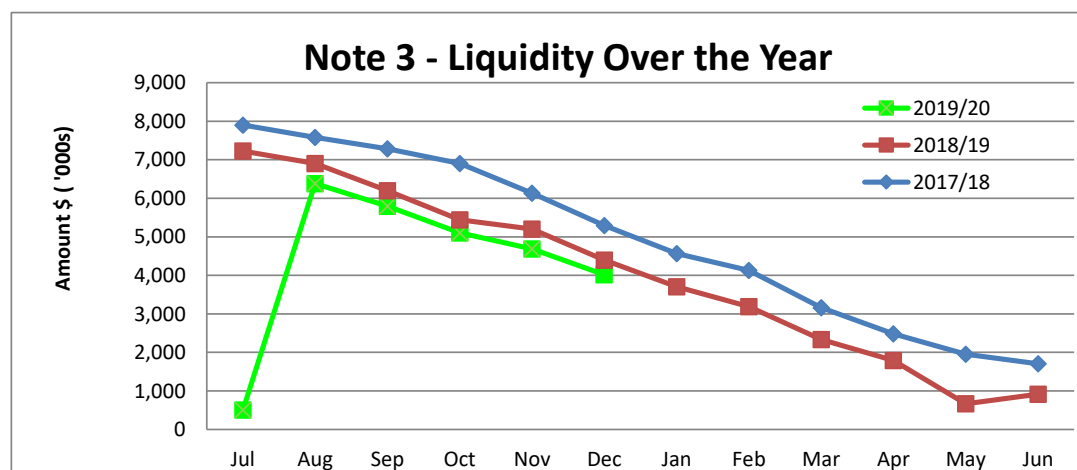
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current	Forecast
	Note	30/06/2019	31/12/2018	31/12/2019	30/06/2020
		\$	\$	\$	\$
Current Assets					
Cash Unrestricted	4	1,319,505	3,785,972	2,579,337	258,159
Cash Restricted - Conditions over Grants	11	119,473	154,444	401,798	135,000
Cash Restricted - Reserves	4	1,962,087	2,096,277	1,964,031	2,230,175
Receivables - Rates	6	309,589	1,557,110	1,880,171	250,000
Receivables - Other	6	415,863	259,294	41,308	300,000
Inventories		5,068	8,183	(22,322)	6,000
		4,131,585	7,861,280	6,844,323	3,179,334
Less: Current Liabilities					
Payables		(772,700)	(977,006)	(380,967)	(450,000)
Contract Liabilities		0	0	0	(135,000)
Loan Liability		(408,220)	(77,078)	(163,982)	(100,000)
Provisions		(664,142)	(532,108)	(664,142)	(500,000)
		(1,845,062)	(1,586,192)	(1,209,091)	(1,185,000)
Less: Cash Reserves	7	(1,962,087)	(2,096,277)	(1,964,031)	(2,230,175)
Add Back: Component of Leave Liability not Required to be funded		179,874	137,477	180,052	135,841
Add Back: Current Loan Liability		408,220	77,078	163,982	100,000
Net Current Funding Position		912,530	4,393,365	4,015,236	0

**Comments - Net Current Funding Position**

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

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Forecast Actual				Amended Budget			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds			Value	Proceeds		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and Buildings													
LDV195	LAND - Lot 99 and Lot 100 Santa Gertrudis Drive, Lower Chittering					15,000	275,000	260,000		15,000	275,000	260,000	
LDV856	LAND - Lot 168 Binda Place, Bindoon - Land					349,712	350,000	288		349,712	350,000	288	
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					320,000	120,000		(200,000)	320,000	120,000		(200,000)
LDV181	LAND - Lot 104 Gray Rd Bindoon					200,000	200,000			200,000	200,000		
LDV641	LAND - Lot M 1496 Muchea East [near new Saleyards Complex]					260,000	260,000			260,000	260,000		
						0	0						
Plant and Equipment													
MVS159	OCH Holden Caprice 2015 Sedan (CEO) (POX)		20,634	0		31,080	20,634		(10,446)	31,069	17,727		(13,342)
MVU713	CH10421 FORD COURIER 2004 Ute (FIRE SERVICE) (P10421)					7,873	7,818		(55)	7,873	7,818		(55)
MVS725	CH451 HOLDEN MALIBU 2014 Sedan (HEALTH) (P0005)		1,643	0		14,000	1,643		(12,357)	14,997	10,000		(4,997)
MVU715	CH5007 HOLDEN COLORADO TTOP (NRMO AG) (P5007)					18,000	12,727		(5,273)	18,000	12,727		(5,273)
MVM002	CH5464 TOYOTA COASTER BUSTYP 21 Seat (COMMUNITY) (P0177)					0	0			9,893	15,000	5,107	
MVU716	CH1891 HOLDEN COLORADO TTP EBICG (LANDCARE) (P1891)					12,704	12,727	23		12,704	12,727	23	
MVS723	CH1262 HOLDEN MALIBU 2014 Sedan (BUILDING SURVEYOR) (P1262)		3,648	0		10,000	3,648		(6,352)	9,992	10,000	8	
MVS131	P&E - 2015 Holden Commodore SV6 Sedan - White (EMDS)		10,406	0	0	10,000	10,406	406		9,022	10,000	978	
MVS721	CH1270 HOLDEN COMMODORE 2015 Sedan (EMCS) (P1270)					14,997	13,182		(1,815)	14,997	13,182		(1,815)
						0	0						
		0	36,330	0	0	1,263,366	1,287,785	260,717	(236,298)	1,273,259	1,314,181	266,404	(225,482)

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

Note 10: Information on Borrowings

(a) Debenture Repayments

			New Loans				Principal Repayments				Principal Outstanding				Interest Repayments				
			Forecast Actual	YTD Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual YTD	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	Forecast Actual	Actual	Amended Budget	Adopted Budget	
Particulars/Purpose			01 Jul 2019																
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Governance																			
Loan 80 Admin Server/IT Upgrade	WATC	81,065.82	0	0	0	0	19,453	9,660.65	19,453	19,453	61,613	71,405.17	61,613	61,613	2,074	869	2,074	2,074	
Health																			
Loan 79 - Multi Purpose Health Centre	WATC	535,496.00	0	0	0	0	28,366	14,028.31	28,366	28,366	507,130	521,467.69	507,130	507,130	23,306	2,218	23,306	23,306	
Housing																			
Loan 72 Staff Housing Development	KEYSTART	71,810.68	0	0	0	0	31,090	22,394.64	31,090	31,090	40,721	49,416.04	40,721	40,721	3,165	2,227	3,165	3,165	
Loan 73 Seniors & Community Housing	WATC	26,513.06	0	0	0	0	11,450	6,755.16	11,450	11,450	15,063	19,757.90	15,063	15,063	1,824	768	1,824	1,824	
Recreation and Culture																			
Loan 74 Land Acquisition Gray Road	WATC	51,671.16	0	0	0	0	18,556	10,946.54	18,556	18,556	33,115	40,724.62	33,115	33,115	3,689	1,538	3,689	3,689	
Loan 87 Lower Chittering Sport & Rec Centre	WATC	0.00	1,000,000	0	1,200,000	1,200,000	21,283	0.00	21,283	21,283	978,717	0.00	1,178,717	1,178,717	20,160	0	20,160	20,160	
Loan 88 LCSRC Self Supporting (IHC)	WATC	0.00	0	0	625,000	625,000	0	0.00	0	0	0	0.00	625,000	625,000	0	0	0	0	
Transport																			
Loan 79 New Grader	WATC	249,689.53	0	0	0	0	13,226	6,541.06	13,226	13,226	236,464	243,148.47	236,464	236,464	10,867	1,034	10,867	10,867	
Economic Services																			
Loan 81 Land Lot 215 Great Nth Hwy	WATC	40,691.92	0	0	0	0	26,971	13,407.84	26,971	26,971	13,721	27,284.08	13,721	13,721	789	187	789	789	
Loan 85 Land Lot 215 Great Nth Hwy	VENDOR	125,000.00	0	0	0	0	62,500	62,500.00	62,500	62,500	62,500	62,500.00	62,500	62,500	3,750	3,064	3,750	3,750	
Loan 82 Land Lot 168 Binda Place	WATC	577,617.79	0	0	0	0	60,498	30,020.27	60,498	60,498	517,120	547,597.52	517,120	517,120	17,160	3,495	17,160	17,160	
Loan 83 Lifestyle Village	WATC	650,000.00	0	0	0	0	125,865	62,679.98	125,865	125,865	524,135	587,320.02	524,135	524,135	9,960	5,233	9,960	9,960	
Other Property & Services																			
Loan 86 Admin Telephone System	WATC	55,000.00	0	0	0	0	10,650	5,303.69	10,650	10,650	44,350	49,696.31	44,350	44,350	843	385	843	843	
			2,464,555.96	1,000,000	0	1,825,000	1,825,000	429,908	244,238.14	429,908	429,908	3,034,648	2,220,317.82	3,859,648	3,859,648	97,587	21,017	97,587	97,587

All debenture repayments, other than self supporting loans, will be financed by general purpose revenue.

(b) New Debentures

Particulars/Purpose	Amount Borrowed								Amount Used				Balance Unspent		
	Forecast	YTD		Adopted	Institution	Term (Years)	Interest Rate	Forecast	Actual	Amended	Adopted	Forecast	Actual	Amended	Adopted
	Actual	Actual	Budget	Budget				Actual		Budget	Budget	Actual		Budget	Budget
Loan 87 Lower Chittering Sport & Rec Centre	1,000,000	0	1,200,000	1,200,000	WATC	5	3.36	1,000,000	0	1,200,000	1,200,000	0	0	0	0
Loan 88 LCSRC Self Supporting (IHC)	0	0	0	0	WATC	5	3.36	0	0	0	0	0	0	0	0
	0	0	0	0				0	0	0	0	0	0	0	0
	1,000,000	0	1,200,000	1,200,000				1,000,000	0	1,200,000	1,200,000	0	0	0	0

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

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Upgrade Forecast	Renewal Forecast	Total Forecast	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Level of completion indicator, please see table at the end of this note for further detail.														
Land														
Economic Services														
Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	0	(40,000)	(40,000)	(40,000)	(40,000)	0	0	
Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	0	(30,000)	(30,000)	(30,000)	(30,000)	0	0	
131 Muchea East Road Remediation	4130609	509	LC484	0	(131)	(131)	0	(40,000)	(40,000)	(40,000)	(40,000)	0	(131)	
Lot 9 Binda Place (Mitre 10)	4130609	509	LC485	0	(49,500)	(49,500)	0	(24,750)	(24,750)	0	0	0	(49,500)	
Total - Economic Services				0	(49,631)	(49,631)	0	(134,750)	(134,750)	(110,000)	(110,000)	0	(49,631)	
Total - Land				0	(49,631)	(49,631)	0	(134,750)	(134,750)	(110,000)	(110,000)	0	(49,631)	
Buildings														
Community Amenities														
Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	0	0	0	(8,390)	(8,390)	(8,390)	(8,390)	(4,194)	4,194	
Muchea Landfill Buildings (Capital)	4100110	510	BC241	0	(11,773)	(11,773)	0	0	0	0	0	0	(11,773)	Transfer to maintenance BM241.298.2101
Bindoon Public Conveniences Buildings (Capital)	4100710	510	BC301	0	0	0	0	(10,000)	(10,000)	(10,000)	(10,000)	(4,998)	4,998	
Total - Community Amenities				0	(11,773)	(11,773)	0	(18,390)	(18,390)	(18,390)	(18,390)	(9,192)	(2,581)	
Recreation And Culture														
Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	(40,873)	(40,873)	0	(40,873)	(40,873)	(35,000)	(35,000)	(17,496)	(23,377)	
Muchea Hall Buildings (Capital)	4110110	510	BC313	0	0	0	0	0	0	(135,000)	(135,000)	(67,500)	67,500	BC313C
Muchea Hall Temporary Change Rooms	4110110	510	BC313C	0	(41,786)	(41,786)	0	(41,401)	(41,401)	0	0	0	(41,786)	
Lower Chittering Sport & Recreation Centre Buildings (Capital)	4110110	510	BC315	0	0	0	0	0	0	0	0	0	0	
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(13,100)	(13,100)	0	(80,742)	(80,742)	(80,742)	(80,742)	(40,362)	27,262	
Lower Chittering Sports & Recreation Buildings (Capital)	4110310	510	BC383	0	(50,318)	(50,318)	0	(2,000,000)	(2,000,000)	(3,579,753)	(3,579,753)	(1,789,872)	1,739,554	Change in scope
Total - Recreation And Culture				0	(146,078)	(146,078)	0	(2,163,016)	(2,163,016)	(3,830,495)	(3,830,495)	(1,915,230)	1,769,152	
Transport														
Depot Buildings (Capital)	4120110	510	BC410	0	(7,321)	(7,321)	0	(7,321)	(7,321)	0	0	0	(7,321)	2018/19 works not carried forward
Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(16,457)	(16,457)	0	(16,457)	(16,457)	0	0	0	(16,457)	2018/19 works not carried forward
Total - Transport				0	(23,778)	(23,778)	0	(23,778)	(23,778)	0	0	0	(23,778)	
Other Property & Services														
Administration Buildings (Capital)	4140210	510	BC560	0	0	0	0	(33,000)	(33,000)	(33,000)	(33,000)	(16,500)	16,500	
Total - Other Property & Services				0	0	0	0	(33,000)	(33,000)	(33,000)	(33,000)	(16,500)	16,500	
Total - Buildings				0	(181,628)	(181,628)	0	(2,238,184)	(2,238,184)	(3,881,885)	(3,881,885)	(1,940,922)	1,759,294	
Plant , Equip. & Vehicles														
Law, Order And Public Safety														
CH10421 NEW VEHICLE	4050130	530	PA1042	0	0	0	0	(41,636)	(41,636)	(41,636)	(41,636)	(41,636)	41,636	
Total - Law, Order And Public Safety				0	0	0	0	(41,636)	(41,636)	(41,636)	(41,636)	(41,636)	41,636	
Health														
CH451 New Sedan (Health)	4070430	530	PA1270	0	(26,927)	(26,927)	0	(26,927)	(26,927)	(28,000)	(28,000)	(13,998)	(12,929)	
Total - Health				0	(26,927)	(26,927)	0	(26,927)	(26,927)	(28,000)	(28,000)	(13,998)	(12,929)	
Community Amenities														
CH1891 NEW VEHICLE	4100530	530	PA1891	0	0	0	0	(43,636)	(43,636)	(43,636)	(43,636)	(21,816)	21,816	
CH5007 NEW VEHICLE	4100530	530	PA5007	0	0	0	0	(43,636)	(43,636)	(43,636)	(43,636)	(21,816)	21,816	
Total - Community Amenities				0	0	0	0	(87,272)	(87,272)	(87,272)	(87,272)	(43,632)	43,632	
























