



**ORDINARY MEETING OF COUNCIL**  
**Wednesday 15 May 2019**  
**Corporate Services Attachments**

| <b>REPORT NUMBER</b> | <b>REPORT TITLE AND ATTACHMENT DESCRIPTION</b>  | <b>PAGE NUMBER(S)</b> |
|----------------------|---|-----------------------|
| 9.3.1                | <b>List of Accounts Paid for the period ending 30 April 2019</b><br>1. List of accounts paid as at 30 April 2019                    | 1-5                   |
| 9.3.2                | <b>Monthly Financial Reports for the Period Ending 30 April 2019</b><br>1. Monthly Financial Report for period ending 30 April 2019 | 6-33                  |

## SHIRE OF CHITTERING

**ACCOUNTS PAID  
AS AT 30 APRIL 2019 PRESENTED TO THE  
COUNCIL MEETING ON THE 15 MAY 2019**

This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 15 MAY 2019, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

| Voucher No's |              | Value                | Pages |    | Fund No. | Fund Name      |
|--------------|--------------|----------------------|-------|----|----------|----------------|
| From         | To           |                      | From  | To |          |                |
| Payroll      | PR4886       | \$90,258.49          | 1     | 1  | 1        | Municipal Fund |
| Payroll      | PR4888       | \$95,650.27          | 1     | 1  | 1        | Municipal Fund |
| EFT17763     | EFT17877     | \$545,828.08         | 1     | 3  | 1        | Municipal Fund |
| 14346        | 14346        | \$494.60             | 3     | 3  | 1        | Municipal Fund |
| Direct       | Debit        | \$34,738.03          | 4     | 4  | 1        | Municipal Fund |
| Trust        | Trust        | \$11,309.02          | 4     | 4  | 2        | Trust Fund     |
|              | <b>Total</b> | <b>\$ 778,278.49</b> |       |    |          |                |
|              |              |                      |       |    |          |                |

Officer: Mary Eager

Signature: *On file*

Authorised by: Rhona Hawkins

Signature: *On file*

Date of Report: 1st May 2019

Disclosure of Interest by Officer: Nil

| LIST OF ACCOUNTS PAID IN APRIL 2019 - SUBMITTED TO COUNCIL 15 MAY 2019 |          |            |   |   |                     |
|--|----------|------------|---|---|---------------------|
|  | Chq/EFT  | Date       | Name  | Description   | Amount              |
| <b>Payroll Payments</b>  |          |            |   |   |                     |
| 1  | PR4886   | 04/04/2019 |   | PPE 03/04/2019  | \$90,258.49         |
| 2  | PR4888   | 18/04/2019 |   | PPE 17/04/2019  | \$95,650.27         |
| <b>Total Payroll Payments</b>  |          |            |   |   | <b>\$185,908.76</b> |
| <b>EFT Payments</b>  |          |            |   |   |                     |
| 3  | EFT17763 | 2/04/2019  | AARON KING  | MEMBERS ALLOWANCES Quarter 3 Payment 2018-19                                      | \$3,947.25          |
| 4  | EFT17764 | 2/04/2019  | AUSTRALIAN INSTITUTE OF MANAGEMENT                      | PLANNING PROFESSIONAL DEVELOPMENT 1x Registration The New Manager Training (EMDS) | \$4,385.00          |
| 5  | EFT17765 | 2/04/2019  | BINDOON BAKEHAUS & CAFE                                 | GOVERNANCE CATERING Special Council Meeting 27/03/2019                            | \$65.95             |
| 6  | EFT17766 | 2/04/2019  | BINDOON IGA   | WORKS CATERING Toolbox Meeting 20/03/2019   | \$60.81             |
| 7  | EFT17767 | 2/04/2019  | BINDOON SPORT AND RECREATION ASSOCIATION INC            | CHINKABEE COMPLEX OPERATIONS Electricity October 2018 - February 2019             | \$1,353.15          |
| 8  | EFT17768 | 2/04/2019  | BOB WADDELL & ASSOCIATES                                | ADMIN CONSULTANTS Assistance with 2018/19 Budget Review                           | \$165.00            |
| 9  | EFT17769 | 2/04/2019  | Bindoon Mediterranean Restaurant                        | GOVERNANCE REFRESHMENTS Ordinary Council Meeting 20/02/19                         | \$300.00            |
| 10   | EFT17770 | 2/04/2019  | CARMEL ROSS   | MEMBERS ALLOWANCES Quarter 3 Payment 2018-19                                      | \$3,947.25          |
| 11   | EFT17771 | 2/04/2019  | COURIER AUSTRALIA                                       | VARIOUS FREIGHT February 2019   | \$108.49            |
| 12   | EFT17772 | 2/04/2019  | DON GIBSON  | MEMBERS ALLOWANCES Quarter 3 Payment 2018-19                                      | \$4,126.44          |
| 13   | EFT17773 | 2/04/2019  | DOUBLEVIEW EARTHMOVING                                  | FORREST HILLS PARADE HIRE Bobcat, Roller  | \$1,980.00          |
| 14   | EFT17774 | 2/04/2019  | EDGEFIELD PROJECTS                                      | TOWN CENTRE POP UP PARK Concept   | \$2,750.00          |
| 15   | EFT17775 | 2/04/2019  | Enzed Malaga  | SUNDRY PLANT MAINTENANCE Supply and Fit Suction Hoses to Water Trailer/Pump       | \$581.57            |
| 16   | EFT17776 | 2/04/2019  | GEORGE TILBURY  | MEMBERS ALLOWANCES Quarter 3 Payment 2018-19                                      | \$5,403.54          |
| 17   | EFT17777 | 2/04/2019  | GINGIN PANEL & PAINT                                    | CH001 HOLDEN CAPRICE INSURANCE CLAIM Excess, Bumper Damaged                       | \$500.00            |
| 18   | EFT17778 | 2/04/2019  | GORDON HOUSTON  | MEMBERS ALLOWANCES Quarter 3 Payment 2018-19                                      | \$9,506.25          |
| 19   | EFT17779 | 2/04/2019  | HOTEL SCOTTALIAN  | GOVERNANCE CATERING Ordinary Council Meeting 20 March 2019                        | \$251.35            |
| 20   | EFT17780 | 2/04/2019  | JCT'S CREATIVE SOLUTIONS                                | LOWER CHITTERING HALL MAINTENANCE Kitchen and Hall Clean                          | \$220.00            |
| 21   | EFT17781 | 2/04/2019  | Joondalup City Medical Group                            | WORKS RECRUITMENT Pre-Employment Medical (1x Staff Member)                        | \$217.80            |
| 22   | EFT17782 | 2/04/2019  | KLEEN WEST DISTRIBUTORS                                 | COMM HOUSING 6/8 EDMONDS Strip and Seal Cleaning Products                         | \$393.03            |
| 23   | EFT17783 | 2/04/2019  | KOMATSU AUSTRALIA PTY LTD                               | CH1266 JCB BACKHOE MAINTENANCE Replace Cutting Edges                              | \$4,613.31          |
| 24   | EFT17784 | 2/04/2019  | LANDGATE CUSTOMER ACCOUNT                               | RATES ACCOUNT ENQUIRIES 26 x Land Enquiries February 2019                         | \$102.80            |
| 25   | EFT17785 | 2/04/2019  | MARY ANGUS  | MEMBERS ALLOWANCES Quarter 3 Payment 2018-19                                      | \$4,165.05          |
| 26   | EFT17786 | 2/04/2019  | METAL ARTWORK CREATIONS                                 | LIBRARY VOLUNTEER COSTS 5 x Volunteer Pin Badges                                  | \$50.90             |
| 27   | EFT17787 | 2/04/2019  | MOORE STEPHENS (WA) PTY LTD                             | ADMIN PROFESSIONAL DEVELOPMENT 1x Budgeting Workshop Registration (EMCS)          | \$27.50             |
| 28   | EFT17788 | 2/04/2019  | MUCHEA GRADING CONTRACTORS                              | MUCHEA EAST AND CHITTERING ROADWORKS Hire of Water Truck                          | \$10,186.00         |
| 29   | EFT17789 | 2/04/2019  | NATIONWIDE SIGNS  | WORKS SIGNAGE 900mm x 600mm Corflute Sign   | \$990.00            |
| 30   | EFT17790 | 2/04/2019  | PETER OSBORN  | MEMBERS ALLOWANCES Quarter 3 Payment 2018-19                                      | \$4,898.81          |
| 31   | EFT17791 | 2/04/2019  | RBC RURAL   | VARIOUS PRINTING February 2019  | \$1,127.08          |
| 32   | EFT17792 | 2/04/2019  | Reinforced Concrete Pipes Australia (WA) Pty Ltd (RCPA) | MACKENZIE STREET MATERIALS Pipe and Rubber Rings                                  | \$7,389.80          |
| 33   | EFT17793 | 2/04/2019  | Rusty's Plumbing Gas & Maintenance                      | COMM HOUSING 7/8 EDMONDS PLACE Replace Toilet Pan and Mixer Tap in Sink           | \$913.00            |
| 34   | EFT17794 | 2/04/2019  | SD TROODE   | COMM ASSISTANCE GRANTS Youth Sponsorship Little Athletics WA International Tour   | \$400.00            |
| 35   | EFT17795 | 2/04/2019  | SLIMS TYRE SERVICE                                      | CH1285 COSTMAC PLANT TRAILER MAINTENANCE 2 x New Tyres                            | \$433.75            |
| 36   | EFT17796 | 2/04/2019  | STEWART & HEATON CLOTHING CO P/L                        | ESL UNIFORMS 1x Soft Shell Jacket   | \$222.45            |
| 37   | EFT17797 | 2/04/2019  | SYNERGY   | SHIRE ELECTRICITY March 2019  | \$7,349.20          |
| 38   | EFT17798 | 2/04/2019  | TELSTRA   | VARIOUS TELEPHONE CHARGES February 2019   | \$5,406.81          |
| 39   | EFT17799 | 2/04/2019  | TOTAL GREEN RECYCLING                                   | MUCHEA LANDFILL OPERATIONS E Waste Removal February 2019                          | \$1,890.41          |
| 40   | EFT17800 | 2/04/2019  | WANNAMAL COMMUNITY CENTRE INC                           | COMM GRANTS Wannamal Australia Day Long Table Lunch Event                         | \$500.00            |
| 41   | EFT17801 | 2/04/2019  | WATER CORPORATION                                       | VARIOUS BUILDINGS OPERATIONS Water Bill March - April 2019                        | \$2,161.52          |
| 42   | EFT17802 | 2/04/2019  | WESTRAC PTY LTD   | CH1273 CAT 963C LOADER PARTS Freight  | \$14.15             |
| 43   | EFT17803 | 2/04/2019  | WHEATBELT GYMNASTICS                                    | ADMIN OFFICE SUPPLIES 5 x Front Counter Flower Arrangements January - March       | \$125.00            |
| 44   | EFT17804 | 3/04/2019  | CHITTERING LANDCARE GROUP                               | ENVIRON CONTRIBUTION Landcare Instalment 2 of 2                                   | \$50,050.00         |

# Item 9.3.1

# Attachment 1

|    |          |            |   |   |              |
|----|----------|------------|---|---|--------------|
| 45 | EFT17805 | 3/04/2019  | DOWNER EDI WORKS PTY LTD  | MUCHEA EAST ROAD CAPITAL Wet Mixing Works   | \$78,064.73  |
| 46 | EFT17806 | 3/04/2019  | DVG MIDLAND CITY  | CH354 ISUZU D-MAX NEW WORKS UTE Vehicle, Stamp Duty and On Road Costs   | \$101,995.99 |
| 47 | EFT17807 | 3/04/2019  | PETER OSBORN  | MEMBERS ALLOWANCES Quarter 3 Travel Allowance   | \$689.04     |
| 48 | EFT17808 | 3/04/2019  | THE CHURCHES' COMMISSION ON EDUCATION                               | COMM GRANTS Contribution for Gingin/Bindoon Primary Schools Chaplaincy  | \$2,200.00   |
| 49 | EFT17809 | 4/04/2019  | CMS LEGAL   | Payroll deductions  | \$100.00     |
| 50 | EFT17810 | 4/04/2019  | LGRCEU  | Payroll deductions  | \$41.00      |
| 51 | EFT17811 | 4/04/2019  | SHIRE OF CHITTERING   | Payroll deductions  | \$780.00     |
| 52 | EFT17815 | 12/04/2019 | AUSTECH SURVEILLANCE PTY LTD  | ADMIN BUILDING MAINTENANCE Emergency Repairs To Alarm System  | \$980.00     |
| 53 | EFT17816 | 12/04/2019 | AUSTRALIA POST  | ADMIN POSTAGE April 2019  | \$751.22     |
| 54 | EFT17817 | 12/04/2019 | AVON WASTE  | SANITATION WASTE COLLECTION 29/03/19  | \$80,147.59  |
| 55 | EFT17818 | 12/04/2019 | BINDOON GENERAL STORE   | GOVERNANCE NEWSPAPERS Monthly Newspaper Account March 2019  | \$50.20      |
| 56 | EFT17819 | 12/04/2019 | BINDOON HARDWARE & RURAL SUPPLIES                                   | HARDWARE SUPPLIES March 2019  | \$2,482.90   |
| 57 | EFT17820 | 12/04/2019 | BINDOON MOWERS & MACHINERY  | SUNDRY PLANT Bar Chain Oil, Chain 72DL  | \$225.00     |
| 58 | EFT17821 | 12/04/2019 | BOB WADDELL & ASSOCIATES  | GOVERNANCE CONSULTANCY Assistance With February Monthlies, 18/19 Annual Budget Review                                 | \$594.00     |
| 59 | EFT17822 | 12/04/2019 | BOC LIMITED   | DEPOT SUPPLIES Oxygen & Acetylene Gas 26/02/19 - 28/03/19   | \$51.19      |
| 60 | EFT17823 | 12/04/2019 | BROOKS HIRE SERVICE PTY LTD   | CHITTERING ROAD Roller Hire 01/03/19 - 31/03/19   | \$1,405.20   |
| 61 | EFT17824 | 12/04/2019 | CHITTERING PEST & WEED  | VARIOUS BRIDGES Bridge Inspection, Treat Fungi Decay, Treat Live Activity & Clean Decks                               | \$17,172.66  |
| 62 | EFT17825 | 12/04/2019 | CLI Lawyers Pty Ltd t/as Commercial Litigation & Insolvency Lawyers | RATES DEBT COLLECTION Professional Fees & Disbursements (A4117)   | \$2,644.30   |
| 63 | EFT17826 | 12/04/2019 | COOEE COURIERS & TRANSPORT  | VARIOUS FREIGHT March 2019  | \$292.56     |
| 64 | EFT17827 | 12/04/2019 | COURIER AUSTRALIA   | WORKS EXPENSED MINOR ASSET Freight 26/03/19 3 x Vertex VX456  | \$10.73      |
| 65 | EFT17828 | 12/04/2019 | Dynamic Group Communications & Electrical                           | BINDA PLACE Emergency Repairs To Street Lighting  | \$846.05     |
| 66 | EFT17829 | 12/04/2019 | Enzed Malaga  | CH1266 BACKHOE, Replace Broken Hydraulic Fittings & Couplings (WORKS)   | \$325.83     |
| 67 | EFT17830 | 12/04/2019 | FINETONE CABINETS   | ADMIN BUILDING MAINTENANCE Front Counter Amendments   | \$550.00     |
| 68 | EFT17831 | 12/04/2019 | FULTON HOGAN INDUSTRIES PTY LTD                                     | VARIOUS ROADS Asphalt, Emulsion CRS 60/170  | \$1,991.00   |
| 69 | EFT17832 | 12/04/2019 | GENSPARK  | MUCHEA FIRE STATION MAINTENANCE Flood Light Installation  | \$1,339.25   |
| 70 | EFT17833 | 12/04/2019 | HAYDON AGRICULTURAL CONTRACTORS                                     | BLIZZARD ROAD BRIDGE Detour Access, Remove Old Bridge, Base Prep, Crane & Labour To Place Concrete Products, Backfill | \$21,498.40  |
| 71 | EFT17834 | 12/04/2019 | JEFF LOUDON   | WANNAMAL PUBLIC CONVENIENCES March 2019   | \$852.50     |
| 72 | EFT17835 | 12/04/2019 | LAST DROP WATER CARRIERS  | LOWER CHITTERING HALL MAINTENANCE Fill Water Tank   | \$1,200.00   |
| 73 | EFT17836 | 12/04/2019 | MARKETFORCE PRODUCTIONS   | GOVERNANCE ADVERTISING WA Special Meeting Of Council 25/03/19   | \$283.50     |
| 74 | EFT17837 | 12/04/2019 | MOORE STEPHENS (WA) PTY LTD   | ADMIN TRAINING PAYG Workshop 2019, GST Workshop 2019  | \$1,210.00   |
| 75 | EFT17838 | 12/04/2019 | McLEODS BARRISTERS & SOLICITORS                                     | PLANNING LEGAL FEES LGA Prosecution (A11331)  | \$6,691.85   |
| 76 | EFT17839 | 12/04/2019 | NORTHERN VALLEYS NEWS   | GOVERNANCE ADVERTISING NV March 2019 Chatter  | \$1,484.00   |
| 77 | EFT17840 | 12/04/2019 | ON PRESS DIGITAL PRINT SOLUTIONS                                    | FIRE PRINTING Bush Firefighting Brochures   | \$1,351.90   |
| 78 | EFT17841 | 12/04/2019 | POSITION PARTNERS   | CH10907 KOMATSU LOADER Repair Loadmaster Unit (WORKS)   | \$756.20     |
| 79 | EFT17842 | 12/04/2019 | PUMA ENERGY   | PUMA FUEL March 2019  | \$5,577.47   |
| 80 | EFT17843 | 12/04/2019 | REPEAT PLASTICS   | CLUNE PARK INFRASTRUCTURE PARKS (CAPITAL) Bollards  | \$7,408.02   |
| 81 | EFT17844 | 12/04/2019 | ROADSWEST ENGINEERING GROUP PTY LTD                                 | MOOLIABEENIE ROAD (BS) Engineering Design & Documentation Services  | \$2,658.70   |
| 82 | EFT17845 | 12/04/2019 | SPECIALIZED SWEEPING SERVICES                                       | VARIOUS ROADS Road Sweeping   | \$9,116.25   |
| 83 | EFT17846 | 12/04/2019 | SPENCE INDUSTRIES   | GEN SET 80KVA Service, Replace Engine Oil Filter, Air Filter And Temperature Switch                                   | \$407.69     |
| 84 | EFT17847 | 12/04/2019 | SYNERGY   | SHIRE ELECTRICITY March 2019  | \$5,774.25   |
| 85 | EFT17848 | 12/04/2019 | Scarlet And Co  | GOVERNANCE CIVIC FUNCTIONS ANZAC Day Service Wreath   | \$70.00      |
| 86 | EFT17849 | 12/04/2019 | Seaport Nominees T/AS Discus Digital Print                          | TOURISM SIGNAGE Chittering Avon Valley Caravan Camping Show Promo   | \$165.00     |
| 87 | EFT17850 | 12/04/2019 | T-QUIP  | P1282 PANTHER ATTACHMENT Caster Fork ASM Double, Ring For Bolt x 6 (PARKS)  | \$487.00     |
| 88 | EFT17851 | 12/04/2019 | THE BLUE COW CAFE   | EVENT REFRESHMENTS Coffee x 133   | \$665.00     |
| 89 | EFT17852 | 12/04/2019 | WALGA   | PLANNING TRAINING Presenting With Confidence 04/06/19 (PO)  | \$3,565.00   |
| 90 | EFT17853 | 12/04/2019 | WATER CORPORATION   | SHIRE WATER 14/01/19 -18/03/19  | \$6,752.18   |
| 91 | EFT17854 | 12/04/2019 | WATERTORQUE   | BINDOON OVAL MAINTENANCE Retic Repairs  | \$495.00     |
| 92 | EFT17855 | 17/04/2019 | Avantgarde Technologies Pty Ltd                                     | ADMIN IT Fixed Term Support April 2019  | \$10,208.00  |
| 93 | EFT17856 | 17/04/2019 | BINDOON IGA   | GOVERNANCE CONSUMABLES Kitchen Restock 01/04/19   | \$141.97     |

