CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 19 MAY 2021

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 – 05/21	**List of Accounts Paid for the Period Ending 30 April 2021** **Attachments** 1. List of Accounts Paid as at 30 April 2021	1 – 6
CS02 – 05/21	**Monthly Financial Report for the Period Ending 30 April 2021** **Attachments** 1. Monthly Financial Report for the Period Ending 30 April 2021	7 – 33

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 30 APRIL 2021 PRESENTED TO THE
COUNCIL MEETING ON THE 19 MAY 2021

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 19 MAY 2021, 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	PR5772	$106,315.89	1	1	1	Municipal Fund
Payroll	PR5782	$107,629.26	1	1	1	Municipal Fund
Payroll	0	$0.00	1	1	1	Municipal Fund
EFT21592	EFT21666	$286,655.67	1	7	1	Municipal Fund
Direct	Debit	$29,205.95	7	8	1	Municipal Fund
Cheque	Cheque	$0.00	8	8	1	Municipal Fund
	Total	**$529,806.77**				

Officer: Gail Fielder ***Signature: On file***

Authorised by: Melinda Prinsloo ***Signature: On file***

Date of Report: 03 MAY 2021

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN APRIL 2021 - SUBMITTED TO COUNCIL 19 MAY 2021						
	Chq/EFT	**Date**	**Name**	**Description**	**Invoice Amount**	**Payment Amount**
	Payroll Payments					
1	PR5772	14/04/2021	PAYROLL	PPE 14/04/2021		106,315.89
2	PR5782	28/04/2021	PAYROLL	PPE 28/04/2021		107,629.26
				Total Payroll Payments		**213,945.15**
	EFT Payments					
3	EFT21592	06/04/2021	ANNIE HUDSON			279.60
	220321	22/03/2021	ANNIE HUDSON	April School Holiday Activity - Spy Month	150.29	
	26032021	30/03/2021	ANNIE HUDSON	Parking, Prizes, Refreshments Library Events	129.31	
4	EFT21593	06/04/2021	AVON WASTE	Waste Collection FT 2 March 2021		28,214.52
5	EFT21594	06/04/2021	BARBARA ALISON ADAMS			200.00
	200321	20/03/2021	BARBARA ALISON ADAMS	Honorarium Payment 20/03/2021	50.00	
	27032021	27/03/2021	BARBARA ALISON ADAMS	Honorarium Payment 27 & 28/03/2021	150.00	
6	EFT21595	06/04/2021	BINDOON HARDWARE & RURAL SUPPLIES			2,212.51
	10214015	17/03/2021	BINDOON HARDWARE & RURAL SUPPLIES	Supply 1 x hand held battery powered blower vac	419.00	
	MARCH2021	31/03/2021	BINDOON HARDWARE & RURAL SUPPLIES	Hardware Supplies March 2021	1793.51	
7	EFT21596	06/04/2021	BRAGSKALE PTY LTD			14,435.00
	INV794	06/03/2021	BRAGSKALE PTY LTD	Assist onsite with form work and headwalls	5005.00	
	INV795	30/03/2021	BRAGSKALE PTY LTD	Onsite assistance for bridge works	7500.00	
	INV796	30/03/2021	BRAGSKALE PTY LTD	Roof repairs	500.00	
	INV797	30/03/2021	BRAGSKALE PTY LTD	Undertake path repair near 29 Binda Place - including remove pavers, excavate & compact gravel, form and pour new concrete ramp for wheel chair access	1430.00	
8	EFT21597	06/04/2021	BRETT TAYLOR	Econ Dev - Uniform - Embroidery - Euan Martin		31.50
9	EFT21598	06/04/2021	COOEE COURIERS & TRANSPORT			394.24
	INV-8132	31/03/2021	COOEE COURIERS & TRANSPORT	Library exchange freight 05/03/2021	110.88	
	INV-8132	31/03/2021	COOEE COURIERS & TRANSPORT	Freight March 2021	283.36	
10	EFT21599	06/04/2021	DEPARTMENT OF FIRE AND EMERGENCY SERVICES (DFES)	40% Cost Sharing CESM for the period 1/1-25/3/2021		15,839.35
11	EFT21600	06/04/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL			1,736.84
	INV-161700	16/03/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Annual emergency lighting testing, RCD & smoke alarm testing, test and tagging and AC servicing	1266.25	
	INV-161723	31/03/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Attend to site and fault find A/C dripping water. Replace hose drain for indoor unit.	204.15	
	INV-161724	31/03/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Attend to site and fault find A/C Requires C/Breaker to be replaced. Replace circuit breaker for air con feed.	161.94	
	INV-161725	31/03/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Attend to site and fault find window shutter not opening. Re-attach shutter railings to each other and test. Set new limits on front door window shutter due to being to low and hitting door and test	104.50	
12	EFT21601	06/04/2021	ECOWATER SERVICES PTY LTD			1,672.40
	F6747	08/03/2021	ECOWATER SERVICES PTY LTD	Quarterly service of ATU system March 2021	240.80	
	F6749	08/03/2021	ECOWATER SERVICES PTY LTD	Quarterly service of ATU system March 2021	251.80	
	F6743	08/03/2021	ECOWATER SERVICES PTY LTD	Quarterly service of ATU system March 2021	238.60	
	F6746	08/03/2021	ECOWATER SERVICES PTY LTD	Quarterly ATU Service March 2021	225.40	
	F6748	08/03/2021	ECOWATER SERVICES PTY LTD	Quarterly ATU Service March 2021	240.80	
	F6745	08/03/2021	ECOWATER SERVICES PTY LTD	Quarterly ATU Service March 2021	236.40	
	F6744	08/03/2021	ECOWATER SERVICES PTY LTD	Quarterly ATU Service March 2021	238.60	
13	EFT21602	06/04/2021	FRONTLINE FIRE & RESCUE EQUIPMENT			9,751.69
	70563	30/03/2021	FRONTLINE FIRE & RESCUE EQUIPMENT	Repair roller shutter mount broken off on LF locker. Replace RH stop light LED. Replace ladder pawl rope bracket. Rebuild 2x Protek branches. Inspect A\C operation at both front and rear systems. Check pressures and refrigerant levels in both systems. Found to be fine. Rear system operating well, cooling efficiently. Front system found to have poor air flow. Dismantle evaporator unit to find evaporator core fins blocked with dirt build up, causing to freeze up. Clean core of dirt and build up. Re-assemble and test. Found better airflow and A\C cooling.	1881.75	
	70599	31/03/2021	FRONTLINE FIRE & RESCUE EQUIPMENT	Assorted PPE as per Quote 54567	7869.94	
14	EFT21603	06/04/2021	IT VISION	Ref: IVH-18357 PD483 Gray Road Reversal of Disposal		275.00
15	EFT21604	06/04/2021	JCT'S CREATIVE SOLUTIONS	Cleaning February 2021		286.00
16	EFT21605	06/04/2021	KIM KLUG	Honorarium Payment 21/03/2021		100.00
17	EFT21606	06/04/2021	KOMATSU AUSTRALIA PTY LTD			10,844.19
	002262429	25/03/2021	KOMATSU AUSTRALIA PTY LTD	Undertake replacement of damaged step, missing auto grease pump control panel cover, rear mirror, missing artic lock pin, wiper blades, cutting edges and damaged grille.	10245.79	
	002265834	29/03/2021	KOMATSU AUSTRALIA PTY LTD	CH10555 - GD655-5 Monthly Maintenance Contract - 24/02/2021 - 29/03/2021	598.40	