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

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Upgrade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Transport														
CH5464 New Coaster Bus (P5464)	4120330	530	PA0177	0	(343)	(343)	0	0	0	(159,091)	(159,091)	(159,091)	158,748	Removed
Total - Transport				0	(343)	(343)	0	0	0	(159,091)	(159,091)	(159,091)	158,748	
Economic Services														
CH1262 NEW VEHICLE	4130330	530	PA1262	0	(26,927)	(26,927)	0	(26,927)	(26,927)	(28,000)	(28,000)	(13,998)	(12,929)	
Total - Economic Services				0	(26,927)	(26,927)	0	(26,927)	(26,927)	(28,000)	(28,000)	(13,998)	(12,929)	
Other Property & Services														
Admin Telephone System Upgrade	4140230	530	PE564	0	(2,200)	(2,200)	(2,200)	0	(2,200)	0	0	0	(2,200)	
CH1270 NEW VEHICLE	4140230	530	PA0005	0	0	0	0	(44,091)	(44,091)	(44,091)	(44,091)	(44,091)	44,091	Not being replaced
P&E - HP DESIGNJET T2300 MFP PLOTTER	4140330	530	PE565	0	(7,000)	(7,000)	0	(7,000)	(7,000)	0	0	0	(7,000)	HP Plotter Printer (Works)
Total - Other Property & Services				0	(9,200)	(9,200)	(2,200)	(51,091)	(53,291)	(44,091)	(44,091)	(44,091)	34,891	
Total - Plant, Equip. & Vehicles				0	(63,397)	(63,397)	(2,200)	(233,853)	(236,053)	(388,090)	(388,090)	(316,446)	253,049	
Roads (Non Town)														
Transport														
Archibald Street	4120140	540	RC032	0	(20,388)	(20,388)	0	(116,925)	(116,925)	(116,925)	(116,925)	(58,446)	38,058	
McKenzie Street	4120140	540	RC066	0	(501)	(501)	0	0	0	0	0	0	(501)	
Chinkabee Road	4120140	540	RC111	0	0	0	0	(18,905)	(18,905)	(18,905)	(18,905)	(9,438)	9,438	
Developer Cont - Byrne Road	4120142	540	RC033	0	(850)	(850)	0	0	0	0	0	0	(850)	
Chittering Road (R2R)	4120145	540	R2R002	0	(3,266)	(3,266)	(295,792)	0	(295,792)	(258,532)	(258,532)	(129,258)	125,992	
Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(88,522)	(88,522)	0	(717,724)	(717,724)	(717,724)	(717,724)	(358,848)	270,326	
Muchea East Road Renewal 2018/19	4120149	540	RRG048	0	(23,974)	(23,974)	0	(23,974)	(23,974)	(23,974)	(23,974)	(11,982)	(11,992)	
Mooliabeenie Road (BS)	4120153	540	RBS001	0	0	0	0	(151,981)	(151,981)	(151,981)	(151,981)	(75,972)	75,972	
Chittering Road (BS)	4120153	540	RBS002	0	0	0	0	(138,917)	(138,917)	(138,917)	(138,917)	(69,444)	69,444	
Wandena Road (BS)	4120153	540	RBS030	0	(1,536)	(1,536)	0	(310,125)	(310,125)	(310,125)	(310,125)	(155,052)	153,516	
Total - Transport				0	(139,036)	(139,036)	(295,792)	(1,478,551)	(1,774,343)	(1,737,083)	(1,737,083)	(868,440)	729,404	
Total - Roads (Non Town)				0	(139,036)	(139,036)	(295,792)	(1,478,551)	(1,774,343)	(1,737,083)	(1,737,083)	(868,440)	729,404	
Roads (Town)														
Transport														
Chittering Road	4120141	540	RC002	0	0	0	0	0	0	0	0	0	0	R2R002
Teatree Road	4120141	540	RC014	0	(57,008)	(57,008)	0	(64,809)	(64,809)	(64,809)	(64,809)	(32,394)	(24,614)	
Reserve Road	4120141	540	RC038	0	0	0	0	(141,099)	(141,099)	(141,099)	(141,099)	(70,542)	70,542	
Wandena Road	4120141	540	RC030	0	(34,444)	(34,444)	0	(70,543)	(70,543)	(70,543)	(70,543)	(35,256)	812	
Forrest Hills Parade	4120141	540	RC103	0	(4,690)	(4,690)	0	(115,897)	(115,897)	(115,897)	(115,897)	(57,936)	53,246	
Ippolo Road	4120141	540	RC075	0	0	0	0	(102,427)	(102,427)	(102,427)	(102,427)	(51,198)	51,198	
Hart Drive	4120141	540	RC078	0	0	0	0	(100,717)	(100,717)	(100,717)	(100,717)	(50,340)	50,340	
Ridgetop Ramble	4120141	540	RC098	0	0	0	0	(189,851)	(189,851)	(189,851)	(189,851)	(94,914)	94,914	
Devon Way	4120141	540	RC147	0	0	0	0	(81,634)	(81,634)	(81,634)	(81,634)	(40,806)	40,806	
Flat Rocks Road	4120142	540	RC011	0	(14,074)	(14,074)	0	(49,209)	(49,209)	(49,209)	(49,209)	(24,594)	10,520	
Muchea East Road (BS)	4120142	540	RBS004	0	0	0	0	0	0	0	0	0	0	LC484
Total - Transport				0	(110,216)	(110,216)	0	(916,186)	(916,186)	(916,186)	(916,186)	(457,980)	347,764	
Total - Roads (Town)				0	(110,216)	(110,216)	0	(916,186)	(916,186)	(916,186)	(916,186)	(457,980)	347,764	
Bridges and Culverts														
Transport														
Bridge 4868 - Chittering Valley Road	4120167	555	BR4868	0	0	0	0	(270,000)	(270,000)	(270,000)	(270,000)	(134,988)	134,988	
Bridge 5374 - Flat Rocks Rd	4120167	555	BR5374	0	(59,599)	(59,599)	0	(285,000)	(285,000)	(285,000)	(285,000)	(142,488)	82,889	
Total - Transport				0	(59,599)	(59,599)	0	(555,000)	(555,000)	(555,000)	(555,000)	(277,476)	217,877	
Total - Bridges and Culverts				0	(59,599)	(59,599)	0	(555,000)	(555,000)	(555,000)	(555,000)	(277,476)	217,877	
Footpaths														
Transport														
Footpath - Archibald Street	4120170	560	FC032	0	(11,004)	(11,004)	(11,004)	0	(11,004)	(190,302)	(190,302)	(95,136)	84,132	
Footpath - Archibald Street Stage 2	4120170	560	FC032A	0	(190,841)	(190,841)	(190,841)	0	(190,841)	0	0	0	(190,841)	

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

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Upgrade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
 Blackboy Ridge Trail	4120170	560	WT002	0	0	0	0	0	0	(110,000)	(110,000)	(54,996)	54,996	Removed
 Chittering Walk Trail	4120170	560	WT001	0	0	0	0	0	0	0	0	0	0	
 Lake Needonga Trail	4120170	560	WT004	0	(4,916)	(4,916)	0	0	0	0	0	0	(4,916)	
 Wannamal Heritage Trail	4120170	560	WT005	0	0	0	(40,940)	0	(40,940)	(40,940)	(40,940)	(20,466)	20,466	
 Carty Reserve Trail	4120170	560	WT006	0	0	0	0	0	0	(100,000)	(100,000)	(49,998)	49,998	Delayed as works required prior to starting new Grant works in 2020/21
Total - Transport				0	(206,761)	(206,761)	(242,785)	0	(242,785)	(441,242)	(441,242)	(220,596)	13,835	
 Total - Footpaths				0	(206,761)	(206,761)	(242,785)	0	(242,785)	(441,242)	(441,242)	(220,596)	13,835	
Parks & Ovals														
Community Amenities														
 Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	(4,750)	(4,750)	(50,000)	0	(50,000)	(50,000)	(50,000)	(24,996)	20,246	
Total - Community Amenities				0	(4,750)	(4,750)	(50,000)	0	(50,000)	(50,000)	(50,000)	(24,996)	20,246	
Recreation And Culture														
 Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(700)	(700)	0	(54,300)	(54,300)	(54,300)	(54,300)	(27,150)	26,450	
 Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	0	(65,000)	(65,000)	(65,000)	(65,000)	(32,496)	32,496	
 RFR - Bindoon Oval Bore	4110370	570	PC339	0	0	0	0	0	0	0	0	0	0	Journal W339
 Aquilla Reserve Infrastructure Parks & Ovals (Capital)	4110370	570	PC352	0	0	0	0	(26,000)	(26,000)	(26,000)	(26,000)	(12,996)	12,996	
Total - Recreation And Culture				0	(700)	(700)	0	(145,300)	(145,300)	(145,300)	(145,300)	(72,642)	71,942	
 Total - Parks & Ovals				0	(5,450)	(5,450)	(50,000)	(145,300)	(195,300)	(195,300)	(195,300)	(97,638)	92,188	
Recreation And Culture														
 John Glenn Park Infrastructure Other (Capital)	4110390	590	OC304	0	0	0	0	0	0	(300,000)	(300,000)	(150,000)	150,000	Removed
Total - Recreation And Culture				0	0	0	0	0	0	(300,000)	(300,000)	(150,000)	150,000	
Economic Services														
 Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(12,000)	0	(12,000)	(12,000)	(12,000)	(6,000)	6,000	
Total - Economic Services				0	0	0	(12,000)	0	(12,000)	(12,000)	(12,000)	(6,000)	6,000	
 Total - Infrastructure - Other				0	0	0	(12,000)	0	(12,000)	(312,000)	(312,000)	(156,000)	156,000	
 Capital Expenditure Total				0	(815,718)	(815,718)	(602,777)	(5,701,824)	(6,304,601)	(8,536,786)	(8,536,786)	(4,335,498)	3,519,780	
Level of Completion Indicators														
 0%  20%  40%  60%  80%  100%  Over 100%														
Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.														