# Item 9.3.1

# Attachment 1

|                              |          |            |   |   |                     |
|------------------------------|----------|------------|---|---|---------------------|
| 94                           | EFT17857 | 17/04/2019 | BOB WADDELL & ASSOCIATES                    | GOVERNANCE CONSULTANCY Assistance With 19/20 Annual Budget Rollover, Auditor Queries  | \$825.00            |
| 95                           | EFT17858 | 17/04/2019 | CHITTING TOURIST ASSOC (INC)                | TOURISM PROMOTION Catering Workshops  | \$245.00            |
| 96                           | EFT17859 | 17/04/2019 | COMMANDER PTY LIMITED                       | ADMIN COMM Telephone System Contract March 2019   | \$228.65            |
| 97                           | EFT17860 | 17/04/2019 | JOHN BARLOW                                 | COMMUNITY BUS Courtesy Payment March/April 19   | \$150.00            |
| 98                           | EFT17861 | 17/04/2019 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA | ADMIN TRAINING Asset Management Workshop 13/05/19 (EMCS)  | \$640.00            |
| 99                           | EFT17862 | 17/04/2019 | MARKET CREATIONS                            | ADMIN IT DNS Hosting To 20/12/2019  | \$33.00             |
| 100                          | EFT17863 | 17/04/2019 | MOORE STEPHENS (WA) PTY LTD                 | ADMIN TRAINING Financial Reporting 17/05/19   | \$2,048.20          |
| 101                          | EFT17864 | 17/04/2019 | NORTHERN VALLEYS NEWS                       | GOVERNANCE ADVERTISING NV April 2019 Chatter  | \$1,064.00          |
| 102                          | EFT17865 | 17/04/2019 | OCS SERVICES PTY LTD                        | SHIRE CLEANING April 2019   | \$4,450.78          |
| 103                          | EFT17866 | 17/04/2019 | PETER OSBORN                                | COMMUNITY BUS Courtesy Payment March/April 19   | \$150.00            |
| 104                          | EFT17867 | 17/04/2019 | PLE Computers Pty Ltd                       | ADMIN IT 2 x ALOGIC ACTIVE 2m DisplayPort to DVI-D Cable With 4K Support  | \$98.00             |
| 105                          | EFT17868 | 17/04/2019 | STATE LIBRARY OF WESTERN AUSTRALIA          | LIBRARY FREIGHT Inter Library Loans Freight Recoup  | \$309.78            |
| 106                          | EFT17869 | 17/04/2019 | Surveying Solutions WA                      | PLANNING CONSULTANTS Lot 90 Woolah Rise, Bindoon  | \$1,267.00          |
| 107                          | EFT17870 | 17/04/2019 | UNIQCO INTERNATIONAL PTY LTD                | GOVERNANCE CONSULTANCY Fleet Management Services April 2019   | \$3,175.26          |
| 108                          | EFT17871 | 17/04/2019 | VODAFONE MESSAGING                          | ESL COMM Vodafone Messaging April 2019  | \$532.93            |
| 109                          | EFT17872 | 17/04/2019 | Vinindex Pty Ltd                            | ARCHIBALD STREET Supply 125 X 450 STORMPRO2 SN8 PP 5.95M  | \$902.00            |
| 110                          | EFT17873 | 17/04/2019 | WINC AUSTRALIA PTY LTD                      | ADMIN STATIONERY Restock 08/04/19   | \$553.20            |
| 111                          | EFT17874 | 17/04/2019 | WORKWEAR GROUP - LGCC                       | PLANNING UNIFORMS Jersey Cape T-Top, Black Slim Leg Pant, Black Detail Cardigan, White Satin Back Crepe Blouse, Navy Short Sleeve Knit Top (PO) | \$397.66            |
| 112                          | EFT17875 | 18/04/2019 | CMS LEGAL                                   | Payroll deductions  | \$100.00            |
| 113                          | EFT17876 | 18/04/2019 | LGRCEU                                      | Payroll deductions  | \$41.00             |
| 115                          | EFT17877 | 18/04/2019 | SHIRE OF CHITTING                           | Payroll deductions  | \$785.88            |
| <b>Total EFT's</b>           |          |            |   |   | <b>\$545,828.08</b> |
| <b>Muni Cheques</b>          |          |            |   |   |                     |
| 116                          | 14346    | 17/04/2019 | SHIRE OF CHITTING                           | PETTY CASH REIMBURSEMENT April 2019   | \$494.60            |
| <b>Total Cheque Payments</b> |          |            |   |   | <b>\$494.60</b>     |

|                       |           |            |   |                                  |                     |
|-----------------------|-----------|------------|---|----------------------------------|---------------------|
| <b>Direct Debits</b>  |           |            |   |                                  |                     |
| 117                   | DD7371.1  | 03/04/2019 | WA SUPER                                      | Payroll deductions               | \$12,524.54         |
| 118                   | DD7371.2  | 03/04/2019 | ANZ SMART CHOICE SUPER                        | Superannuation contributions     | \$400.09            |
| 119                   | DD7371.3  | 03/04/2019 | REST SUPERANNUATION                           | Superannuation contributions     | \$365.72            |
| 120                   | DD7371.4  | 03/04/2019 | AUSTRALIAN SUPER                              | Superannuation contributions     | \$922.25            |
| 121                   | DD7371.5  | 03/04/2019 | Australian Ethical Retail Superannuation Fund | Superannuation contributions     | \$512.45            |
| 122                   | DD7371.6  | 03/04/2019 | BT SUPER FOR LIFE                             | Superannuation contributions     | \$374.95            |
| 123                   | DD7371.7  | 03/04/2019 | AMP FLEXIBLE LIFETIME INSURANCE               | Superannuation contributions     | \$246.31            |
| 124                   | DD7371.8  | 03/04/2019 | CBUS SUPER                                    | Superannuation contributions     | \$194.11            |
| 125                   | DD7371.9  | 03/04/2019 | ANZ SMART CHOICE SUPER                        | Superannuation contributions     | \$191.92            |
| 126                   | DD        | 14/04/2019 | BENDIGO BANK                                  | CREDIT CARD March 2019           | \$2,746.55          |
| 127                   | DD7407.1  | 17/04/2019 | WA SUPER                                      | Payroll deductions               | \$13,123.19         |
| 128                   | DD7407.2  | 17/04/2019 | ANZ SMART CHOICE SUPER                        | Superannuation contributions     | \$191.92            |
| 129                   | DD7407.3  | 17/04/2019 | REST SUPERANNUATION                           | Superannuation contributions     | \$365.72            |
| 130                   | DD7407.4  | 17/04/2019 | ANZ SMART CHOICE SUPER                        | Superannuation contributions     | \$400.09            |
| 131                   | DD7407.5  | 17/04/2019 | AUSTRALIAN SUPER                              | Superannuation contributions     | \$923.86            |
| 132                   | DD7407.6  | 17/04/2019 | Australian Ethical Retail Superannuation Fund | Superannuation contributions     | \$278.19            |
| 133                   | DD7407.7  | 17/04/2019 | BT SUPER FOR LIFE                             | Superannuation contributions     | \$400.24            |
| 134                   | DD7407.8  | 17/04/2019 | PRIME SUPER                                   | Superannuation contributions     | \$134.26            |
| 135                   | DD7407.9  | 17/04/2019 | AMP FLEXIBLE LIFETIME INSURANCE               | Superannuation contributions     | \$246.94            |
| 136                   | DD7407.10 | 17/04/2019 | CBUS SUPER                                    | Superannuation contributions     | \$194.73            |
|                       |           |            |   | <b>Total Direct Debits</b>       | <b>\$34,738.03</b>  |
|                       |           |            |   | <b>Total Municipal Payments</b>  | <b>\$766,969.47</b> |
| <b>Trust Payments</b> |           |            |   |                                  |                     |
| 137                   | EFT17812  | 43567      | BUILDING COMMISSION                           | BSL LEVY FEE FEBRUARY 2019       | \$4,885.24          |
| 138                   | EFT17813  | 43567      | CONSTRUCTION TRAINING FUND                    | BCITF LEVY FEE FEBRUARY 2019     | \$6,129.78          |
| 139                   | EFT17814  | 43567      | SHIRE OF CHITTERING                           | BSL LEVY AGENT FEE FEBRUARY 2019 | \$294.00            |
|                       |           |            |   | <b>Total Trust Payments</b>      | <b>\$11,309.02</b>  |



**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 April 2019**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 12/04/19

**SHIRE OF CHITTERING**  
**Information Summary**  
**For the Period Ended 30 April 2019**

## Key Information

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by Reporting Program

Is presented on page 6 and shows a surplus as at 30 April 2019 of \$1,743,675.

### Items of Significance

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

### Capital Expenditure

|                                       |   |             |  |
|---------------------------------------|---|-------------|--|
| Land and Buildings                    | ▲ | \$765,800   | Land transactions have not occurred as per Budget.       |
| Plant and Equipment                   | ▲ | \$263,471   | Vehicle purchases have not occurred as per Budget.       |
| Infrastructure Assets - Roads         | ▲ | \$1,149,507 | Projects not commenced - distributed over twelve months. |
| Infrastructure Assets - Bridges       | ▲ | \$1,468     |  |
| Infrastructure Assets - Footpaths     | ▲ | \$202,321   | Projects not commenced - distributed over twelve months. |
| Infrastructure Assets - Drainage      |   | \$0         |  |
| Infrastructure Assets - Parks & Ovals | ▲ | \$41,438    | Purchases delayed  |
| Infrastructure Assets - Other         |   | \$0         |  |

### Capital Revenue

|   | % Collected<br>/<br>Completed | Annual<br>Budget | YTD Budget   | YTD Actual   |
|---|-------------------------------|------------------|--------------|--------------|
| <b>Significant Projects</b>                       |                               |                  |              |              |
| Sandown Park Ablution/Shower Block                | 411%                          | \$ 8,920         | \$ 8,923     | \$ 36,699    |
| Administration Buildings (Capital)                | 158%                          | \$ 110,230       | \$ 110,230   | \$ 174,443   |
| CCTV Throughout Shire                             | 100%                          | \$ 64,526        | \$ 64,526    | \$ 64,482    |
| CH1252 New Truck Crew Cab (P1252) (WORKS)         | 96%                           | \$ 85,710        | \$ 85,710    | \$ 82,250    |
| Carl Street                                       |                               | \$ -             | \$ -         | \$ -         |
| North Rd  | 80%                           | \$ 68,605        | \$ 61,871    | \$ 55,107    |
| Snake Spring Road                                 | 94%                           | \$ 37,560        | \$ 37,560    | \$ 35,289    |
| Spillman Road                                     |                               | \$ -             | \$ -         | \$ 28,679    |
| Muceha East Road Renewal (RRG)                    | 63%                           | \$ 791,547       | \$ 791,547   | \$ 497,471   |
| Muceha East Road (BS)                             | 94%                           | \$ 272,300       | \$ 272,300   | \$ 256,599   |
| Wandena Road (BS)                                 |                               | \$ 314,525       | \$ 314,525   | \$ 3,500     |
| <b>Grants, Subsidies and Contributions</b>        |                               |                  |              |              |
| Operating Grants, Subsidies and Contributions     | 89%                           | \$ 1,167,125     | \$ 982,144   | \$ 1,043,166 |
| Non-operating Grants, Subsidies and Contributions | 31%                           | \$ 1,012,284     | \$ 984,236   | \$ 314,292   |
|   | 62%                           | \$ 2,179,409     | \$ 1,966,380 | \$ 1,357,458 |
| Rates Levied                                      | 99%                           | \$ 5,576,226     | \$ 5,576,226 | \$ 5,500,938 |



| <b>Financial Position</b>          |        | <b>Prior Year 30<br/>April 2018</b> | <b>Current Year<br/>30 April 2019</b> |
|------------------------------------|--------|-------------------------------------|---------------------------------------|
| Adjusted Net Current Assets        | 70%    | \$ 2,485,662                        | \$ 1,752,088                          |
| Cash and Equivalent - Unrestricted | 92%    | \$ 2,350,166                        | \$ 2,169,326                          |
| Cash and Equivalent - Restricted   | 130%   | \$ 1,611,458                        | \$ 2,095,208                          |
| Receivables - Rates                | 82%    | \$ 455,869                          | \$ 373,077                            |
| Receivables - Other                | 528%   | \$ 50,537                           | \$ 266,839                            |
| Payables                           | -2365% | -\$ 28,258                          | \$ 668,223                            |

