



**CORPORATE SERVICES ATTACHMENTS  
ORDINARY MEETING OF COUNCIL  
WEDNESDAY 20 NOVEMBER 2019**

<b>REPORT NUMBER</b>	<b>REPORT TITLE AND ATTACHMENT DESCRIPTION</b>	<b>PAGE NUMBER(S)</b>
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## SHIRE OF CHITTERING

<p style="text-align: center;"><b>ACCOUNTS PAID</b>  <b>AS AT 31 OCTOBER 2019 PRESENTED TO THE</b>  <b>COUNCIL MEETING ON THE 20 NOVEMBER 2019</b></p>
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This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 20 NOVEMBER 2019, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
Payroll	PR5151	\$93,995.63	1	1	1	Municipal Fund
Payroll	PR5186	\$93,883.11	1	1	1	Municipal Fund
Payroll	PR5210	\$103,480.95	1	1	1	Municipal Fund
EFT18829	EFT19024	\$849,835.50	1	8	1	Municipal Fund
Direct	Debit	\$72,965.34	9	9	1	Municipal Fund
14350	14350	\$461.35	10	10	1	Municipal Fund
Trust	Trust	\$13,508.85	10	10	2	Trust Fund
	<b>Total</b>	<b>\$1,228,130.73</b>				

Officer: Mary Eager

Signature: On file

Authorised by: Rhona Hawkins

Signature: On file

Date of Report: 6th November 2019

Disclosure of Interest by Officer: Nil

## LIST OF ACCOUNTS PAID IN OCTOBER 2019 - SUBMITTED TO COUNCIL 20 NOVEMBER 2019

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	<b>Payroll Payments</b>					
1	PR5151	03/10/2019	Payroll	PPE 02/10/19		\$93,995.63
2	PR5186	17/10/2019	Payroll	PPE 16/10/19		\$93,883.11
3	PR5210	31/10/2019	Payroll	PPE 30/10/19		\$103,480.95
				<b>Total Payroll Payments</b>		<b>\$291,359.69</b>
	<b>EFT Payments</b>					
4	EFT18829	02/10/2019	ANNIE HUDSON	LIBRARY EVENTS Halloween 2019		\$121.93
5	EFT18830	02/10/2019	BINDOON BAKEHAUS & CAFE	ESL BFB REFRESHMENTS Introduction to Fire-Fighting 15/09/2019		\$177.50
6	EFT18831	02/10/2019	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE SUPPLIES September 2019		\$2,284.27
7	EFT18832	02/10/2019	BINDOON IGA			\$167.53
	01/8420	12/09/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS Chambers Restock 12/09/19	\$37.66	
	02/4695	13/09/2019	BINDOON IGA	WORKS TRAINING Refreshments 13/09/19	\$55.92	
	01/0414	16/09/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS Australian Citizenship Day 17/09/19, OCM 18/09/19	\$31.49	
	01/1096	18/09/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS OCM 18/09/19	\$42.46	
8	EFT18833	02/10/2019	BINDOON PRIMARY SCHOOL	MEMBERS DONATIONS Yr 6 Graduation Gift 2019		\$250.00
9	EFT18834	02/10/2019	BOC LIMITED	DEPOT SUPPLIES Oxygen & Acetylene Gas 29/08/19 - 27/09/19		\$49.53
10	EFT18835	02/10/2019	BRAGSKALE PTY LTD			\$7,502.00
	INV658	26/09/2019	BRAGSKALE PTY LTD	BINDOON PUBLIC CONVENIENCES MAINTENANCE Replace Locks	\$330.00	
	INV659	26/09/2019	BRAGSKALE PTY LTD	1/6194 GNH MAINTENANCE Repairs, Painting	\$605.00	
	INV660	26/09/2019	BRAGSKALE PTY LTD	LOWER CHITTERING HALL BUILDINGS Footings & Placement	\$1,705.00	
	INV661	26/09/2019	BRAGSKALE PTY LTD	MUCHEA HALL BUILDINGS Footings & Placement	\$1,705.00	
	INV652	26/09/2019	BRAGSKALE PTY LTD	DEPOT MAINTENANCE Rectify Blockage	\$165.00	
	INV653	26/09/2019	BRAGSKALE PTY LTD	FOOTPATH ARCHIBALD STREET Kerb Alignments & Set Out, Dig & Locate Telstra Cabling, Safety Cone Delivery To Site	\$550.00	