SHIRE OF CHITTERING
FORECAST STATEMENT OF RESERVE MOVEMENTS FOR THE PERIOD ENDED
30 June 2020

	Account Number	Reserve												Total Reserves
		Employee Entitlement	Plant Replacement	Waste Water Treatment	Communty Housing	Seniors Housing	Public Open Space	Bindoon Cemetery Development	Recreation Development	Ambulance Replacement	Waste Management	Contributions to Roadworks	Unspent Grants	
Opening Balance - 01 July 2019		179,874	531,484	93,598	73,576	7,585	275,751	34,568	237,663	4,422	347,735	38,028	137,803	1,962,087
<i>Additions To Reserves</i>														
Reserve Interest Received Allocated to Reserves	4030381	3,667	10,835	1,908	1,500	155	5,622	705	4,845	90	7,089	775	2,809	40,000
General provision to Employee Entitlements Reserve	4040281													0
General provision to Waste Management Reserve	4100181										50,000			50,000
General provision to Waste Water Treatment Reserve	4100381													0
General provision to Recreation Development Reserve	4110381								290,000					290,000
General provision to Plant Replacement Reserve	4120381		380,003											380,003
Transfer of unspent grants & contributions to reserve	4140750													0
														0
														0
Total Additions to Reserves		3,667	390,838	1,908	1,500	155	5,622	705	294,845	90	57,089	775	2,809	760,003
<i>Reserves Utilised</i>														
GOVN - Transfers From Reserves	5040281	47,700												47,700
OTHER HEALTH - Transfers From Reserves MUN	5070781									4,512				4,512
ENVIRON - Transfer from Reserve	5100581													0
COM AMEN - Transfers From Reserves MUN	5100781							35,273						35,273
REC - Muchea and Bindoon Courts	5110381													0
ROAD CONST - Gravel Acquisitions	5120181													0
ROAD PLANT - Annual Plant Purchases	5120381		93,818											93,818
SEWERAGE - Waste Water Treatment	5100381													0
REC & CULT - Lower Chittering Rec and Sporting Facility	5110381								170,000					170,000
UNCL - Transfer From Reserve	5140750												140,612	140,612
														0
														0
Total Reserves Utilised		47,700	93,818	0	0	0	0	35,273	170,000	4,512	0	0	140,612	491,915
Closing Balance - 30 June 2020		135,841	828,504	95,506	75,076	7,740	281,373	0	362,508	0	404,824	38,803	(0)	2,230,175
Total Reserves - 30 June 2020														2,230,175

Item 9.3.2

Attachment 2

2019/20 BUDGET REVIEW VARIANCES

[illegible]

OPERATING EXPENDITURE

		Decrease	Increase	
GENERAL PURPOSE FUNDING				
Rates				
2030111	Rates Incentive Scheme		-\$100	
2030112	Valuation Expenses		-\$1,500	
2030115	Printing & Stationery		-\$1,500	New Final Notices
2030116	Postage & Freight		-\$1,700	e-Rates not implemented
2030199	Admin Alloc	\$1,613		Comment on Admin Alloc overall
		\$1,613	-\$4,800	
Surplus/(Deficit)		-\$3,187		
General Purpose Funding				
2030211	Bank Fees		-\$5,198	
		\$0	-\$5,198	
Surplus/(Deficit)		-\$5,198		
TOTAL GENERAL PURPOSE			-\$8,385	Decrease in funds available
GOVERNANCE				
Members				
		\$0	\$0	
Surplus/(Deficit)		\$0		
Other Governance				
2040251	Consultancy - Strategic	\$15,000		Feasibility Study/Reconciliation Action Plan
2040291	Loss on Disposal	\$2,896		CEO Vehicle
		\$17,896	\$0	
Surplus/(Deficit)		\$17,896		
TOTAL GOVERNANCE		\$17,896		Increase in funds available
LAW ORDER & PUBLIC SAFETY				
Fire Prevention				
		\$0	\$0	
Surplus/(Deficit)		\$0		
Animal Control				
2050289	Pound Maintenance		-\$500	Contingency Dog Food
		\$0	-\$500	
Surplus/(Deficit)		-\$500		
Other Law Order & Public Safety				
		\$0	\$0	
Surplus/(Deficit)		\$0		
ESL Bush Fire Brigades				
		\$0	\$0	
Surplus/(Deficit)		\$0		
Emergency Management - CESM/BRMP				
		\$0	\$0	
Surplus/(Deficit)		\$0		
TOTAL LAW ORDER & PUBLIC SAFETY			-\$500	Decrease in funds available
HEALTH				
Preventative Services Admin & Inspections				
2070409	Travel & Accom		-\$100	Contingency for Training
2070491	Loss on Disposal		-\$7,360	PEHO Vehicle
		\$0	-\$7,460	
Surplus/(Deficit)		-\$7,460		
Preventative Services Pest Control				
2070599	Admin Alloc	\$162		
		\$162	\$0	
Surplus/(Deficit)		\$162		
Other Health				
2070799	Admin Alloc	\$162		
		\$162	\$0	
Surplus/(Deficit)		\$162		
TOTAL HEALTH			-\$7,136	Decrease in funds available
EDUCATION & WELFARE				
Other Education				
2080252	Consultants	\$10,000		Removed Child Care Feasibility/Nature Play
2080299	Admin Alloc	\$162		

2019/20 BUDGET REVIEW VARIANCES

OPERATING REVENUE

		Decrease	Increase	
		\$0	\$0	
Surplus/(Deficit)		\$0		
Aged & Disabled Other				
3080620	Fees & Charges	-\$7,800		Ferguson House Lease
		-\$7,800	\$0	
Surplus/(Deficit)		-\$7,800		
Other Welfare				
3080710	Grants		\$1,000	Volunteer Day
		\$0	\$1,000	
Surplus/(Deficit)		\$1,000		
TOTAL EDUCATION & WELFARE		-\$6,800		Decrease in funds available
HOUSING				
Staff Housing				
3090101	Reimbursement		\$1,200	Unit 1 & 3
3090120	Fees & Charges		\$6,240	Unit 1
		\$0	\$7,440	
Surplus/(Deficit)		\$7,440		
Community Housing				
		\$0	\$0	
Surplus/(Deficit)		\$0		
Senior Housing				
		\$0	\$0	
Surplus/(Deficit)		\$0		
TOTAL HOUSING			\$7,440	Increase in funds available
COMMUNITY AMENITIES				
Sanitation General				
3100135	Other Income		\$7,000	Sale of Recyclables
		\$0	\$7,000	
Surplus/(Deficit)		\$7,000		
Sanitation Other				
		\$0	\$0	
Surplus/(Deficit)		\$0		
Sewerage				
		\$0	\$0	
Surplus/(Deficit)		\$0		
Urban Stormwater				
		\$0	\$0	
Surplus/(Deficit)		\$0		
Protection of the Environment				
		\$0	\$0	
Surplus/(Deficit)		\$0		
Town Planning				
3100621	Reimbursements		\$10,000	Consultant Fee Reimburse
3100640	Fines & Penalties		\$16,000	
		\$0	\$26,000	
Surplus/(Deficit)		\$26,000		
Other Community Amenities				
3100720	Cemetery Burial Fees		\$2,000	Additional Burials
		\$0	\$2,000	
Surplus/(Deficit)		\$2,000		
TOTAL COMMUNITY AMENITIES			\$35,000	Increase in funds available
RECREATION & CULTURE				
Public Halls				
3110122	Lease/Rental Income		\$2,500	Increased usage
		\$0	\$2,500	
Surplus/(Deficit)		\$2,500		
Other Sport & Recreation				
3110320	Fees & Charges		\$1,000	Increased usage
		\$0	\$1,000	
Surplus/(Deficit)		\$1,000		\$1,000

OPERATING EXPENDITURE

		Decrease	Increase	
		\$10,162	\$0	
Surplus/(Deficit)		\$10,162		
Aged & Disabled Other				
2080688	Building Operations		-\$1,703	Ferguson House
2080689	Building Maintenance		-\$3,500	Ferguson House
2080699	Admin Alloc	\$162		
		\$162	-\$5,203	
Surplus/(Deficit)		-\$5,041		
Other Welfare				
2080753	Events		-\$1,000	Volunteer Day
2080799	Admin Alloc	\$323		
		\$323	-\$1,000	
Surplus/(Deficit)		-\$677		
TOTAL EDUCATION & WELFARE		\$4,444		Increase in funds available
HOUSING				
Staff Housing				
2090199	Admin Alloc	\$645		
		\$645	\$0	
Surplus/(Deficit)		\$645		
Community Housing				
2090387	Building Operations		-\$8,289	Rates
2090399	Admin Alloc	\$645		
		\$645	-\$8,289	
Surplus/(Deficit)		-\$7,644		
Senior Housing				
2090488	Building Operations		-\$12,300	Rates
2090499	Admin Alloc	\$645		
		\$645	-\$12,300	
Surplus/(Deficit)		-\$11,655		
TOTAL HOUSING			-\$18,654	Decrease in funds available
COMMUNITY AMENITIES				
Sanitation General				
2100199	Admin Alloc	\$323		
		\$323	\$0	
Surplus/(Deficit)		\$323		
Sanitation Other				
2100299	Admin Alloc	\$323		
		\$323	\$0	
Surplus/(Deficit)		\$323		
Sewerage				
2100399	Admin Alloc	\$323		
		\$323	\$0	
Surplus/(Deficit)		\$323		
Urban Stormwater				
2100499	Admin Alloc	\$162		
		\$162	\$0	
Surplus/(Deficit)		\$162		
Protection of the Environment				
2100599	Admin Alloc	\$160		
		\$160	\$0	
Surplus/(Deficit)		\$160		
Town Planning				
2100652	Consultants		-\$33,333	Review Local Planning Policy
2100699	Admin Alloc	\$3,227		
		\$3,227	-\$33,333	
Surplus/(Deficit)		-\$30,106		
Other Community Amenities				
2100711	Cemetery Maintenance		-\$8,000	Burials
		\$0	-\$8,000	
Surplus/(Deficit)		-\$8,000		
TOTAL COMMUNITY AMENITIES			-\$36,815	Decrease in funds available
RECREATION & CULTURE				
Public Halls				
2110199	Admin Alloc	\$645		
		\$645	\$0	
Surplus/(Deficit)		\$645		
Other Sport & Recreation				
2110399	Admin Alloc	\$484		
		\$484	\$0	
Surplus/(Deficit)		\$484		

2019/20 BUDGET REVIEW VARIANCES									
OPERATING REVENUE					OPERATING EXPENDITURE				
		Decrease	Increase				Decrease	Increase	
Libraries					Libraries				
					2110599	Admin Alloc	\$645		
		\$0	\$0				\$645	\$0	
Surplus/(Deficit)		\$0			Surplus/(Deficit)		\$645		
Heritage					Heritage				
					2011699	Admin Alloc	\$162		
		\$0	\$0				\$162	\$0	
Surplus/(Deficit)		\$0			Surplus/(Deficit)		\$162		
Other Culture					Other Culture				
					2110799	Admin Alloc	\$323		
		\$0	\$0				\$323	\$0	
Surplus/(Deficit)		\$0			Surplus/(Deficit)		\$323		
TOTAL RECREATION & CULTURE			\$3,500	Increase in funds available	TOTAL RECREATION & CULTURE		\$2,259		Increase in funds available
TRANSPORT					TRANSPORT				
Street, Roads Maintenance					Street, Roads Maintenance				
					2120299	Admin Alloc	\$1,936		
		\$0	\$0				\$1,936	\$0	
Surplus/(Deficit)		\$0			Surplus/(Deficit)		\$1,936		
Road Plant Purchases					Road Plant Purchases				
3120390	Profit on Disposal	-\$5,107		Community Bus					
		-\$5,107	\$0				\$0	\$0	
Surplus/(Deficit)		-\$5,107			Surplus/(Deficit)		\$0		
TOTAL TRANSPORT		-\$5,107		Decrease in funds available	TOTAL TRANSPORT		\$1,936		Increase in funds available
ECONOMIC SERVICES					ECONOMIC SERVICES				
Rural Services					Rural Services				
							\$0	\$0	
Surplus/(Deficit)		\$0			Surplus/(Deficit)		\$0		
Tourism & Area Promotion					Tourism & Area Promotion				
3130200	Contributions & Donations		\$1,027	Signage Contribution	2130210	Motor Vehicle		-\$100	
3130201	Reimbursements		\$5,000	Contingency	2130240	Public Relations		-\$26,638	Partially offset by income
3130210	Grants		\$9,820	Visitor Centre Garden	2130299	Admin Alloc	\$323		
		\$0	\$15,847				\$323	-\$26,738	
Surplus/(Deficit)		\$15,847			Surplus/(Deficit)		-\$26,415		
Building Control					Building Control				
3130320	Fees & Charges	-\$30,600		Reduction in applications	2130399	Admin Alloc	\$645		
3130341	Fines & Penalties		\$4,000						
3130390	Profit on Disposal	-\$8		Building Surveyor Vehicle			\$645	\$0	
		-\$30,608	\$4,000		Surplus/(Deficit)		\$645		
Surplus/(Deficit)		-\$26,608							
Economic Development					Economic Development				
					2130688	Binda PI Office Mtce		-\$2,600	Rates offset by Lease
		\$0	\$0		2130699	Admin Alloc	\$484		
Surplus/(Deficit)		\$0					\$484	-\$2,600	
					Surplus/(Deficit)		-\$2,116		
Other Economic Services					Other Economic Services				
					2130899	Admin Alloc	\$323		
		\$0	\$0				\$323	\$0	
Surplus/(Deficit)		\$0			Surplus/(Deficit)		\$323		
TOTAL ECONOMIC SERVICES		-\$10,761		Decrease in funds available	TOTAL ECONOMIC SERVICES		-\$27,563		Decrease in funds available
OTHER PROPERTY & SERVICES					OTHER PROPERTY & SERVICES				
Private Works					Private Works				
					2140199	Admin Alloc	\$323		
		\$0	\$0				\$323	\$0	
Surplus/(Deficit)		\$0			Surplus/(Deficit)		\$323		
Administration					Administration				
3140235	Other Income		\$2,137	Sundry Disposals	2140299	Admin Recovered		-\$32,272	
3140237	Admin Rebates		\$16,501	LGIS W/C Reimbursement					
3140290	Profit on Disposal	-\$572		EMDS Vehicle			\$0	-\$32,272	
		-\$572	\$18,638		Surplus/(Deficit)		-\$32,272		
Surplus/(Deficit)		\$18,066							
Public Works Overheads					Public Works Overheads				
3140300	LSL Recoup		\$35,420				\$0	\$0	
3140301	Other Reimburse		\$3,000	Scrap Metal			\$0		
		\$0	\$38,420		Surplus/(Deficit)		\$0		
Surplus/(Deficit)		\$38,420							