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

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

**Preparation**

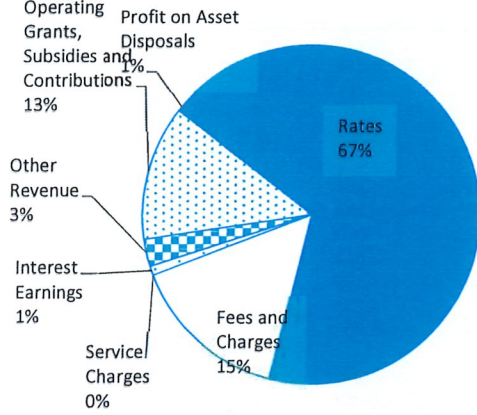
Prepared by: Rhona Hawkins

Reviewed by: Rhona Hawkins

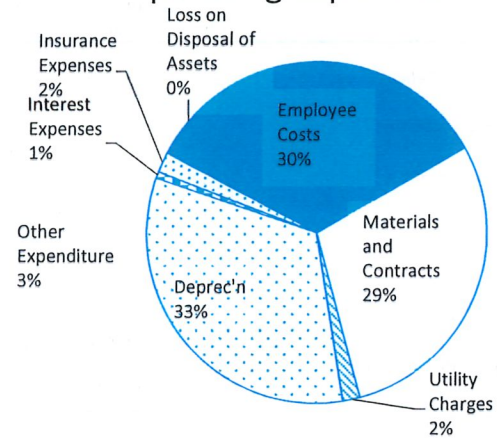
Date prepared: 12/04/19

SHIRE OF CHITTERING  
Information Summary  
For the Period Ended 30 April 2019

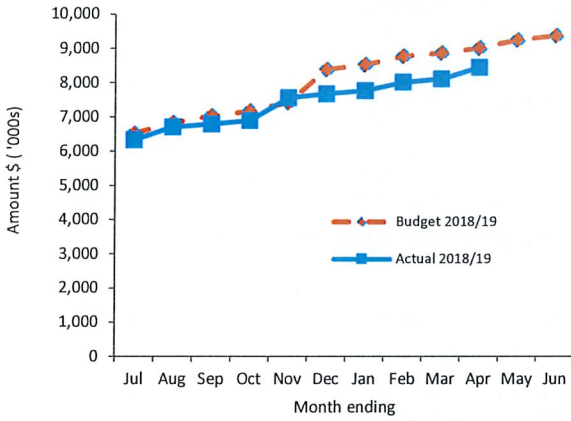
Operating Revenue



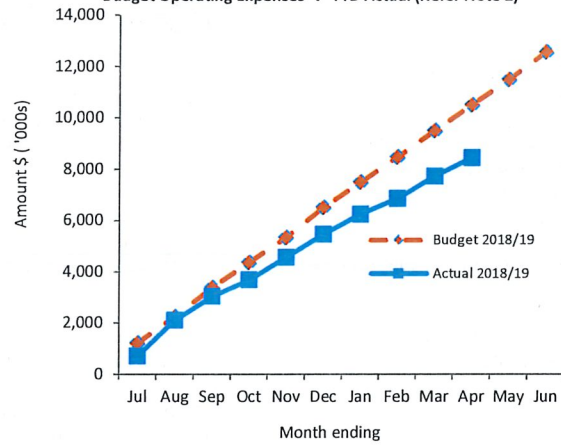
Operating Expenditure



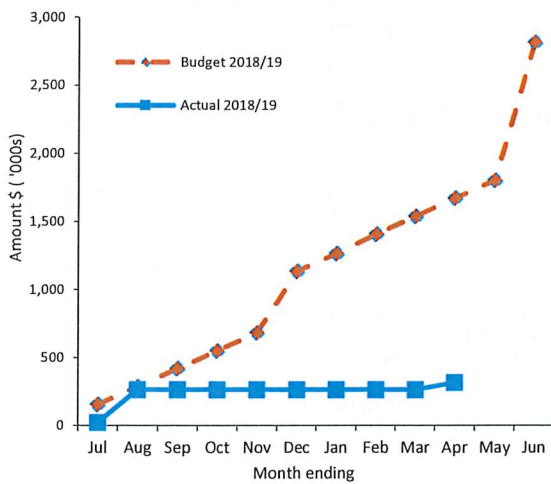
Budget Operating Revenues -v- Actual (Refer Note 2)



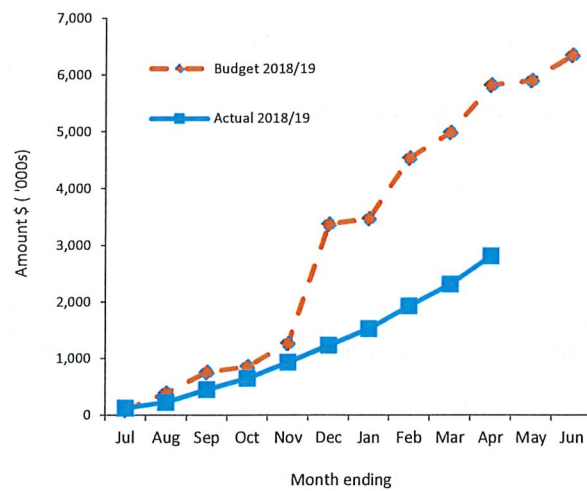
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF CHITTERING  
STATEMENT OF FINANCIAL ACTIVITY  
(By Nature or Type)  
For the Period Ended 30 April 2019

|  | Note | Adopted<br>Annual<br>Budget | Amended<br>Annual<br>Budget | YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) | Var.<br>▲▼ | Significant<br>Var.<br>\$ |
|--|------|-----------------------------|-----------------------------|----------------------|----------------------|--------------------|-----------------------|------------|---------------------------|
|  |      | \$                          | \$                          | \$                   | \$                   | \$                 | %                     |            |                           |
| <b>Opening Funding Surplus (Deficit)</b>           | 3    | 1,671,698                   | 1,704,754                   | 1,704,754            | 1,704,754            | 0                  | 0%                    |            |                           |
| <b>Revenue from operating activities</b>           |      |                             |                             |                      |                      |                    |                       |            |                           |
| Rates  | 9    | 5,576,226                   | 5,576,226                   | 5,576,226            | 5,500,938            | (75,288)           | (1%)                  | ▼          |                           |
| Operating Grants, Subsidies and Contributions      | 11   | 1,167,125                   | 1,167,125                   | 982,144              | 1,043,166            | 61,022             | 6%                    | ▲          |                           |
| Fees and Charges                                   |      | 1,332,718                   | 1,332,718                   | 1,229,088            | 1,246,178            | 17,090             | 1%                    | ▲          |                           |
| Service Charges                                    |      | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Interest Earnings                                  |      | 130,834                     | 130,834                     | 109,010              | 72,024               | (36,986)           | (34%)                 | ▼          | \$                        |
| Other Revenue                                      |      | 148,400                     | 148,400                     | 126,410              | 212,339              | 85,929             | 68%                   | ▲          | \$                        |
| Profit on Disposal of Assets                       | 8    | 4,277                       | 4,277                       | 3,550                | 74,131               | 70,581             | 1988%                 | ▲          | \$                        |
|  |      | <b>8,359,580</b>            | <b>8,359,580</b>            | <b>8,026,428</b>     | <b>8,148,776</b>     |                    |                       |            |                           |
| <b>Expenditure from operating activities</b>       |      |                             |                             |                      |                      |                    |                       |            |                           |
| Employee Costs                                     |      | (3,500,585)                 | (3,500,585)                 | (2,940,293)          | (2,564,548)          | 375,745            | 13%                   | ▲          | \$                        |
| Materials and Contracts                            |      | (3,208,245)                 | (3,208,245)                 | (2,663,988)          | (2,452,593)          | 211,395            | 8%                    | ▲          |                           |
| Utility Charges                                    |      | (163,504)                   | (163,504)                   | (139,249)            | (137,790)            | 1,459              | 1%                    | ▲          |                           |
| Depreciation on Non-Current Assets                 |      | (4,742,350)                 | (4,742,350)                 | (3,951,820)          | (2,765,752)          | 1,186,068          | 30%                   | ▲          | \$                        |
| Interest Expenses                                  |      | (90,010)                    | (90,010)                    | (78,481)             | (52,334)             | 26,147             | 33%                   | ▲          | \$                        |
| Insurance Expenses                                 |      | (182,841)                   | (182,841)                   | (176,361)            | (161,945)            | 14,416             | 8%                    | ▲          |                           |
| Other Expenditure                                  |      | (367,868)                   | (367,868)                   | (301,115)            | (297,460)            | 3,654              | 1%                    | ▲          |                           |
| Loss on Disposal of Assets                         | 8    | (303,097)                   | (303,097)                   | (252,540)            | (12,868)             | 239,672            | 95%                   | ▲          | \$                        |
|  |      | <b>(12,558,499)</b>         | <b>(12,558,499)</b>         | <b>(10,503,847)</b>  | <b>(8,445,291)</b>   |                    |                       |            |                           |
| <b>Operating activities excluded from budget</b>   |      |                             |                             |                      |                      |                    |                       |            |                           |
| Add back Depreciation                              |      | 4,742,350                   | 4,742,350                   | 3,951,820            | 2,765,752            | (1,186,068)        | (30%)                 | ▼          | \$                        |
| Adjust (Profit)/Loss on Asset Disposal             | 8    | 298,820                     | 298,820                     | 248,990              | (61,262)             | (310,252)          | (125%)                | ▼          | \$                        |
| Movement in Leave Reserve (Added Back)             |      | 0                           | 0                           | 0                    | 72                   | 72                 |                       | ▲          |                           |
| Movement in Deferred Pensioner Rates/ESL           |      | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Movement in Employee Benefit Provisions            |      | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Rounding Adjustments                               |      | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Adjustment in Fixed Assets                         |      | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| <b>Amount attributable to operating activities</b> |      | <b>842,251</b>              | <b>842,251</b>              | <b>1,723,392</b>     | <b>2,408,046</b>     |                    |                       |            |                           |
| <b>Investing activities</b>                        |      |                             |                             |                      |                      |                    |                       |            |                           |
| Grants, Subsidies and Contributions                | 11   | 1,012,284                   | 1,012,284                   | 984,236              | 314,292              | (669,944)          | (68%)                 | ▼          | \$                        |
| Proceeds from Disposal of Assets                   | 8    | 1,130,855                   | 1,130,855                   | 249,946              | 330,042              | 80,096             | 32%                   | ▲          | \$                        |
| Land Held for Resale                               | 13   | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Land and Buildings                                 | 13   | (1,139,042)                 | (1,139,042)                 | (1,139,045)          | (373,245)            | 765,800            | 67%                   | ▲          | \$                        |
| Plant and Equipment                                | 13   | (1,008,377)                 | (1,008,377)                 | (1,008,377)          | (744,906)            | 263,471            | 26%                   | ▲          | \$                        |
| Furniture and Equipment                            | 13   | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Infrastructure Assets - Roads                      | 13   | (2,499,043)                 | (2,499,043)                 | (2,492,309)          | (1,342,802)          | 1,149,507          | 46%                   | ▲          | \$                        |
| Infrastructure Assets - Bridges                    | 13   | (97,319)                    | (97,319)                    | (97,319)             | (95,851)             | 1,468              | 2%                    | ▲          |                           |
| Infrastructure Assets - Footpaths                  | 13   | (297,742)                   | (297,742)                   | (297,742)            | (95,421)             | 202,321            | 68%                   | ▲          | \$                        |
| Infrastructure Assets - Drainage                   | 13   | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Infrastructure Assets - Parks & Ovals              | 13   | (169,266)                   | (169,266)                   | (133,434)            | (91,996)             | 41,438             | 31%                   | ▲          | \$                        |
| Infrastructure Assets - Airports                   | 13   | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Infrastructure Assets - Sewerage                   | 13   | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Infrastructure Assets - Other                      | 13   | (20,000)                    | (20,000)                    | 0                    | 0                    | 0                  |                       |            |                           |
| <b>Amount attributable to investing activities</b> |      | <b>(3,087,650)</b>          | <b>(3,087,650)</b>          | <b>(3,934,044)</b>   | <b>(2,099,887)</b>   |                    |                       |            |                           |
| <b>Financing Activities</b>                        |      |                             |                             |                      |                      |                    |                       |            |                           |
| Proceeds from New Debentures                       |      | 705,000                     | 705,000                     | 587,490              | 0                    | (587,490)          | (100%)                | ▼          | \$                        |
| Proceeds from Advances                             |      | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Self-Supporting Loan Principal                     |      | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Transfer from Reserves                             | 7    | 979,629                     | 979,629                     | 833,020              | 0                    | (833,020)          | (100%)                | ▼          | \$                        |
| Advances to Community Groups                       |      | 0                           | 0                           | 0                    | 0                    | 0                  |                       |            |                           |
| Repayment of Debentures                            | 10   | (509,216)                   | (509,216)                   | (148,966)            | (247,328)            | (98,362)           | (66%)                 | ▼          | \$                        |
| Transfer to Reserves                               | 7    | (601,711)                   | (601,711)                   | (501,400)            | (1,025)              | 500,375            | 100%                  | ▲          | \$                        |
| <b>Amount attributable to financing activities</b> |      | <b>573,702</b>              | <b>573,702</b>              | <b>770,144</b>       | <b>(248,353)</b>     |                    |                       |            |                           |
| <b>Closing Funding Surplus (Deficit)</b>           | 3    | <b>0</b>                    | <b>33,057</b>               | <b>264,246</b>       | <b>1,764,559</b>     |                    |                       |            |                           |

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

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

SHIRE OF CHITTERING  
STATEMENT OF FINANCIAL ACTIVITY  
(Statutory Reporting Program)  
For the Period Ended 30 April 2019

|  | Note | Adopted<br>Annual Budget | YTD<br>Actual<br>(b) | Forecast<br>Actual<br>(e) | Var. \$<br>(e)-(d) | Var. %<br>(e)-(d)/(d) | Var.<br>▲▼ | Significant<br>Var.<br>\$ |
|--|------|--------------------------|----------------------|---------------------------|--------------------|-----------------------|------------|---------------------------|
|  |      | \$                       | \$                   | \$                        | \$                 | %                     |            |                           |
| <b>Opening Funding Surplus(Deficit)</b>            | 3    | 1,671,698                | 1,704,754            | 1,704,754                 | 0                  | 0%                    |            |                           |
| <b>Revenue from operating activities</b>           |      |                          |                      |                           |                    |                       |            |                           |
| Governance   |      | 14,100                   | 17,356               | 16,600                    | 2,500              | 18%                   | ▲          |                           |
| General Purpose Funding - Rates                    | 9    | 5,576,226                | 5,500,938            | 5,503,548                 | 78                 | 0%                    | ▲          |                           |
| General Purpose Funding - Other                    |      | 850,710                  | 651,980              | 842,340                   | (81,126)           | (9%)                  | ▼          |                           |
| Law, Order and Public Safety                       |      | 313,553                  | 284,013              | 307,628                   | (5,925)            | (2%)                  | ▼          |                           |
| Health   |      | 53,375                   | 36,529               | 42,760                    | (10,615)           | (20%)                 | ▼          | \$                        |
| Education and Welfare                              |      | 19,100                   | 15,467               | 19,410                    | 310                | 2%                    | ▲          |                           |
| Housing  |      | 132,080                  | 162,457              | 191,213                   | 59,133             | 45%                   | ▲          | \$                        |
| Community Amenities                                |      | 940,048                  | 962,647              | 981,039                   | 40,991             | 4%                    | ▲          |                           |
| Recreation and Culture                             |      | 13,400                   | 10,758               | 19,672                    | 6,272              | 47%                   | ▲          |                           |
| Transport  |      | 110,277                  | 294,574              | 110,316                   | 39                 | 0%                    | ▲          |                           |
| Economic Services                                  |      | 303,487                  | 155,866              | 242,928                   | (60,559)           | (20%)                 | ▼          | \$                        |
| Other Property and Services                        |      | 33,224                   | 39,530               | 23,879                    | (9,345)            | (28%)                 | ▼          |                           |
|  |      | <b>8,359,580</b>         | <b>8,132,116</b>     | <b>8,301,333</b>          |                    |                       |            |                           |
| <b>Expenditure from operating activities</b>       |      |                          |                      |                           |                    |                       |            |                           |
| Governance   |      | (867,599)                | (567,953)            | (901,632)                 | (34,033)           | (4%)                  | ▼          |                           |
| General Purpose Funding                            |      | (318,712)                | (198,986)            | (334,300)                 | (15,588)           | (5%)                  | ▼          |                           |
| Law, Order and Public Safety                       |      | (1,027,635)              | (737,607)            | (950,327)                 | 77,308             | 8%                    | ▲          | \$                        |
| Health   |      | (366,302)                | (284,703)            | (378,752)                 | (12,450)           | (3%)                  | ▼          |                           |
| Education and Welfare                              |      | (116,647)                | (76,472)             | (124,198)                 | (7,551)            | (6%)                  | ▼          | \$                        |
| Housing  |      | (416,226)                | (239,746)            | (384,610)                 | 31,616             | 8%                    | ▲          | \$                        |
| Community Amenities                                |      | (2,143,972)              | (1,623,368)          | (2,105,077)               | 38,895             | 2%                    | ▲          |                           |
| Recreation and Culture                             |      | (1,393,070)              | (1,158,065)          | (1,258,803)               | 134,267            | 10%                   | ▲          |                           |
| Transport  |      | (4,662,554)              | (2,585,435)          | (4,688,568)               | (26,014)           | (1%)                  | ▼          |                           |
| Economic Services                                  |      | (1,222,668)              | (738,828)            | (1,156,799)               | 65,869             | 5%                    | ▲          | \$                        |
| Other Property and Services                        |      | (23,115)                 | (238,352)            | (21,007)                  | 2,108              | 9%                    | ▲          |                           |
|  |      | <b>(12,558,499)</b>      | <b>(8,449,516)</b>   | <b>(12,304,074)</b>       |                    |                       |            |                           |
| <b>Operating activities excluded from budget</b>   |      |                          |                      |                           |                    |                       |            |                           |
| Add back Depreciation                              |      | 4,742,350                | 2,765,752            | 4,742,350                 | 0                  | 0%                    |            |                           |
| Adjust (Profit)/Loss on Asset Disposal             | 8    | 298,820                  | (61,262)             | 169,741                   | (129,079)          | (43%)                 | ▼          | \$                        |
| Movement in Leave Reserve (Added Back)             |      | 0                        | 72                   | 42,747                    | 42,747             |                       | ▲          | \$                        |
| 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                  |                       |            |                           |
|  |      | <b>(12,558,499)</b>      | <b>(8,449,516)</b>   | <b>(12,304,074)</b>       |                    |                       |            |                           |
| <b>Amount attributable to operating activities</b> |      | <b>842,251</b>           | <b>2,387,161</b>     | <b>952,097</b>            |                    |                       |            |                           |
| <b>Investing Activities</b>                        |      |                          |                      |                           |                    |                       |            |                           |
| Non-operating Grants, Subsidies and Contributions  | 11   | 1,012,284                | 314,292              | 1,012,284                 | 0                  | 0%                    |            |                           |
| Proceeds from Disposal of Assets                   | 8    | 1,130,855                | 330,042              | 1,073,142                 | (57,713)           | (5%)                  | ▼          |                           |
| Land Held for Resale                               | 13   | 0                        | 0                    | 0                         | 0                  |                       |            |                           |
| Land and Buildings                                 | 13   | (1,139,042)              | (373,245)            | (1,243,568)               | (104,526)          | (9%)                  | ▼          |                           |
| Plant and Equipment                                | 13   | (1,008,377)              | (744,906)            | (936,692)                 | 71,685             | 7%                    | ▲          | \$                        |
| Furniture and Equipment                            | 13   | 0                        | 0                    | 0                         | 0                  |                       |            |                           |
| Infrastructure Assets - Roads                      | 13   | (2,499,043)              | (1,342,802)          | (2,542,301)               | (43,258)           | (2%)                  | ▼          |                           |
| Infrastructure Assets - Bridges                    | 13   | (97,319)                 | (95,851)             | (97,319)                  | 0                  | 0%                    |            |                           |
| Infrastructure Assets - Footpaths                  | 13   | (297,742)                | (95,421)             | (297,742)                 | 0                  | 0%                    |            | \$                        |
| Infrastructure Assets - Drainage                   | 13   | 0                        | 0                    | 0                         | 0                  |                       |            |                           |
| Infrastructure Assets - Parks & Ovals              | 13   | (169,266)                | (91,996)             | (178,357)                 | (9,091)            | (5%)                  | ▼          | \$                        |
| Infrastructure Assets - Airports                   | 13   | 0                        | 0                    | 0                         | 0                  |                       |            |                           |
| Infrastructure Assets - Sewerage                   | 13   | 0                        | 0                    | 0                         | 0                  |                       |            |                           |
| Infrastructure Assets - Other                      | 13   | (20,000)                 | 0                    | (20,000)                  | 0                  | 0%                    |            | \$                        |
|  |      | <b>(3,087,650)</b>       | <b>(2,099,887)</b>   | <b>(3,230,553)</b>        |                    |                       |            |                           |
| <b>Amount attributable to investing activities</b> |      | <b>(3,087,650)</b>       | <b>(2,099,887)</b>   | <b>(3,230,553)</b>        |                    |                       |            |                           |
| <b>Financing Activities</b>                        |      |                          |                      |                           |                    |                       |            |                           |
| Proceeds from New Debentures                       |      | 705,000                  | 0                    | 705,000                   | 0                  | 0%                    |            |                           |
| Proceeds from Advances                             |      | 0                        | 0                    | 0                         | 0                  |                       |            |                           |
| Self-Supporting Loan Principal                     |      | 0                        | 0                    | 0                         | 0                  |                       |            |                           |
| Transfer from Reserves                             | 7    | 979,629                  | 0                    | 979,629                   | 0                  | 0%                    |            |                           |
| Advances to Community Groups                       |      | 0                        | 0                    | 0                         | 0                  |                       |            |                           |
| Repayment of Debentures                            | 10   | (509,216)                | (247,328)            | (509,216)                 | 0                  | 0%                    |            |                           |
| Transfer to Reserves                               | 7    | (601,711)                | (1,025)              | (601,711)                 | 0                  | 0%                    |            | \$                        |
|  |      | <b>573,702</b>           | <b>(248,353)</b>     | <b>573,702</b>            |                    |                       |            |                           |
| <b>Amount attributable to financing activities</b> |      | <b>573,702</b>           | <b>(248,353)</b>     | <b>573,702</b>            |                    |                       |            |                           |
| <b>Closing Funding Surplus(Deficit)</b>            | 3    | <b>0</b>                 | <b>1,743,675</b>     | <b>0</b>                  |                    |                       |            |                           |