LIST OF ACCOUNTS PAID IN APRIL 2021 - SUBMITTED TO COUNCIL 19 MAY 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
18	EFT21607	06/04/2021	LGRCEU	Payroll deductions		20.50
19	EFT21608	06/04/2021	PIRTEK (MALAGA) PTY LTD	Removed 4 hoses from rear of tractor, make and fit new ones.		748.77
20	EFT21609	06/04/2021	PUMA ENERGY	Fuel March 2021		1,218.42
21	EFT21610	06/04/2021	SLIMS TYRE SERVICE			1,164.55
	00020331	19/03/2021	SLIMS TYRE SERVICE	12.5/80-18 14 STARMAX	668.80	
	00020439	29/03/2021	SLIMS TYRE SERVICE	1 x Spare Backhoe tyre - Starmax 12.5/80/18	495.75	
22	EFT21611	06/04/2021	ST JOHN AMBULANCE AUSTRALIA	Supply 3 X Bandaid 50 Packs #5748		18.91
23	EFT21612	06/04/2021	TAURUS MOTOR FINANCE	Payroll deductions		193.08
24	EFT21613	06/04/2021	TOTALLY WORKWEAR - JOONDALUP			470.92
	7200499054	30/03/2021	TOTALLY WORKWEAR - JOONDALUP	Waterproof 4 in 1 Jacket/vest	112.10	
	7200499055	30/03/2021	TOTALLY WORKWEAR - JOONDALUP	Jeans, L/Sleeve Shirts	358.82	
25	EFT21614	06/04/2021	TURBO UNITED GLAZING	Reglaze side bedroom window		303.60
26	EFT21615	06/04/2021	WHITNEY CONSULTING	Grant Writing Essentials Workshop - 23 March 2021		1,408.00
27	EFT21616	16/04/2021	BESTBAR PTY LTD			15,364.89
	10685/0001	13/04/2021	BESTBAR PTY LTD	Culvert Base Slab	8199.98	
	10685/0002	13/04/2021	BESTBAR PTY LTD	Apron Slabs x 2	4510.32	
	10685/0003	13/04/2021	BESTBAR PTY LTD	Wing Walls x 4	2274.58	
	10685/0004	13/04/2021	BESTBAR PTY LTD	Head Walls x 2	380.01	
28	EFT21617	20/04/2021	AMPAC DEBT RECOVERY	Rates Debt Collection Period Ending 31/03/2021		940.50
29	EFT21618	20/04/2021	AUSTECH SURVEILLANCE PTY LTD			453.00
	82497	07/04/2021	AUSTECH SURVEILLANCE PTY LTD	Monthly Internet Connection and DDNS Registration	71.00	
	82498	07/04/2021	AUSTECH SURVEILLANCE PTY LTD	Monthly Internet Connection and DDNS Registration	71.00	
	82499	07/04/2021	AUSTECH SURVEILLANCE PTY LTD	Monthly Internet Connection and DDNS Registration	71.00	
	82500	07/04/2021	AUSTECH SURVEILLANCE PTY LTD	Monthly Internet Connection and DDNS Registration	71.00	
	82501	07/04/2021	AUSTECH SURVEILLANCE PTY LTD	Monthly Internet Connection and DDNS Registration	71.00	
	82517	13/04/2021	AUSTECH SURVEILLANCE PTY LTD	2 x Solosafe Units Monthly Monitoring	98.00	
30	EFT21619	20/04/2021	AUSTRALIA POST	Admin postage March 2021		248.67
31	EFT21620	20/04/2021	AUTOSPARK BULLSBROOK			675.00
	13518	09/04/2021	AUTOSPARK BULLSBROOK	Repair to damaged key	148.00	
	13582	14/04/2021	AUTOSPARK BULLSBROOK	Victron 5 Amp charger	191.00	
	13634	19/04/2021	AUTOSPARK BULLSBROOK	Investigate/repair water pump stop issue	336.00	
32	EFT21621	20/04/2021	AVANTEGARDE TECHNOLOGIES PTY LTD	IT Managed Services 2020-21 April 2021		5,984.00
33	EFT21622	20/04/2021	BANDIT TREE EQUIPMENT	100Hr Service		1,229.31
34	EFT21623	20/04/2021	BINDOON BAKEHAUS & CAFE			317.00
	00001741	15/04/2021	BINDOON BAKEHAUS & CAFE	Provide First Aid Course 13 PAX 10 April 2021	195.00	
	00001740	15/04/2021	BINDOON BAKEHAUS & CAFE	14 April 2021 Council Forum - Food Order	122.00	
35	EFT21624	20/04/2021	BINDOON MECHANICAL PTY LTD			2,767.69
	571	01/04/2021	BINDOON MECHANICAL PTY LTD	Remove and Replace Fuel Filter and damaged fuel hose. Remove Fuel tank and replace fuel pump, refit fuel tank. Fit new 8mm fuel injection hose and new hose clamps. Mount and Wire up Light Bar. Remove tow ball and turned tow bar tongue over and refitted tow ball. Ajusted drive belts.	1225.22	
	622	01/04/2021	BINDOON MECHANICAL PTY LTD	Refill Hydraulic Oil	528.00	
	647	06/04/2021	BINDOON MECHANICAL PTY LTD	Carry out Service and Inspection. Drain and Refill Engine Oil. Remove and Replace Oil and Air Filters	459.35	
	649	08/04/2021	BINDOON MECHANICAL PTY LTD	Carry out Service and Inspection. Drain and Refill Engine Oil. Remove and Replace Oil and Air Filters. Remove and Replace wiper blades.	555.12	
36	EFT21625	20/04/2021	BINDOON MENS SHED	Cleaning Quarter 4 to 30/06/2021		1,500.00
37	EFT21626	20/04/2021	CHADSON ENGINEERING PTY LTD	Water Testing Kit		1,265.00
38	EFT21627	20/04/2021	CONSTRUCTION TRAINING FUND	CTF Levy Fee March 2021		2,383.81
39	EFT21628	20/04/2021	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL Levy Fee March 2021		6,231.63
40	EFT21629	20/04/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL			11,287.97
	INV-161732	01/04/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Attend to site and re-wire hot water booster switch to original position	104.50	
	INV-161726	01/04/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Annual emergency Lighting RCD & Smoke alarm, A/C Servicing Tool tagging	1339.80	
	INV-161730	01/04/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Undertake annual test & tagging, RCD & smoke alarm testing & air con servicing	875.60	
	INV-161729	01/04/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Attend to site and fault find RCD tripping, cause of fault internal RCD of GPO.	104.50	
	INV-161734	09/04/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Annual emergency Lighting RCD & Smoke alarm, A/C Servicing Tool tagging	812.08	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	INV-161745	12/04/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Attend to site and fault find power tripping, Remove faulty power board from server rack and replace with new, Inform customer server needs repairs.	248.19	
	INV-161752	15/04/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Supply and Changeover existing Hi-bay lights and fluorescent light to LED as per Sales Quote SQ15936	4114.75	
	INV-161753	15/04/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Supply and Changeover existing Hi-bay lights to LED as per Sales Quote SQ15937	3579.10	
	INV-161758	16/04/2021	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Replace faulty smoke alarm	109.45	
41	EFT21630	20/04/2021	FRONTLINE FIRE & RESCUE EQUIPMENT			1,028.39
	70672	13/04/2021	FRONTLINE FIRE & RESCUE EQUIPMENT	Assorted PPE as per Quote 54567	435.05	
	70717	16/04/2021	FRONTLINE FIRE & RESCUE EQUIPMENT	Oliver Structural Fire Boot, Leather, C/T, Size 8 x2	593.34	
42	EFT21631	20/04/2021	G & D MURPHY	Refund 18/03/2021		164.10
43	EFT21632	20/04/2021	GINGIN FUEL AND TYRES			3,736.00
	280007	07/04/2021	GINGIN FUEL AND TYRES	Supply and fit 2 x 12.5 x 80 x 18 Armour TI200 Tyre	1136.00	
	280442	09/04/2021	GINGIN FUEL AND TYRES	295/80R22.5 Retread	2600.00	
44	EFT21633	20/04/2021	GREAT SOUTHERN FUEL SUPPLIES	Diesel 7,299L		8,942.19
45	EFT21634	20/04/2021	HAYDON AGRICULTURAL CONTRACTORS	Backfill and final earthworks/clean up onsite		5,610.00
46	EFT21635	20/04/2021	JCT'S CREATIVE SOLUTIONS	Cleaning March 2021		330.00
47	EFT21636	20/04/2021	JEFF LOUDON	Cleaning March 2021		852.50
48	EFT21637	20/04/2021	JR & A HERSEY	Supply 2 x boxes of ear plugs		108.90
49	EFT21638	20/04/2021	KLEEN WEST DISTRIBUTORS	Cleaning Supplies		1,202.08
50	EFT21639	20/04/2021	KYLIE NEAVES	Health - Recruitment - Environmental Health Services April 2021 14/04/2021 - 16/04/2021		1,800.00
51	EFT21640	20/04/2021	LANDGATE CUSTOMER ACCOUNT	Other DLI Invoices March 2021		26.70
52	EFT21641	20/04/2021	LGRCEU	Payroll deductions		20.50
53	EFT21642	20/04/2021	MADELEINE CORP PTY LTD T/A SAFER SANDS	Cleaning Of Playground Sand		4,018.00
54	EFT21643	20/04/2021	METAL ARTWORK CREATIONS	21 x badges		241.12
55	EFT21644	20/04/2021	McLEODS BARRISTERS & SOLICITORS			1,588.63
	118357	01/04/2021	McLEODS BARRISTERS & SOLICITORS	Debt Collection Expenses Rate Recovery - A 9959	718.82	
	118193	01/04/2021	McLEODS BARRISTERS & SOLICITORS	Rates Caveat - A5040	436.24	
	118194	01/04/2021	McLEODS BARRISTERS & SOLICITORS	Rates Caveat- A11701	433.57	
56	EFT21645	20/04/2021	NORTHERN VALLEYS NEWS			1,650.00
	INV-2218	12/04/2021	NORTHERN VALLEYS NEWS	1/4 page image - April Edition NVN ANZAC Day Service 2021	295.00	
	INV-2221	12/04/2021	NORTHERN VALLEYS NEWS	Chatter - Full Column April 2021	935.00	
	INV-2232	13/04/2021	NORTHERN VALLEYS NEWS	Advertisement for LPP 34 - Telecommunications Infrastructure (1/8 size)	135.00	
	INV-2232A	13/04/2021	NORTHERN VALLEYS NEWS	Advertising - Amendment to Local Structure Plan MIP Precinct 1	135.00	
	INV-2227	13/04/2021	NORTHERN VALLEYS NEWS	Advertisements informing the community of the intention to incur loans.	150.00	
57	EFT21646	20/04/2021	PIRTEK (MALAGA) PTY LTD	Please repair hose fittings on backhoe		280.30
58	EFT21647	20/04/2021	RUSTY'S PLUMBING GAS & MAINTENANCE			3,465.00
	33	11/04/2021	RUSTY'S PLUMBING GAS & MAINTENANCE	Repair leak at 3/8 Edmonds Place	220.00	
	32	11/04/2021	RUSTY'S PLUMBING GAS & MAINTENANCE	Repair leak	209.00	
	31	11/04/2021	RUSTY'S PLUMBING GAS & MAINTENANCE	Repair blocked drains	165.00	
	30	11/04/2021	RUSTY'S PLUMBING GAS & MAINTENANCE	Onsite Assistance, Labour & Excavator Hire	2420.00	
	35	11/04/2021	RUSTY'S PLUMBING GAS & MAINTENANCE	Investigate and repair pump priming issue and problem with ladies toilet leaking	286.00	
	34	11/04/2021	RUSTY'S PLUMBING GAS & MAINTENANCE	Replace washers	165.00	
59	EFT21648	20/04/2021	SHIRE OF CHITTERING			226.25
	T391	20/04/2021	SHIRE OF CHITTERING	BSL Levy Agent Fee March 2021	185.00	
	T392	20/04/2021	SHIRE OF CHITTERING	CTF Agent Fee March 2021	41.25	
60	EFT21649	20/04/2021	STEWART & HEATON CLOTHING CO P/L	PPC as per Quote SQN-1011134		1,172.55
61	EFT21650	20/04/2021	SUNNY SIGN COMPANY PTY LTD			37,526.50
	454017	01/04/2021	SUNNY SIGN COMPANY PTY LTD	Signs x 2	126.50	
	454479	12/04/2021	SUNNY SIGN COMPANY PTY LTD	Steelflex Guide Post c/w Delineators	37400.00	
62	EFT21651	20/04/2021	SYNERGY	Electricity April 2021		6,913.32
63	EFT21652	20/04/2021	T-QUIP	Replacement air filter		69.70
64	EFT21653	20/04/2021	TAURUS MOTOR FINANCE	Payroll deductions		193.08
65	EFT21654	20/04/2021	TERENCE DENIS HEHIR	Reimbursement for expenses prior to driver commencement		303.80
66	EFT21655	20/04/2021	TOLL GROUP			66.56
	0444-S282300	01/04/2021	TOLL GROUP	Freight 23 & 26/03/2021	27.34	
	0445-S282300	04/04/2021	TOLL GROUP	Freight 31/03/2021 & 02/04/2021	28.49	
	0446-S282300	11/04/2021	TOLL GROUP	Freight 7/4/21	10.73	
67	EFT21656	20/04/2021	TOTAL GREEN RECYCLING	E Waste Collection		1,363.20