OPERATING REVENUE

OPERATING REVENUE	\$104,260	Decrease in funds available
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Operating Activities excl Budget	<u>- \$27,530</u>	Profit/Loss and Movement in Leave Reserve
Surplus/(Deficit)	<u>- \$260,474</u>	
Surplus/(Deficit) Fin Act (RP)	\$0	
Variance	- \$260,474	Relates to increase in Opening Balance

Plant Operation Costs

OPERATING EXPENDITURE	-\$106,467	Decrease in funds available
-----------------------	-------------------	-----------------------------

2019/20 BUDGET REVIEW VARIANCES

	Decrease	Increase
INVESTING ACTIVITIES		
GRANTS & CONTRIBUTIONS - NON-OPERATING		
Construction - Streets, Road, Bridges		
3120111 Roads to Recovery Grant		-\$59,159
3120112 Black Spot - Chittering Rd	\$92,492	New Accounting Standards
3120113 Grant MRD Bridge 4868	\$135,000	Expected Unspent Grant EOY
3120114 Grant Carty to Clune	\$100,000	Grant is for 2020/21
	<u>\$327,492</u>	<u>-\$59,159</u>
Surplus/(Deficit)	<u>\$268,333</u>	
Other Rec and Sport		
3110300 Contrib Brockman Centre	\$8,000	Delayed
Contrib LCSRC IHC	\$625,000	Removed
3110310 Grant Blackboy Ridge	\$60,000	Delayed
Grant Brockman Centre	\$20,000	Delayed
Grant John Glenn Park	\$150,000	Delayed
Grant Carty to Clune	\$100,000	Duplicated in Transport
3110310 Lower Chittering Sports/Rec	\$766,180	Reduced scope
	<u>\$1,729,180</u>	<u>\$0</u>
Surplus/(Deficit)	<u>\$1,729,180</u>	
TOTAL GRANTS & CONTRIBUTIONS	\$1,997,513	Decrease in funds available
PROCEEDS FROM DISPOSAL		
Other Governance		
5040250 CEO Holden Caprice		-\$2,907
Health		
5070450 PEHO Holden Malibu	\$8,357	
Community		
5120350 Community Bus	\$15,000	
Building		
5130350 BS Holden Malibu	\$6,352	
Administration		
5140250 EMDS Holden Commodore		-\$406
	<u>\$29,709</u>	<u>-\$3,313</u>
Surplus/(Deficit)	<u>\$26,396</u>	
TOTAL PROCEEDS FROM DISPOSAL	-\$26,396	Decrease in funds available

2019/20 BUDGET REVIEW VARIANCES

	Decrease	Increase	
CAPITAL EXPENDITURE			
Land			
Economic Services			
4130609 Lot 9 Binda Place (Mitre 10)		-\$24,750	
	\$0	-\$24,750	
Surplus/(Deficit)		-\$24,750	
Buildings			
Recreation and Culture			
4110110 Muchea Hall Temp Changeroom	\$93,599		Reduced scope
4110110 LC Temp Changeroom		-\$5,873	Reduced scope
4110310 Lower Chittering Rec Centre	\$1,579,753		Reduced scope
Transport			
4120110 Depot Building		-\$7,321	2018/19 works not carried forward
Depot Shed /Fencing		-\$16,457	2018/19 works not carried forward
	\$1,673,352	-\$29,651	
Surplus/(Deficit)	\$1,643,701		\$0
Plant & Equipment			
Health			
4070430 EHO New Sedan	\$1,073		
Transport			
4120330 Community Bus	\$159,091		
Economic Services			
4130330 PA1262 New Vehicle	\$1,073		
Other Property & Services			
4140230 Admin Telephone - Cable		-\$2,200	2018/19 works not carried forward
4140330 HP Plotter Printer - Works		-\$7,000	
	\$161,237	-\$9,200	
Surplus/(Deficit)	\$152,037		\$0
Roads			
Roads - Built Up Area - Council Funded			
4120140 Chittering Rd (R2R)		-\$37,260	Increased funding from R2R
	\$0	-\$37,260	
Surplus/(Deficit)		-\$37,260	
Footpaths			
Recreation & Culture			
4120170 Archibald Street		-\$11,543	
4120170 Blackboy Ridge Trail	\$110,000		Delayed due to naming
4120170 Carty Reserve Trail	\$100,000		Delayed as work required
	\$210,000	-\$11,543	
Surplus/(Deficit)	\$198,457		

2019/20 BUDGET REVIEW VARIANCES

	Decrease	Increase	
Other			
Recreation & Culture			
4110390 John Glenn Park	\$300,000		Project removed
	<u>\$300,000</u>	<u>\$0</u>	
Surplus/(Deficit)	<u>\$300,000</u>		
TOTAL CAPITAL EXPENDITURE	<u>- \$2,205,789</u>		Decrease in funds available
TOTAL INVESTING ACTIVITIES	<u>\$1,997,513</u>		Decrease in funds available
FINANCING ACTIVITIES			
PROCEEDS FROM NEW LOANS			
Recreation & Culture			
5110355 Loan 87 LCSRC	\$200,000		
5110356 Loan 88 LCSRC Self Support	\$625,000		
	<u>\$825,000</u>	<u>\$0</u>	
Surplus/(Deficit)	<u>\$825,000</u>		
TOTAL PROCEEDS FROM NEW LOANS	<u>- \$825,000</u>		Decrease in funds available
TRANSFERS FROM RESERVE			
Other Health		-\$2	Close Ambulance Replacement
Community Amenities		-\$12	Bindoon Cemetery - Interest
Plant Replacement	\$203,182		Adjusted Program
Unclassified		-\$67	Unspent Grants - Interest
	<u>\$203,182</u>	<u>-\$81</u>	
Surplus/(Deficit)	<u>\$203,101</u>		
TOTAL TRANSFERS FROM RESERVE	<u>- \$203,101</u>		Decrease in funds available
ADVANCES TO COMMUNITY GROUPS			
LCSRC Self Supporting Loan		-\$625,000	
	<u>\$0</u>	<u>-\$625,000</u>	
Surplus/(Deficit)	<u>-\$625,000</u>		
TOTAL ADVANCES TO COMMUNITY GROUPS		\$625,000	Increase in funds available
TRANSFERS TO RESERVE			
Plant Replacement		-\$35,912	
	<u>\$0</u>	<u>-\$35,912</u>	
Surplus/(Deficit)	<u>-\$35,912</u>		
TOTAL TRANSFERS TO RESERVE	<u>- \$35,912</u>		Decrease in funds available
TOTAL FINANCING ACTIVITIES	<u>- \$439,013</u>		Decrease in funds available
OVERALL CAPITAL PROGRAM		- \$230,737	Decrease in funds available



BUDGET REVIEW
(Containing the Statement of Financial Activity)
For the Period Ended 29 February 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 10/03/2020

SHIRE OF CHITTERING
Information Summary
For the Period Ended 29 February 2020

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 29 February 2020 of \$3,035,835.

Items of Significance

The material variance adopted by the Shire of Chittering for the 2019/20 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	▲	\$2,370,652
Plant and Equipment	▲	\$157,964
Infrastructure Assets - Roads	▲	\$1,367,805
Infrastructure Assets - Bridges	▲	\$217,532
Infrastructure Assets - Footpaths	▲	\$87,367
Infrastructure Assets - Drainage		\$0
Infrastructure Assets - Parks & Ovals	▲	\$124,734
Infrastructure Assets - Other	▲	\$208,000

Capital Revenue

Non-operating Grants, Subsidies and Contributions	▼	(\$3,214,452)
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Proceeds from Disposal of Assets	▲	\$5,000
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	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muccea Hall Buildings (Capital)	0%	\$ 135,000	\$ 90,000	\$ -
Lower Chittering Sports & Recreation Buildings (Capital)	0%	\$ 3,579,753	\$ 2,386,496	\$ -
Archibald Street	18%	\$ 116,925	\$ 77,928	\$ 20,995
Chittering Road (R2R)	2%	\$ 258,532	\$ 172,344	\$ 4,358
Muccea East Road Renewal (RRG)	15%	\$ 717,724	\$ 478,464	\$ 108,546
Moolabeenie Road (BS)	0%	\$ 151,981	\$ 101,296	\$ -
Chittering Road (BS)	5%	\$ 138,917	\$ 92,592	\$ 6,535
Wandena Road (BS)	3%	\$ 310,125	\$ 206,736	\$ 8,070
Reserve Road	0%	\$ 141,099	\$ 94,056	\$ 456
Forrest Hills Parade	4%	\$ 115,897	\$ 77,248	\$ 4,690
Ioppolo Road	13%	\$ 102,427	\$ 68,264	\$ 13,069
Hart Drive	0%	\$ 100,717	\$ 67,120	\$ 405
Ridgetop Ramble	0%	\$ 189,851	\$ 126,552	\$ -
Muccea East Road (BS)	#DIV/0!	\$ -	\$ -	\$ -
	#DIV/0!	\$ -	\$ -	\$ -
	#DIV/0!	\$ -	\$ -	\$ -
Bridge 4868 - Chittering Valley Road	0%	\$ 270,000	\$ 179,984	\$ -
Bridge 5374 - Flat Rocks Rd	53%	\$ 285,000	\$ 189,984	\$ 152,436
Footpath - Archibald Street	6%	\$ 190,302	\$ 126,848	\$ 11,004
Blackboy Ridge Trail	0%	\$ 110,000	\$ 73,328	\$ -
Carty Reserve Trail	0%	\$ 100,000	\$ 66,664	\$ -
John Glenn Park Infrastructure Other (Capital)	0%	\$ 300,000	\$ 200,000	\$ -
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	67%	\$ 1,107,401	\$ 857,784	\$ 739,623
Non-operating Grants, Subsidies and Contributions	10%	\$ 4,941,772	\$ 3,706,746	\$ 492,294
	20%	\$ 6,049,173	\$ 4,564,530	\$ 1,231,917

Date prepared: 10/03/2020

98% \$ 5,786,316 \$ 5,786,316 \$ 5,673,272

% Compares Current YTD Actuals to Annual Budget

Financial Position			Prior Year 28	Current Year
			February 2019	29 February 2020
Adjusted Net Current Assets	96%	\$	3,191,110	\$ 3,063,335
Cash and Equivalent - Unrestricted	88%	\$	3,205,751	\$ 2,812,131
Cash and Equivalent - Restricted	93%	\$	2,118,673	\$ 1,968,268
Receivables - Rates	126%	\$	934,175	\$ 1,179,492
Receivables - Other	180%	\$	48,640	\$ 87,597
Payables	88%	\$	616,237	\$ 539,707