	INV654	26/09/2019	BRAGSKALE PTY LTD	WANNAMAL PUBLIC CONVENIENCES Replace Timbers, Internal & External Painting	\$1,980.00	
	INV655	26/09/2019	BRAGSKALE PTY LTD	LOWER CHITTERING HALL MAINTENANCE Repair Water Leak	\$198.00	
	INV656	26/09/2019	BRAGSKALE PTY LTD	ADMIN BUILDING MAINTENANCE Install Notice Board	\$66.00	
	INV657	26/09/2019	BRAGSKALE PTY LTD	FOOTPATH ARCHIBALD STREET Bike, Pedestrian Signage Painting	\$198.00	
11	EFT18836	02/10/2019	CHITTERING CHAMBER OF COMMERCE			\$375.00
	1117	16/09/2019	CHITTERING CHAMBER OF COMMERCE	MEMBERS SUBSCRIPTIONS 2019/20	\$175.00	
	1147	18/09/2019	CHITTERING CHAMBER OF COMMERCE	VARIOUS RECEPTIONS AGM Dinner x 5 20/09/19	\$200.00	
12	EFT18837	02/10/2019	CHITTERING HEALTH SERVICE			\$709.50
	36438	01/09/2019	CHITTERING HEALTH SERVICE	ADMIN RECRUITMENT Pre Employment Medical (SFO)	\$236.50	
	37966	16/09/2019	CHITTERING HEALTH SERVICE	WORKS RECRUITMENT Pre Start Medical x 1	\$236.50	
	37971	16/09/2019	CHITTERING HEALTH SERVICE	WORKS RECRUITMENT Pre Start Medical x 1	\$236.50	
13	EFT18838	02/10/2019	CHITTERING WILDLIFE CARERS INC	COMM GRANTS Marquee		\$1,176.00
14	EFT18839	02/10/2019	COMMANDER PTY LIMITED	ADMIN COMM Telephone System Contract September 2019		\$228.65
15	EFT18840	02/10/2019	COOEE COURIERS & TRANSPORT	VARIOUS FREIGHT 12 & 16/09/19		\$167.86
16	EFT18841	02/10/2019	DAIMLER TRUCKS PERTH			\$1,893.15
	6173675D	24/09/2019	DAIMLER TRUCKS PERTH	CH1258 FUSO TRUCK Replacement Mirror (PARKS)	\$125.10	
	DFFRD261582	24/09/2019	DAIMLER TRUCKS PERTH	CH1258 FUSO TRUCK Wheel Alignment, Fault Find Lights, Windscreen Repairs (PARKS)	\$1,768.05	
17	EFT18842	02/10/2019	DOWN TO EARTH TRAINING AND ASSESSING (DTE) ENTERPRISES PTY LTD	WORKS TRAINING Traffic Course, Trim & Cut Felled Trees x 6 (WORKS, PARKS)		\$5,523.00
18	EFT18843	02/10/2019	Dynamic Group Communications & Electrical	MUCHEA FIRE STATION MAINTENANCE Fault Find Tank Control Wiring, Replace Faulty Solenoid		\$310.53
19	EFT18844	02/10/2019	EASTERN HILLS SAWS & MOWERS P/L			\$1,349.00
	43769	26/09/2019	EASTERN HILLS SAWS & MOWERS P/L	WORKS MINOR ASSET 2 x Fuel Cans	\$70.00	
	43768	26/09/2019	EASTERN HILLS SAWS & MOWERS P/L	WORKS MINOR ASSET Pole Pruner	\$1,279.00	
20	EFT18845	02/10/2019	EDMUND RICE COLLEGE	MEMBERS DONATIONS 2019 Graduation Gift		\$250.00
21	EFT18846	02/10/2019	Euan Martin	ADMIN TRAVEL Planning Essentials 18/09/19 (EDO)		\$13.80
22	EFT18847	02/10/2019	FIND WISE LOCATION SERVICES	FOOTPATH ARCHIBALD STREET Cable Scan		\$1,443.20
23	EFT18848	02/10/2019	FRONTLINE FIRE & RESCUE EQUIPMENT	CH5040 ISUZU TRUCK Electrical Works (LOWER CHITTERING)		\$563.75
24	EFT18849	02/10/2019	HOTEL SCOTTALIAN	GOVERNANCE REFRESHMENTS OCM 21/08/19		\$377.00
25	EFT18850	02/10/2019	JEFF LOUDON	WANNAMAL PUBLIC CONVENIENCES Cleaning September 2019		\$825.00
26	EFT18851	02/10/2019	JR & A HERSEY	VARIOUS WORKS Glass Cleaner, Rags, Cotton Hats, Gloves, Sunscreen, WD Lube		\$379.58
27	EFT18852	02/10/2019	KOMATSU AUSTRALIA PTY LTD	CH10555 KOMATSU GRADER Monthly Maintenance Contract September 2019 (WORKS)		\$505.15