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
68	EFT21657	20/04/2021	TOTALLY WORKWEAR - JOONDALUP			1,007.10
	7200501470	14/04/2021	TOTALLY WORKWEAR - JOONDALUP	Shirts, Boots	363.80	
	7200495056	14/04/2021	TOTALLY WORKWEAR - JOONDALUP	Ranger uniforms as per Invoice 7200495056	349.30	
	7200501471	14/04/2021	TOTALLY WORKWEAR - JOONDALUP	Supply Prochoice shade halo for hard hat sun protection	294.00	
69	EFT21658	20/04/2021	TRANSCORE PTY LTD	Peer review of Traffic Assessment for Local Structure Plan No. 1 Amendment		2,200.00
70	EFT21659	20/04/2021	WALGA			1,950.00
	I3086534	13/04/2021	WALGA	WALGA - Council Member Essentials eLearning Training Cr Foulkes-Taylor	195.00	
	I3086533	13/04/2021	WALGA	WALGA - Council Member Essentials eLearning Training Cr Foulkes-Taylor Meeting Procedures	195.00	
	I3086527	13/04/2021	WALGA	Cr Mark Campbell - Conflicts of Interest eLearning (April 2021)	195.00	
	I3086528	13/04/2021	WALGA	Cr Mark Campbell - Meeting Procedures eLearning (April 2021)	195.00	
	I3086529	13/04/2021	WALGA	Cr Mark Campbell - Serving on Council eLearning (April 2021)	195.00	
	I3086530	13/04/2021	WALGA	Cr Mark Campbell - Understanding Financial Reports & Budgets eLearning	195.00	
	I3086532	13/04/2021	WALGA	Cr Foulkes-Taylor - Conflicts of Interest eLearning	195.00	
	I3086535	13/04/2021	WALGA	Cr Foulkes-Taylor - Understanding Financial Reports & Budgets eLearning	195.00	
	I3086536	13/04/2021	WALGA	Cr Foulkes-Taylor - Understanding Local Government eLearning	195.00	
	I3086531	13/04/2021	WALGA	Cr Mark Campbell - Understanding Local Government eLearning (	195.00	
71	EFT21660	20/04/2021	WCS CONCRETE PTY LTD			1,662.76
	00004462	01/04/2021	WCS CONCRETE PTY LTD	Supply and Delivery of 2m/3 of N25 concrete to Binda Place, Bindoon	468.60	
	00004463	01/04/2021	WCS CONCRETE PTY LTD	Supply and Delivery of 4.6m/3 of N40 concrete to Davis Rd, Lower Chittering	1194.16	
72	EFT21661	20/04/2021	WORKWEAR GROUP - LGCC			456.00
	13084231	16/04/2021	WORKWEAR GROUP - LGCC	1 x Essentials Pack (2 x Lower, 2 x Shirt)	299.00	
	13084232	16/04/2021	WORKWEAR GROUP - LGCC	1 x LGAUFA - EmeraldSize 12 - Shirt 1 X LGAUHA - Emerald Size 12 - Shirt 1 X LGAET - Black - Size L - Jacket	157.00	
73	EFT21662	30/04/2021	AUSTRALIAN TAXATION OFFICE (ATO)	BAS March 2021		44,279.00
74	EFT21663	30/04/2021	BARBARA ALISON ADAMS			100.00
	MARCH 2021	01/04/2021	BARBARA ALISON ADAMS	Honorarium Payment 06/03/2021	50.00	
	APRIL2021	03/04/2021	BARBARA ALISON ADAMS	Honorarium Payment 03/04/2021	50.00	
75	EFT21664	30/04/2021	BRIAN COLLIER	Honorarium Payment 07/03/2021		100.00
76	EFT21665	30/04/2021	KIM KLUG	Honorarium Payment 11/04/2021		100.00
77	EFT21666	30/04/2021	TELSTRA	Shire of Chittering		9,433.38
				Total EFT's		**286,655.67**

LIST OF ACCOUNTS PAID IN APRIL 2021 - SUBMITTED TO COUNCIL 19 MAY 2021						
	Chq/EFT	**Date**	**Name**	**Description**	**Invoice Amount**	**Payment Amount**
	Direct Debits					
	DD9051.1	12/04/2021	SHERIFFS'S OFFICE PERTH	Bushfire Offence Fines Enforcement Lodgement Fee 595		154.00
	DD9063.1	14/04/2021	AWARE SUPER	Payroll deductions		11,660.81
	DD9063.2	14/04/2021	CARE SUPER	Payroll deductions		864.73
	DD9063.3	14/04/2021	MTAA SUPERANNUATION	Payroll deductions		163.64
	DD9063.4	14/04/2021	MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions		67.62
	DD9063.5	14/04/2021	CBUS SUPER	Superannuation contributions		207.98
	DD9063.6	14/04/2021	ANZ SMART CHOICE SUPER	Superannuation contributions		188.21
	DD9063.7	14/04/2021	COLONIAL FIRST STATE INVESTMENTS LTD	Superannuation contributions		198.85
	DD9063.8	14/04/2021	MLC SUPER - PLUM SUPER - USI 70732426024150	Payroll deductions		413.05
	DD9063.9	14/04/2021	COLONIAL FIRST STATE FIRST CHOICE PERSONAL SUPERANNUATION	Superannuation contributions		127.94
	DD9070.1	11/04/2021	ISUZU AUSTRALIA PTY LTD	Lease April 2021		922.90
	DD9085.1	14/04/2021	BENDIGO BANK	Udemy.Inc		8,088.42
	DD9063.10	14/04/2021	HESTA	Superannuation contributions		1,635.23
	DD9063.11	14/04/2021	REST SUPERANNUATION	Payroll deductions		291.76
	DD9063.12	14/04/2021	ANZ SMART CHOICE SUPER	Superannuation contributions		413.80
	DD9063.13	14/04/2021	MLC NAVIGATOR RETIREMENT PLAN	Superannuation contributions		231.62
	DD9063.14	14/04/2021	AUSTRALIAN SUPER	Payroll deductions		1,775.71
	DD9063.15	14/04/2021	AUSTRALIAN ETHICAL RETAIL SUPERANNUATION FUND	Superannuation contributions		299.24
	DD9063.16	14/04/2021	PRIME SUPER	Superannuation contributions		143.70
	DD9063.17	14/04/2021	COLONIAL FIRST STATE ROLLOVER & SUPERANNUATION FUND	Superannuation contributions		124.35
	DD9063.18	14/04/2021	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions		1,232.39
				Total Direct Debits		**29,205.95**
	Cheques					
						0.00
				Total Cheques		**0.00**
				Total Municipal Payments		**529,806.77**

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 April 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 13/05/2021

SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 April 2021

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 2021 of $1,823,108.

Items of Significance
The material variance adopted by the Shire of Chittering for the 2019/20 year is $10,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

Capital Expenditure

Land and Buildings	▲	$13,455
Plant and Equipment		$0
Infrastructure Assets - Roads	▲	$725,910
Infrastructure Assets - Bridges	▲	$391,075
Infrastructure Assets - Footpaths	▲	$4,393
Infrastructure Assets - Drainage		$0
Infrastructure Assets - Parks & Ovals	▼	($9,035)
Infrastructure Assets - Other	▲	$42,210

Capital Revenue

Non-operating Grants, Subsidies and Contributions	▼	($1,843,440)
Proceeds from Disposal of Assets	▲	$5 0

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Hall Buildings (Capital)	0%	$ -	$ -	$ -
Chittering Community Complex (Capital)	#DIV/0!	$ -	$ -	$ -
Archibald Street	25%	$ 63,079	$ 52,550	$ 15,860
Chittering Road (R2R)	68%	$ 193,359	$ 161,120	$ 132,035
Muchea East Road Renewal (RRG)	28%	$ 741,539	$ 617,940	$ 208,669
Mooliabeenie Road (BS)	124%	$ 151,981	$ 126,620	$ 189,108
Ridgetop Ramble	100%	$ 186,154	$ 155,130	$ 186,154
Muchea East Road (BS)	0%	$ -	$ -	$ -
	0%	$ -	$ -	$ -
	0%	$ -	$ -	$ -
Bridge 4868 - Chittering Valley Road	42%	$ 270,000	$ 225,000	$ 113,629
Djidi-djidi Ridge Trail	0%	$ -	$ -	$ -
Clune to Brockman Trial	0%	$ -	$ -	$ -
John Glenn Park Infrastructure Other (Capital)	0%	$ 50,000	$ 41,660	$ 15,056
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	85%	$ 1,413,303	$ 1,231,125	$ 1,203,832
Non-operating Grants, Subsidies and Contributions	13%	$ 2,390,843	$ 2,155,031	$ 311,591
	40%	$ 3,804,146	$ 3,386,156	$ 1,515,423
Rates Levied	100%	$ 5,934,594	$ 5,934,594	$ 5,950,880

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 30 April 2020	Current Year 30 April 2021
Adjusted Net Current Assets	395%	$ 461,826	$ 1,823,108
Cash and Equivalent - Unrestricted	150%	$ 2,461,346	$ 3,688,320

Cash and Equivalent - Restricted	108%	$ 1,972,542	$	2,121,956
Receivables - Rates	80%	$ 537,175	$	427,503
Receivables - Other	52%	$ 230,840	$	120,704
Payables	63%	$ 940,590	$	591,155

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

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

Preparation

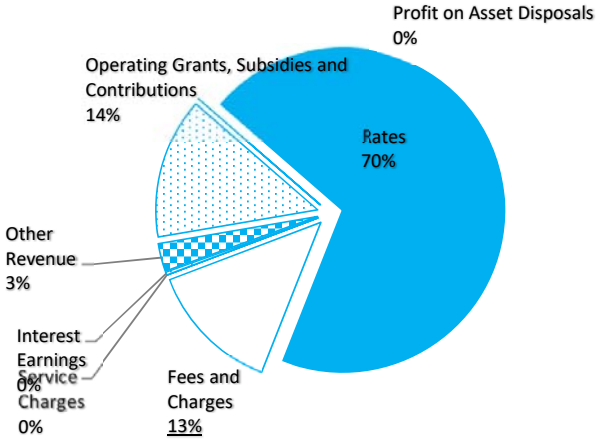
Prepared by: Sue Mills

Reviewed by: Melinda Prinsloo

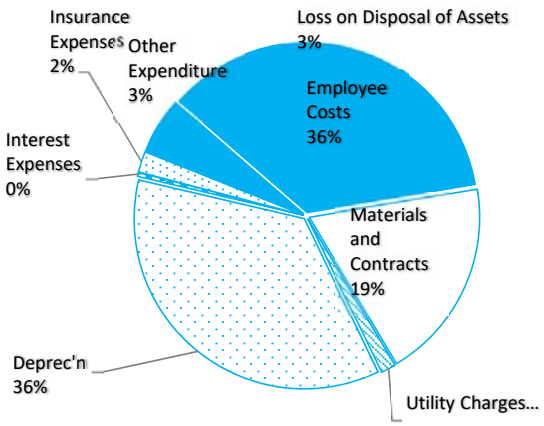
Date prepared: 13/05/2021

SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 April 2021

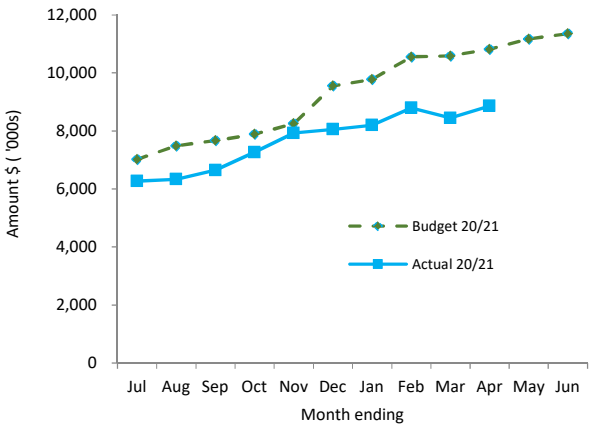
Operating Revenue



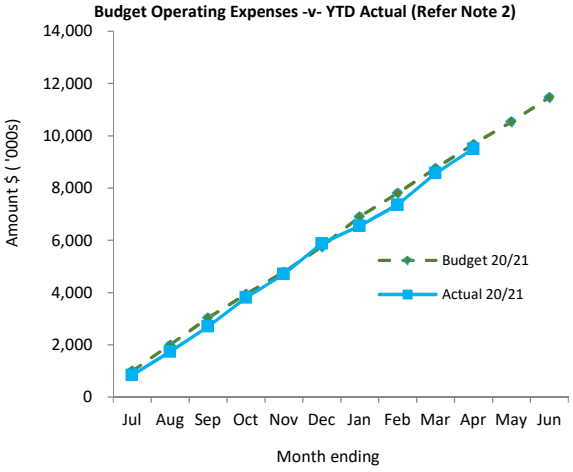
Operating Expenditure



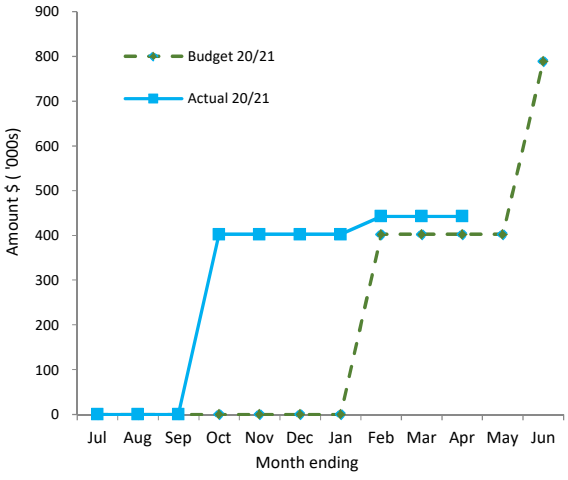
Budget Operating Revenues -v- Actual (Refer Note 2)