% 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

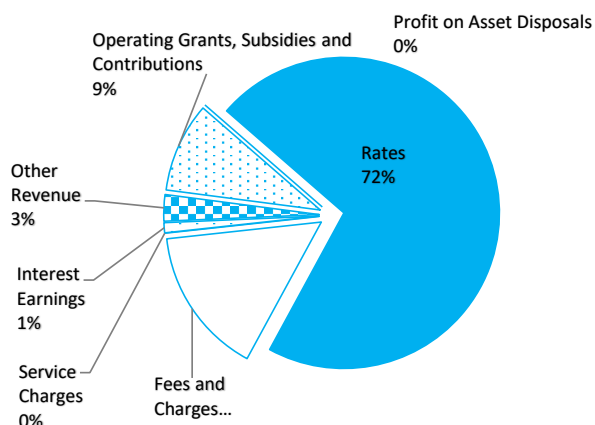
Prepared by: Sue Mills

Reviewed by: Rhona Hawkins

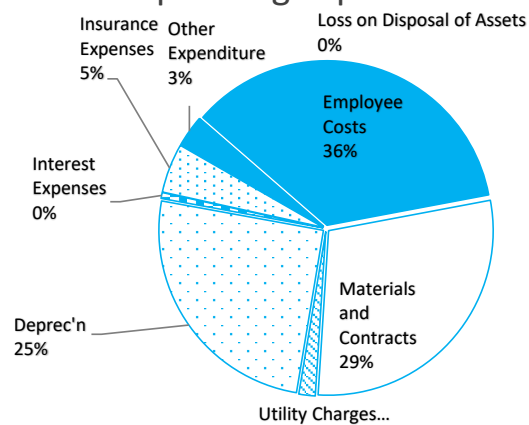
Date prepared: 10/03/2020

SHIRE OF CHITTERING
Information Summary
For the Period Ended 29 February 2020

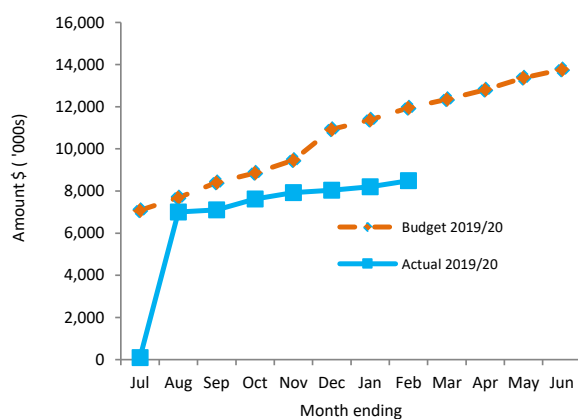
Operating Revenue



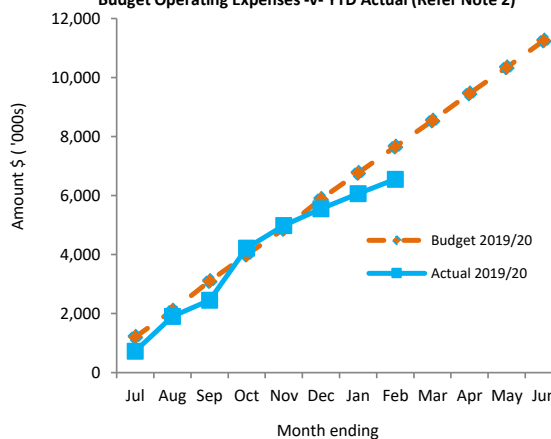
Operating Expenditure



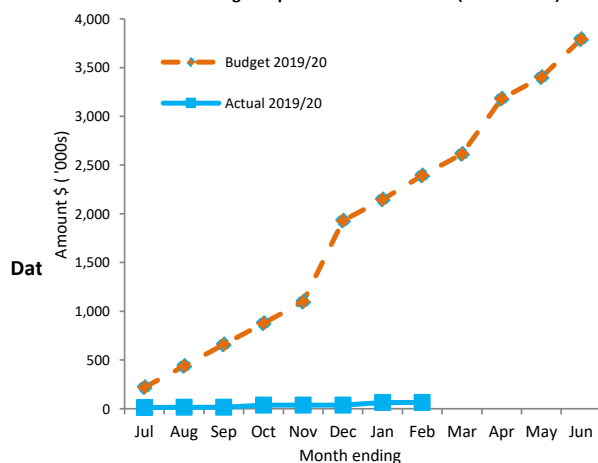
Budget Operating Revenues -v- Actual (Refer Note 2)



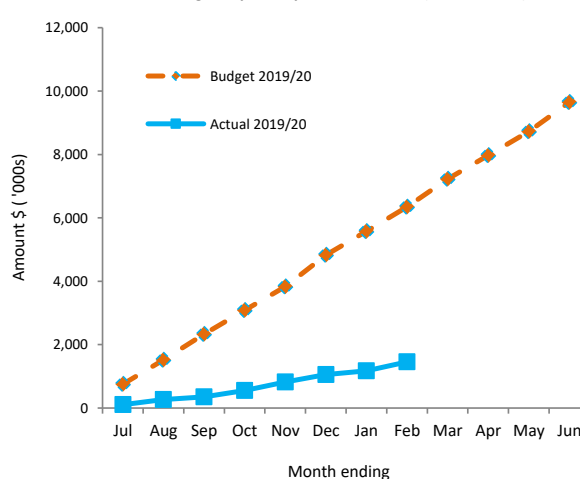
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 29 February 2020

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	652,057	912,530	912,530	0	0%		
Revenue from operating activities								
Rates	9	5,786,316	5,786,316	5,673,272	(113,044)	(2%)	▼	
Operating Grants, Subsidies and Contributions	11	1,107,401	857,784	739,623	(118,161)	(14%)	▼	\$
Fees and Charges		1,408,237	1,242,502	1,217,039	(25,463)	(2%)	▼	
Service Charges		0	0	0	0			
Interest Earnings		118,950	79,288	82,787	3,499	4%	▲	
Other Revenue		139,098	97,009	217,373	120,364	124%	▲	\$
Profit on Disposal of Assets	8	266,404	177,576	0	(177,576)	(100%)	▼	\$
		8,826,406	8,240,475	7,930,094				
Expenditure from operating activities								
Employee Costs		(3,634,542)	(2,471,657)	(2,336,354)	135,303	5%	▲	
Materials and Contracts		(3,156,847)	(2,105,346)	(1,899,182)	206,164	10%	▲	
Utility Charges		(177,043)	(120,303)	(105,338)	14,965	12%	▲	\$
Depreciation on Non-Current Assets		(3,356,339)	(2,237,448)	(1,654,049)	583,399	26%	▲	\$
Interest Expenses		(97,587)	(71,968)	(37,877)	34,091	47%	▲	\$
Insurance Expenses		(232,305)	(220,143)	(317,893)	(97,750)	(44%)	▼	\$
Other Expenditure		(373,918)	(278,484)	(202,892)	75,592	27%	▲	\$
Loss on Disposal of Assets	8	(225,482)	(150,296)	0	150,296	100%	▲	\$
		(11,254,063)	(7,655,645)	(6,553,585)				
Operating activities excluded from budget								
Add back Depreciation		3,356,339	2,237,448	1,654,049	(583,399)	(26%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(40,922)	(27,280)	0	27,280	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	567	567		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0			
Rounding Adjustments		0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0			
Amount attributable to operating activities		887,760	2,794,998	3,031,125				
Investing activities								
Grants, Subsidies and Contributions	11	4,941,772	3,706,746	492,294	(3,214,452)	(87%)	▼	\$
Proceeds from Disposal of Assets	8	1,314,181	855,493	36,330	(819,163)	(96%)	▼	\$
Land Held for Resale	13	0	0	0	0			
Land and Buildings	13	(3,991,885)	(2,587,896)	(217,244)	2,370,652	92%	▲	\$
Plant and Equipment	13	(388,090)	(340,322)	(182,358)	157,964	46%	▲	\$
Furniture and Equipment	13	0	0	0	0			
Infrastructure Assets - Roads	13	(2,653,269)	(1,768,560)	(400,755)	1,367,805	77%	▲	\$
Infrastructure Assets - Bridges	13	(555,000)	(369,968)	(152,436)	217,532	59%	▲	\$
Infrastructure Assets - Footpaths	13	(441,242)	(294,128)	(206,761)	87,367	30%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(195,300)	(130,184)	(5,450)	124,734	96%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0			
Infrastructure Assets - Other	13	(312,000)	(208,000)	0	208,000	100%	▲	\$
Amount attributable to investing activities		(2,280,833)	(1,136,819)	(636,378)				
Financing Activities								
Date prepared: 10/03/2020		1,825,000	1,216,664	0	(1,216,664)	(100%)	▼	\$
Proceeds from Advances		0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0			
Transfer from Reserves	7	650,925	320,600	0	(320,600)	(100%)	▼	\$
Advances to Community Groups		(625,000)	(416,664)	0	416,664	100%	▲	\$
Repayment of Debentures	10	(429,908)	(188,821)	(265,261)	(76,440)	(40%)	▼	\$
Transfer to Reserves	7	(680,000)	(453,320)	(6,181)	447,139	99%	▲	\$
Amount attributable to financing activities		741,017	478,459	(271,442)				
Closing Funding Surplus (Deficit)	3	1	3,049,168	3,035,835				

▲ ▼ 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 29 February 2020

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (e)-(d)	Var. % (d)/(d)	Var. ▲▼
		\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	652,057	912,530	912,530	0	0%	
Revenue from operating activities							
Governance		13,100	12,728	1,970	0	0%	
General Purpose Funding - Rates	9	5,786,316	5,786,316	5,673,272	4,769	0%	▲
General Purpose Funding - Other		885,803	655,851	633,386	0	0%	
Law, Order and Public Safety		281,533	225,008	151,265	(2,267)	(1%)	▼
Health		54,375	36,232	46,927	0	0%	
Education and Welfare		42,200	28,456	3,200	(6,800)	(16%)	▼
Housing		123,400	82,521	99,930	7,440	6%	▲
Community Amenities		1,022,461	961,798	960,673	35,000	3%	▲
Recreation and Culture		266,600	177,696	14,881	3,500	1%	▲
Transport		121,672	118,629	125,330	(5,107)	(4%)	▼
Economic Services		188,740	128,448	104,602	(10,761)	(6%)	▼
Other Property and Services		40,206	26,792	114,657	78,486	195%	▲
		8,826,406	8,240,475	7,930,094			
Expenditure from operating activities							
Governance		(876,956)	(581,804)	(588,974)	17,896	2%	▲
General Purpose Funding		(241,984)	(162,283)	(192,266)	(8,385)	(3%)	▼
Law, Order and Public Safety		(1,076,738)	(726,136)	(483,755)	(500)	(0%)	▼
Health		(357,611)	(255,952)	(214,227)	(7,136)	(2%)	▼
Education and Welfare		(135,785)	(94,202)	(48,433)	4,444	3%	▲
Housing		(339,670)	(230,269)	(196,289)	(18,654)	(5%)	▼
Community Amenities		(2,129,154)	(1,451,692)	(1,356,043)	(36,815)	(2%)	▼
Recreation and Culture		(1,816,328)	(1,219,730)	(923,312)	2,259	0%	▲
Transport		(3,071,863)	(2,049,298)	(2,038,627)	1,936	0%	▲
Economic Services		(1,185,617)	(777,887)	(547,341)	(27,563)	(2%)	▼
Other Property and Services		(22,358)	(106,392)	35,682	(33,949)	(152%)	▼
		(11,254,063)	(7,655,645)	(6,553,585)			
Operating activities excluded from budget							
Add back Depreciation		3,356,339	2,237,448	1,654,049	0	0%	
Adjust (Profit)/Loss on Asset Disposal	8	(40,922)	(27,280)	0	16,503	(40%)	▲
Movement in Leave Reserve (Added Back)		0	0	567	(44,033)		▼
Movement in Deferred Pensioner Rates/ESL		0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0		
Rounding Adjustments		0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0		
Amount attributable to operating activities		887,760	2,794,998	3,031,125			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	4,941,772	3,706,746	492,294	(1,997,513)	(40%)	▼
Proceeds from Disposal of Assets	8	1,314,181	855,493	36,330	(26,396)	(2%)	▼
Land Held for Resale	13	0	0	0	0		
Land and Buildings	13	(3,991,885)	(2,587,896)	(217,244)	1,618,951	41%	▲
Plant and Equipment	13	(388,090)	(340,322)	(182,358)	152,037	39%	▲
Furniture and Equipment	13	0	0	0	0		
Infrastructure Assets - Roads	13	(2,653,269)	(1,768,560)	(400,755)	(37,260)	(1%)	▼
Infrastructure Assets - Bridges	13	(555,000)	(369,968)	(152,436)	0	0%	
Infrastructure Assets - Footpaths	13	(441,242)	(294,128)	(206,761)	198,457	45%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(195,300)	(130,184)	(5,450)	0	0%	
Date prepared: 10/03/2020	13	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0		
Infrastructure Assets - Other	13	(312,000)	(208,000)	0	300,000	96%	▲
Amount attributable to investing activities		(2,280,833)	(1,136,819)	(636,378)			
Financing Activities							
Proceeds from New Debentures		1,825,000	1,216,664	0	(825,000)	(45%)	▼
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	650,925	320,600	0	(159,010)	(24%)	▼
Advances to Community Groups		(625,000)	(416,664)	0	625,000	100%	▲
Repayment of Debentures	10	(429,908)	(188,821)	(265,261)	0	0%	
Transfer to Reserves	7	(680,000)	(453,320)	(6,181)	(80,003)	(12%)	▼
Amount attributable to financing activities		741,017	478,459	(271,442)			
Closing Funding Surplus(Deficit)	3	1	3,049,168	3,035,835			