28	EFT18853	02/10/2019	LO-GO APPOINTMENTS			
	00420567	03/09/2019	LO-GO APPOINTMENTS	WORKS RECRUITMENT Temporary Works Supervisor Week Ending 31/08/19	\$2,505.39	\$5,577.69
	00420641	10/09/2019	LO-GO APPOINTMENTS	WORKS RECRUITMENT Temporary Works Supervisor Week Ending 07/09/19	\$3,072.30	
29	EFT18854	02/10/2019	LOCK, STOCK & FARRELL	ADMIN BUILDING MAINTENANCE Supply & Fit Replacement Lock		\$986.90
30	EFT18855	02/10/2019	MAJOR MOTORS	CH1256 ISUZU WATER TRUCK Turbo Hose Repair (WORKS)		\$625.35
31	EFT18856	02/10/2019	MARKET CREATIONS	ADMIN PRINTING Business Cards (CEO)		\$242.00
32	EFT18857	02/10/2019	McLEODS BARRISTERS & SOLICITORS	PLANNING LEGAL LGA Prosecution		\$2,500.95
33	EFT18858	02/10/2019	NVMS Solutions	HEALTH EXPENSES Sound Level Equipment Calibration		\$957.00
34	EFT18859	02/10/2019	PUMA ENERGY	PUMA FUEL September 2019		\$3,261.89
35	EFT18860	02/10/2019	SLIMS TYRE SERVICE	CH784 FORD RANGER 60,000Km Service (BUILDING MTCE)		\$553.86
36	EFT18861	02/10/2019	Vinidex Pty Ltd	FOOTPATH ARCHIBALD STREET 10 x 300mm StormPRO SN8 PP Pipes		\$2,381.50
37	EFT18862	02/10/2019	WALGA	RATES TRAINING Effective Letter & Report Writing (RO) 29/10/19		\$578.00
38	EFT18863	03/10/2019	LGRCEU	Payroll deductions		\$41.00
39	EFT18864	08/10/2019	BINDOON GENERAL STORE	GOVERNANCE NEWSPAPERS Monthly Newspaper Account September 2019		\$47.30
40	EFT18865	08/10/2019	HODGE COLLARD PRESTON ARCHITECTS	LOWER CHITTERING SPORTS & REC Architectural Services Stage 1		\$17,875.00
41	EFT18866	08/10/2019	MOORE STEPHENS (WA) PTY LTD	ADMIN TRAINING Nuts & Bolts 25/11/19 (SFO, CSOF)		\$1,122.00
42	EFT18867	08/10/2019	McLEODS BARRISTERS & SOLICITORS	LOWER CHITTERING SPORTS & RECREATION Contract For Architectural Services		\$704.00
43	EFT18868	14/10/2019	AUSTECH SURVEILLANCE PTY LTD			\$13,201.88
	80401	01/10/2019	AUSTECH SURVEILLANCE PTY LTD	ADMIN BUILDING MAINTENANCE GPRS Security Monitoring Qtr 1 19/20	\$136.88	
	80477	04/10/2019	AUSTECH SURVEILLANCE PTY LTD	CHINKABEE COMPLEX MAINTENANCE Upgrade CCTV System, Supply & Setup 4 Dark Fighter Cameras	\$9,990.00	
	80476	04/10/2019	AUSTECH SURVEILLANCE PTY LTD	BINDOON HALL MAINTENANCE CCTV System Upgrade, Replace Cameras & Port Switching Gear	\$2,720.00	
	80471	04/10/2019	AUSTECH SURVEILLANCE PTY LTD	SUSSEX BEND RESERVE MAINTENANCE Monthly Internet Connection & DDNS Registration October 2019	\$71.00	
	80472	04/10/2019	AUSTECH SURVEILLANCE PTY LTD	MUCHEA TIP MAINTENANCE Monthly Internet Connection & DDNS Registration October 2019	\$71.00	
	80473	04/10/2019	AUSTECH SURVEILLANCE PTY LTD	MUCHEA HALL MAINTENANCE Monthly Internet Connection & DDNS Registration October 2019	\$71.00	
	80474	04/10/2019	AUSTECH SURVEILLANCE PTY LTD	JOHN GLENN PUBLIC CONVENIENCES MAINTENANCE Monthly Internet Connection & DDNS Registration October 2019	\$71.00	
	80475	04/10/2019	AUSTECH SURVEILLANCE PTY LTD	LOWER CHITTERING HALL MAINTENANCE Monthly Internet Connection & DDNS Registration October 2019	\$71.00	
44	EFT18869	14/10/2019	AUSTRALIA POST	ADMIN POSTAGE September 2019		\$3,398.88
45	EFT18870	14/10/2019	BELENUS PTY LTD ATF THE BELENUS FAMILY TRUST	MUCHEA TIP MAINTENANCE Supply & Install 2Kw PV Array, Victron Inverter, Charge Controllers & 48V Battery Bank With Manual Changeover Switch		\$12,950.00
46	EFT18871	14/10/2019	BINDOON BAKEHAUS & CAFE			\$713.50
	00001493	01/10/2019	BINDOON BAKEHAUS & CAFE	ESL BSB REFRESHMENTS Introduction To Bush Fire Fighting 21/09/19	\$166.50	
	00001495	01/10/2019	BINDOON BAKEHAUS & CAFE	ESL BSB REFRESHMENTS Introduction To Bush Fire Fighting 22/09/19	\$255.00	
	00001463	01/10/2019	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS 13/08/19	\$68.00	
	00001485	01/10/2019	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS 05/09/19	\$224.00	
47	EFT18872	14/10/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS 2018/19		\$249.28
48	EFT18873	14/10/2019	BINDOON MOWERS & MACHINERY	SUNDRY PLANT 2 x Pole Saw Bars, 2 x Chains, Chainsaw Repair		\$535.00
49	EFT18874	14/10/2019	BUNNINGS BUILDING SUPPLIES	FLAT ROCKS ROAD BRIDGE 20 Sheets Form Ply		\$1,608.40
50	EFT18875	14/10/2019	CASTLEROCK DEVELOPMENTS PTY LTD T/AS CASTLEROCK BUILDING CONTRACTORS	DEPOT MACHINERY SHED Supply & Install Zinc Shed		\$9,669.55
51	EFT18876	14/10/2019	CHITTERING PEST & WEED	RURAL NOXIOUS WEED Verge Spraying Strategic Fire Breaks & Reserves		\$9,350.00
52	EFT18877	14/10/2019	CHOICES FLOORING			\$5,115.00
	302215	01/10/2019	CHOICES FLOORING	3/6194 GNH MAINTENANCE Supply & Install New Carpets	\$2,620.00	
	302220	01/10/2019	CHOICES FLOORING	BINDOON HALL MAINTENANCE Supply & Install Carpet To CWA Room	\$2,495.00	
53	EFT18878	14/10/2019	CLI Lawyers Pty Ltd t/as Commercial Litigation & Insolvency Lawyers			\$284.99
	B346664	01/10/2019	CLI Lawyers Pty Ltd t/as Commercial Litigation & Insolvency Lawyers	RATES DEBT COLLECTION Disbursements (A11216)	\$9.99	
	B346696	01/10/2019	CLI Lawyers Pty Ltd t/as Commercial Litigation & Insolvency Lawyers	RATES DEBT COLLECTION Professional Fees (A11701)	\$275.00	
54	EFT18879	14/10/2019	COVS PARTS PTY LTD			\$82.12
	1610139607	01/10/2019	COVS PARTS PTY LTD	P306 MILTEC GENSET Element Oil Filter, Oil (TIP)	\$64.79	
	1610140131	01/10/2019	COVS PARTS PTY LTD	P306 MILTEC GENSET Air Filter (TIP)	\$17.33	
55	EFT18880	14/10/2019	DEPARTMENT OF FIRE AND EMERGENCY SERVICES			\$15,478.38
	149634	01/10/2019	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	FIRE EMPLOYEE COSTS 40% Cost Sharing CESM 28/06/19 - 26/09/19	\$13,294.38	
	149662	01/10/2019	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	VARIOUS BUILDINGS ESL Levy 2019/20	\$2,184.00	
56	EFT18881	14/10/2019	Dunnings Chittering Roadhouse	ESL BSB REFRESHMENTS Incident 451594 Salmon Gum Crescent, Chittering 29/09/19		\$139.80