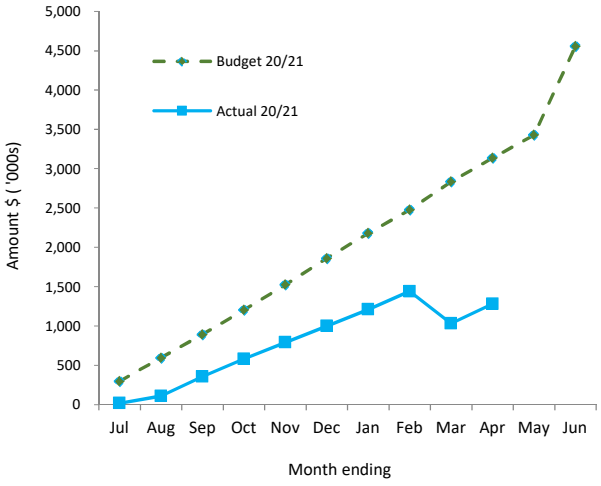
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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
(Statutory Reporting Program)
For the Period Ended 30 April 2021

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var.
		$	$	$	$	$	%		
Opening Funding Surplus(Deficit)	3	445,169	261,428	261,428	**261,428**	0	0%		
Revenue from operating activities									
Governance		6,600	4,100	3,410	**922**	(2,488)	(73%)	▼	
General Purpose Funding - Rates	9	5,919,666	5,919,666	5,934,594	**5,950,880**	16,286	0%	▲	
General Purpose Funding - Other		851,930	827,487	618,212	**665,213**	47,001	8%	▲	
Law, Order and Public Safety		200,173	431,023	428,640	**440,077**	11,437	3%	▲	
Health		7,000	46,410	38,690	**39,301**	611	2%	▲	
Education and Welfare		33,300	4,624	4,624	**0**	(4,624)	(100%)	▼	
Housing		126,259	128,909	108,676	**107,015**	(1,661)	(2%)	▼	
Community Amenities		1,024,948	1,093,868	1,054,784	**822,145**	(232,639)	(22%)	▼	S
Recreation and Culture		13,000	21,918	18,460	**21,089**	2,629	14%	▲	
Transport		121,655	228,351	227,651	**135,440**	(92,211)	(41%)	▼	S
Economic Services		145,041	209,677	184,846	**223,857**	39,011	21%	▲	S
Other Property and Services		49,728	47,829	42,069	**143,316**	101,247	241%	▲	S
		8,499,300	**8,963,862**	**8,664,656**	**8,549,256**	**2**			
Expenditure from operating activities									
Governance		(896,402)	(1,006,205)	(835,473)	**(609,536)**	225,937	27%	▲	S
General Purpose Funding		(275,727)	(289,200)	(243,135)	**(234,122)**	9,013	4%	▲	
Law, Order and Public Safety		(1,066,327)	(1,332,201)	(1,029,045)	**(1,005,691)**	23,354	2%	▲	
Health		(363,059)	(377,112)	(317,152)	**(296,178)**	20,974	7%	▲	
Education and Welfare		(145,171)	(83,225)	(71,578)	**(62,485)**	9,092	13%	▲	S
Housing		(288,130)	(316,148)	(271,323)	**(240,272)**	31,051	11%	▲	S
Community Amenities		(2,191,934)	(2,212,267)	(1,861,843)	**(1,817,794)**	44,049	2%	▲	
Recreation and Culture		(1,575,345)	(1,354,834)	(1,122,267)	**(1,123,585)**	(1,318)	(0%)	▼	
Transport		(3,611,376)	(3,552,262)	(2,968,235)	**(3,118,487)**	(150,252)	(5%)	▼	
Economic Services		(765,909)	(1,124,162)	(995,751)	**(935,331)**	60,420	6%	▲	
Other Property and Services		(5,669)	78,966	36,747	**(63,320)**	3	272%	▲	S
		(11,185,049)	**(11,568,649)**	**(9,679,055)**	**(9,506,802)**				
Operating activities excluded from budget									
Add back Depreciation		3,755,880	3,755,880	3,129,800	**3,404,197**	274,397	9%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	0	287,727	287,727	**247,500**	(40,227)	(14%)	▼	S
Movement in Leave Reserve (Added Back)		0	0	0	**83,391**	83,391		▲	S
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			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
Amount attributable to operating activities		**1,070,131**	**1,438,820**	**2,403,128**	**2,777,542**				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	6,649,558	2,390,843	2,155,031	**311,591**	(1,843,440)	(86%)	▼	S
Proceeds from Disposal of Assets	8	0	402,273	402,273	**442,500**	5	10%	▲	
Land Held for Resale	13	0	0	0	**0**	0			
Land and Buildings	13	(7,210,913)	(923,808)	(94,968)	**(81,513)**	13,455	14%	▲	S
Plant and Equipment	13	0	0	0	**0**	0			
Furniture and Equipment	13	0	0	0	**0**	0			
Infrastructure Assets - Roads	13	(2,093,476)	(2,101,863)	(1,751,400)	**(1,025,491)**	725,910	41%	▲	S
Infrastructure Assets - Bridges	13	(1,102,803)	(686,400)	(572,000)	**(180,925)**	391,075	68%	▲	S
Infrastructure Assets - Footpaths	13	(242,713)	(68,940)	(67,120)	**(62,727)**	4,393	7%	▲	
Infrastructure Assets - Drainage	13	0	0	0	**0**	0			
Infrastructure Assets - Parks & Ovals	13	0	(78,957)	(69,921)	**(78,956)**	(9,035)	(13%)	▼	
Infrastructure Assets - Airports	13	0	0	0	**0**	0			
Infrastructure Assets - Sewerage	13	0	0	0	**0**	0			
Infrastructure Assets - Other	13	(156,375)	(141,223)	(123,553)	**(81,343)**	42,210	34%	▲	S
Amount attributable to investing activities		**(4,156,722)**	**(1,208,075)**	**(121,658)**	**(756,864)**				
Financing Activities									
Proceeds from New Debentures		3,275,000	386,700	0	**0**	0			
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal		0	0	0	**0**	0			
Transfer from Reserves	7	0	0	0	**0**	0			
Advances to Community Groups		0	0	0	**0**	0			
Repayment of Debentures	10	(392,495)	(392,495)	(327,030)	**(304,831)**	22,199	7%	▲	
Transfer to Reserves	7	(154,168)	(163,168)	(128,470)	**(154,168)**	(25,698)	(20%)	▼	S
Amount attributable to financing activities		**2,728,337**	**(168,963)**	**(455,500)**	**(458,999)**				
Closing Funding Surplus(Deficit)	3	**86,915**	**323,211**	**2,087,399**	**1,823,108**				

▲▼ 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
(By Nature or Type)
For the Period Ended 30 April 2021

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
Opening Funding Surplus (Deficit)	3	445,169	261,428	261,428	**261,428**	0	0%		
Revenue from operating activities									
Rates	9	5,919,666	5,934,594	5,934,594	**5,950,880**	16,286	0%	▲	
Operating Grants, Subsidies and Contributions	11	1,057,437	1,413,303	1,231,125	**1,203,832**	(27,293)	(2%)	▼	
Fees and Charges		1,295,138	1,427,814	1,337,934	**1,131,677**	(206,257)	(15%)	▼	S
Service Charges		0	0	0	**0**	0			
Interest Earnings		125,971	46,600	38,850	**25,031**	(13,819)	(36%)	▼	S
Other Revenue		101,088	139,239	119,841	**237,835**	117,994	98%	▲	S
Profit on Disposal of Assets	8	0	0	0	**0**	0			
		8,499,300	**8,961,550**	**8,662,344**	**8,549,256**				
Expenditure from operating activities									
Employee Costs		(3,597,212)	(3,653,652)	(3,070,169)	**(3,418,603)**	(348,434)	(11%)	▼	S
Materials and Contracts		(3,019,012)	(3,011,770)	(2,518,298)	**(1,816,270)**	702,028	28%	▲	S
Utility Charges		(169,497)	(170,000)	(146,659)	**(133,470)**	13,189	9%	▲	
Depreciation on Non-Current Assets		(3,755,880)	(3,755,880)	(3,129,800)	**(3,404,197)**	(274,397)	(9%)	▼	
Interest Expenses		(63,534)	(63,534)	(52,960)	**(38,333)**	14,627	28%	▲	S
Insurance Expenses		(200,216)	(194,516)	(192,983)	**(186,629)**	6,354	3%	▲	
Other Expenditure		(379,698)	(334,117)	(280,459)	**(261,799)**	18,660	7%	▲	
Loss on Disposal of Assets	8	0	(287,727)	(287,727)	**(247,500)**	40,227	14%	▲	S
		(11,185,049)	**(11,471,196)**	**(9,679,055)**	**(9,506,802)**				
Operating activities excluded from budget									
Add back Depreciation		3,755,880	3,755,880	3,129,800	**3,404,197**	274,397	9%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	0	287,727	287,727	**247,500**	(40,227)	(14%)	▼	S
Movement in Leave Reserve (Added Back)		0	0	0	**83,391**	83,391		▲	S
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			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
Amount attributable to operating activities		**1,070,131**	**1,533,961**	**2,400,816**	**2,777,542**				
Investing activities									
Grants, Subsidies and Contributions	11	6,649,558	2,390,843	2,155,031	**311,591**	(1,843,440)	(86%)	▼	S
Proceeds from Disposal of Assets	8	0	402,273	402,273	**442,500**	40,227	10%	▲	
Land Held for Resale	13	0	0	0	**0**	0			
Land and Buildings	13	(7,210,913)	(923,808)	(94,968)	**(81,513)**	13,455	14%	▲	S
Plant and Equipment	13	0	0	0	**0**	0			
Furniture and Equipment	13	0	0	0	**0**	0			
Infrastructure Assets - Roads	13	(2,093,476)	(2,101,863)	(1,751,400)	**(1,025,491)**	725,910	41%	▲	S
Infrastructure Assets - Bridges	13	(1,102,803)	(686,400)	(572,000)	**(180,925)**	391,075	68%	▲	S
Infrastructure Assets - Footpaths	13	(242,713)	(68,940)	(67,120)	**(62,727)**	4,393	7%	▲	
Infrastructure Assets - Drainage	13	0	0	0	**0**	0			
Infrastructure Assets - Parks & Ovals	13	0	(78,957)	(69,921)	**(78,956)**	(9,035)	(13%)	▼	
Infrastructure Assets - Airports	13	0	0	0	**0**	0			
Infrastructure Assets - Sewerage	13	0	0	0	**0**	0			
Infrastructure Assets - Other	13	(156,375)	(141,223)	(123,553)	**(81,343)**	42,210	34%	▲	S
Amount attributable to investing activities		**(4,156,722)**	**(1,208,075)**	**(121,658)**	**(756,864)**				
Financing Activities									
Proceeds from New Debentures		3,275,000	386,700	0	**0**	0			
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal		0	0	0	**0.00**	0			
Transfer from Reserves	7	0	0	0	**0.00**	0			
Advances to Community Groups		0	0	0	**0.00**	0			
Repayment of Debentures	10	(392,495)	(392,495)	(327,030)	**(304,831)**	22,199	7%	▲	
Transfer to Reserves	7	(154,168)	(163,168)	(128,470)	**(154,168)**	(25,698)	(20%)	▼	S
Amount attributable to financing activities		**2,728,337**	**(168,963)**	**(455,500)**	**(458,999)**				
Closing Funding Surplus (Deficit)	3	**86,915**	**418,352**	**2,085,087**	**1,823,108**				