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

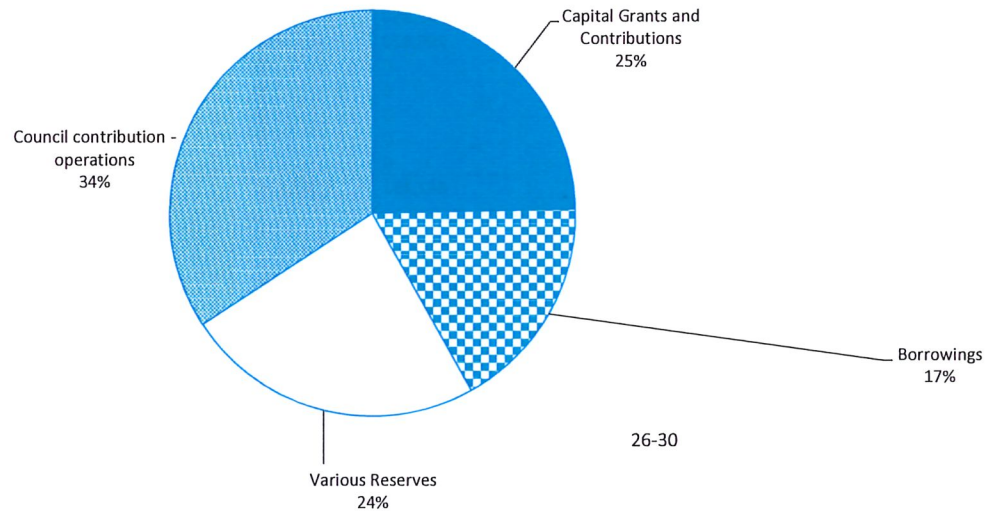
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF CHITTERING  
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING  
For the Period Ended 30 April 2019

Capital Acquisitions

|  | Note | YTD Actual<br>New/<br>Upgrade<br>(a) | YTD Actual<br>(Renewal<br>Expenditure)<br>(b) | YTD Budget<br>(d) | Amended<br>Annual<br>Budget | Adopted<br>Annual<br>Budget | YTD Actual<br>Total<br>(c) = (a)+(b) | Variance<br>(d) - (c) |
|--|------|--------------------------------------|---|-------------------|-----------------------------|-----------------------------|--------------------------------------|-----------------------|
|  |      | \$                                   | \$  | \$                | \$                          | \$                          | \$                                   | \$                    |
| Land Held for Resale                   | 13   | 0                                    | 0   | 0                 | 0                           | 0                           | 0                                    | 0                     |
| Land and Buildings                     | 13   | 0                                    | 373,245                                       | 1,139,045         | 1,139,042                   | 1,139,042                   | 373,245                              | (765,800)             |
| Plant and Equipment                    | 13   | 0                                    | 744,906                                       | 1,008,377         | 1,008,377                   | 1,008,377                   | 744,906                              | (263,471)             |
| Furniture and Equipment                | 13   | 0                                    | 0   | 0                 | 0                           | 0                           | 0                                    | 0                     |
| Infrastructure Assets - Roads          | 13   | 0                                    | 1,342,802                                     | 2,492,309         | 2,499,043                   | 2,499,043                   | 1,342,802                            | (1,149,507)           |
| Infrastructure Assets - Bridges        | 13   | 0                                    | 95,851  | 97,319            | 97,319                      | 97,319                      | 95,851                               | (1,468)               |
| Infrastructure Assets - Footpaths      | 13   | 0                                    | 95,421  | 297,742           | 297,742                     | 297,742                     | 95,421                               | (202,321)             |
| Infrastructure Assets - Drainage       | 13   | 0                                    | 0   | 0                 | 0                           | 0                           | 0                                    | 0                     |
| Infrastructure Assets - Parks & Ovals  | 13   | 0                                    | 91,996  | 133,434           | 169,266                     | 169,266                     | 91,996                               | (41,438)              |
| Infrastructure Assets - Airports       | 13   | 0                                    | 0   | 0                 | 0                           | 0                           | 0                                    | 0                     |
| Infrastructure Assets - Sewerage       | 13   | 0                                    | 0   | 0                 | 0                           | 0                           | 0                                    | 0                     |
| Infrastructure Assets - Other          | 13   | 0                                    | 0   | 0                 | 20,000                      | 20,000                      | 0                                    | 0                     |
| <b>Capital Expenditure Totals</b>      |      | <b>0</b>                             | <b>2,744,222</b>                              | <b>5,168,226</b>  | <b>5,230,789</b>            | <b>5,230,789</b>            | <b>2,744,222</b>                     | <b>(2,424,004)</b>    |
| <b>Capital acquisitions funded by:</b> |      |                                      |   |                   |                             |                             |                                      |                       |
| Capital Grants and Contributions       |      |                                      |   | 984,236           | 1,012,284                   | 1,012,284                   | 314,292                              |                       |
| Borrowings                             |      |                                      |   | 587,490           | 705,000                     | 705,000                     | 0                                    |                       |
| Various Reserves                       |      |                                      |   | 833,020           | 979,629                     |                             | 0                                    |                       |
| Council contribution - operations      |      |                                      |   | 2,513,534         | 1,403,021                   |                             | 2,099,887                            |                       |
| <b>Capital Funding Total</b>           |      |                                      |   | <b>5,168,226</b>  | <b>5,230,789</b>            |                             | <b>2,744,222</b>                     |                       |

Budgeted Capital Acquisitions Funding



**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2019**

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

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

**Critical Accounting Estimates**

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

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

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

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

**(g) Trade and Other Receivables**

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

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

**(h) Inventories****General**

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

**Land Held for Resale**

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

**Note 1: Significant Accounting Policies****(j) Depreciation of Non-Current Assets**

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

**(m) Interest-bearing Loans and Borrowings**

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

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

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2019**

**Note 1: Significant Accounting Policies****Borrowing Costs**

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

**(n) Provisions**

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

**(o) Current and Non-Current Classification**

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

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

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**



**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 30 April 2019**

**Note 1: Significant Accounting Policies**

**Activities:**

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

**OTHER PROPERTY AND SERVICES**

**Objective:**

To monitor and control Shire overheads operating accounts.

**Activities:**

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

**Note 2: Explanation of Material Variances**

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

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

| Reporting Program                                 | Var. \$   | Var. % | Significant |        | Timing/<br>Permanent | Explanation of Variance   |
|---|-----------|--------|-------------|--------|----------------------|---|
|   |           |        | Var. ▲▼     | Var. S |                      |   |
| <b>Revenue from operating activities</b>          | \$        | %      |             |        |                      |   |
| Governance  | 4,576     | 36%    | ▲           |        | Permanent            | Increase in rebate received for Insurance Scheme  |
| General Purpose Funding - Rates                   | (75,288)  | (1%)   | ▼           |        | Permanent            | Rates paid in advance   |
| General Purpose Funding - Other                   | (8,153)   | (1%)   | ▼           |        | Timing               | Grant received for Archibald Footbath receipted incorrectly this will be rectified. Long term investment so interest not received as per Budget       |
| Law, Order and Public Safety                      | 5,425     | 2%     | ▲           |        | Timing               | Grant funds not received as anticipated   |
| Health  | (7,931)   | (18%)  | ▼           |        | Timing               | Rental charge not invoiced as anticipated   |
| Education and Welfare                             | (3,163)   | (17%)  | ▼           |        | Timing               | Wear Ya Wellies income yet to be received - distributed over twelve months  |
| Housing   | 51,677    | 47%    | ▲           | S      | Permanent            | 6169 GNH sold   |
| Community Amenities                               | 43,659    | 5%     | ▲           |        | Permanent            | Planning Fines and Penalties greater than expected  |
| Recreation and Culture                            | (372)     | (3%)   | ▼           |        | Timing               | Grant revenue distributed over twelve months  |
| Transport   | 185,316   | 170%   | ▲           | S      | Timing               | Grant revenue distributed over twelve months  |
| Economic Services                                 | (101,909) | (40%)  | ▼           | S      | Timing               | MIP Grant revenue distributed over twelve months. Building fees lower than anticipated.   |
| Other Property and Services                       | 11,850    | 43%    | ▲           | S      | Permanent            | LSL Recoup not anticipated  |
| <b>Expenditure from operating activities</b>      |           |        |             |        |                      |   |
| Law, Order and Public Safety                      | 128,178   | 15%    | ▲           | S      | Permanent            | CESM employee now employed by DFES.   |
| Health  | 29,225    | 9%     | ▲           |        | Timing               | Employee costs are lower than expected  |
| Education and Welfare                             | 23,126    | 23%    | ▲           | S      | Timing               | Wear Ya Wellies expenditure yet to be occur - distributed over twelve months. Ferguson House maintenance and depreciation is higher than anticipated. |
| Housing   | 109,953   | 31%    | ▲           | S      | Timing               | Building maintenance has not commenced due to the prioritisation of Works.  |
| Community Amenities                               | 179,378   | 10%    | ▲           |        | Timing               | Contribution to Landcare not as anticipated. Town Planning legal fees are lower than expected   |
| Recreation and Culture                            | 6,710     | 1%     | ▲           |        | Timing               | Consultant fees for Lower Chittering Recreational Facility allocated to operating. This will be rectified.  |
| Transport   | 1,301,084 | 33%    | ▲           | S      | Timing               | Works programme delayed.  |
| Economic Services                                 | 271,766   | 27%    | ▲           | S      | Timing               | Works on Muchea Industrial Park and Asset Disposal is not as per budget timing  |
| Other Property and Services                       | (183,542) | (335%) | ▼           | S      | Timing               | Admin Allocation, Public Works Overheads and Depn all to be adjusted  |
| <b>Investing Activities</b>                       |           |        |             |        |                      |   |
| Non-operating Grants, Subsidies and Contributions | (669,944) | (68%)  | ▼           | S      | Timing               | Grants not received as anticipated  |
| Proceeds from Disposal of Assets                  | 80,096    | 32%    | ▲           | S      | Permanent            | 6169 GNH sold   |
| Land Held for Resale                              | 0         |        |             |        |                      |   |
| Land and Buildings                                | 765,800   | 67%    | ▲           | S      | Timing               | Admin Renovation expenses have been distributed over twelve months.   |
| Plant and Equipment                               | 263,471   | 26%    | ▲           | S      | Timing               | Purchases delayed   |
| Infrastructure Assets - Roads                     | 1,149,507 | 46%    | ▲           | S      | Timing               | Works programme delayed.  |
| Infrastructure Assets - Bridges                   | 1,468     | 2%     | ▲           |        |                      |   |
| Infrastructure Assets - Footpaths                 | 202,321   | 68%    | ▲           | S      | Timing               | Works programme delayed.  |
| Infrastructure Assets - Drainage                  | 0         |        |             |        |                      |   |
| Infrastructure Assets - Parks & Ovals             | 41,438    | 31%    | ▲           | S      | Timing               | Works programme delayed.  |
| Infrastructure Assets - Other                     | 0         |        |             |        |                      |   |

SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 April 2019

**Note 2: Explanation of Material Variances**

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

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

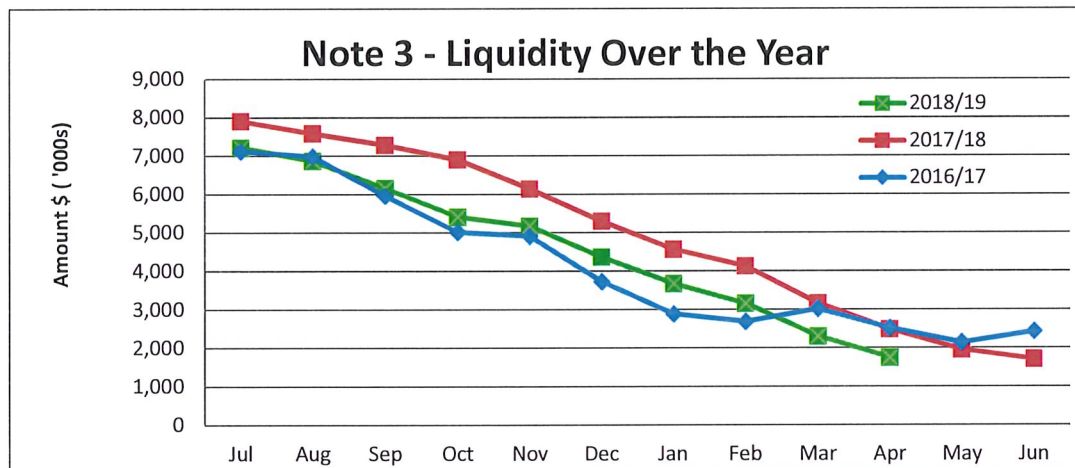
| Reporting Program              | Var. \$   | Var. % | Var.<br>▲▼ | Significant<br>Var.<br>S | Timing/<br>Permanent | Explanation of Variance               |
|--------------------------------|-----------|--------|------------|--------------------------|----------------------|---------------------------------------|
| <b>Financing Activities</b>    |           |        |            |                          |                      |                                       |
| Proceeds from New Debentures   | (587,490) | 100%   | ▼          |                          | Timing               | Loan not yet drawn down               |
| Proceeds from Advances         | 0         |        |            |                          |                      |                                       |
| Self-Supporting Loan Principal | 0         |        |            |                          |                      |                                       |
| Transfer from Reserves         | (833,020) | 100%   | ▼          |                          | Timing               | Transfers not required yet            |
| Advances to Community Groups   | 0         |        |            |                          |                      |                                       |
| Repayment of Debentures        | (98,362)  | (66%)  | ▼          | S                        | Timing               | Loan payment earlier than anticipated |
| Transfer to Reserves           | 500,375   | 100%   | ▲          | S                        | Timing               | Transfers not required yet            |

SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 April 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

|  |      | Last Years Closing | This Time Last Year | Current          |
|--|------|--------------------|---------------------|------------------|
|  | Note | 30/06/2018         | 30/04/2018          | 30/04/2019       |
|  |      | \$                 | \$                  | \$               |
| <b>Current Assets</b>  |      |                    |                     |                  |
| Cash Unrestricted  | 4    | 981,411            | 2,195,722           | 1,600,161        |
| Cash Restricted - Conditions over Grants   | 11   | 703,438            | 154,444             | 569,166          |
| Cash Restricted - Reserves   | 4    | 2,094,182          | 1,611,458           | 2,095,208        |
| Receivables - Rates  | 6    | 293,669            | 455,869             | 373,077          |
| Receivables - Other  | 6    | 440,582            | 50,537              | 266,839          |
| Inventories  |      | 3,676              | 1,830               | 2,736            |
|  |      | 4,516,958          | 4,469,861           | 4,907,186        |
| <b>Less: Current Liabilities</b>   |      |                    |                     |                  |
| Payables   |      | (319,185)          | 28,258              | (668,223)        |
| Loan Liability   |      | (248,357)          | 33,733              | (1,029)          |
| Provisions   |      | (535,702)          | (497,808)           | (529,073)        |
|  |      | (1,103,243)        | (435,817)           | (1,198,326)      |
| Less: Cash Reserves  | 7    | (2,094,182)        | (1,611,458)         | (2,095,208)      |
| Add Back: Component of Leave Liability not Adjustment for Trust Transactions Within Muni |      | (470)              | 0                   | 0                |
| <b>Net Current Funding Position</b>  |      | <b>1,704,754</b>   | <b>2,485,662</b>    | <b>1,752,088</b> |



Comments - Net Current Funding Position

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 April 2019

## Note 4: Cash and Investments

|   | Unrestricted | Restricted | Trust   | Investments | Total<br>Amount | Institution | Interest<br>Rate | Maturity<br>Date |
|---|--------------|------------|---------|-------------|-----------------|-------------|------------------|------------------|
|   | \$           | \$         | \$      | \$          | \$              |             |                  |                  |
| <b>(a) Cash Deposits</b>                |              |            |         |             |                 |             |                  |                  |
| Municipal Bank Account                  | 2,167,876    |            |         |             | 2,167,876       | Bendigo     | 1.25%            | At Call          |
| Municipal Investment Account            | 0            |            |         |             | 0               | Bendigo     | 0.00%            | At Call          |
| Reserve Bank Account                    |              | 2,095,208  |         |             | 2,095,208       | Bendigo     | 2.25%            | 31-Mar-19        |
| Cash On Hand - Admin                    | 600          |            |         |             | 600             | N/A         | Nil              | On Hand          |
| Cash On Hand - Refuse Site              | 350          |            |         |             | 350             | N/A         | Nil              | On Hand          |
| Petty Cash - Admin                      | 500          |            |         |             | 500             | N/A         | Nil              | On Hand          |
| Trust Cash At Bank                      |              |            | 386,308 |             | 386,308         | Bendigo     | 0.00%            | At Call          |
| <b>(b) Term Deposits</b>                |              |            |         |             |                 |             |                  |                  |
| Term Deposit Investments                | 0            |            |         |             | 0               |             |                  |                  |
| Reserve Bank - Term Deposit Investments |              |            | 0       |             | 0               |             |                  |                  |
| <b>(c) Investments</b>                  |              |            |         |             |                 |             |                  |                  |
| Shares - Chittering Financial Services  |              |            |         | 42,500      | 42,500          | N/A         | Nil              | On Hand          |

## Comments/Notes - Investments

SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 April 2019

Note 5: Budget Amendments

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

| GL Code | Job # | Description                | Council Resolution | Classification  | Non Cash Adjustment | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|---------|-------|----------------------------|--------------------|-----------------|---------------------|----------------------------|----------------------------|--------------------------------|
|         |       |                            |                    |                 | \$                  | \$                         | \$                         | \$                             |
|         |       | Budget Adoption            |                    | Opening Surplus |                     | 0                          |                            | 0                              |
|         |       | Permanent Changes          |                    |                 |                     |                            |                            |                                |
|         |       | Opening surplus adjustment |                    |                 |                     |                            | 33,056                     | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 |                     |                            |                            | 33,056                         |
|         |       |                            |                    |                 | 0                   | 0                          | 33,056                     |                                |

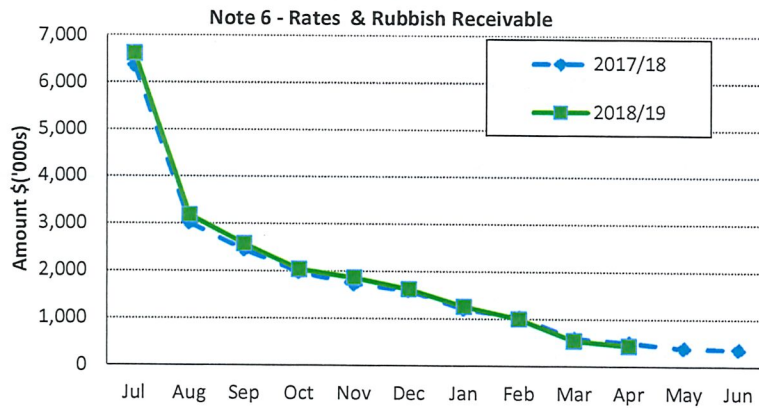
SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 April 2019

Note 6: Receivables

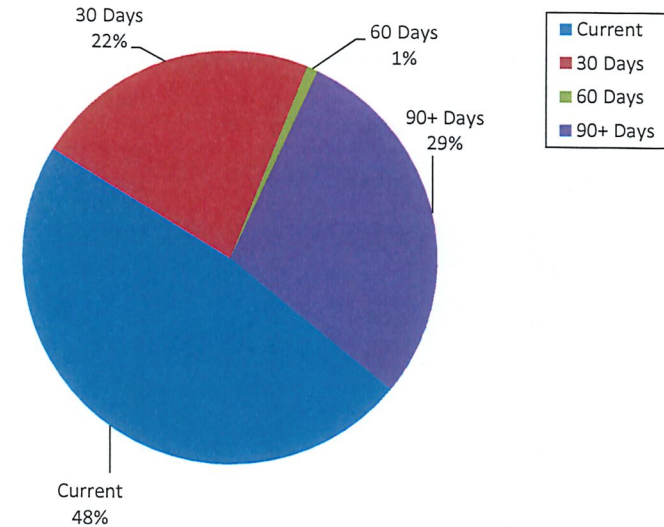
| Receivables - Rates & Rubbish  | 30 April 2019  | 30 June 2018   |
|--------------------------------|----------------|----------------|
|                                | \$             | \$             |
| Opening Arrears Previous Years | 364,460        | 274,565        |
| Levied this year               | 6,285,317      | 6,080,828      |
| Less Collections to date       | (6,205,909)    | (5,990,933)    |
| Equals Current Outstanding     | 443,868        | 364,460        |
| <b>Net Rates Collectable</b>   | <b>443,868</b> | <b>364,460</b> |
| % Collected                    | 93.33%         | 94.27%         |

| Receivables - General                        | Current | 30 Days | 60 Days | 90+ Days | 90+Days        |
|--|---------|---------|---------|----------|----------------|
|  | \$      | \$      | \$      | \$       | \$             |
| Receivables - General                        | 10,069  | 4,693   | 180     | 6,085    | 21,027         |
| <b>Balance per Trial Balance</b>             |         |         |         |          |                |
| Sundry Debtors                               |         |         |         |          | 264,019        |
| Receivables - Other                          |         |         |         |          | 2,820          |
| <b>Total Receivables General Outstanding</b> |         |         |         |          | <b>266,839</b> |

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates & Rubbish

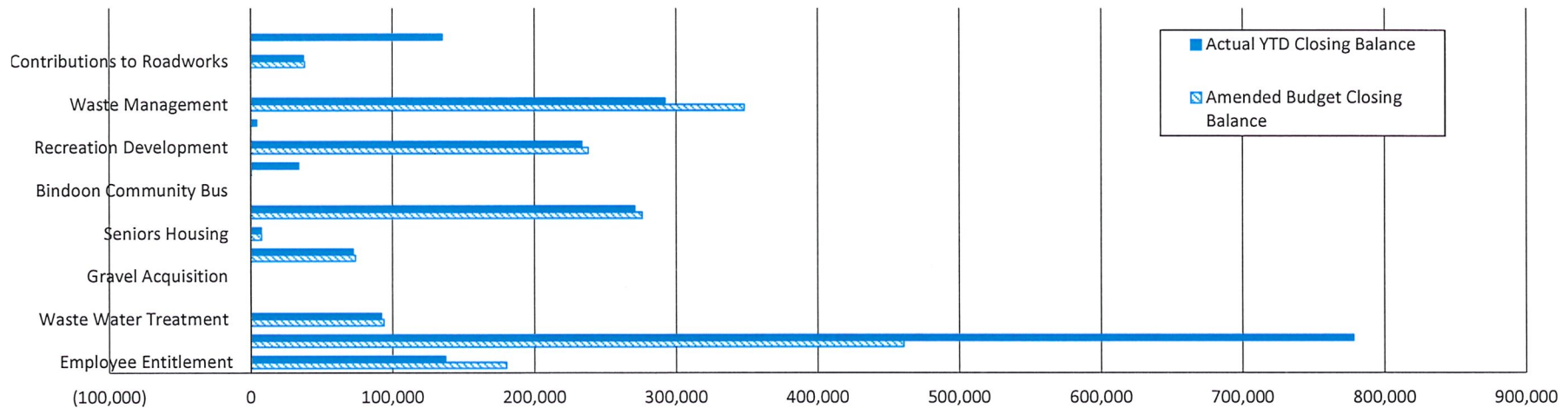


SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 April 2019

Note 7: Cash Backed Reserve

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

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



SHIRE OF CHITTING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 April 2019

Note 8: Disposal of Assets

| Asset Number               | Asset Description  | YTD Actual     |          |        |          | Forecast Actual |           |        |           | Amended Budget |           |        |           |
|----------------------------|--|----------------|----------|--------|----------|-----------------|-----------|--------|-----------|----------------|-----------|--------|-----------|
|                            |  | Net Book Value | Proceeds | Profit | (Loss)   | Net Book Value  | Proceeds  | Profit | (Loss)    | Net Book Value | Proceeds  | Profit | (Loss)    |
|                            |  | \$             | \$       | \$     | \$       | \$              | \$        | \$     | \$        | \$             | \$        | \$     | \$        |
| <b>Land and Buildings</b>  |  |                |          |        |          |                 |           |        |           |                |           |        |           |
| <b>Plant and Equipment</b> |  |                |          |        |          | 0               | 0         |        |           |                |           |        |           |
| MVS159                     | P&E - 2015 Holden Caprice - Nitrate Silver - CEO             |                |          |        |          | 34,923          | 24,091    |        | (10,832)  | 34,923         | 24,091    |        | (10,832)  |
| MVU325                     | P&E - 2014 Holden Colorado Space Cab 4x4 Chassis (Ranger)    | 10,000         | 14,755   | 4,755  |          | 10,072          | 10,000    |        | (72)      | 10,072         | 10,000    |        | (72)      |
| MVU324                     | P&E - 2014 Holden Colorado Wagon - CEM                       | 27,878         | 15,009   |        | (12,868) | 29,506          | 17,273    |        | (12,233)  | 29,506         | 17,273    |        | (12,233)  |
| MVS721                     | P&E - 2014 Holden Malibu - Black - (PBS)                     |                |          |        |          | 16,008          | 10,000    |        | (6,008)   | 16,008         | 10,000    |        | (6,008)   |
| LDO19021                   | LAND - Lot 121 - Land Bindoon - Cnr GN Hwy & Edmonds-He      | 180,000        | 241,292  | 61,292 |          | 180,000         | 241,292   | 61,292 |           | 180,000        | 241,292   | 61,292 |           |
| MVU714                     | P&E - 2014 Holden Colorado Space Cab Chassis - NRMO Water    |                |          |        |          | 16,506          | 10,909    |        | (5,597)   | 16,506         | 10,909    |        | (5,597)   |
| MVU326                     | P&E - 2015 Holden Colorado 4x4 Crew Cab - Nitrate Silver (EN | 19,413         | 19,697   | 284    |          | 0               | 0         |        |           | 0              | 0         |        |           |
| PLE475                     | P&E - Road Broom - 2 Wheel - Pohlner - 3 point linkage       | 1,562          | 3,976    | 2,414  |          | 1,752           | 1,364     |        | (388)     | 1,752          | 1,364     |        | (388)     |
| MVU818                     | P&E - 2014 Holden Colorado Space Cab - P&G                   | 10,000         | 13,463   | 3,463  |          | 10,918          | 12,727    | 1,809  |           | 10,918         | 12,727    | 1,809  |           |
| PH0001                     | P&E - Grader - Cat 12H 2004 model                            |                |          |        |          | 37,014          | 35,000    |        | (2,014)   | 37,014         | 35,000    |        | (2,014)   |
| MVU111                     | P&E - Ford PK Ranger XL - Building Maintenance               |                |          |        |          | 8,396           | 8,636     | 240    |           | 8,396          | 8,636     | 240    |           |
| PH1031                     | P&E - 2010 Isuzu NQR450 Crew                                 | 19,927         | 21,850   | 1,923  |          | 19,927          | 21,850    | 1,923  |           | 20,855         | 20,855    |        |           |
| MVM002                     | P&E - Bus - Toyota Coaster 21 Seat                           |                |          |        |          | 0               | 0         |        |           | 0              | 0         |        |           |
| LDV854                     | LAND - Lot 95 Ridgetop Ramble, Bindoon                       |                |          |        |          | 347,772         | 350,000   | 2,228  |           | 347,772        | 350,000   | 2,228  |           |
| LDV144                     | LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]  |                |          |        |          | 320,000         | 120,000   |        | (200,000) | 320,000        | 120,000   |        | (200,000) |
| 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]   |                |          |        |          | 0               | 0         |        |           | 0              | 0         |        |           |
| MVS131                     | P&E - 2015 Holden Commodore SV6 Sedan - White (EMCS)         |                |          |        |          | 10,089          | 10,000    |        | (89)      | 10,089         | 10,000    |        | (89)      |
|                            |  | 268,780        | 330,042  | 74,131 | (12,868) | 1,242,883       | 1,073,142 | 67,492 | (237,233) | 1,243,811      | 1,072,147 | 65,569 | (237,233) |

SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 30 April 2019

Note 9: Rating Information

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

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 April 2019

Note 10: Information on Borrowings

(a) Debenture Repayments

| Particulars/Purpose                   | 01 Jul 2018 | New Loans       |            |                | Principal Repayments |            |                | Principal Outstanding |           |                | Interest Repayments |        |                |
|---------------------------------------|-------------|-----------------|------------|----------------|----------------------|------------|----------------|-----------------------|-----------|----------------|---------------------|--------|----------------|
|                                       |             | Forecast Actual | YTD Actual | Adopted Budget | Forecast Actual      | Actual YTD | Adopted Budget | Forecast Actual       | Actual    | Adopted Budget | Forecast Actual     | Actual | Adopted Budget |
| <b>Governance</b>                     |             | \$              | \$         | \$             | \$                   | \$         | \$             | \$                    | \$        | \$             | \$                  | \$     | \$             |
| Loan 80 Admin Server/IT Upgrade       | 100,000     | 0               | 0          | 0              | 18,934               | 8,763      | 18,934         | 81,066                | 91,237    | 81,066         | 2,592               | 1,712  | 2,592          |
| <b>Health</b>                         |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 79 - Multi Purpose Health Centre | 562,652     | 0               | 0          | 0              | 27,155               | 39,817     | 27,155         | 535,497               | 522,835   | 535,497        | 24,529              | 25,872 | 24,529         |
| <b>Housing</b>                        |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 72 Staff Housing Development     | 101,222     | 0               | 0          | 0              | 29,324               | 28,934     | 29,324         | 71,898                | 72,288    | 71,898         | 4,932               | 5,321  | 4,932          |
| Loan 73 Seniors & Community Housing   | 35,009      | 0               | 0          | 0              | 8,497                | 8,497      | 8,497          | 26,512                | 26,512    | 26,512         | 2,113               | 1,533  | 2,113          |
| <b>Recreation and Culture</b>         |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 74 Land Acquisition Gray Road    | 65,437      | 0               | 0          | 0              | 13,766               | 13,766     | 13,766         | 51,671                | 51,671    | 51,671         | 4,013               | 2,925  | 4,013          |
| <b>Transport</b>                      |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 79 New Grader                    | 262,351     | 0               | 0          | 0              | 12,662               | 0          | 12,662         | 249,689               | 262,351   | 249,689        | 11,437              | -4,698 | 11,437         |
| <b>Economic Services</b>              |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 81 Land Lot 215 Great Nth Hwy    | 67,048      | 0               | 0          | 0              | 67,048               | 26,356     | 67,048         | 0                     | 40,692    | 0              | 1,706               | 934    | 1,706          |
| Loan 85 Land Lot 215 Great Nth Hwy    | 187,500     | 0               | 0          | 0              | 187,500              | 62,500     | 187,500        | 0                     | 125,000   | 0              | 5,625               | 5,625  | 5,625          |
| Loan 82 Land Lot 168 Blinda Place     | 636,312     | 0               | 0          | 0              | 79,945               | 58,695     | 79,945         | 556,367               | 577,617   | 556,367        | 18,963              | 13,109 | 18,963         |
| Loan 83 Lifestyle Village             | 0           | 650,000         | 0          | 650,000        | 59,362               | 0          | 59,362         | 590,638               | 0         | 590,638        | 13,000              | 0      | 13,000         |
| <b>Other Property &amp; Services</b>  |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 86 Admin Telephone System        | 0           | 55,000          | 0          | 55,000         | 5,023                | 0          | 5,023          | 49,977                | 0         | 49,977         | 1,100               | 0      | 1,100          |
|                                       | 2,017,531   | 705,000         | 0          | 705,000        | 509,216              | 247,328    | 509,216        | 2,213,315             | 1,770,203 | 2,213,315      | 90,010              | 52,334 | 90,010         |