▲ ▼ 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 29 February 2020

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0
Land and Buildings	13	0	217,244	2,587,896	3,991,885	217,244	(2,370,652)
Plant and Equipment	13	0	182,358	340,322	388,090	182,358	(157,964)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	400,755	1,768,560	2,653,269	400,755	(1,367,805)
Infrastructure Assets - Bridges	13	0	152,436	369,968	555,000	152,436	(217,532)
Infrastructure Assets - Footpaths	13	0	206,761	294,128	441,242	206,761	(87,367)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	5,450	130,184	195,300	5,450	(124,734)
Infrastructure Assets - Airports	13	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	0	208,000	312,000	0	(208,000)
Capital Expenditure Totals		0	1,165,003	5,699,058	8,536,786	1,165,003	(4,534,055)
Capital acquisitions funded by:							
Capital Grants and Contributions				3,706,746	4,941,772	492,294	
Borrowings				1,216,664	1,825,000	0	
Other (Disposals & C/Fwd)				855,493	1,314,181	36,330	
Council contribution - Cash Backed Reserves							
Various Reserves				320,600		0	
Council contribution - operations				(400,445)		636,378	
Capital Funding Total				5,699,058		1,165,003	

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Date prepared: 10/03/2020

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

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

(h) Inventories**General**

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

Land Held for Resale

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

(i) Fixed Assets

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

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

Date prepared: 10/03/2020

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 29 February 2020

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 29 February 2020

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 29 February 2020

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 29 February 2020

Note 2: Explanation of Material Variances

Variances will be adjusted following the adoption of the Budget Review.

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 2019/20 year is \$10,000 and 10%.

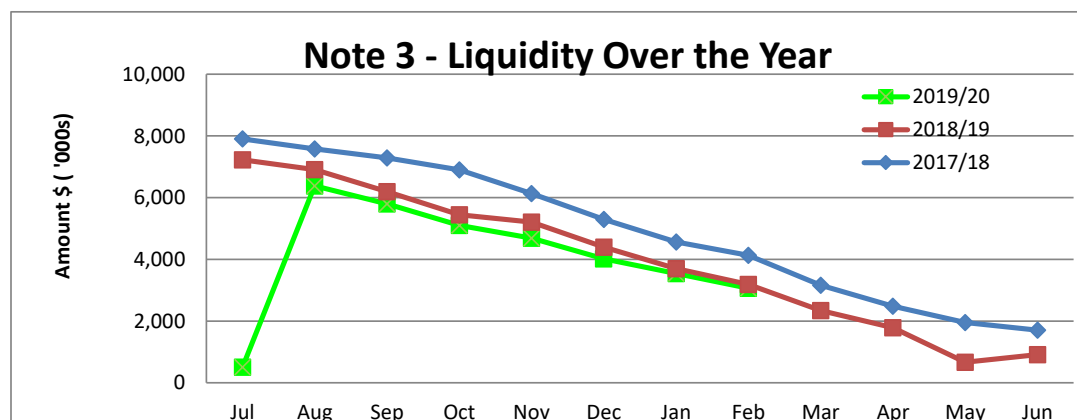
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	(10,758)	(85%)	▼	S		
General Purpose Funding - Rates	(113,044)	(2%)	▼			
General Purpose Funding - Other	(22,465)	(3%)	▼			
Law, Order and Public Safety	(73,743)	(33%)	▼	S	Timing	Operating Grant not received yet
Health	10,695	30%	▲	S		
Education and Welfare	(25,256)	(89%)	▼	S	Permanent	Proceeds of Disposal less than budgeted
Housing	17,409	21%	▲	S	Permanent	Insurance Claim received for Edmonds Place
Community Amenities	(1,125)	(0%)	▼			
Recreation and Culture	(162,815)	(92%)	▼	S	Timing	Grant revenue distributed over twelve months
Transport	6,701	6%	▲			
Economic Services	(23,846)	(19%)	▼	S		
Other Property and Services	87,865	328%	▲	S	Permanent	LSL Recoup from other Councils not budgeted
Expenditure from operating activities						
Governance	(7,170)	(1%)	▼			
General Purpose Funding	(29,983)	(18%)	▼	S	Timing	Legal Fees and Advertising less than budgeted
Law, Order and Public Safety	242,381	33%	▲	S	Timing	Admin and Works Allocations to be adjusted
Health	41,725	16%	▲	S		
Education and Welfare	45,769	49%	▲	S	Timing	Grant expenditure allocated over twelve months
Housing	33,980	15%	▲	S		
Community Amenities	95,649	7%	▲			
Recreation and Culture	296,418	24%	▲	S		
Transport	10,671	1%	▲		Timing	Admin allocations and Depreciation costs to be adjusted
Economic Services	230,546	30%	▲	S	Timing	Weed Control and Tourism allocations budget
Other Property and Services	3	134%	▲	S	Timing	Software Licences allocation budget distributed over twelve months
Investing Activities						
Non-operating Grants, Subsidies and Proceeds from Disposal of Assets	(3,214,452)	(87%)	▼	S	Timing	
Land Held for Resale	5	(96%)	▲		Timing	
Land and Buildings	0					
Plant and Equipment	2,370,652	92%	▲	S	Timing	
Infrastructure Assets - Roads	157,964	46%	▲	S	Timing	
Infrastructure Assets - Bridges	1,367,805	77%	▲	S	Timing	
Infrastructure Assets - Footpaths	217,532	59%	▲	S	Timing	
Infrastructure Assets - Drainage	87,367	30%	▲	S		
Infrastructure Assets - Parks & Ovals	0					
Infrastructure Assets - Other	124,734	96%	▲	S	Timing	
Financing Activities						
Proceeds from New Debentures	208,000	100%	▼			
Proceeds from Advances	(1,216,664)					
Self-Supporting Loan Principal	0					
Transfer from Reserves	0					
Advances to Community Groups	(320,600)	100%	▼			
Repayment of Debentures	416,664	100%	▲	S	Timing	Community advances not submitted yet
Date prepared: 10/03/2020	(76,440)	(40%)	▼	S	Timing	
	447,139	99%	▲	S	Timing	Transfers not required yet

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2019	28/02/2019	29/02/2020
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,319,505	3,051,307	2,438,225
Cash Restricted - Conditions over Grants	11	119,473	154,444	373,906
Cash Restricted - Reserves	4	1,962,087	2,118,673	1,968,268
Receivables - Rates	6	309,589	934,175	1,179,492
Receivables - Other	6	415,863	48,640	87,597
Inventories		5,068	9,468	7,523
		4,131,585	6,316,706	6,055,011
Less: Current Liabilities				
Payables		(772,700)	(616,237)	(539,707)
Contract Liabilities		0	0	0
Loan Liability		(408,220)	(56,953)	(142,959)
Provisions		(664,142)	(529,632)	(664,142)
		(1,845,062)	(1,202,821)	(1,346,808)
Less: Cash Reserves	7	(1,962,087)	(2,118,673)	(1,968,268)
Add Back: Component of Leave Liability not Required to be funded		179,874	138,946	180,441
Add Back: Current Loan Liability		408,220	56,953	142,959
Net Current Funding Position		912,530	3,191,110	3,063,335

**Comments - Net Current Funding Position**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	806,205				806,205	Bendigo	1.25%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		14,032			14,032	Bendigo	2.25%	At Call
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
Cash On Hand 7	0				0	N/A	Nil	On Hand
Trust Cash At Bank			130		130	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	2,004,345				2,004,345	Bendigo	1.30%	
Reserve Bank - Term Deposit Investments		1,954,237			1,954,237	Bendigo	1.30%	
(c) Investments								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand
Total	2,812,001	1,968,268	130	42,500	4,822,899			

Comments/Notes - Investments

Note 5: Budget Amendments

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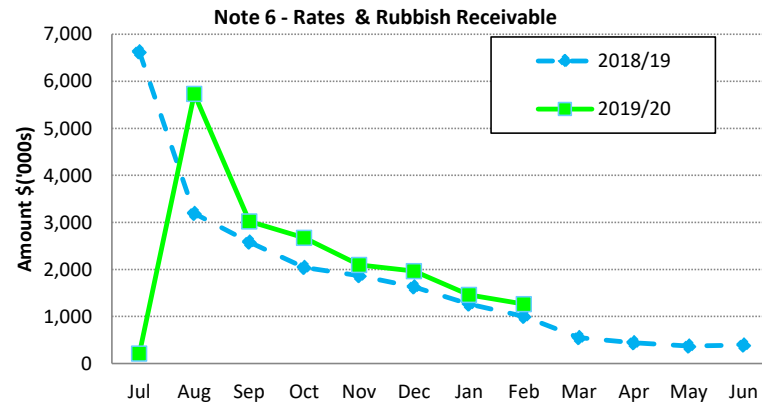
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 6: Receivables

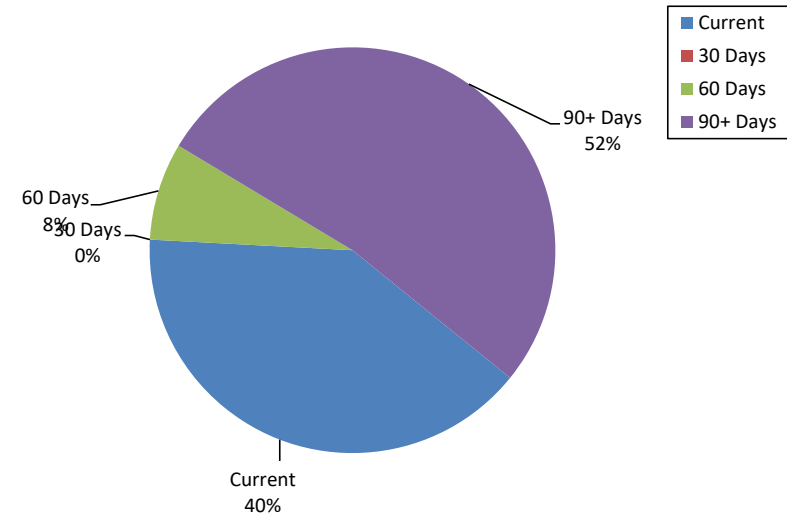
Receivables - Rates & Rubbish	29 February 2020	30 June 2019
	\$	\$
Opening Arrears Previous Years	394,697	364,460
Levied this year	6,515,923	6,278,439
<u>Less</u> Collections to date	(5,646,020)	(6,248,201)
Equals Current Outstanding	1,264,601	394,697
Net Rates Collectable	1,264,601	394,697
% Collected	81.70%	94.06%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	10,484	0	2,039	13,685	26,207
Balance per Trial Balance					
Sundry Debtors					26,207
Receivables - Other					61,390
Total Receivables General Outstanding					87,597

Amounts shown above include GST (where applicable)

**Comments/Notes - Receivables Rates & Rubbish**

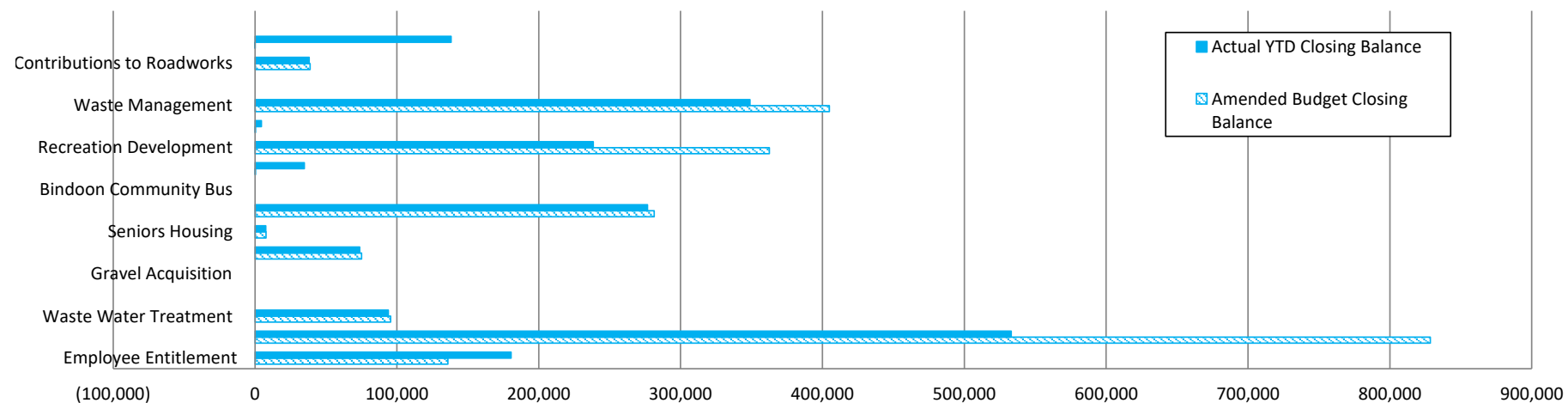
[Insert explanatory notes and commentary on trends and timing]