▲▼ 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
(Business Unit)
For the Period Ended 30 April 2021

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼
		$	$	$	$	$	%	
Opening Funding Surplus(Deficit)	3	445,169	261,428	261,428	**261,428**	0	0%	
Revenue from operating activities								
Chief Executive Office			760	566	**453**	(113)	(20%)	▼
Corporate Services			(3,471,505)	(4,136,887)	**(4,652,417)**	(515,530)	12%	▼
Rates	9		5,916,901	5,916,901	**5,947,702**	30,801	1%	▲
Untied Grants	11		829,314	659,597	**719,225**	59,628	9%	▲
Community Services			253,320	188,720	**131,194**	(57,526)	(30%)	▼
Development Services			376,633	280,586	**194,793**	(85,793)	(31%)	▼
Engineering Services			843,374	628,301	**493,368**	(134,933)	(21%)	▼
		0	**4,748,797**	**3,537,784**	**2,834,319**			
Expenditure from operating activities								
Chief Executive Office			(335,400)	(253,607)	**(190,042)**	63,565	25%	▲
Corporate Services			(2,270,880)	(1,717,088)	**(1,603,272)**	113,816	7%	▲
Community Services			(1,097,983)	(830,221)	**(471,237)**	358,984	43%	▲
Development Services			(722,030)	(545,950)	**(426,403)**	119,547	22%	▲
Engineering Services			(2,508,179)	(1,896,516)	**(1,548,342)**	348,174	18%	▲
		0	**(6,934,472)**	**(5,243,382)**	**(4,239,296)**			
Operating activities excluded from budget								
Add back Depreciation		3,755,880	3,755,880	3,129,800	**3,404,197**	274,397	9%	▲
Adjust (Profit)/Loss on Asset Disposal	8	0	287,727	287,727	**247,500**	(40,227)	(14%)	▼
Adjust Provisions and Accruals		0	0	0	**0**	0		
Amount attributable to operating activities		**3,755,880**	**1,857,932**	**1,711,929**	**2,246,720**			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	6,649,558	2,390,843	2,155,031	**311,591**	(1,843,440)	(86%)	▼
Proceeds from Disposal of Assets	8	0	402,273	402,273	**442,500**	40,227	10%	▲
Land Held for Resale		0	0	0	**0**	0		
Land and Buildings	13	(7,210,913)	(923,808)	(94,968)	**(81,513)**	13,455	14%	▲
Plant and Equipment	13	0	0	0	**0**	0		
Furniture and Equipment	13	0	0	0	**0**	0		
Infrastructure Assets - Roads	13	(2,093,476)	(2,101,863)	(1,751,400)	**(1,025,491)**	725,910	41%	▲
Infrastructure Assets - Bridges	13	(1,102,803)	(686,400)	(572,000)	**(180,925)**	391,075	68%	▲
Infrastructure Assets - Footpaths	13	(242,713)	(68,940)	(67,120)	**(62,727)**	4,393	7%	▲
Infrastructure Assets - Drainage	13	0	0	0	**0**	0		
Infrastructure Assets - Parks & Ovals		0	(78,957)	(69,921)	**(78,956)**		(13%)	
Infrastructure Assets - Other	13	(156,375)	(141,223)	(123,553)	**(81,343)**	42,210	34%	▲
Amount attributable to investing activities		**(4,156,722)**	**(1,208,075)**	**(121,658)**	**(756,864)**			
Financing Actvities								
Proceeds from New Debentures		3,275,000	386,700	0	**0**	0		
Proceeds from Advances		0	0	0	**0**	0		
Self-Supporting Loan Principal		0	0	0	**0**	0		
Transfer from Reserves	7	0	0	0	**0**	0		
Advances to Community Groups		0	0	0	**0**	0		
Repayment of Debentures	10	(392,495)	(392,495)	(327,030)	**(304,831)**	22,199	7%	▲
Transfer to Reserves	7	(154,168)	(163,168)	(128,470)	**(154,168)**	(25,698)	(20%)	▼
Amount attributable to financing activities		**2,728,337**	**(168,963)**	**(455,500)**	**(458,999)**			
Closing Funding Surplus(Deficit)	3	**2,772,664**	**742,323**	**1,396,199**	**1,292,285**			

▲▼ 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 ACQUSITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 2021

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		$	$	$	$	$	$
Land Held for Resale	13	0	0	0	0	**0**	0
Land and Buildings	13	0	81,513	94,968	7,210,913	**81,513**	(13,455)
Plant and Equipment	13	0	0	0	0	**0**	0
Furniture and Equipment	13	0	0	0	0	**0**	0
Infrastructure Assets - Roads	13	0	1,025,491	1,751,400	2,093,476	**1,025,491**	(725,910)
Infrastructure Assets - Bridges	13	0	180,925	572,000	1,102,803	**180,925**	(391,075)
Infrastructure Assets - Footpaths	13	0	62,727	67,120	242,713	**62,727**	(4,393)
Infrastructure Assets - Drainage	13	0	0	0	0	**0**	0
Infrastructure Assets - Parks & Ovals	13	0	78,956	69,921	0	**78,956**	9,035
Infrastructure Assets - Airports	13	0	0	0	0	**0**	0
Infrastructure Assets - Sewerage	13	0	0	0	0	**0**	0
Infrastructure Assets - Other	13	0	81,343	123,553	156,375	**81,343**	(42,210)
Capital Expenditure Totals		0	1,510,954	2,678,962	10,806,280	**1,510,954**	(1,168,008)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,155,031	6,649,558	**311,591**	
Borrowings				0	3,275,000	**0**	
Other (Disposals & C/Fwd)				402,273	0	**442,500**	
Council contribution - Cash Backed Reserves							
Various Reserves				0		**0**	
Council contribution - operations				**121,658**		**756,864**	
Capital Funding Total				**2,678,962**		**1,510,954**	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 1: Significant Accounting Policies

(a) Basis of Accounting

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other

(h) Inventories

General

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

Land Held for Resale

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

(i) Fixed Assets

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year

Date prepared: 10/03/2020

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 1: Significant Accounting Policies

Borrowing Costs

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

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:

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 1: Significant Accounting Policies

To help promote the Shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 2: Explanation of Material Variances

Variances will be adjusted following the adoption of the Budget Review.
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 20/21 year is $10,000 and 10%.

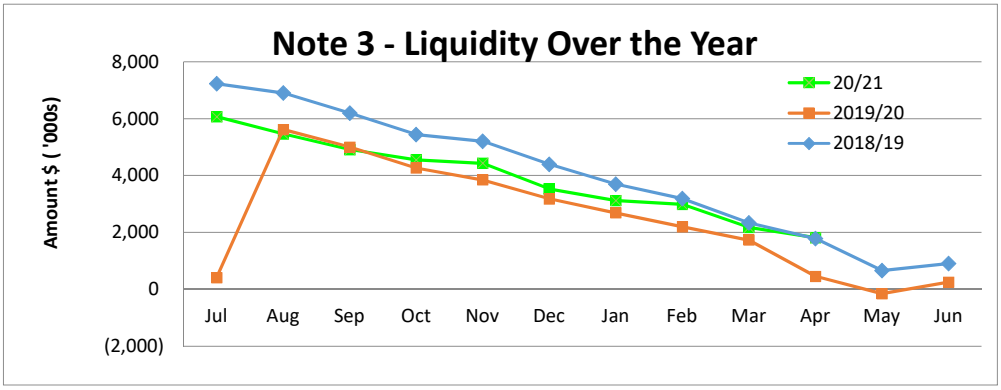
Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
Governance	(2,488)	(73%)	▼			
General Purpose Funding - Rates	16,286	0%	▲			
General Purpose Funding - Other	47,001	8%	▲			
Law, Order and Public Safety	11,437	3%	▲			
Health	611	2%	▲			
Education and Welfare	(4,624)	(100%)	▼			
Housing	(1,661)	(2%)	▼			
Community Amenities	(232,639)	(22%)	▼	S	Timing	Revenue held in contract liabilities until expended
Recreation and Culture	2,629	14%	▲			
Transport	(92,211)	(41%)	▼	S	Permanent	Revenue from prior year adjustment
Economic Services	39,011	21%	▲	S	Permanent	Bell Hill lease not accounted for in budget
Other Property and Services	101,247	241%	▲	S	Permanent	Insurance recoup and sale of scrap metal not budgeted
Expenditure from operating activities						
Governance	225,937	27%	▲	S	Timing	Reduced fees and election expenses
General Purpose Funding	9,013	4%	▲			
Law, Order and Public Safety	23,354	2%	▲			
Health	20,974	7%	▲			
Education and Welfare	9,092	13%	▲	S	Timing	Some Events have been cancelled or delayed
Housing	31,051	11%	▲	S	Timing	Maintenance less than budgeted
Community Amenities	44,049	2%	▲			
Recreation and Culture	(1,318)	(0%)	▼			
Transport	(150,252)	(5%)	▼			
Economic Services	60,420	6%	▲			
Other Property and Services	3	272%	▲	S	Timing	Admin allocation adjustment
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,843,440)	(86%)	▼	S	Timing	Income held in contract liabilities until expended
Proceeds from Disposal of Assets	5	10%	▲			
Land Held for Resale	0					
Land and Buildings	13,455	14%	▲	S	Timing	Fire Buillding work less than budgeted
Plant and Equipment	0					
Infrastructure Assets - Roads	725,910	41%	▲	S	Timing	Some projects to be carried over til next year
Infrastructure Assets - Bridges	391,075	68%	▲	S	Timing	Works not completed yet
Infrastructure Assets - Footpaths	4,393	7%	▲			
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	(9,035)	(13%)	▼			
Infrastructure Assets - Other	42,210	34%	▲	S	Timing	Additional work required
Financing Activities						
Proceeds from New Debentures	0					
Proceeds from Advances	0					
Self-Supporting Loan Principal	0					
Transfer from Reserves	0					
Advances to Community Groups	0					
Repayment of Debentures	22,199	7%	▲			
Transfers to Reserves	(25,698)	(20%)	▼	S	Timing	Transfers to be done as part of EOY