### Item 9.3.1

## Attachment 1

57	EFT18882	14/10/2019	Dynamic Group Communications & Electrical					
	INV-160725	01/10/2019	Dynamic Group Communications & Electrical	MUCHEA HALL BUILDINGS Supply Power Connection For New Changeroom Donga	\$1,542.26	\$13,398.27		
	INV-160732	03/10/2019	Dynamic Group Communications & Electrical	DEPOT BUILDINGS Install Lighting To Events Shed	\$1,483.79			
	INV-160695	03/10/2019	Dynamic Group Communications & Electrical	LOWER CHITTERING HALL MAINTENANCE Annual Emergency Lighting, RCD, Smoke Detector, Test & Tag Testing, Air-conditioning Servicing	\$1,061.55			
	INV-160683	03/10/2019	Dynamic Group Communications & Electrical	MUCHEA HALL MAINTENANCE Annual Emergency Lighting, RCD, Smoke Detector, Test & Tag Testing, Air-conditioning Servicing	\$1,003.47			
INV-160692	03/10/2019	Dynamic Group Communications & Electrical	FERGUSON HOUSE MAINTENANCE Annual Emergency Lighting, RCD, Smoke Detector Testing, Air-conditioning Servicing	\$664.10				
58	INV-160734	07/10/2019	Dynamic Group Communications & Electrical	2/6194 GNH MAINTENANCE Supply & Install 10Kw Ducted Air-conditioning	\$7,643.10			
	EFT18883	14/10/2019	ECOWATER SERVICES PTY LTD			\$1,687.80		
	F5047	01/10/2019	ECOWATER SERVICES PTY LTD	11 EDMONDS PLACE MAINTENANCE C3113 Quarterly ATU Servicing	\$240.80			
	F5048	01/10/2019	ECOWATER SERVICES PTY LTD	TOURIST BUREAU C3221 Quarterly ATU Servicing	\$251.80			
	F5040	01/10/2019	ECOWATER SERVICES PTY LTD	8 EDMONDS PLACE C3028 Quarterly ATU Servicing	\$251.80			
	F5042	01/10/2019	ECOWATER SERVICES PTY LTD	29 BINDA PLACE OFFICE C1373 Quarterly ATU Service	\$225.40			
	F5046	01/10/2019	ECOWATER SERVICES PTY LTD	11 EDMONDS PLACE C3029 Quarterly ATU Service	\$240.80			
	F5043	01/10/2019	ECOWATER SERVICES PTY LTD	BINDA PLACE OFFICE C4204 Quarterly ATU Service	\$225.40			
	F5041	01/10/2019	ECOWATER SERVICES PTY LTD	CLUNE PARK PUBLIC CONVENIENCES C1821 Quarterly ATU Service	\$251.80			
59	EFT18884	14/10/2019	GEORGE TILBURY	MEMBERS ACCOMMODATION Targa West Gala Dinner 11/08/19			\$228.26	
60	EFT18885	14/10/2019	HALL-ALL CONTRACTING	FOOTPATH ARCHIBALD STREET Backfill Kerb, Prep Footpath		\$1,320.00		
61	EFT18886	14/10/2019	IT VISION			\$53,364.30		
	32224	01/10/2019	IT VISION	ADMIN IT Fuel Stores	\$962.50			
	32302	01/10/2019	IT VISION	ADMIN IT SynergySoft Upgrade	\$1,361.80			
	31569	01/10/2019	IT VISION	ADMIN IT Support, SynergySoft Annual Licence Fees 01/07/19 - 30/06/20	\$49,547.30			
	32223	01/10/2019	IT VISION	ADMIN CONSULTANTS Adjustment Disposal Fair Value	\$247.50			
	32222	01/10/2019	IT VISION	ADMIN IT Email Debtors Invoices/Statements	\$1,245.20			
	62	EFT18887	14/10/2019	JCT'S CREATIVE SOLUTIONS	VARIOUS FIRE STATIONS Cleaning September 2019			\$308.00
	63	EFT18888	14/10/2019	JOHN BARLOW	COMMUNITY BUS Courtesy Payment 17/09/19			\$50.00
64	EFT18889	14/10/2019	JOHN WOODS AGNEW	COMMUNITY BUS Courtesy Payment September 2019		\$100.00		