Note 6 - Accounts Receivable (non-rates)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

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	179,874	3,667	567	0	0	(47,700)	0	135,841	180,441
Plant Replacement	531,484	10,835	1,675	380,003	0	(93,818)	0	828,504	533,158
Waste Water Treatment	93,598	1,908	295	0	0	0	0	95,506	93,893
Public Amenities & Buildings	0	0	0	0	0	0	0	0	0
Gravel Acquisition	0	0	0	0	0	0	0	0	0
Communtiy Housing	73,576	1,500	232	0	0	0	0	75,076	73,808
Seniors Housing	7,585	155	24	0	0	0	0	7,740	7,610
Public Open Space	275,751	5,622	868	0	0	0	0	281,373	276,619
Bindoon Community Bus	0	0	0	0	0	0	0	0	0
Bindoon Cemetery Development	34,568	705	109	0	0	(35,273)	0	0	34,678
Recreation Development	237,663	4,845	749	290,000	0	(170,000)	0	362,508	238,411
Ambulance Replacement	4,422	90	14	0	0	(4,512)	0	0	4,436
Waste Management	347,735	7,089	1,095	50,000	0	0	0	404,824	348,830
Landcare Vehicles	(0)	0	0	0	0	0	(0)	(0)	(0)
Contributions to Roadworks	38,028	775	120	0	0	0	0	38,803	38,148
Unspent Grants	137,803	2,809	434	0	0	(140,612)	0	(0)	138,237
	1,962,087	40,000	6,181	720,003	0	(491,915)	(0)	2,230,175	1,968,268

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 29 February 2020

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								
LDV195	LAND - Lot 99 and Lot 100 Santa Gertrudis Drive, Lower Chittering					15,000	275,000	260,000	
LDV856	LAND - Lot 168 Binda Place, Bindoon - Land					349,712	350,000	288	
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					320,000	120,000		(200,000)
LDV181	LAND - Lot 104 Gray Rd Bindoon					200,000	200,000		
LDV641	LAND - Lot M 1496 Muchea East [near new Saleyards Complex]					260,000	260,000		
	Plant and Equipment								
MVS159	OCH Holden Caprice 2015 Sedan (CEO) (P0X)		20,634	0		31,069	17,727		(13,342)
MVU713	CH10421 FORD COURIER 2004 Ute (FIRE SERVICE) (P10421)					7,873	7,818		(55)
MVS725	CH451 HOLDEN MALIBU 2014 Sedan (HEALTH) (P0005)		1,643	0		14,997	10,000		(4,997)
MVU715	CH5007 HOLDEN COLORADO TTOP (NRM AG) (P5007)					18,000	12,727		(5,273)
MVM002	CH5464 TOYOTA COASTER BUSTYP 21 Seat (COMMUNITY) (P0177)					9,893	15,000	5,107	
MVU716	CH1891 HOLDEN COLORADO TTP EBICG (LANDCARE) (P1891)					12,704	12,727	23	
MVS723	CH1262 HOLDEN MALIBU 2014 Sedan (BUILDING SURVEYOR) (P1262)		3,648	0		9,992	10,000	8	
MVS131	P&E - 2015 Holden Commodore SV6 Sedan - White (EMDS)		10,406	0	0	9,022	10,000	978	
MVS721	CH1270 HOLDEN COMMODORE 2015 Sedan (EMCS) (P1270)					14,997	13,182		(1,815)
		0	36,330	0	0	1,273,259	1,314,181	266,404	(225,482)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

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	10.3680	1,652	31,023,987	3,216,629	16,196	1,187	3,234,012	3,216,629	0	0	3,216,629
UV	0.6450	725	323,191,000	2,085,552	(6,653)	(416)	2,078,482	2,085,552	0	0	2,085,552
Sub-Totals		2,377	354,214,987	5,302,181	9,542	771	5,312,494	5,302,181	0	0	5,302,181
Minimum Payment	Minimum										
	\$										
GRV	1,050.00	389	2,368,828	408,450	0	0	408,450	408,450	0	0	408,450
UV	1,000.00	73	5,333,674	73,000	0	0	73,000	73,000	0	0	73,000
Sub-Totals		462	7,702,502	481,450	0	0	481,450	481,450	0	0	481,450
		2,839	361,917,489	5,783,631	9,542	771	5,793,944	5,783,631	0	0	5,783,631
Discounts							0				0
Concession							0				0
Amount from General Rates							5,793,944				5,783,631
Ex-Gratia Rates							2,890				2,685
Rates Adjustments							0				0
Movement in Excess Rates							(123,562)				0
Specified Area Rates							0				0
Totals							5,673,272				5,786,316

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 10: Information on Borrowings

(a) Debenture Repayments

			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments				
Particulars/Purpose			01 Jul 2019	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	WATC	81,065.82	0	0	0	9,660.65	19,453	19,453	71,405.17	61,613	61,613	869	2,074	2,074		
Health																
Loan 79 - Multi Purpose Health Centre	WATC	535,496.00	0	0	0	35,051.23	28,366	28,366	500,444.77	507,130	507,130	19,078	23,306	23,306		
Housing																
Loan 72 Staff Housing Development	KEYSTART	71,810.68	0	0	0	22,394.64	31,090	31,090	49,416.04	40,721	40,721	2,227	3,165	3,165		
Loan 73 Seniors & Community Housing	WATC	26,513.06	0	0	0	6,755.16	11,450	11,450	19,757.90	15,063	15,063	768	1,824	1,824		
Recreation and Culture																
Loan 74 Land Acquisition Gray Road	WATC	51,671.16	0	0	0	10,946.54	18,556	18,556	40,724.62	33,115	33,115	1,538	3,689	3,689		
Loan 87 Lower Chittering Sport & Rec Centre	WATC	0.00	0	1,200,000	1,200,000	0.00	21,283	21,283	0.00	1,178,717	1,178,717	0	20,160	20,160		
Loan 88 LCSRC Self Supporting (IHC)	WATC	0.00	0	625,000	625,000	0.00	0	0	0.00	625,000	625,000	0	0	0		
Transport																
Loan 79 New Grader	WATC	249,689.53	0	0	0	6,541.06	13,226	13,226	243,148.47	236,464	236,464	1,034	10,867	10,867		
Economic Services																
Loan 81 Land Lot 215 Great Nth Hwy	WATC	40,691.92	0	0	0	13,407.84	26,971	26,971	27,284.08	13,721	13,721	187	789	789		
Loan 85 Land Lot 215 Great Nth Hwy	VENDOR	125,000.00	0	0	0	62,500.00	62,500	62,500	62,500.00	62,500	62,500	3,064	3,750	3,750		
Loan 82 Land Lot 168 Binda Place	WATC	577,617.79	0	0	0	30,020.27	60,498	60,498	547,597.52	517,120	517,120	3,495	17,160	17,160		
Loan 83 Lifestyle Village	WATC	650,000.00	0	0	0	62,679.98	125,865	125,865	587,320.02	524,135	524,135	5,233	9,960	9,960		
Other Property & Services																
Loan 86 Admin Telephone System	WATC	55,000.00	0	0	0	5,303.69	10,650	10,650	49,696.31	44,350	44,350	385	843	843		
			2,464,555.96	0	1,825,000	1,825,000	265,261.06	429,908	429,908	2,199,294.90	3,859,648	3,859,648	37,877	97,587	97,587	

All debenture repayments, other than self supporting loans, will be financed by general purpose revenue.

(b) New Debentures

Particulars/Purpose	Amount Borrowed			Term			Amount Used			Balance Unspent		
	YTD Actual	Amended Budget	Adopted Budget	Institution	(Years)	Interest Rate	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
	\$	\$	\$			%	\$	\$	\$	\$	\$	\$
Loan 87 Lower Chittering Sport & Rec Centre	0	1,200,000	1,200,000	WATC	5	3.36	0	1,200,000	1,200,000	0	0	0
Loan 88 LCSRC Self Supporting (IHC)	0	0	0	WATC	5	3.36	0	0	0	0	0	0
	0	0	0				0	0	0	0	0	0
	0	1,200,000	1,200,000				0	1,200,000	1,200,000	0	0	0

Note 11: Grants and Contributions

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SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 29 February 2020

Note 12: Restricted Cash - Bonds and Deposits and Trust Funds

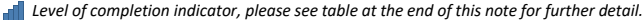






























In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust 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 2019	Amount Received	Amount Paid	Closing Balance 29 Feb 2020
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	150.00	883.89	(616.68)	417.21
Bonds - Community Bus	1,100.00	500.00	(500.00)	1,100.00
Construction Training Fund (CTF)	1,629.61	14,120.03	(12,152.17)	3,597.47
Bonds - Crossovers	16,513.89	0.00	0.00	16,513.89
Bonds - Defects Roadworks	11,742.59	55,290.15	(11,693.00)	55,339.74
Bonds - Developer	94,744.19	24,406.00	0.00	119,150.19
Bonds - Extractive Industries	217,658.43	0.00	(161,100.00)	56,558.43
Bonds - Gravel Pit Rehabilitation	21,289.16	0.00	0.00	21,289.16
Bonds - Keys, Hall and Equipment	1,705.00	1,600.00	(1,000.00)	2,305.00
Building Services Levy (BSL)	4,149.66	30,431.66	(28,603.29)	5,978.03
Bonds - Transportable Buildings	10,000.00	0.00	(10,000.00)	0.00
Bonds - Community Housing	0.00	1,347.32	(1,347.32)	0.00
Councillor Nomination Deposits	0.00	560.00	(560.00)	0.00
Unclaimed Monies	1,031.40	0.00	0.00	1,031.40
Bonds - Senior Housing	0.00	466.72	(466.72)	0.00
Bonds - Staff Housing	0.00	1,920.00	(1,920.00)	0.00
Sub-Total	381,713.93	131,525.77	(229,959.18)	283,280.52
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
Total	381,713.93	131,525.77	(229,959.18)	283,280.52

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

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	
				\$	\$	\$	\$	\$	\$	\$	
											
Land											
Economic Services											
 Lot 8017 (IHC) Purchase	4110309	509	LC383	0	0	0	0	0	0	0	
 Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	(40,000)	(40,000)	0	0	
 Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	(30,000)	(30,000)	0	0	
 131 Muchea East Road Remediation	4130609	509	LC484	0	(131)	(131)	(40,000)	(40,000)	0	(131)	
 Lot 9 Binda Place (Mitre 10)	4130609	509	LC485	0	(49,500)	(49,500)	0	0	0	(49,500)	
 Economic Development Land (Capital)	4130809	509	LC510	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	
Total - Economic Services				0	(49,631)	(49,631)	(110,000)	(110,000)	0	(49,631)	
Total - Land				0	(49,631)	(49,631)	(110,000)	(110,000)	0	(49,631)	
Buildings											
Governance											
 MEMBERS - Building (Capital)	4040110	510		0	0	0	0	0	0	0	
 OTH GOV - Building (Capital)	4040210	510		0	0	0	0	0	0	0	
Total - Governance				0	0	0	0	0	0	0	
Law, Order & Public Safety											
 Fire Incident Support Building (Capital)	4050110	510	BC030	0	0	0	0	0	0	0	
 Fire Building (Capital)	4050110	510	BC030	0	0	0	0	0	0	0	
 Animal Pound Building (Capital)	4050210	510	BC040	0	0	0	0	0	0	0	
 OI OPS - Building (Capital)	4050310	510		0	0	0	0	0	0	0	
 ESL BFB - Building (Capital)	4050510	510		0	0	0	0	0	0	0	
 FM - Building (Capital)	4050710	510		0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	
Total - Law, Order & Public Safety				0	0	0	0	0	0	0	
Health											
 MATERNAL - Building (Capital)	4070110	510		0	0	0	0	0	0	0	
 IMMUN - Building (Capital)	4070210	510		0	0	0	0	0	0	0	
 MFAT - Building (Capital)	4070310	510		0	0	0	0	0	0	0	
 HEALTH - Building (Capital)	4070410	510		0	0	0	0	0	0	0	
 PFST - Building (Capital)	4070510	510		0	0	0	0	0	0	0	
 PREV OTH - Building (Capital)	4070610	510		0	0	0	0	0	0	0	
 Chittering Community Health Centre Building (Capital)	4070710	510	BC120	0	0	0	0	0	0	0	
 Chittering Health Centre Building (Capital)	4070710	510	BC121	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	
Total - Health				0	0	0	0	0	0	0	
Education & Welfare											
 PRE-SCHOOL - Building (Capital)	4080110	510		0	0	0	0	0	0	0	
 OTHER ED - Building (Capital)	4080210	510		0	0	0	0	0	0	0	
 FAMILIES - Building (Capital)	4080310	510		0	0	0	0	0	0	0	
 SENIOR - Building (Capital)	4080410	510		0	0	0	0	0	0	0	
Community Amenities											
 Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	0	0	(8,390)	(8,390)	(5,592)	5,592	
 Muchea Landfill Buildings (Capital)	4100110	510	BC241	0	(11,773)	(11,773)	0	0	0	(11,773)	Transfer to maintenance BM241.298.2101
 Bindoon Public Conveniences Buildings (Capital)	4100710	510	BC301	0	0	0	(10,000)	(10,000)	(6,664)	6,664	
Total - Community Amenities				0	(11,773)	(11,773)	(18,390)	(18,390)	(12,256)	483	
Recreation And Culture											
 Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	(40,971)	(40,971)	(35,000)	(35,000)	(23,328)	(17,643)	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