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing 30/06/2020	This Time Last Year 30/04/2020	Current 30/04/2021
		$	$	$
Current Assets				
Cash Unrestricted	4	1,510,747	2,306,902	2,796,272
Cash Restricted - Conditions over Grants	11	119,473	154,444	892,048
Cash Restricted - Reserves	4	1,967,788	1,972,542	2,121,956
Receivables - Rates	6	267,637	537,175	427,503
Receivables - Other	6	208,497	230,840	120,704
Inventories		7,661	(29,206)	5,371
		4,081,803	5,172,697	6,363,854
Less: Current Liabilities				
Payables		(1,129,746)	(940,590)	(591,155)
Contract Liabilities		(73,870)	(1,314,431)	(1,262,056)
Loan Liability		(399,184)	(84,928)	(94,353)
Provisions		(782,670)	(664,142)	(782,670)
		(2,385,470)	(3,004,091)	(2,730,234)
Less: Cash Reserves	7	(1,967,788)	(1,972,542)	(2,121,956)
Add Back: Component of Leave Liability not Required to be funded		133,699	180,833	217,090
Add Back: Current Loan Liability		399,184	84,928	94,353
Net Current Funding Position		**261,428**	**461,826**	**1,823,108**



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$	$			
(a) **Cash Deposits**								
Municipal Bank Account	3,687,110				3,687,110	Bendigo	1.25%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		157,276			157,276	Bendigo	2.25%	At Call
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	0				0	N/A	Nil	On Hand
Cash On Hand 7	0				0	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
(b) **Term Deposits**								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		1,964,680			1,964,680	Bendigo	0.30%	29-Jun-21
(c) **Investments**								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	**3,688,310**	**2,121,956**	**10**	**45,500**	**5,855,776**			

Comments/Notes - Investments

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

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					(183,741)	(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
								(183,741)
					0	**0**	**(183,741)**	

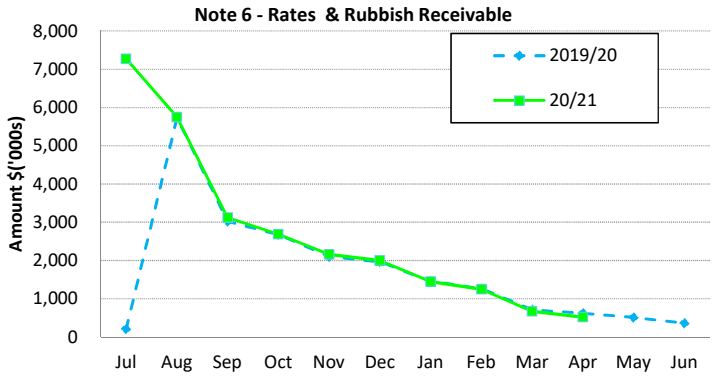
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

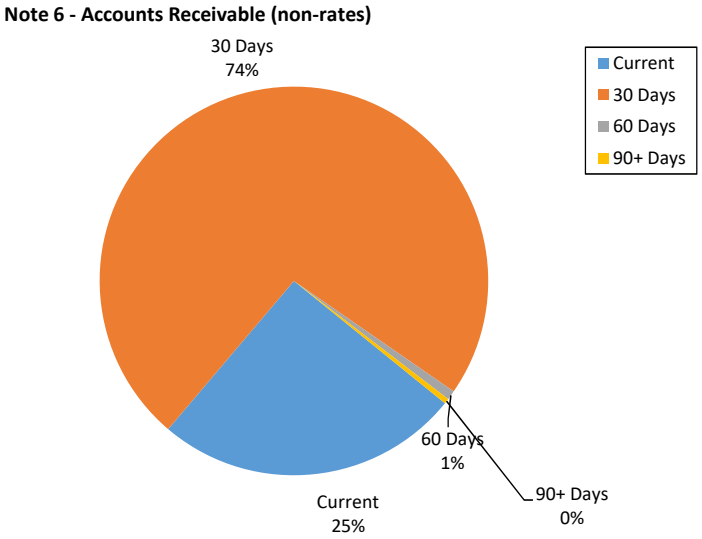
Note 6: Receivables

Receivables - Rates & Rubbish	30 April 2021	30 June 2020
	$	$
Opening Arrears Previous Years	361,453	394,697
Levied this year	6,519,533	6,476,072
Less Collections to date	(6,359,667)	(6,509,316)
Equals Current Outstanding	**521,319**	**361,453**
Net Rates Collectable	**521,319**	**361,453**
% Collected	92.42%	94.74%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	$	$	$	$	$
Receivables - General	21,063	60,956	650	345	83,015
Balance per Trial Balance					
Sundry Debtors					81,579
Receivables - Other					39,126
Total Receivables General Outstanding					**120,704**

Amounts shown above include GST (where applicable)





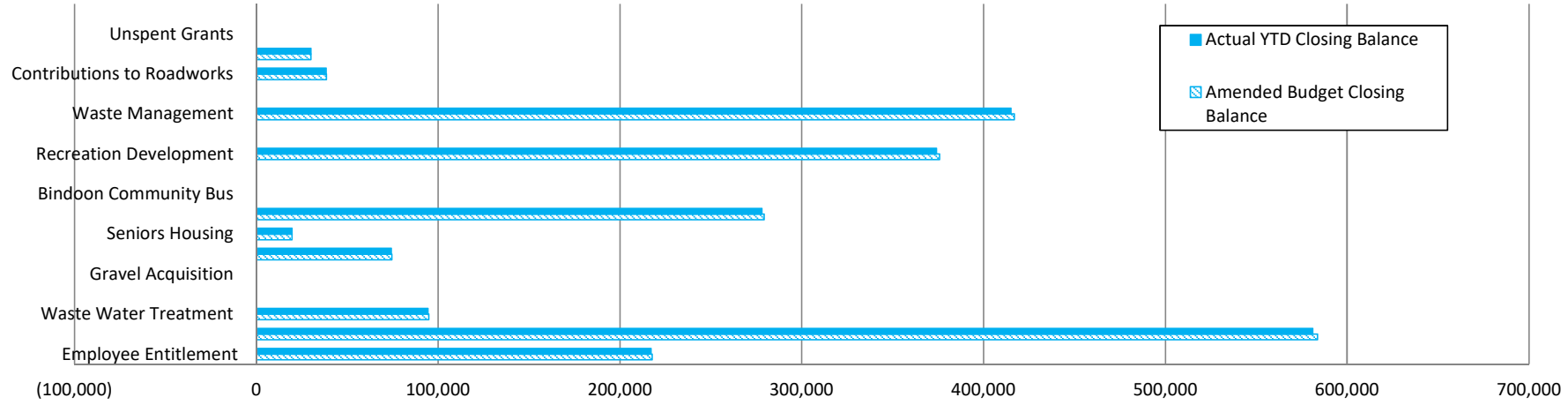
Comments/Notes - Receivables Rates & Rubbish
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

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	133,699	611	0	83,391	83,391	0	0	217,701	217,090
Plant Replacement	581,053	2,658	0	0	0	0	0	583,711	581,053
Waste Water Treatment	94,391	432	0	0	0	0	0	94,823	94,391
Public Amenities & Buildings	0	0	0	0	0	0	0	0	0
Gravel Acquisition	0	0	0	0	0	0	0	0	0
Communty Housing	74,200	339	0	0	0	0	0	74,539	74,200
Seniors Housing	7,650	35	0	11,977	11,977	0	0	19,662	19,627
Public Open Space	278,087	1,272	0	0	0	0	0	279,359	278,087
Bindoon Community Bus	0	0	0	0	0	0	0	0	0
Bindoon Cemetery Development	0	0	0	0	0	0	0	0	0
Recreation Development	359,676	1,645	0	14,400	14,400	0	0	375,721	374,076
Ambulance Replacement	0	0	0	0	0	0	0	0	0
Waste Management	400,681	1,833	0	14,400	14,400	0	0	416,914	415,081
Landcare Vehicles	(0)	0	0	0	0	0	0	(0)	(0)
Contributions to Roadworks	38,351	175	0	0	0	0	0	38,526	38,351
Economic Recovery Stimulus	0	0	0	30,000	30,000	0	0	30,000	30,000
Unspent Grants	0	0	0	0	0	0	0	0	0
	1,967,788	**9,000**	**0**	**154,168**	**154,168**	**0**	**0**	**2,130,956**	**2,121,956**

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



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)	Forecast Actual Net Book Value	Forecast Actual Proceeds	Forecast Actual Profit	Forecast Actual (Loss)	Amended Budget Net Book Value	Amended Budget Proceeds	Amended Budget Profit	Amended Budget (Loss)
		$	$	$	$	$	$	$	$	$	$	$	$
	Land and Buildings												
						0	0						
LDV856	LAND - Lot 168 Binda Place, Bindoon - Land					0	0						
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					0	0						
LDV181	LAND - Lot 104 Gray Rd Bindoon	690,000	442,500		(247,500)	0	0						
LDV641	LAND - Lot M 1496 Muchea East [near new Saleyards Complex]					0	0						
						0	0						
	Plant and Equipment												
					0								
						0	0						
		690,000	**442,500**	**0**	**(247,500)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 9: Rating Information

		Number		YTD Actual				Amended Budget			
	Rate in	of Properties	Rateable Value	Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	$		$	$	$	$	$	$	$	$	$
General Rate											
GRV	10.0227	1,680	31,620,427	3,278,469	49,091	2,261	3,329,822	3,278,469	0	0	3,278,469
UV	0.6302	718	332,455,000	2,145,332	7,304	5,145	2,157,781	2,145,332	0	0	2,145,332
Sub-Totals		**2,398**	**364,075,427**	**5,423,802**	**56,395**	**7,405**	**5,487,602**	**5,423,801**	**0**	**0**	**5,423,801**
	Minimum										
Minimum Payment	**$**										
GRV	1,050.00	362	2,196,093	380,100	0	0	380,100	380,100	0	0	380,100
UV	1,000.00	80	5,766,461	80,000	0	0	80,000	80,000	33,000	0	113,000
Sub-Totals		**442**	**7,962,554**	**460,100**	**0**	**0**	**460,100**	**460,100**	**33,000**	**0**	**493,100**
		2,840	**372,037,981**	**5,883,902**	**56,395**	**7,405**	**5,947,702**	**5,883,901**	**33,000**	**0**	**5,916,901**
Discounts							0				0
Concession							0				0
Amount from General Rates							**5,947,702**				**5,916,901**
Ex-Gratia Rates							3,178				2,765
Rates Adjustments							0				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Totals							**5,950,880**				**5,919,666**