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

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

| Institution | Loan Type | Interest Rate |
|-------------|-----------|---------------|
| WATC        | Debenture | 4.00          |
| WATC        | Debenture | 4.00          |

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

|                                |              |      |
|--------------------------------|--------------|------|
| Actual Interest - This Note    | 52,333.66    |      |
| Actual Interest - Nature/Type  | 52,333.66    | 2500 |
|                                | 0.00         |      |
| Actual Principal - Nature/Type | 247,327.87   | 4100 |
|                                | 0.00         |      |
| Actual Closing Bal - This Note | 1,770,203.13 |      |
| Actual Closing Bal (Input BS)  | 1,770,204.62 |      |
|                                | (1.49)       |      |

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 April 2019

Note 11: Grants and Contributions

| Grant Provider  | Type   | Opening          | Adopted Budget |                  | YTD              | Adopted          | Post             | Expected | YTD Actual       |                  | Unspent            |                 |
|---|--|------------------|----------------|------------------|------------------|------------------|------------------|----------|------------------|------------------|--------------------|-----------------|
|   |  | Balance          | Operating      | Capital          | Adopted          | Annual           | Variations       |          | Revenue          | (Expended)       | (Tied)             |                 |
|   |  | (a)              |                |                  |                  | (c)              | (d)              | (c)+(d)  |                  | (b)              | (a)+(b)            |                 |
|   |  |                  | \$             | \$               | \$               |                  |                  |          | \$               | \$               | \$                 |                 |
| <b>General Purpose Funding</b>                            |  |                  |                |                  |                  |                  |                  |          |                  |                  |                    |                 |
| Grants Commission - General                               | WALGGC   | Operating        | 0              | 387,642          | 0                | 290,730          | 387,642          | 387,642  | 301,967          | 0                | 0                  |                 |
| Grants Commission - Roads                                 | WALGGC   | Operating        | 0              | 245,484          | 0                | 184,113          | 245,484          | 245,484  | 166,262          | 0                | 0                  |                 |
| <b>Governance</b>   |  |                  |                |                  |                  |                  |                  |          |                  |                  |                    |                 |
| Apprenticeship Training and IT Vision COA Contribution    |  | Operating        | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| <b>Law, Order and Public Safety</b>                       |  |                  |                |                  |                  |                  |                  |          |                  |                  |                    |                 |
| Grant - Watering WA - Remote Tank Monitoring              |  | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - AWARE - Raising Resilience                        | Office of Emergency Management                       | Operating - Tied | 1,038          | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 1,038              |                 |
| Grant - Safet Communities CCTV                            | Office of Emergency Management                       | Operating - Tied | 0              | 32,263           | 0                | 26,880           | 32,263           | 32,263   | 29,330           | (64,482)         | (35,152)           |                 |
| Grant - Stronger Communities - Defibrillators CFS         | Dept Infrastructure/Communities                      | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 0                | (2,730)          | (2,730)            |                 |
| Contribution - ESL BFB                                    |  | Operating        | 0              | 0                | 0                | 0                | 0                | 0        | 0                | (1,048)          | 0                  |                 |
| Grant - ESL BFB Operating Grant                           | Dept Fire & Emergency Service                        | Operating - Tied | 12,713         | 215,390          | 0                | 215,388          | 215,390          | 215,390  | 161,543          | 0                | 174,256            |                 |
| Grant - ESL SES Operating Grant                           | Dept Fire & Emergency Service                        | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - ESL BFB Capital Grant                             | Dept Fire & Emergency Service                        | Non-operating    | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - BRMP BAL Training                                 | FAL Australia  | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - Community Emergency Service Manager (CESM)        | Dept Fire & Emergency Service                        | Operating - Tied | 42,492         | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 42,492             |                 |
| Grant - CESM Vehicle                                      | Dept Fire & Emergency Service                        | Operating - Tied | 9,901          | 12,000           | 0                | 12,000           | 12,000           | 12,000   | 0                | (5,809)          | 4,092              |                 |
| Grant - Bushfire Risk Management (BRMP)                   | Dept Fire & Emergency Service                        | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - Fire Mitigation Activity Funding (MAF)            | Dept Fire & Emergency Service                        | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 0                | (46,347)         | (46,347)           |                 |
| Grant - Volunteers Day                                    | Volunteering WA                                      | Operating - Tied | 0              | 500              | 0                | 500              | 500              | 500      | 0                | (150)            | (150)              |                 |
| Grant - Thank a Volunteer                                 | Dept Local Govt & Communities                        | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - Wear Ya Wellies                                   | LotteryWest  | Operating - Tied | 0              | 11,300           | 0                | 11,300           | 11,300           | 11,300   | 10,000           | (5,491)          | 4,509              |                 |
| Contribution - Wear Ya Wellies                            | Various  | Operating - Tied | 0              | 2,800            | 0                | 2,330            | 2,800            | 2,800    | 4,184            | 0                | 4,184              |                 |
| Grant - Youth Events                                      | LotteryWest  | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - Me @ 3 Program                                    | Anglicare  | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 308              | 0                | 308                |                 |
| <b>Community Amenities</b>                                |  |                  |                |                  |                  |                  |                  |          |                  |                  |                    |                 |
|   |  |                  | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| <b>Recreation and Culture</b>                             |  |                  |                |                  |                  |                  |                  |          |                  |                  |                    |                 |
| Contribution - Sandown Park Toilet Block                  | South Midlands Polocrosse Club                       | Non-operating    | 19,724         | 0                | 0                | 0                | 0                | 0        | 0                | (36,699)         | (16,975)           |                 |
| Contribution - Chinkabee Court Resurfacing                | Bindoon Sport & Rec                                  | Non-operating    | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Contribution - Chinkabee Court Resurfacing                | Bindoon Sport & Rec                                  | Non-operating    | 0              | 0                | 0                | 0                | 0                | 0        | (4,320)          | 0                | (4,320)            |                 |
| Contribution - Brockman Centre Ramps and Paths            | Brockman Centre                                      | Non-operating    | 0              | 0                | 18,000           | 15,000           | 18,000           | 18,000   | 0                | 0                | 0                  |                 |
| Contribution - Muchea Cricket Nets                        | Muchea Cricket Club                                  | Non-operating    | 0              | 0                | 18,944           | 15,780           | 18,944           | 18,944   | 0                | (49,702)         | (49,702)           |                 |
| Contribution - Bindoon Cricket Pitch                      | Bindoon Sport & Rec                                  | Non-operating    | 0              | 0                | 6,000            | 5,000            | 6,000            | 6,000    | 0                | (4,730)          | (4,730)            |                 |
| Grant - Kidsport  | Dept Sport and Recreation                            | Operating - Tied | 304            | 0                | 0                | 0                | 0                | 0        | 950              | (2,011)          | (757)              |                 |
| Grant - Blackboy Ridge Basic Enhancements                 | LotteryWest  | Non-operating    | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - Brockman Centre Access Ramps and Paths            |  | Non-operating    | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - Muchea Cricket Nets                               |  | Non-operating    | 0              | 0                | 20,033           | 16,690           | 20,033           | 20,033   | 27,815           | 0                | 27,815             |                 |
| Grant - Muchea Cricket Nets                               |  | Non-operating    | 0              | 0                | 0                | 0                | 0                | 0        | (1,559)          | 0                | (1,559)            |                 |
| Grant - Muchea Dual Pump & Jump Track                     |  | Non-operating    | 5,000          | 0                | 5,000            | 4,160            | 5,000            | 5,000    | 0                | (9,091)          | (4,091)            |                 |
| Grant - Cadbury Fundraiser                                | Cadbury  | Operating - Tied | 0              | 400              | 0                | 330              | 400              | 400      | 0                | 0                | 0                  |                 |
| Grant - Cadbury Fundraiser                                | Cadbury  | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 882              | 0                | 882                |                 |
| <b>Transport</b>  |  |                  |                |                  |                  |                  |                  |          |                  |                  |                    |                 |
| Grant - Street Lighting                                   | Main Roads WA  | Operating        | 0              | 4,000            | 0                | 3,330            | 4,000            | 4,000    | 2,141            | (46,802)         | 0                  |                 |
| Contribution - Road Works                                 | Various  | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 70               | 0                | 70                 |                 |
| Grant - Direct Road                                       | Main Roads WA  | Operating        | 0              | 104,228          | 0                | 104,228          | 104,228          | 104,228  | 102,314          | 0                | 0                  |                 |
| Grant - Black Spot - Chittering Road                      | Main Roads WA  | Non-operating    | 0              | 0                | 10,667           | 10,667           | 10,667           | 10,667   | 8,920            | (8,500)          | 420                |                 |
| Grant - Black Spot - Muchea East Road                     | Main Roads WA  | Non-operating    | 159,881        | 0                | 53,244           | 53,244           | 53,244           | 53,244   | 0                | (256,599)        | (96,718)           |                 |
| Grant - Black Spot - Blue Plains/Maddern Road             | Main Roads WA  | Non-operating    | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - Black Spot - Julimar Road                         | Main Roads WA  | Non-operating    | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - Black Spot - Wandena Road                         | Main Roads WA  | Non-operating    | 0              | 0                | 209,683          | 209,683          | 209,683          | 209,683  | 83,873           | (3,500)          | 80,373             |                 |
| Grant - Black Spot - Mooliabeenee Road                    | Main Roads WA  | Non-operating    | 0              | 0                | 16,966           | 16,966           | 16,966           | 16,966   | 6,787            | (26,904)         | (20,117)           |                 |
| Grant - Regional Road Group - Bridge 4701 Blizzard Road   | Regional Road Group                                  | Non-operating    | 137,690        | 0                | 67,000           | 67,000           | 67,000           | 67,000   | 0                | (95,851)         | 41,839             |                 |
| Grant - WALGCC Bridge 5374 Flat Rocks Road                | Regional Road Group                                  | Non-operating    | 40,000         | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 40,000             |                 |
| Grant - Regional Road Group - Chittering Road             | Regional Road Group                                  | Non-operating    | 94,720         | 0                | 0                | 0                | 0                | 0        | 0                | (2,228)          | 92,492             |                 |
| Grant - Regional Road Group - Muchea East Road            | Regional Road Group                                  | Non-operating    | 52,257         | 0                | 486,596          | 486,596          | 486,596          | 486,596  | 173,746          | (497,471)        | (271,468)          |                 |
| Grant - Regional Road Group - Archibald Street Footpath   | Regional Road Group                                  | Non-operating    | 0              | 0                | 95,151           | 79,290           | 95,151           | 95,151   | 19,030           | (64,006)         | (44,975)           |                 |
| Grant - Mountain Bike Trail                               |  | Non-operating    | 0              | 0                | 5,000            | 4,160            | 5,000            | 5,000    | 0                | 0                | 0                  |                 |
| <b>Economic Services</b>                                  |  |                  |                |                  |                  |                  |                  |          |                  |                  |                    |                 |
| Grant - Taste of Chittering                               | LotteryWest /TourismWA                               | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 5,300            | (43,548)         | (38,248)           |                 |
| Contribution - Taste of Chittering                        | Various  | Operating - Tied | 7,155          | 18,255           | 0                | 18,255           | 18,255           | 18,255   | 23,815           | (765)            | 30,205             |                 |
| Contribution - Tourism Action Plan Signage                | Various  | Operating        | 0              | 0                | 0                | 0                | 0                | 0        | 1,200            | 0                | 0                  |                 |
| Grant - Wear Ya Wellies - Road Safety Message             | Road Safety Council                                  | Operating - Tied | 0              | 11,300           | 0                | 11,300           | 11,300           | 11,300   | 6,000            | 0                | 6,000              |                 |
| Grant - Visitor Centre Auto Door                          |  | Non-operating    | 0              | 0                | 0                | 0                | 0                | 0        | 0                | 0                | 0                  |                 |
| Grant - Muchea Employment Node - Special Projects Officer | Building Better Regions                              | Operating - Tied | 120,563        | 120,563          | 0                | 100,460          | 120,563          | 120,563  | 45,392           | (147,763)        | 18,192             |                 |
| Grant - Visitor Centre Sustainability                     | TourismWA  | Operating - Tied | 0              | 0                | 0                | 0                | 0                | 0        | 0                | (1,620)          | (1,620)            |                 |
| <b>TOTALS</b>   |  |                  | <b>703,438</b> | <b>1,167,125</b> | <b>1,012,284</b> | <b>1,966,380</b> | <b>2,179,409</b> | <b>0</b> | <b>2,179,409</b> | <b>1,176,925</b> | <b>(1,426,380)</b> | <b>(72,051)</b> |
| <b>SUMMARY</b>  |  |                  |                |                  |                  |                  |                  |          |                  |                  |                    |                 |
| Operating   | Operating Grants, Subsidies and Contributions        |                  | 0              | 741,354          | 0                | 582,401          | 741,354          | 0        | 741,354          | 573,885          | (47,850)           | 0               |
| Operating - Tied  | Tied - Operating Grants, Subsidies and Contributions |                  | 194,166        | 425,771          | 0                | 399,743          | 425,771          | 0        | 425,771          | 288,748          | (323,248)          | 159,666         |
| Non-operating   | Non-operating Grants, Subsidies and Contributions    |                  | 509,272        | 0                | 1,012,284        | 984,236          | 1,012,284        | 0        | 1,012,284        | 314,292          | (1,055,282)        | (231,718)       |
| <b>TOTALS</b>   |  |                  | <b>703,438</b> | <b>1,167,125</b> | <b>1,012,284</b> | <b>1,966,380</b> | <b>2,179,409</b> | <b>0</b> | <b>2,179,409</b> | <b>1,176,925</b> | <b>(1,426,380)</b> | <b>(72,051)</b> |

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2019**

**Note 12: Trust Fund**

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

| Description                       | Opening<br>Balance<br>01 Jul 2018 | Amount<br>Received | Amount<br>Paid     | Closing<br>Balance<br>30 Apr 2019 |
|-----------------------------------|-----------------------------------|--------------------|--------------------|-----------------------------------|
|                                   | \$                                | \$                 | \$                 | \$                                |
| Animal Control                    | 50.00                             | 0.00               | 0.00               | 50.00                             |
| Bonds - Community Bus             | 1,100.00                          | 1,300.00           | (500.00)           | 1,900.00                          |
| Construction Training Fund (CTF)  | 2,773.21                          | 19,155.94          | (19,806.20)        | 2,122.95                          |
| Bonds - Crossovers                | 16,513.89                         | 0.00               | 0.00               | 16,513.89                         |
| Bonds - Defects Roadworks         | 11,742.59                         | 0.00               | 0.00               | 11,742.59                         |
| Bonds - Developer                 | 95,682.19                         | 0.00               | (938.00)           | 94,744.19                         |
| Bonds - Extractive Industries     | 217,658.43                        | 0.00               | 0.00               | 217,658.43                        |
| Bonds - Gravel Pit Rehabilitation | 21,289.16                         | 0.00               | 0.00               | 21,289.16                         |
| Bonds - Keys, Hall and Equipment  | 1,905.00                          | 1,800.00           | (1,450.00)         | 2,255.00                          |
| Building Services Levy (BSL)      | 2,937.96                          | 23,889.49          | (20,887.17)        | 5,940.28                          |
| Bonds - Road Upgrade              | 0.00                              | 0.00               | 0.00               | 0.00                              |
| Bonds - Seal Coat                 | 0.00                              | 0.00               | 0.00               | 0.00                              |
| Bonds - Sand Extraction           | 0.00                              | 0.00               | 0.00               | 0.00                              |
| Bonds - Transportable Buildings   | 0.00                              | 10,000.00          | 0.00               | 10,000.00                         |
| Bonds - Community Housing         | 351.93                            | 100.00             | (351.93)           | 100.00                            |
| Extractive Industry Licence       | 0.00                              | 0.00               | 0.00               | 0.00                              |
| Councillor Nomination Deposits    | 0.00                              | 0.00               | 0.00               | 0.00                              |
| Bonds - Revegetation of Blocks    | 0.00                              | 0.00               | 0.00               | 0.00                              |
| Bonds - Senior Housing            | 0.00                              | 0.00               | 0.00               | 0.00                              |
| Bonds - Staff Housing             | 0.00                              | 960.00             | 0.00               | 960.00                            |
| Transport Licencing               | 0.00                              | 0.00               | 0.00               | 0.00                              |
| Unclaimed Monies                  | 1,031.40                          | 0.00               | 0.00               | 1,031.40                          |
|                                   | <b>373,035.76</b>                 | <b>57,205.43</b>   | <b>(43,933.30)</b> | <b>386,307.89</b>                 |