65	EFT18890	14/10/2019	KLEEN WEST DISTRIBUTORS	VARIOUS BUILDING CLEANING Toilet Roll, Hand Towel, Towel Roll, Urinal Pads, Bin Liners		\$1,141.80		
66	EFT18891	14/10/2019	LANDGATE CUSTOMER ACCOUNT			\$217.84		
	350744-10000926	01/10/2019	LANDGATE CUSTOMER ACCOUNT	RATES VALUATION EXPENSES Rural UV Interim Vals	\$125.64			
	350786-10000926	01/10/2019	LANDGATE CUSTOMER ACCOUNT	RATES VALUATION EXPENSES GRV Interim Vals	\$92.20			
	67	EFT18892	14/10/2019	LOCK, STOCK & FARRELL	MUCHEA OVAL MAINTENANCE 2 x Padlocks			\$149.95
68	EFT18893	14/10/2019	MARINDUST SALES	ADMIN BUILDING MAINTENANCE 2 x 16mm Bolt Cage Assemblies		\$118.80		
69	EFT18894	14/10/2019	MOORE STEPHENS (WA) PTY LTD	GOVERNANCE AUDIT FEES Deferred Pensioner Rates Year End 30/06/19		\$550.00		
70	EFT18895	14/10/2019	MUCHEA IRRIGATION & RURAL SUPPLIES	MUCHEA HALL MAINTENANCE Black Paint		\$11.50		
71	EFT18896	14/10/2019	MUCHEA PLUMBING & GAS	CHITTERING HEALTH CENTRE MAINTENANCE Clear Blockage		\$165.00		
72	EFT18897	14/10/2019	McLEODS BARRISTERS & SOLICITORS			\$4,442.72		
	110218	01/10/2019	McLEODS BARRISTERS & SOLICITORS	MUCHEA EAST ROAD Application For New Title Lot 100 (No.398) Wandena Rd, Lower Chittering	\$144.37			
	109336	01/10/2019	McLEODS BARRISTERS & SOLICITORS	PLANNING LEGAL LGA Prosecution	\$2,914.54			
	109337	01/10/2019	McLEODS BARRISTERS & SOLICITORS	PLANNING LEGAL Unlawful Use Of Land 6 Limousin Way, Lower Chittering	\$1,383.81			
	73	EFT18898	14/10/2019	NORTHERN VALLEYS NEWS	GOVERNANCE ADVERTISING NV October 2019 Chatter			\$839.00
74	EFT18899	14/10/2019	Nesci Estate Winery	EVENT TASTE OF CHITTERING Venue Use, Preparation		\$1,000.00		
75	EFT18900	14/10/2019	ON PRESS DIGITAL PRINT SOLUTIONS			\$1,290.30		
	INV-0009347	01/10/2019	ON PRESS DIGITAL PRINT SOLUTIONS	ESL BFB PRINTING 10 x Introduction To Firefighting Work Books	\$448.80			
	INV-0009534	01/10/2019	ON PRESS DIGITAL PRINT SOLUTIONS	FIRE PRINTING Firebreak & Bush Fire Hazard Reduction Notice 2019/20	\$841.50			
76	EFT18901	14/10/2019	PETER OSBORN	MEMBERS TRAVEL Qtr 1 2019/20		\$608.85		
77	EFT18902	14/10/2019	PIA FILMS	TOURISM EXPENSES Filming 14/09/19, 2 Minute Film, Raw Footage, Video Stills		\$850.00		
78	EFT18903	14/10/2019	PK Technology	1EKS640 ISUZU ICV Antenna Repairs (ICV)		\$1,518.00		
79	EFT18904	14/10/2019	SLIMS TYRE SERVICE			\$1,535.79		
	00012693	01/10/2019	SLIMS TYRE SERVICE	OCH HOLDEN CAPRICE 90,000km Service (CEO)	\$493.90			
	00013446	01/10/2019	SLIMS TYRE SERVICE	CH1255 FUSO TRUCK Tyre Repair (WORKS)	\$50.00			
	00013779	02/10/2019	SLIMS TYRE SERVICE	CH5757 ISUZU TRUCK Fault Find PTO Engagement (WORKS)	\$240.00			
	00013781	02/10/2019	SLIMS TYRE SERVICE	CH602 HOLDEN CRUZE 105,000Km Service (POOL)	\$357.89			
	00013795	03/10/2019	SLIMS TYRE SERVICE	CH10886 TORO MOWER Tyre Repair (WORKS)	\$40.00			
	00013794	03/10/2019	SLIMS TYRE SERVICE	CH1611 ISUZU TANKER Tyre Replacement (MUCHEA)	\$354.00			
	80	EFT18905	14/10/2019	SOUTHERN CROSS AUSTEREO PTY LTD	COMMUNICATIONS RADIO Monthly Around The Towns Interviews September 2019			\$88.00