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose		01 Jul 2020	New Loans YTD Actual	New Loans Amended Budget	New Loans Adopted Budget	Principal Repayments Actual YTD	Principal Repayments Amended Budget	Principal Repayments Adopted Budget	Principal Outstanding Actual	Principal Outstanding Amended Budget	Principal Outstanding Adopted Budget	Interest Repayments Actual	Interest Repayments Amended Budget	Interest Repayments Adopted Budget
			$	$	$	$	$	$	$	$	$	$	$	$
Governance														
Loan 80 Admin Server/IT Upgrade	WATC	61,613.13	0	0	0	9,925.21	19,985	19,985	51,687.92	41,628	41,628	659	1,541	1,541
Health														
Loan 79 - Multi Purpose Health Centre	WATC	507,130.59	0	0	0	13,816.06	13,816	13,816	493,314.53	493,315	493,315	1,270	10,278	10,278
Housing														
Loan 72 Staff Housing Development	KEYSTART	32,575.37	0	0	0	24,553.48	27,761	27,761	8,021.89	4,814	4,814	1,133	1,231	1,231
Loan 73 Seniors & Community Housing	WATC	15,062.91	0	0	0	7,342.89	9,873	9,873	7,720.02	5,190	5,190	626	757	757
Recreation and Culture														
Loan 74 Land Acquisition Gray Road	WATC	33,115.59	0	0	0	11,901.86	16,004	16,004	21,213.73	17,112	17,112	1,450	1,809	1,809
Loan 87 Lower Chittering Sport & Rec Centre	WATC	0.00	0	0	3,275,000	0.00	0	0	0.00	0	3,275,000	0	0	0
Transport														
Loan 79 New Grader	WATC	236,462.65	0	0	0	29,630.68	29,631	29,631	206,831.97	206,832	206,832	17,842	22,042	22,042
Economic Services														
Loan 81 Land Lot 215 Great Nth Hwy	WATC	13,720.71	0	386,700	0	13,720.71	13,721	13,721	0.00	386,700	-0	63	160	160
Loan 85 Land Lot 215 Great Nth Hwy	VENDOR	62,500.00	0	0	0	62,500.00	60,625	60,625	0.00	1,875	1,875	769	1,819	1,819
Loan 82 Land Lot 168 Binda Place	WATC	517,119.44	0	0	0	62,357.62	62,358	62,358	454,761.82	454,761	454,761	10,547	15,300	15,300
Loan 83 Lifestyle Village	WATC	524,135.47	0	0	0	63,693.19	127,899	127,899	460,442.28	396,236	396,236	3,664	7,926	7,926
Other Property & Services														
Loan 86 Admin Telephone System	WATC	44,349.93	0	0	0	5,389.42	10,822	10,822	38,960.51	33,528	33,528	310	671	671
		2,047,785.79	0	386,700	3,275,000	304,831.12	392,495	392,495	1,742,954.67	2,041,991	4,930,291	38,333	63,534	63,534

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

(b) New Debentures

Particulars/Purpose	Amount Borrowed Actual	Amount Borrowed Budget	Amount Borrowed Budget	Institution	(Years)	Rate	Amount Used Actual	Amount Used Budget	Amount Used Budget	Balance Unspent Actual	Balance Unspent Budget	Balance Unspent Budget
	$	$	$			%	$	$	$	$	$	$
Loan 87 Lower Chittering Sport & Rec Centre	0	0	3,275,000	WATC	5	3.36	0	0	3,275,000	0	0	0
Loan 88 LCSRC Self Supporting (IHC)`	0	0	0	WATC	5	3.36	0	0	0	0	0	0
	0	0	0				0	0	0	0	0	0
	0	0	3,275,000				0	0	3,275,000	0	0	0

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Adopted Budget Operating	Adopted Budget Capital	YTD Revised Budget	Adopted Annual Budget	Revisd Annual Budget	YTD Actual Revenue	YTD Actual (Expended) (b)	Unspent Grant (Tied) (a)+(b)	Unspent Grant (Tied) (a)+(b)
				$	$	$			$	$	$	$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	453,404	0	340,053	453,404	453,404	198,719	(402,623)	0	0
Grants Commission - Roads	WALGGC	Operating	0	253,855	0	190,389	253,855	253,855	394,661	(221,683)	0	0
Governance												0
Apprenticeship Training and IT Vision COA Contribution		Operating	0	0	0	0	0	0	0	0	0	0
Law, Order and Public Safety												0
Grant - Watering WA - Remote Tank Monitoring		Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - AWARE - Raising Resilience	Office of Emergency Management	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Safer Communities CCTV	Office of Emergency Management	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Stronger Communities - Defibrillators CFS	Dept Infrastructure/Communities	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Contribution - ESL BFB		Operating		0	0	0	0	0	0	0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	158,023	0	158,020	158,023	158,023	169,355	0	169,355	169,355
Grant - ESL SES Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	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	0
Grant - BRMP BAL Training	FAL Australia	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Community Emergency Service Manager (CESM)	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - CESM Vehicle	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0	0	0	(18,711)	(18,711)	0
Grant - Bushfire Risk Management (BRMP)	Dept Fire & Emergency Service	Operating - Tied	0	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	249,100	0	249,100	249,100
Education & Welfare											0	0
Grant - Seniors Week	COTA WA	Operating - Tied	0	0	0	0	0	0	0	(356)	(356)	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	21,300	0	21,300	21,300	21,300	0	0	0	0
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	12,000	0	0	12,000	0	0	0	0	0
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	0	0	0	0
Grant - Me @ 3 Program	Anglicare	Operating - Tied	0	0	0	2,312	0	2,312	0	0	0	0
Community Amenities											0	0
			0	0	0	0	0	0	0	0	0	0
Recreation and Culture											0	0
Contribution - Sandown Park Toilet Block	South Midlands Polocrosse Club	Non-operating	0	0	0	0	0	0	0	0	0	0
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0	0	0	0	0	0
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0	0	0	0	0	0
Contribution - Bindoon Cricket Pitch	Bindoon Sport & Rec	Non-operating	0	0	0	0	0	0	0	0	0	0
Contribution - LCSRC Immaculate Heart (SSL)	1st Drawdown	Non-operating	0	0	278,557	0	278,557	0	0	0	0	0
Contribution - LCSRC Immaculate Heart (BBRF)	Milestone 1 and 2	Non-operating	0	0	3,553,556	0	3,553,556	0	0	0	0	0
Grant - Kidsport	Dept Sport and Recreation	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Carty to Clune Trail - Duplicated here and Transport		Non-operating	0	0	100,000	83,330	100,000	100,000	0	0	0	0
Grant - Sussex Bend Reserve	Dept of Industry	Operating	0	0	0	3,760	0	4,500	4,500	0	0	0
Contribution - Brockman Centre Ramps and Paths - Withdrawn	Brockman Centre	Non-operating	0	0	0	0	0	0	0	0	0	0
Grant - Brockman Centre Access Ramps and Paths - Withdrawn		Non-operating	0	0	0	0	0	0	0	0	0	0
Contribution - Muchea Cricket Nets	Muchea Cricket Club	Non-operating	0	0	0	0	0	0	0	0	0	0
Contribution - Muchea Cricket Nets	Muchea Cricket Club	Non-operating	0	0	0	0	0	0	0	0	0	0
Grant - Muchea Cricket Nets	Dept Local Govt & Communities	Non-operating	0	0	0	0	0	0	0	0	0	0
Grant - Muchea Dual Pump & Jump Track - Withdrawn		Non-operating	0	0	0	0	0	0		0	0	0
Grant - Cadbury Fundraiser	Cadbury	Operating	0	400	0	0	400	0	0	0	0	0
Grant - Cadbury Fundraiser	Cadbury	Operating	0	0	0	420	0	500	455	0	0	0
Grant - Reading Knook	State Library	Operating	0	0	0	4,020	0	4,818	4,818	0	0	0
Transport									0		0	0
Grant - Street Lighting	Main Roads WA	Operating	0	4,200	0	3,500	4,200	4,200	2,103	(49,235)	0	0
Contribution - Road Works	Various	Operating - Tied	0	0	0	0	0	0	515	0	515	515
Grant - Direct Road	Main Roads WA	Operating	0	117,455	0	117,455	117,455	117,455	113,970	0	0	0
Grant - Black Spot - Chittering Road 2018/19	Main Roads WA	Non-operating	0	0	0	0	0	0	(4,272)	0	(4,272)	0
Grant - Black Spot - Chittering Road 2018/19	Main Roads WA	Non-operating	0	0	0	0	0	0	131,755	0	131,755	131,755
Grant - Black Spot - Muchea East Road 2015/16	Main Roads WA	Non-operating	0	0	448,362	358,690	448,362	358,690	0	(55,779)	(55,779)	0
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	0	0	0	0	(75,549)	0	(75,549)	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	0	0	0	0	0	0	0	0
Grant - Black Spot - Wandena Road 2018/19	Main Roads WA	Non-operating	79,473	0	0	0	0	0	(89,912)	0	(10,439)	0
Grant - Black Spot - Mooliabeenee Road 2018/19	Main Roads WA	Non-operating	0	0	101,321	101,321	101,321	101,321	101,111	(189,108)	(87,997)	0
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	295,823	246,510	295,823	295,823	2,272	(132,035)	(129,764)	0
Grant - Bridge 4701 Blizzard Road	Regional Road Group	Non-operating	0	0	848,330	347,010	848,330	416,400	0	(67,296)	(67,296)	0
Grant - WALGCC Bridge 5374 Flat Rocks Road	Regional Road Group	Non-operating	40,000	0	0	0	0	0	95,000	0	135,000	135,000
Grant - WALGCC Bridge 4868 Chittering Valley Road	Regional Road Group	Non-operating	0	0	270,000	225,000	270,000	270,000	0	(113,629)	(113,629)	0
Grant - Local Roads & Community Infrastructure	Regional Road Group	Non-operating	0	0	332,609	277,170	332,609	332,609	151,186	0	151,186	151,186
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	0	0	0	0	0	0	0	0
Grant - Muchea East Road 2017/18 - 2018/19	Regional Road Group	Non-operating	0	0	421,000	516,000	421,000	516,000	0	(208,669)	(208,669)	0
Grant - Archibald Street Footpath (Link Connect)	Department of Transport	Non-operating	0	0	0	0	0	0	0	0	0	0
Grant - Mountain Bike Trail		Non-operating		0	0	0	0	0	0	0	0	0
Grant - Carty to Clune Trail		Non-operating	0	0	0	0	0	0	0	0	0	0
Grant - Local Roads & Community Infrastructure	Dept of Infrastructure	Operating	0	0	0	0	0	0	0	0	0	0
Economic Services											0	0
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	15,000	0	12,500	15,000	15,000	10,500	(75,403)	(64,903)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	8,000	0	51,836	8,000	51,836	51,836	0	51,836	51,836
Contribution - Taste of Chittering	Various	Operating - Tied	0	12,500	0	0	12,500	0	0	0	0	0
Grant - Tourism WA/Road Safety - TASTE	Road Safety Council	Operating - Tied	0	1,300	0	2,760	1,300	3,300	3,300	0	3,300	3,300
Contribution - Tourism Action Plan Signage	Various	Operating		0	0	0	0	0	0	0	0	0
Grant - Community Garden Visitor Centre	Dept Communities	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Visitor Centre Auto Door		Non-operating	0	0	0	0	0	0	0	0	0	0
Grant - Muchea Employment Node - Special Projects Officer	Building Better Regions	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Visitor Centre Sustainability	TourismWA	Operating - Tied	0	0	0	0	0	0	0	0	0	0
TOTALS			**119,473**	**1,057,437**	**6,649,558**	**3,063,356**	**7,706,995**	**3,481,346**	**1,515,423**	**(1,534,527)**	**54,685**	**892,048**
												892,048
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	829,314	0	659,597	829,314	838,732	719,225	(673,541)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	228,123	0	248,728	228,123	251,771	484,607	(94,470)	390,137	474,107
Non-operating	Non-operating Grants, Subsidies and Contributions		119,473	0	6,649,558	2,155,031	6,649,558	2,390,843	311,591	(766,516)	(335,452)	417,941
TOTALS			**119,473**	**1,057,437**	**6,649,558**	**3,063,356**	**7,706,995**	**3,481,346**	**1,515,423**	**(1,534,527)**	**54,685**	**892,048**