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 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     |                               |                                       |
|  |  |                        |     | \$          | \$       | \$               | \$                   | \$               | \$               | \$               | \$               | \$               | \$               |                               |                                       |
| <i>Level of completion indicator, please see table at the end of this note for further detail.</i> |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
| <b>Land</b>  |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
| <b>Economic Services</b>   |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
|  | Lot 8017 (IHC) Purchase                                  | 4110309                | 509 | LC383       | 0        | (7,955)          | (7,955)              | 0                | (20,000)         | (20,000)         | (20,000)         | (20,000)         | (20,000)         | 12,045                        |                                       |
|  | Lifestyle Village Land (Capital)                         | 4130109                | 509 | LC210       | 0        | 0                | 0                    | 0                | (510,000)        | (510,000)        | (550,000)        | (550,000)        | (550,000)        | 550,000                       |                                       |
|  | Lot 168 Binda Place Subdivision                          | 4130609                | 509 | LC481       | 0        | 0                | 0                    | 0                | (40,000)         | (40,000)         | (40,000)         | (40,000)         | (40,000)         | 40,000                        |                                       |
|  | Lot 104 Gray Road Subdivision                            | 4130609                | 509 | LC483       | 0        | 0                | 0                    | 0                | (30,000)         | (30,000)         | (30,000)         | (30,000)         | (30,000)         | 30,000                        |                                       |
|  | 131 Muchea East Road Remediation                         | 4130609                | 509 | LC484       | 0        | 0                | 0                    | 0                | (40,000)         | (40,000)         | (40,000)         | (40,000)         | (40,000)         | 40,000                        |                                       |
|  | Lot 9 Binda Place (Mitre 10)                             | 4130609                | 509 | LC485       | 0        | 0                | 0                    | 0                | (40,000)         | (40,000)         | 0                | 0                | 0                | 0                             |                                       |
| <b>Total - Economic Services</b>   |  |                        |     |             | <b>0</b> | <b>(7,955)</b>   | <b>(7,955)</b>       | <b>0</b>         | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>672,045</b>                |                                       |
| <b>Total - Land</b>  |  |                        |     |             | <b>0</b> | <b>(7,955)</b>   | <b>(7,955)</b>       | <b>0</b>         | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>672,045</b>                |                                       |
| <b>Buildings</b>   |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
| <b>Community Amenities</b>   |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
|  | Wannamal Public Conveniences Buildings (Capital)         | 4100710                | 510 | BC307       | 0        | (5,558)          | (5,558)              | 0                | (5,588)          | (5,588)          | (5,000)          | (5,000)          | (5,000)          | (558)                         | Completed                             |
|  | Muchea Hall Buildings (Capital)                          | 4110110                | 510 | BC313       | 0        | (4,787)          | (4,787)              | 0                | (10,000)         | (10,000)         | (10,000)         | (10,000)         | (10,000)         | 5,213                         | ATU works 80% Completed               |
|  | Muchea Hall Pavilion Upgrade                             | 4110110                | 510 | BC313B      | 0        | (26,474)         | (26,474)             | 0                | (26,474)         | (26,474)         | (18,386)         | (18,386)         | (18,386)         | (8,088)                       | Completed                             |
| <b>Total - Community Amenities</b>   |  |                        |     |             | <b>0</b> | <b>(36,820)</b>  | <b>(36,820)</b>      | <b>0</b>         | <b>(42,062)</b>  | <b>(42,062)</b>  | <b>(33,386)</b>  | <b>(33,386)</b>  | <b>(33,386)</b>  | <b>(3,434)</b>                |                                       |
| <b>Recreation And Culture</b>  |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
|  | Sandown Park Ablution/Shower Block                       | 4110310                | 510 | BC338A      | 0        | (36,699)         | (36,699)             | 0                | (36,700)         | (36,700)         | (8,920)          | (8,920)          | (8,923)          | (27,776)                      | Completed                             |
|  | Brockman Centre Precinct Buildings (Capital)             | 4110310                | 510 | BC380       | 0        | 0                | 0                    | 0                | (36,006)         | (36,006)         | (36,006)         | (36,006)         | (36,006)         | 36,006                        | Yet to commence                       |
|  | Lower Chittering Sports & Recreation Buildings (Capital) | 4110310                | 510 | BC383       | 0        | (72,975)         | (72,975)             | 0                | (100,000)        | (100,000)        | (100,000)        | (100,000)        | (100,000)        | 27,025                        | BBRF Grant approved                   |
| <b>Total - Recreation And Culture</b>  |  |                        |     |             | <b>0</b> | <b>(109,674)</b> | <b>(109,674)</b>     | <b>0</b>         | <b>(172,706)</b> | <b>(172,706)</b> | <b>(144,926)</b> | <b>(144,926)</b> | <b>(144,929)</b> | <b>35,255</b>                 |                                       |
| <b>Transport</b>   |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
|  | Depot Buildings (Capital)                                | 4120110                | 510 | BC410       | 0        | (21,134)         | (21,134)             | 0                | (38,000)         | (38,000)         | (38,000)         | (38,000)         | (38,000)         | 16,866                        |                                       |
|  | Depot Machinery Shed and Fencing Upgrade                 | 4120110                | 510 | BC410A      | 0        | (17,362)         | (17,362)             | 0                | (32,500)         | (32,500)         | (32,500)         | (32,500)         | (32,500)         | 15,138                        |                                       |
| <b>Total - Transport</b>   |  |                        |     |             | <b>0</b> | <b>(38,496)</b>  | <b>(38,496)</b>      | <b>0</b>         | <b>(70,500)</b>  | <b>(70,500)</b>  | <b>(70,500)</b>  | <b>(70,500)</b>  | <b>(70,500)</b>  | <b>32,004</b>                 |                                       |
| <b>Economic Services</b>   |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
|  | Lifestyle Village Buildings (Capital)                    | 4130110                | 510 | BC210       | 0        | (2,000)          | (2,000)              | 0                | (100,000)        | (100,000)        | (100,000)        | (100,000)        | (100,000)        | 98,000                        | Stage 1 Design (\$2,000 Concept Plan) |
|  | Visitor Centre Auto Door                                 | 4130210                | 510 | BC470A      | 0        | 0                | 0                    | 0                | 0                | 0                | 0                | 0                | 0                | 0                             |                                       |
| <b>Total - Economic Services</b>   |  |                        |     |             | <b>0</b> | <b>(2,000)</b>   | <b>(2,000)</b>       | <b>0</b>         | <b>(100,000)</b> | <b>(100,000)</b> | <b>(100,000)</b> | <b>(100,000)</b> | <b>(100,000)</b> | <b>98,000</b>                 |                                       |
| <b>Other Property &amp; Services</b>   |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
|  | Administration Buildings (Capital)                       | 4140210                | 510 | BC560       | 0        | (174,443)        | (174,443)            | 0                | (174,443)        | (174,443)        | (110,230)        | (110,230)        | (110,230)        | (64,213)                      | Completed                             |
|  | Records Storage Donga                                    | 4140210                | 510 | BC563       | 0        | (3,857)          | (3,857)              | 0                | (3,857)          | (3,857)          | 0                | 0                | 0                | (3,857)                       | Completed                             |
| <b>Total - Other Property &amp; Services</b>   |  |                        |     |             | <b>0</b> | <b>(178,300)</b> | <b>(178,300)</b>     | <b>0</b>         | <b>(178,300)</b> | <b>(178,300)</b> | <b>(110,230)</b> | <b>(110,230)</b> | <b>(110,230)</b> | <b>(68,070)</b>               |                                       |
| <b>Total - Buildings</b>   |  |                        |     |             | <b>0</b> | <b>(365,290)</b> | <b>(365,290)</b>     | <b>0</b>         | <b>(563,568)</b> | <b>(563,568)</b> | <b>(459,042)</b> | <b>(459,042)</b> | <b>(459,045)</b> | <b>93,755</b>                 |                                       |
| <b>Plant , Equip. &amp; Vehicles</b>   |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
| <b>Governance</b>  |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
|  | OCH New Vehicle (P0001) (CEO)                            | 4040230                | 530 | PA0001      | 0        | 0                | 0                    | 0                | (51,818)         | (51,818)         | (51,818)         | (51,818)         | (51,818)         | 51,818                        | April                                 |
| <b>Total - Governance</b>  |  |                        |     |             | <b>0</b> | <b>0</b>         | <b>0</b>             | <b>0</b>         | <b>(51,818)</b>  | <b>(51,818)</b>  | <b>(51,818)</b>  | <b>(51,818)</b>  | <b>(51,818)</b>  | <b>51,818</b>                 |                                       |
| <b>Law, Order And Public Safety</b>  |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
|  | CH230 New Utility 4x2 Tray Top (P0230) (Ranger)          | 4050230                | 530 | PA0230      | 0        | (46,413)         | (46,413)             | 0                | (42,727)         | (42,727)         | (42,727)         | (42,727)         | (42,727)         | (3,686)                       |                                       |
|  | CCTV Throughout Shire                                    | 4050330                | 530 | PE700       | 0        | (64,482)         | (64,482)             | 0                | (64,482)         | (64,482)         | (64,526)         | (64,526)         | (64,526)         | 44                            | Completed                             |
|  | 000CH New Vehicle (P10178) (CESM)                        | 4050730                | 530 | PA000       | 0        | (80,937)         | (80,937)             | 0                | (80,937)         | (80,937)         | (79,682)         | (79,682)         | (79,682)         | (1,255)                       | Completed                             |
| <b>Total - Law, Order And Public Safety</b>  |  |                        |     |             | <b>0</b> | <b>(191,832)</b> | <b>(191,832)</b>     | <b>0</b>         | <b>(188,146)</b> | <b>(188,146)</b> | <b>(186,935)</b> | <b>(186,935)</b> | <b>(186,935)</b> | <b>(4,897)</b>                |                                       |
| <b>Health</b>  |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
|  | CH451 New Sedan (Health)                                 | 4070430                | 530 | PA1270      | 0        | 0                | 0                    | 0                | (30,000)         | (30,000)         | (30,000)         | (30,000)         | (30,000)         | 30,000                        |                                       |
| <b>Total - Health</b>  |  |                        |     |             | <b>0</b> | <b>0</b>         | <b>0</b>             | <b>0</b>         | <b>(30,000)</b>  | <b>(30,000)</b>  | <b>(30,000)</b>  | <b>(30,000)</b>  | <b>(30,000)</b>  | <b>30,000</b>                 |                                       |
| <b>Community Amenities</b>   |  |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |                               |                                       |
|  | CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)          | 4100530                | 530 | PA1892      | 0        | 0                | 0                    | 0                | (42,727)         | (42,727)         | (42,727)         | (42,727)         | (42,727)         | 42,727                        |                                       |
| <b>Total - Community Amenities</b>   |  |                        |     |             | <b>0</b> | <b>0</b>         | <b>0</b>             | <b>0</b>         | <b>(42,727)</b>  | <b>(42,727)</b>  | <b>(42,727)</b>  | <b>(42,727)</b>  | <b>(42,727)</b>  | <b>42,727</b>                 |                                       |