81	EFT18906	14/10/2019	SPENCE INDUSTRIES						
	315	01/10/2019	SPENCE INDUSTRIES	VARIOUS FIRE VEHICLES Servicing, Fit New Mirrors (WANNAMAL)			\$2,736.51		\$3,138.01
	316	01/10/2019	SPENCE INDUSTRIES	VARIOUS FIRE VEHICLES Oil Leak Call Out, Replace Light Cover (BINDOON, MUCHEA)			\$401.50		
82	EFT18907	14/10/2019	SYNERGY	SHIRE ELECTRICITY October 2019					\$6,023.47
83	EFT18908	14/10/2019	T-QUIP	CH10886 TORO MOWER 290Hr Service (WORKS)					\$757.25
84	EFT18909	14/10/2019	THE WORM SHED	EVENT TASTE OF CHITTERING Worm Display, Giveaway Kids Worm Packs					\$770.00
85	EFT18910	14/10/2019	Transcore Pty Ltd	PLANNING CONSULTANTS Assessment Of Traffic Impact Statement Technical Note 1201 Mooliabeenee Road, Bindoon					\$1,650.00
86	EFT18911	14/10/2019	UNIQCO INTERNATIONAL PTY LTD	GOVERNANCE CONSULTANCY Fleet Management October 2019					\$3,175.26
87	EFT18912	14/10/2019	UPPER CHITTERING VOLUNTEER BUSHFIRE BRIGADE	VARIOUS FIRE Reimbursement September 2019					\$307.79
88	EFT18913	14/10/2019	VODAFONE MESSAGING	ESL COMM Vodafone Messaging October 2019					\$529.30
89	EFT18914	14/10/2019	WC & SJ WRIGHT	CHITTERING ROAD Grader Removal 18/09/19					\$858.00
90	EFT18915	14/10/2019	WCS CONCRETE PTY LTD	VARIOUS BUILDINGS Supply Concrete					\$1,680.58
91	EFT18916	14/10/2019	WEST COAST SHADE PTY LTD	WANNAMAL OVAL MAINTENANCE Replace Span Shade					\$4,565.00
92	EFT18917	14/10/2019	WESTRAC PTY LTD	CH1261 CAT GRADER 250hr Service (WORKS)					\$1,086.01
93	EFT18920	17/10/2019	LGRCEU	Payroll deductions					\$20.50
94	EFT18921	23/10/2019	ABCO PRODUCTS	CLUNE PARK PUBLIC CONVENIENCES Foam Soap					\$148.70
95	EFT18922	23/10/2019	AUSTECH SURVEILLANCE PTY LTD						\$4,590.00
	80493	11/10/2019	AUSTECH SURVEILLANCE PTY LTD	ADMIN BUILDING MAINTENANCE 2 x Blue Strobe Lights, Panic Alarm System			\$780.00		
	80516	21/10/2019	AUSTECH SURVEILLANCE PTY LTD	ADMIN BUILDING MAINTENANCE Install Panic System Locks To Auto Doors, Main Reception & Library			\$3,810.00		
96	EFT18923	23/10/2019	AUTOSPARK BULLSBROOK	1EK5640 ISUZU TRUCK Battery Replacement (ICV)					\$4,233.00
97	EFT18924	23/10/2019	BETTA ROADS PTY LTD	FLAT ROCKS ROAD Polycom 48KG					\$15,048.00
98	EFT18925	23/10/2019	BINDOON BAKEHAUS & CAFE						\$263.00
	00001499	09/10/2019	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS EM Info Session & Agenda Forum 08/10/19			\$169.00		
	00001500	09/10/2019	BINDOON BAKEHAUS & CAFE	RECREATION CLUB DEVELOPMENT Workshop 05/10/19			\$94.00		
99	EFT18926	23/10/2019	BINDOON IGA						\$524.85
	01/6246	01/10/2019	BINDOON IGA	VARIOUS REFRESHMENTS Kitchen Restock 01/10/19			\$81.97		
	01/0495	01/10/2019	BINDOON IGA	VARIOUS REFRESHMENTS Kitchen Restock 01/07/19			\$85.85		
	01/1830	01/10/2019	BINDOON IGA	ESL BFB REFRESHMENTS 22 & 23/09/2019 Training			\$61.89		
	01/9515	01/10/2019	BINDOON IGA	ESL BFB REFRESHMENTS 15/09/2019 Introduction To Firefighting			\$50.35		