Checksums to Fin Activity (NT) Tab

Operating Grants, Subsidies and Contributions per Fin Activity (NT) Tab	1,231,125	1,057,437	1,413,303	1,203,832
Operating Grants, Subsidies and Contributions per Above	908,325	1,057,437	1,090,503	1,203,832
Variances	322,800	0	322,800	0
Non-Operating Grants, Subsidies and Contributions per Fin Activity (NT) Tab	2,155,031	6,649,558	2,390,843	311,591
Non-Operating Grants, Subsidies and Contributions per Above	2,155,031	6,649,558	2,390,843	311,591
	0	0	0	0

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2021

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

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

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

Description	Opening Balance 01 Jul 2020	Amount Received	Amount Paid	Closing Balance 30 Apr 2021
	$	$	$	$
Restricted Cash - Bonds and Deposits				
Animal Control	417.21	240.00	(240.00)	**417.21**
Bonds - Community Bus	1,100.00	1,800.00	(1,300.00)	**1,600.00**
Construction Training Fund (CTF)	1,255.50	22,031.94	(18,228.73)	**5,058.71**
Bonds - Crossovers	16,513.89	0.00	0.00	**16,513.89**
Bonds - Defects Roadworks	93,619.74	443,103.58	(423,720.15)	**113,003.17**
Bonds - Developer	118,909.19	0.00	0.00	**118,909.19**
Bonds - Extractive Industries	56,558.43	8,950.00	0.00	**65,508.43**
Bonds - Gravel Pit Rehabilitation	21,289.16	33,600.00	0.00	**54,889.16**
Bonds - Keys, Hall and Equipment	2,305.00	800.00	(600.00)	**2,505.00**
Building Services Levy (BSL)	5,289.52	56,472.71	(43,621.04)	**18,141.19**
Bonds - Transportable Buildings	0.00	0.00	0.00	**0.00**
Bonds - Community Housing	0.00	0.00	0.00	**0.00**
Councillor Nomination Deposits	0.00	240.00	0.00	**240.00**
Unclaimed Monies	1,759.40	0.00	(311.03)	**1,448.37**
Bonds - Senior Housing	0.00	0.00	0.00	**0.00**
Bonds - Staff Housing	0.00	960.00	(960.00)	**0.00**
Sub-Total	319,017.04	568,198.23	(488,980.95)	**398,234.32**
Trust Funds				
Nil	0.00	0.00	0.00	**0.00**
Sub-Total	0.00	0.00	0.00	**0.00**
Total	**319,017.04**	**568,198.23**	**(488,980.95)**	**398,234.32**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Level of completion indicator, please see table at the end of this note for further detail.											
Buildings											
Law, Order & Public Safety											
Fire Building (Capital)	4050110	510	BC032	0	(4,211)	(4,211)	(15,000)	(15,000)	(12,500)	8,289	
Total - Law, Order & Public Safety				**0**	**(4,211)**	**(4,211)**	**(15,000)**	**(15,000)**	**(12,500)**	**8,289**	
Housing											
Unit 4/8 Edmonds Place Buildings (Capital)	4090310	510	BC224	0	(26,808)	(26,808)	(30,000)	(26,808)	(26,808)	0	
Total - Housing				**0**	**(26,808)**	**(26,808)**	**(30,000)**	**(26,808)**	**(26,808)**	**0**	
Recreation And Culture											
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(31,901)	(31,901)	(40,000)	(40,000)	(40,000)	8,099	
Chittering Community Complex (Capital)	4110310	510	BC383	0	0	0	(4,907,113)	0	0	0	
Muchea Complex Redevelopment	4110310	510	BC384	0	0	0	(2,200,000)	0	0	0	
Total - Recreation And Culture				**0**	**(32,481)**	**(32,481)**	**(7,147,113)**	**(40,000)**	**(40,000)**	**7,519**	
Economic Services											
Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	(18,013)	(18,013)	(18,800)	(18,800)	(15,660)	(2,353)	
Total - Economic Services				**0**	**(18,013)**	**(18,013)**	**(18,800)**	**(18,800)**	**(15,660)**	**(2,353)**	
Total - Buildings				**0**	**(81,513)**	**(81,513)**	**(7,210,913)**	**(100,608)**	**(94,968)**	**13,455**	
Roads (Non Town)											
Transport											
Davis Road	4120140	540	RC024	0	(104,288)	(104,288)	(161,121)	(161,121)	(134,260)	29,972	
Archibald Street	4120140	540	RC032	0	(15,860)	(15,860)	(63,079)	(63,079)	(52,550)	36,690	
Barn Road	4120142	540	RC042	0	(37,290)	(37,290)	(46,066)	(46,066)	(38,370)	1,080	
Owen Road	4120142	540	RC043	0	(42,365)	(42,365)	(46,650)	(46,650)	(38,850)	(3,515)	
Chittering Road (R2R)	4120145	540	R2R002	0	(132,035)	(132,035)	(193,359)	(193,359)	(161,120)	29,085	
Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(208,669)	(208,669)	(646,539)	(741,539)	(617,940)	409,271	
Mooliabeenie Road (BS)	4120153	540	RBS001	0	(189,108)	(189,108)	(151,981)	(151,981)	(126,620)	(62,488)	
Chittering Road (BS)	4120153	540	RBS002	0	0	0	0	0	0	0	
Teatree Road (BS)	4120153	540	RBS014	0	(55,779)	(55,779)	(448,362)	(358,362)	(298,630)	242,851	
Total - Transport				**0**	**(785,394)**	**(785,394)**	**(1,757,157)**	**(1,762,157)**	**(1,468,340)**	**682,946**	
Total - Roads (Non Town)				**0**	**(785,394)**	**(785,394)**	**(1,757,157)**	**(1,762,157)**	**(1,468,340)**	**682,946**	
Roads (Town)											
Transport											
Teatree Road	4120141	540	RC014	0	(53,943)	(53,943)	(50,000)	(53,943)	(44,950)	(8,993)	
Ridgetop Ramble	4120141	540	RC098	0	(186,154)	(186,154)	(186,710)	(186,154)	(155,130)	(31,024)	
Archibald Street (R2R)	4120144	540	R2R032	0	0	0	(99,609)	(99,609)	(82,980)	82,980	
Total - Transport				**0**	**(240,097)**	**(240,097)**	**(336,319)**	**(339,706)**	**(283,060)**	**42,963**	
Total - Roads (Town)				**0**	**(240,097)**	**(240,097)**	**(336,319)**	**(339,706)**	**(283,060)**	**42,963**	
Bridges and Culverts											
Transport											
Bridge 4026 - Chittering Road	4120167	555	BR4026	0	(67,296)	(67,296)	(832,803)	(416,400)	(347,000)	279,704	
Bridge 4868 - Chittering Valley Road	4120167	555	BR4868	0	(113,629)	(113,629)	(270,000)	(270,000)	(225,000)	111,371	
Total - Transport				**0**	**(180,925)**	**(180,925)**	**(1,102,803)**	**(686,400)**	**(572,000)**	**391,075**	
Total - Bridges and Culverts				**0**	**(180,925)**	**(180,925)**	**(1,102,803)**	**(686,400)**	**(572,000)**	**391,075**	
Footpaths											

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Transport											
Lake Needonga Trail	4120170	560	WT004	0	(62,727)	(62,727)	(42,713)	(58,000)	(58,000)	(4,727)	
Clune to Brockman Trial	4120170	560	WT006	0	0	0	(200,000)	0	0	0	
Total - Transport				**0**	**(62,727)**	**(62,727)**	**(242,713)**	**(68,940)**	**(67,120)**	**4,393**	
Total - Footpaths				**0**	**(62,727)**	**(62,727)**	**(242,713)**	**(68,940)**	**(67,120)**	**4,393**	
Parks & Ovals											
Community Amenities											
Cemetery Memorial Gardens Infrastructure Parks (Capital)	4100770	570	PC300	0	(24,711)	(24,711)	0	(24,711)	(24,711)	0	
Total - Community Amenities				**0**	**(24,711)**	**(24,711)**	**0**	**(24,711)**	**(24,711)**	**0**	
Recreation And Culture											
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(37,894)	(37,894)	0	(37,894)	(31,580)	(6,314)	
Aquilla Reserve Infrastructure Parks & Ovals (Capital)	4110370	570	PC352	0	(16,352)	(16,352)	0	(16,352)	(13,630)	(2,722)	
Total - Recreation And Culture				**0**	**(54,245)**	**(54,245)**	**0**	**(54,246)**	**(45,210)**	**(9,035)**	
Total - Parks & Ovals				**0**	**(78,956)**	**(78,956)**	**0**	**(78,957)**	**(69,921)**	**(9,035)**	
Infrastructure - Other											
Recreation And Culture											
John Glenn Park Infrastructure Other (Capital)	4110390	590	OC304	0	(15,056)	(15,056)	(50,000)	(50,000)	(41,660)	26,604	
Brockman Centre Infrastructure Other (Capital)	4110390	590	OC380	0	(31,064)	(31,064)	(78,775)	(56,000)	(46,670)	15,606	
Total - Recreation And Culture				**0**	**(46,119)**	**(46,119)**	**(128,775)**	**(106,000)**	**(88,330)**	**42,211**	
Transport											
Depot Infrastructure Other (Capital)	4120190	590	OC410	0	(35,223)	(35,223)	(27,600)	(35,223)	(35,223)	(0)	
Total - Transport				**0**	**(35,223)**	**(35,223)**	**(27,600)**	**(35,223)**	**(35,223)**	**(0)**	
Total - Infrastructure - Other				**0**	**(81,343)**	**(81,343)**	**(156,375)**	**(141,223)**	**(123,553)**	**42,210**	
Capital Expenditure Total				**0**	**(1,510,954)**	**(1,510,954)**	**(10,806,280)**	**(3,177,991)**	**(2,678,962)**	**1,168,008**	

Level of Completion Indicators

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

Percentage YTD Actual to Annual Budget

Expenditure over budget highlighted in red.

Summary by Balance Sheet Category

Land Held For Resale - Current	313	0	0	0	0	0	0	0	0
Land Held For Resale Non Current	508	0	0	0	0	0	0	0	0
Land	509	0	0	0	0	0	0	0	0
Buildings	510	0	(81,513)	(81,513)	(7,210,913)	(100,608)	(94,968)	13,455	
Plant & Equipment	530	0	0	0	0	0	0	0	0
Infrastructure Roads	540	0	(1,025,491)	(1,025,491)	(2,093,476)	(2,101,863)	(1,751,400)	725,910	
Infrastructure Bridges	555	0	(180,925)	(180,925)	(1,102,803)	(686,400)	(572,000)	391,075	
Infrastructure Footpaths	560	0	(62,727)	(62,727)	(242,713)	(68,940)	(67,120)	4,393	
Infrastructure Drainage	550	0	0	0	0	0	0	0	0
Infrastructure Parks & Ovals	570	0	(78,956)	(78,956)	0	(78,957)	(69,921)	(9,035)	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Infrastructure Airports		575		0	0	0	0	0	0	0	
Infrastructure Sewerage		580		0	0	0	0	0	0	0	
Infrastructure Other		590		0	(81,343)	(81,343)	(156,375)	(141,223)	(123,553)	42,210	
				0	**(1,510,954)**	**(1,510,954)**	**(10,806,280)**	**(3,177,991)**	**(2,678,962)**	**1,168,008**	