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	
				\$	\$	\$	\$	\$	\$	\$	
Mucnea Hall Buildings (Capital)	4110110	510	BC313	0	0	0	(135,000)	(135,000)	(90,000)	90,000	
Mucnea Hall Temporary Change Rooms	4110110	510	BC313C	0	(41,884)	(41,884)	0	0	0	(41,884)	
Lower Chittering Sport & Recreation Centre Buildings (Capital)	4110110	510	BC315	0	0	0	0	0	0	0	
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(13,100)	(13,100)	(80,742)	(80,742)	(53,816)	40,716	
Lower Chittering Sports & Recreation Buildings (Capital)	4110310	510	BC383	0	(60,856)	(60,856)	(3,579,753)	(3,579,753)	(2,386,496)	2,325,640	Change in scope
Total - Recreation And Culture				0	(156,811)	(156,811)	(3,830,495)	(3,830,495)	(2,553,640)	2,396,829	
Transport											
Depot Buildings (Capital)	4120110	510	BC410	0	(7,321)	(7,321)	0	0	0	(7,321)	2018/19 works not carried forward
Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(16,457)	(16,457)	0	0	0	(16,457)	2018/19 works not carried forward
Total - Transport				0	(23,778)	(23,778)	0	0	0	(23,778)	
Other Property & Services											
Administration Buildings (Capital)	4140210	510	BC560	0	0	0	(33,000)	(33,000)	(22,000)	22,000	
Total - Other Property & Services				0	0	0	(33,000)	(33,000)	(22,000)	22,000	
Total - Buildings				0	(192,362)	(192,362)	(3,881,885)	(3,881,885)	(2,587,896)	2,395,534	
Plant , Equip. & Vehicles											
Law, Order And Public Safety											
CH10421 NEW VEHICLE	4050130	530	PA1042	0	(39,946)	(39,946)	(41,636)	(41,636)	(41,636)	1,690	
Total - Law, Order And Public Safety				0	(39,946)	(39,946)	(41,636)	(41,636)	(41,636)	1,690	
Health											
CH451 New Sedan (Health)	4070430	530	PA1270	0	(26,927)	(26,927)	(28,000)	(28,000)	(18,664)	(8,263)	
Total - Health				0	(26,927)	(26,927)	(28,000)	(28,000)	(18,664)	(8,263)	
Community Amenities											
CH1891 NEW VEHICLE	4100530	530	PA1891	0	(39,121)	(39,121)	(43,636)	(43,636)	(29,088)	(10,033)	
CH5007 NEW VEHICLE	4100530	530	PA5007	0	0	0	(43,636)	(43,636)	(29,088)	29,088	
Total - Community Amenities				0	(78,242)	(78,242)	(87,272)	(87,272)	(58,176)	(20,066)	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

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	
				\$	\$	\$	\$	\$	\$	\$	
Transport											
CH5464 New Coaster Bus (P5464)	4120330	530	PA0177	0	(864)	(864)	(159,091)	(159,091)	(159,091)	158,227	Removed in Budget Review
Total - Transport				0	(1,116)	(1,116)	(159,091)	(159,091)	(159,091)	157,975	
Economic Services											
CH1262 NEW VEHICLE	4130330	530	PA1262	0	(26,927)	(26,927)	(28,000)	(28,000)	(18,664)	(8,263)	
Total - Economic Services				0	(26,927)	(26,927)	(28,000)	(28,000)	(18,664)	(8,263)	
Other Property & Services											
Admin Telephone System Upgrade	4140230	530	PE564	0	(2,200)	(2,200)	0	0	0	(2,200)	
CH1270 NEW VEHICLE	4140230	530	PA0005	0	0	0	(44,091)	(44,091)	(44,091)	44,091	
P&E - HP DESIGNJET T2300 MFP PLOTTER	4140330	530	PE565	0	(7,000)	(7,000)	0	0	0	(7,000)	HP Plotter Printer (Works)
Total - Other Property & Services				0	(9,200)	(9,200)	(44,091)	(44,091)	(44,091)	34,891	
Total - Plant , Equip. & Vehicles				0	(182,358)	(182,358)	(388,090)	(388,090)	(340,322)	157,964	
Roads (Non Town)											
Transport											
Archibald Street	4120140	540	RC032	0	(20,995)	(20,995)	(116,925)	(116,925)	(77,928)	56,933	
McKenzie Street	4120140	540	RC066	0	(501)	(501)	0	0	0	(501)	
Chinkabee Road	4120140	540	RC111	0	(405)	(405)	(18,905)	(18,905)	(12,584)	12,179	
Developer Cont - Byrne Road	4120142	540	RC033	0	(850)	(850)	0	0	0	(850)	
Chittering Road (R2R)	4120145	540	R2R002	0	(4,358)	(4,358)	(258,532)	(258,532)	(172,344)	167,986	
Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(108,546)	(108,546)	(717,724)	(717,724)	(478,464)	369,918	
Muchea East Road Renewal 2018/19	4120149	540	RRG048	0	(23,974)	(23,974)	(23,974)	(23,974)	(15,976)	(7,998)	
Mooliabeenie Road (BS)	4120153	540	RBS001	0	0	0	(151,981)	(151,981)	(101,296)	101,296	
Chittering Road (BS)	4120153	540	RBS002	0	(6,535)	(6,535)	(138,917)	(138,917)	(92,592)	86,057	
Wandena Road (BS)	4120153	540	RBS030	0	(8,070)	(8,070)	(310,125)	(310,125)	(206,736)	198,666	
Total - Transport				0	(174,850)	(174,850)	(1,737,083)	(1,737,083)	(1,157,920)	983,070	
Total - Roads (Non Town)				0	(174,850)	(174,850)	(1,737,083)	(1,737,083)	(1,157,920)	983,070	
Roads (Town)											
Transport											
Chittering Road	4120141	540	RC002	0	(15,032)	(15,032)	0	0	0	(15,032)	R2R002
Teatree Road	4120141	540	RC014	0	(65,083)	(65,083)	(64,809)	(64,809)	(43,192)	(21,891)	
Reserve Road	4120141	540	RC038	0	(456)	(456)	(141,099)	(141,099)	(94,056)	93,600	
Wandena Road	4120141	540	RC030	0	(70,229)	(70,229)	(70,543)	(70,543)	(47,008)	(23,221)	
Forrest Hills Parade	4120141	540	RC103	0	(4,690)	(4,690)	(115,897)	(115,897)	(77,248)	72,558	
Ippolo Road	4120141	540	RC075	0	(13,069)	(13,069)	(102,427)	(102,427)	(68,264)	55,195	
Hart Drive	4120141	540	RC078	0	(405)	(405)	(100,717)	(100,717)	(67,120)	66,715	
Ridgetop Ramble	4120141	540	RC098	0	0	0	(189,851)	(189,851)	(126,552)	126,552	
Devon Way	4120141	540	RC147	0	(304)	(304)	(81,634)	(81,634)	(54,408)	54,104	
Flat Rocks Road	4120142	540	RC011	0	(56,636)	(56,636)	(49,209)	(49,209)	(32,792)	(23,844)	
Muchea East Road (BS)	4120142	540	RBS004	0	0	0	0	0	0	0	
Total - Transport				0	(225,905)	(225,905)	(916,186)	(916,186)	(610,640)	384,735	
Total - Roads (Town)				0	(225,905)	(225,905)	(916,186)	(916,186)	(610,640)	384,735	

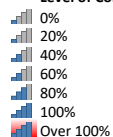
Bridges and Culverts

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

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	
				\$	\$	\$	\$	\$	\$	\$	
Transport											
Bridge 4868 - Chittering Valley Road	4120167	555	BR4868	0	0	0	(270,000)	(270,000)	(179,984)	179,984	
Bridge 5374 - Flat Rocks Rd	4120167	555	BR5374	0	(152,436)	(152,436)	(285,000)	(285,000)	(189,984)	37,548	
Total - Transport				0	(152,436)	(152,436)	(555,000)	(555,000)	(369,968)	217,532	
Total - Bridges and Culverts				0	(152,436)	(152,436)	(555,000)	(555,000)	(369,968)	217,532	
Footpaths											
Transport											
Footpath - Archibald Street	4120170	560	FC032	0	(11,004)	(11,004)	(190,302)	(190,302)	(126,848)	115,844	
Footpath - Archibald Street Stage 2	4120170	560	FC032A	0	(190,841)	(190,841)	0	0	0	(190,841)	
Blackboy Ridge Trail	4120170	560	WT002	0	0	0	(110,000)	(110,000)	(73,328)	73,328	Postponed to next financial year
Chittering Walk Trail	4120170	560	WT001	0	0	0	0	0	0	0	
Lake Needonga Trail	4120170	560	WT004	0	(4,916)	(4,916)	0	0	0	(4,916)	Journal to new Job for Needoonga Walk Trail Maint
Wannamal Heritage Trail	4120170	560	WT005	0	0	0	(40,940)	(40,940)	(27,288)	27,288	
Carty Reserve Trail	4120170	560	WT006	0	0	0	(100,000)	(100,000)	(66,664)	66,664	Delayed as works required prior to starting new
Total - Transport				0	(206,761)	(206,761)	(441,242)	(441,242)	(294,128)	87,367	
Total - Footpaths				0	(206,761)	(206,761)	(441,242)	(441,242)	(294,128)	87,367	
Parks & Ovals											
Community Amenities											
Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	(4,750)	(4,750)	(50,000)	(50,000)	(33,328)	28,578	
Total - Community Amenities				0	(4,750)	(4,750)	(50,000)	(50,000)	(33,328)	28,578	
Recreation And Culture											
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(700)	(700)	(54,300)	(54,300)	(36,200)	35,500	
Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(65,000)	(65,000)	(43,328)	43,328	
RFR - Bindoon Oval Bore	4110370	570	PC339	0	0	0	0	0	0	0	
Aquilla Reserve Infrastructure Parks & Ovals (Capital)	4110370	570	PC352	0	0	0	(26,000)	(26,000)	(17,328)	17,328	
Total - Recreation And Culture				0	(700)	(700)	(145,300)	(145,300)	(96,856)	96,156	
Total - Parks & Ovals				0	(5,450)	(5,450)	(195,300)	(195,300)	(130,184)	124,734	
Recreation And Culture											
John Glenn Park Infrastructure Other (Capital)	4110390	590	OC304	0	0	0	(300,000)	(300,000)	(200,000)	200,000	Postponed
Total - Recreation And Culture				0	0	0	(300,000)	(300,000)	(200,000)	200,000	
Economic Services											
Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(12,000)	(12,000)	(8,000)	8,000	
Total - Economic Services				0	0	0	(12,000)	(12,000)	(8,000)	8,000	
Total - Infrastructure - Other				0	0	0	(312,000)	(312,000)	(208,000)	208,000	
Capital Expenditure Total				0	(1,189,753)	(1,189,753)	(8,536,786)	(8,536,786)	(5,699,058)	4,509,305	

Level of Completion Indicators



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