	02/8934	01/10/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS Welcome Breakfast			\$79.77		
	01/6221	01/10/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS Milk			\$8.98		
	01/8998	08/10/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS Kitchen Restock			\$55.45		
	01/1482	14/10/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS Kitchen Restock 14/10/19			\$59.79		
	03/4891	17/10/2019	BINDOON IGA	WORKS TOOLBOX Refreshments October 2019			\$40.80		
100	EFT18927	23/10/2019	BINDOON MENS SHED	BROCKMAN CENTRE PUBLIC TOILETS Cleaning Quarter 2 2019/20					\$1,500.00
101	EFT18928	23/10/2019	BINDOON THEATRE INC						\$3,600.00
	00000021	09/10/2019	BINDOON THEATRE INC	EVENT TASTE OF CHITTERING Sign Directing			\$100.00		
	00000022	09/10/2019	BINDOON THEATRE INC	EVENT TASTE OF CHITTERING Entertainment			\$3,500.00		
102	EFT18929	23/10/2019	BULL-CHITT AUTO ELECTRICS						\$2,381.20
	2442	01/10/2019	BULL-CHITT AUTO ELECTRICS	CH784 FORD RANGER Repair Beacon Light (BUILDING MTCE)			\$125.40		
	2459	01/10/2019	BULL-CHITT AUTO ELECTRICS	CH5464 TOYOTA COASTER Repair Park Lights (COMMUNITY)			\$230.70		
	2464	08/10/2019	BULL-CHITT AUTO ELECTRICS	CH6085 ROAD BROOM Manufacture Lighting Cable To Suit Truck Connection (WORKS)			\$141.90		
	2468	11/10/2019	BULL-CHITT AUTO ELECTRICS	CH5987 CASE TRACTOR Supply & Fit Lights, Repair Head Lamp Switch, Replace Horn & Horn Switch (PARKS)			\$717.20		
	2465	11/10/2019	BULL-CHITT AUTO ELECTRICS	CH1254 FUSO TRUCK Air Conditioning Repair & Regas (WORKS)			\$632.50		
	2466	11/10/2019	BULL-CHITT AUTO ELECTRICS	CH319 FORD RANGER Extend Power Lead & Refit Switch Socket, Repair Beacon Light (WORKS MANAGER)			\$247.50		
	2467	17/10/2019	BULL-CHITT AUTO ELECTRICS	CH5757 ISUZU TRUCK Air-conditioning Repairs (WORKS)			\$286.00		
103	EFT18930	23/10/2019	BUNNINGS BUILDING SUPPLIES						\$234.27
	2174/01570350	09/10/2019	BUNNINGS BUILDING SUPPLIES	CHINKABEE COMPLEX MAINTENANCE Replacement Pole, Fixings			\$103.35		
	2406/01304438	17/10/2019	BUNNINGS BUILDING SUPPLIES	WORKS MINOR ASSET 2 x Vices			\$130.92		
104	EFT18931	23/10/2019	CHITTERING PEST & WEED						\$1,298.00
	14-2019	11/10/2019	CHITTERING PEST & WEED	DEVON WAY Ant Spraying			\$176.00		
	151-2019	18/10/2019	CHITTERING PEST & WEED	RURAL NOXIOUS WEED Strategic Firebreak Touch Ups Maryville Downs			\$550.00		
	173-2019	18/10/2019	CHITTERING PEST & WEED	VARIOUS TIP MAINTENANCE Refill Rodent Station, General Pest Treatment			\$572.00		
105	EFT18932	23/10/2019	COLOURWEST PAINTING						\$8,965.00
	091019	09/10/2019	COLOURWEST PAINTING	BINDOON PUBLIC CONVENIENCES MAINTENANCE Painting			\$2,695.00		
	151019	15/10/2019	COLOURWEST PAINTING	TOURIST BUREAU MAINTENANCE Exterior Painting			\$6,270.00		
106	EFT18933	23/10/2019	CONSTRUCTION TRAINING FUND	BCITF LEVY PAYMENT SEPT 2019					\$3,204.11