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2019

Note 13: Capital Acquisitions

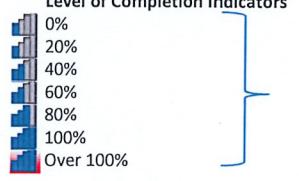
| Assets                               | Account   | Balance Sheet Category | Job | YTD Actual  |          |                    | Forecast Actual      |                  |                    | Adopted            | Amended Budget     |                    |                    | Strategic Reference / Comment |                         |
|--------------------------------------|---|------------------------|-----|-------------|----------|--------------------|----------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------|
|                                      |   |                        |     | New/Upgrade | Renewal  | Total YTD          | New/Upgrade Forecast | Renewal Forecast | Total Forecast     | Annual Budget      | Annual Budget      | YTD Budget         | YTD Variance       |                               |                         |
|                                      |   |                        |     | \$          | \$       | \$                 | \$                   | \$               | \$                 | \$                 | \$                 | \$                 | \$                 |                               |                         |
| <b>Transport</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                               |                         |
|                                      | CH6085 Broom Tractor Towed (P0001) (Works)      | 4120330                | 530 | PA6085      | 0        | (41,500)           | (41,500)             | 0                | (41,500)           | (41,500)           | (36,182)           | (36,182)           | (36,182)           | (5,318)                       | Completed               |
|                                      | CH354 New Utility 4x4 Tray Top (P0035) (Works)  | 4120330                | 530 | PA0035      | 0        | (46,886)           | (46,886)             | 0                | (44,455)           | (44,455)           | (44,455)           | (44,455)           | (44,455)           | (2,431)                       |                         |
|                                      | CH1261 New Grader (P1261) (Works)               | 4120330                | 530 | PA1261      | 0        | (292,412)          | (292,412)            | 0                | (292,657)          | (292,657)          | (372,727)          | (372,727)          | (372,727)          | 80,315                        |                         |
|                                      | CH5026 New Utility 4x2 Tray Top (P5026) (Works) | 4120330                | 530 | PA5026      | 0        | (36,597)           | (36,597)             | 0                | (36,225)           | (36,225)           | (40,909)           | (40,909)           | (40,909)           | 4,313                         | Completed               |
|                                      | CH1252 New Truck Crew Cab (P1252) (WORKS)       | 4120330                | 530 | PA1252      | 0        | (82,250)           | (82,250)             | 0                | (82,250)           | (82,250)           | (85,710)           | (85,710)           | (85,710)           | 3,460                         | Completed               |
|                                      | <b>Total - Transport</b>                        |                        |     |             | <b>0</b> | <b>(499,645)</b>   | <b>(499,645)</b>     | <b>0</b>         | <b>(497,087)</b>   | <b>(497,087)</b>   | <b>(579,983)</b>   | <b>(579,983)</b>   | <b>(579,983)</b>   | <b>80,338</b>                 |                         |
| <b>Other Property &amp; Services</b> |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                               |                         |
|                                      | Admin Server/IT Upgrade (Capital)               | 4140230                | 530 | PE562       | 0        | 0                  | 0                    | 0                | (25,550)           | (25,550)           | (25,550)           | (25,550)           | (25,550)           | 25,550                        |                         |
|                                      | Admin Telephone System Upgrade                  | 4140230                | 530 | PE564       | 0        | (52,534)           | (52,534)             | 0                | (65,000)           | (65,000)           | (55,000)           | (55,000)           | (55,000)           | 2,466                         | Apr                     |
|                                      | 00CH New Vehicle (P0003) (EMDS)                 | 4140230                | 530 | PA0003      | 0        | 0                  | 0                    | 0                | (36,364)           | (36,364)           | (36,364)           | (36,364)           | (36,364)           | 36,364                        |                         |
|                                      | <b>Total - Other Property &amp; Services</b>    |                        |     |             | <b>0</b> | <b>(52,534)</b>    | <b>(52,534)</b>      | <b>0</b>         | <b>(126,914)</b>   | <b>(126,914)</b>   | <b>(116,914)</b>   | <b>(116,914)</b>   | <b>(116,914)</b>   | <b>64,380</b>                 |                         |
|                                      | <b>Total - Plant, Equip. &amp; Vehicles</b>     |                        |     |             | <b>0</b> | <b>(744,011)</b>   | <b>(744,011)</b>     | <b>0</b>         | <b>(936,692)</b>   | <b>(936,692)</b>   | <b>(1,008,377)</b> | <b>(1,008,377)</b> | <b>(1,008,377)</b> | <b>264,366</b>                |                         |
| <b>Roads (Non Town)</b>              |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                               |                         |
| <b>Transport</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                               |                         |
|                                      | Davis Road                                      | 4120140                | 540 | RC024       | 0        | (39,725)           | (39,725)             | 0                | (39,725)           | (39,725)           | (35,310)           | (35,310)           | (35,310)           | (4,415)                       | Completed               |
|                                      | Carl Street                                     | 4120140                | 540 | RC060       | 0        | 0                  | 0                    | 0                | 0                  | 0                  | 0                  | 0                  | 0                  | 0                             |                         |
|                                      | Mackenzie Street                                | 4120142                | 540 | RC066       | 0        | (12,478)           | (12,478)             | 0                | (139,967)          | (139,967)          | (139,967)          | (139,967)          | (139,967)          | 127,489                       | Mar                     |
|                                      | Chittering Road (RRG)                           | 4120149                | 540 | RRG002      | 0        | (2,228)            | (2,228)              | 0                | 0                  | 0                  | 0                  | 0                  | 0                  | (2,228)                       |                         |
|                                      | Chittering Valley Road (RRG)                    | 4120149                | 540 | RRG007      | 0        | 0                  | 0                    | 0                | 0                  | 0                  | 0                  | 0                  | 0                  | 0                             |                         |
|                                      | <b>Total - Transport</b>                        |                        |     |             | <b>0</b> | <b>(54,431)</b>    | <b>(54,431)</b>      | <b>0</b>         | <b>(179,692)</b>   | <b>(179,692)</b>   | <b>(175,277)</b>   | <b>(175,277)</b>   | <b>(175,277)</b>   | <b>120,846</b>                |                         |
|                                      | <b>Total - Roads (Non Town)</b>                 |                        |     |             | <b>0</b> | <b>(54,431)</b>    | <b>(54,431)</b>      | <b>0</b>         | <b>(179,692)</b>   | <b>(179,692)</b>   | <b>(175,277)</b>   | <b>(175,277)</b>   | <b>(175,277)</b>   | <b>120,846</b>                |                         |
| <b>Roads (Town)</b>                  |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                               |                         |
| <b>Transport</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                               |                         |
|                                      | Chittering Road                                 | 4120141                | 540 | RC002       | 0        | (133,249)          | (133,249)            | 0                | (304,045)          | (304,045)          | (304,045)          | (304,045)          | (304,045)          | 170,796                       |                         |
|                                      | Hay Flat Road                                   | 4120141                | 540 | RC008       | 0        | (283)              | (283)                | 0                | 0                  | 0                  | 0                  | 0                  | 0                  | (283)                         |                         |
|                                      | Wells Glover Road                               | 4120141                | 540 | RC009       | 0        | (5,738)            | (5,738)              | 0                | (43,810)           | (43,810)           | (43,810)           | (43,810)           | (43,810)           | 38,072                        |                         |
|                                      | North Rd  | 4120141                | 540 | RC012       | 0        | (55,107)           | (55,107)             | 0                | (68,605)           | (68,605)           | (68,605)           | (68,605)           | (61,871)           | 6,764                         |                         |
|                                      | Wandena Road                                    | 4120141                | 540 | RC030       | 0        | (47,850)           | (47,850)             | 0                | (48,425)           | (48,425)           | (48,425)           | (48,425)           | (48,425)           | 575                           |                         |
|                                      | Forrest Hills Parade                            | 4120141                | 540 | RC103       | 0        | (2,870)            | (2,870)              | 0                | (124,624)          | (124,624)          | (124,624)          | (124,624)          | (124,624)          | 121,754                       | Completed               |
|                                      | Snake Spring Road                               | 4120141                | 540 | RC132       | 0        | (35,289)           | (35,289)             | 0                | (37,560)           | (37,560)           | (37,560)           | (37,560)           | (37,560)           | 2,271                         | Are more funds required |
|                                      | Hereford Way                                    | 4120141                | 540 | RC145       | 0        | (18,663)           | (18,663)             | 0                | (28,780)           | (28,780)           | (28,780)           | (28,780)           | (28,780)           | 10,117                        |                         |
|                                      | Murray Grey Circle                              | 4120141                | 540 | RC146       | 0        | (45,545)           | (45,545)             | 0                | (56,490)           | (56,490)           | (56,490)           | (56,490)           | (56,490)           | 10,945                        |                         |
|                                      | Santa Gertrudis Drive                           | 4120141                | 540 | RC150       | 0        | (28,497)           | (28,497)             | 0                | (58,040)           | (58,040)           | (58,040)           | (58,040)           | (58,040)           | 29,543                        |                         |
|                                      | Ayreshire Loop                                  | 4120141                | 540 | RC180       | 0        | (27,928)           | (27,928)             | 0                | (78,030)           | (78,030)           | (78,030)           | (78,030)           | (78,030)           | 50,102                        |                         |
|                                      | Flat Rocks Road                                 | 4120142                | 540 | RC011       | 0        | (65,698)           | (65,698)             | 0                | (65,698)           | (65,698)           | (55,535)           | (55,535)           | (55,535)           | (10,163)                      | Completed               |
|                                      | Spillman Road                                   | 4120142                | 540 | RC051       | 0        | (28,679)           | (28,679)             | 0                | (28,680)           | (28,680)           | 0                  | 0                  | 0                  | (28,679)                      | Are more funds required |
|                                      | Mucnea East Road Renewal (RRG)                  | 4120149                | 540 | RRG004      | 0        | (497,471)          | (497,471)            | 0                | (791,547)          | (791,547)          | (791,547)          | (791,547)          | (791,547)          | 294,076                       |                         |
|                                      | Mooliabeenie Road (BS)                          | 4120153                | 540 | RBS001      | 0        | (26,904)           | (26,904)             | 0                | (25,450)           | (25,450)           | (25,450)           | (25,450)           | (25,450)           | (1,454)                       |                         |
|                                      | Chittering Road (BS)                            | 4120141                | 540 | RBS002      | 0        | (8,500)            | (8,500)              | 0                | (16,000)           | (16,000)           | (16,000)           | (16,000)           | (16,000)           | 7,500                         |                         |
|                                      | Mucnea East Road (BS)                           | 4120142                | 540 | RBS004      | 0        | (256,599)          | (256,599)            | 0                | (272,300)          | (272,300)          | (272,300)          | (272,300)          | (272,300)          | 15,701                        |                         |
|                                      | Wandena Road (BS)                               | 4120142                | 540 | RBS030      | 0        | (3,500)            | (3,500)              | 0                | (314,525)          | (314,525)          | (314,525)          | (314,525)          | (314,525)          | 311,025                       |                         |
|                                      | <b>Total - Transport</b>                        |                        |     |             | <b>0</b> | <b>(1,288,371)</b> | <b>(1,288,371)</b>   | <b>0</b>         | <b>(2,362,609)</b> | <b>(2,362,609)</b> | <b>(2,323,766)</b> | <b>(2,323,766)</b> | <b>(2,317,032)</b> | <b>1,028,661</b>              |                         |
|                                      | <b>Total - Roads (Town)</b>                     |                        |     |             | <b>0</b> | <b>(1,288,371)</b> | <b>(1,288,371)</b>   | <b>0</b>         | <b>(2,362,609)</b> | <b>(2,362,609)</b> | <b>(2,323,766)</b> | <b>(2,323,766)</b> | <b>(2,317,032)</b> | <b>1,028,661</b>              |                         |
| <b>Bridges and Culverts</b>          |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                               |                         |
| <b>Transport</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                               |                         |
|                                      | Bridge 4701 - Blizzard Road Slk 0.32 - Cap Ex   | 4120167                | 555 | BR4701      | 0        | (95,851)           | (95,851)             | 0                | (97,319)           | (97,319)           | (97,319)           | (97,319)           | (97,319)           | 1,468                         |                         |
|                                      | <b>Total - Transport</b>                        |                        |     |             | <b>0</b> | <b>(95,851)</b>    | <b>(95,851)</b>      | <b>0</b>         | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>1,468</b>                  |                         |
|                                      | <b>Total - Bridges and Culverts</b>             |                        |     |             | <b>0</b> | <b>(95,851)</b>    | <b>(95,851)</b>      | <b>0</b>         | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>1,468</b>                  |                         |
| <b>Footpaths</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                               |                         |
| <b>Transport</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                               |                         |



SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 APRIL 2019

Note 13: Capital Acquisitions

| Assets  | Account | Balance Sheet Category | Job    | YTD Actual  |                    |                    | Forecast Actual      |                    |                    | Adopted            | Amended Budget     |                    |                  | Strategic Reference / Comment |
|---|---------|------------------------|--------|-------------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------------------------|
|   |         |                        |        | New/Upgrade | Renewal            | Total YTD          | New/Upgrade Forecast | Renewal Forecast   | Total Forecast     | Annual Budget      | Annual Budget      | YTD Budget         | YTD Variance     |                               |
|   |         |                        |        | \$          | \$                 | \$                 | \$                   | \$                 | \$                 | \$                 | \$                 | \$                 | \$               |                               |
| Footpath - Archibald Street                           | 4120170 | 560                    | FC032  | 0           | (64,006)           | (64,006)           | 0                    | (190,302)          | (190,302)          | (190,302)          | (190,302)          | (190,302)          | 126,296          |                               |
| Blackboy Ridge Trail                                  | 4120170 | 560                    | WT002  | 0           | 0                  | 0                  | 0                    | (36,500)           | (36,500)           | (36,500)           | (36,500)           | (36,500)           | 36,500           |                               |
| Chittering Walk Trail                                 | 4120170 | 560                    | WT001  | 0           | 0                  | 0                  | 0                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                |                               |
| Lake Needonga Trail                                   | 4120170 | 560                    | WT004  | 0           | (31,415)           | (31,415)           | 0                    | (35,000)           | (35,000)           | (35,000)           | (35,000)           | (35,000)           | 3,585            |                               |
| Wannamal Heritage Trail                               | 4120170 | 560                    | WT005  | 0           | 0                  | 0                  | 0                    | (20,940)           | (20,940)           | (20,940)           | (20,940)           | (20,940)           | 20,940           |                               |
| Mountain Bike Trail                                   | 4120170 | 560                    | WT007  | 0           | 0                  | 0                  | 0                    | (15,000)           | (15,000)           | (15,000)           | (15,000)           | (15,000)           | 15,000           |                               |
| <b>Total - Transport</b>                              |         |                        |        | <b>0</b>    | <b>(95,421)</b>    | <b>(95,421)</b>    | <b>0</b>             | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>202,321</b>   |                               |
| <b>Total - Footpaths</b>                              |         |                        |        | <b>0</b>    | <b>(95,421)</b>    | <b>(95,421)</b>    | <b>0</b>             | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>202,321</b>   |                               |
| <b>Parks &amp; Ovals</b>                              |         |                        |        |             |                    |                    |                      |                    |                    |                    |                    |                    |                  |                               |
| <b>Community Amenities</b>                            |         |                        |        |             |                    |                    |                      |                    |                    |                    |                    |                    |                  |                               |
| Cemetery Memorial Gardens Infrastructure Parks (Ca    | 4100770 | 570                    | PC300  | 0           | (12,492)           | (12,492)           | 0                    | (34,434)           | (34,434)           | (34,434)           | (34,434)           | (34,434)           | 21,942           | Mar                           |
| <b>Total - Community Amenities</b>                    |         |                        |        | <b>0</b>    | <b>(12,492)</b>    | <b>(12,492)</b>    | <b>0</b>             | <b>(34,434)</b>    | <b>(34,434)</b>    | <b>(34,434)</b>    | <b>(34,434)</b>    | <b>(34,434)</b>    | <b>21,942</b>    |                               |
| <b>Recreation And Culture</b>                         |         |                        |        |             |                    |                    |                      |                    |                    |                    |                    |                    |                  |                               |
| John Glenn Parks & Ovals (Capital)                    | 4110370 | 570                    | PC304  | 0           | (33)               | (33)               | 0                    | (15,000)           | (15,000)           | (15,000)           | (15,000)           | (15,000)           | 14,968           | Mar                           |
| Clune Park Infrastructure Parks (Capital)             | 4110370 | 570                    | PC305  | 0           | (6,735)            | (6,735)            | 0                    | (18,000)           | (18,000)           | (18,000)           | (18,000)           | (18,000)           | 11,265           | Dec                           |
| Town Centre Pop Up Park (Capital)                     | 4110370 | 570                    | PC370  | 0           | (9,214)            | (9,214)            | 0                    | (18,000)           | (18,000)           | (18,000)           | (18,000)           | (18,000)           | 8,786            | Mar                           |
| Bindoon Oval Infrastructure Parks (Capital)           | 4110370 | 570                    | PC310  | 0           | (4,730)            | (4,730)            | 0                    | (12,000)           | (12,000)           | (12,000)           | (12,000)           | (12,000)           | 7,270            | Jan                           |
| Muchea Oval Infrastructure Parks (Capital)            | 4110370 | 570                    | PC313  | 0           | (49,702)           | (49,702)           | 0                    | (66,832)           | (66,832)           | (66,832)           | (66,832)           | (31,000)           | (18,702)         | Done                          |
| Muchea Dual Pump and Jump Track                       | 4110370 | 570                    | PC313A | 0           | (9,091)            | (9,091)            | 0                    | (9,091)            | (9,091)            | 0                  | 0                  | 0                  | (9,091)          |                               |
| Maddern Road Nature Park Infrastructure Parks (Cap    | 4110370 | 570                    | PC360  | 0           | 0                  | 0                  | 0                    | (5,000)            | (5,000)            | (5,000)            | (5,000)            | (5,000)            | 5,000            | Jan                           |
| <b>Total - Recreation And Culture</b>                 |         |                        |        | <b>0</b>    | <b>(79,504)</b>    | <b>(79,504)</b>    | <b>0</b>             | <b>(143,923)</b>   | <b>(143,923)</b>   | <b>(134,832)</b>   | <b>(134,832)</b>   | <b>(99,000)</b>    | <b>19,496</b>    |                               |
| <b>Total - Parks &amp; Ovals</b>                      |         |                        |        | <b>0</b>    | <b>(91,996)</b>    | <b>(91,996)</b>    | <b>0</b>             | <b>(178,357)</b>   | <b>(178,357)</b>   | <b>(169,266)</b>   | <b>(169,266)</b>   | <b>(133,434)</b>   | <b>41,438</b>    |                               |
| <b>Infrastructure - Other</b>                         |         |                        |        |             |                    |                    |                      |                    |                    |                    |                    |                    |                  |                               |
| <b>Economic Services</b>                              |         |                        |        |             |                    |                    |                      |                    |                    |                    |                    |                    |                  |                               |
| Muchea Entry Statement Infrastructure Other (Capital) | 4130290 | 590                    | OC475  | 0           | 0                  | 0                  | 0                    | (20,000)           | (20,000)           | (20,000)           | (20,000)           | 0                  | 0                | May                           |
| <b>Total - Economic Services</b>                      |         |                        |        | <b>0</b>    | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>0</b>           | <b>0</b>         |                               |
| <b>Total - Infrastructure - Other</b>                 |         |                        |        | <b>0</b>    | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>0</b>           | <b>0</b>         |                               |
| <b>Capital Expenditure Total</b>                      |         |                        |        | <b>0</b>    | <b>(2,743,326)</b> | <b>(2,743,326)</b> | <b>0</b>             | <b>(5,315,979)</b> | <b>(5,315,979)</b> | <b>(5,230,789)</b> | <b>(5,230,789)</b> | <b>(5,168,226)</b> | <b>2,424,900</b> |                               |



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

**SHIRE OF CHITTING**  
**FORECAST STATEMENT OF RESERVE MOVEMENTS FOR THE PERIOD ENDED**  
**30 June 2019**

|   | 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 |
| <b>Opening Balance - 01 July 2018</b>                   |                | 137,334              | 777,787           | 91,899                | 72,240           | 7,446           | 270,746           | 33,941                       | 233,351                | 4,341                 | 292,332          | 37,339                     | 135,426        | 2,094,182      |
| <b>Additions To Reserves</b>                            |                |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                |                |
| Reserve Interest Received Allocated to Reserves         | 4030381        | 2,747                | 15,556            | 1,838                 | 1,445            | 149             | 5,415             | 679                          | 4,667                  | 87                    | 5,847            | 745                        | 2,709          | 41,884         |
| General provision to Employee Entitlements Reserve      | 4040281        | 40,000               |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 40,000         |
| 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        |                      |                   |                       |                  |                 |                   |                              | 100,000                |                       |                  |                            |                | 100,000        |
| General provision to Plant Replacement Reserve          | 4120381        |                      | 369,827           |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 369,827        |
| Transfer of unspent grants & contributions to reserve   | 4140750        |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 0              |
|   |                |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 0              |
|   |                |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 0              |
| <b>Total Additions to Reserves</b>                      |                | 42,747               | 385,383           | 1,838                 | 1,445            | 149             | 5,415             | 679                          | 104,667                | 87                    | 55,847           | 745                        | 2,709          | 601,711        |
| <b>Reserves Utilised</b>                                |                |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                |                |
| COM HOUSE - Transfer from Reserve                       | 5090381        |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 0              |
| OTHER HEALTH - Transfers From Reserves MUN              | 5070781        |                      |                   |                       |                  |                 |                   |                              |                        | 4,428                 |                  |                            |                | 4,428          |
| ENVIRON - Transfer from Reserve                         | 5100581        |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 0              |
| COM AMEN - Transfers From Reserves MUN                  | 5100781        |                      |                   |                       |                  |                 |                   | 34,620                       |                        |                       |                  |                            |                | 34,620         |
| REC - Muchea and Bindoon Courts                         | 5110381        |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 0              |
| ROAD CONST - Gravel Acquisitions                        | 5120181        |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 0              |
| ROAD PLANT - Annual Plant Purchases                     | 5120381        |                      | 702,446           |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 702,446        |
| SEWERAGE - Waste Water Treatment                        | 5100381        |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 0              |
| REC & CULT - Lower Chittering Rec and Sporting Facility | 5110381        |                      |                   |                       |                  |                 |                   |                              | 100,000                |                       |                  |                            |                | 100,000        |
| UNCL - Transfer From Reserve                            | 5140750        |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  | 138,135                    |                | 138,135        |
|   |                |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 0              |
|   |                |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 0              |
| <b>Total Reserves Utilised</b>                          |                | 0                    | 702,446           | 0                     | 0                | 0               | 0                 | 34,620                       | 100,000                | 4,428                 | 0                | 0                          | 138,135        | 979,629        |
| <b>Closing Balance - 30 June 2019</b>                   |                | 180,081              | 460,724           | 93,737                | 73,685           | 7,595           | 276,161           | 0                            | 238,018                | (0)                   | 348,179          | 38,084                     | 0              | 1,716,264      |
| <b>Total Reserves - 30 June 2019</b>                    |                |                      |                   |                       |                  |                 |                   |                              |                        |                       |                  |                            |                | 1,716,264      |