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107	EFT18934	23/10/2019	DANHIRE PTY LTD	PHILMORE STREET Tree Pruning		\$550.00
108	EFT18935	23/10/2019	DOUBLEVIEW EARTHMOVING	FIRE PREVENTION Strategic Firebreaks Bindoon Country Club		\$2,200.00
109	EFT18936	23/10/2019	Dynamic Group Communications & Electrical			\$5,173.79
	INV-160743	09/10/2019	Dynamic Group Communications & Electrical	LIBRARY MAINTENANCE Steam Clean, Degrease Air Conditioner	\$329.89	
	INV-160757	10/10/2019	Dynamic Group Communications & Electrical	CHINKABEE COMPLEX MAINTENANCE Annual Emergency Lighting Testing, RCD & Smoke Detector Testing, Air-conditioning Servicing, Test & Tag	\$1,128.60	
	INV-160753	10/10/2019	Dynamic Group Communications & Electrical	BINDOON TRANSIT PARK MAINTENANCE Replace Bay 3 GPO	\$148.50	
	INV-160754	10/10/2019	Dynamic Group Communications & Electrical	MUCHEA TIP MAINTENANCE Degas 10 x Fridges	\$600.00	
	INV-160772	10/10/2019	Dynamic Group Communications & Electrical	MUCHEA TIP MAINTENANCE Annual RCD & Smoke Detector Testing, Test & Tag, Air-conditioning Servicing	\$630.75	
	INV-160765	16/10/2019	Dynamic Group Communications & Electrical	LOWER CHITTERING HALL BUILDINGS Supply Power Connection	\$1,956.13	
	INV-160764	16/10/2019	Dynamic Group Communications & Electrical	6/11 EDMONDS PLACE MAINTENANCE TV Antenna Repairs	\$379.92	
110	EFT18937	23/10/2019	FRONTLINE FIRE & RESCUE EQUIPMENT	ESL BFB CLOTHING Boots (Muchea)		\$276.65
111	EFT18938	23/10/2019	GREAT SOUTHERN FUEL SUPPLIES	DEPOT FUEL Diesel 8,000L		\$11,051.04
112	EFT18939	23/10/2019	Guardian Tactile Systems Pty Ltd	FOOTPATH ARCHIBALD STREET 144 x Terracotta Warning Tactiles, Ground Surface D Primer		\$2,269.46
113	EFT18940	23/10/2019	HIGH PERFORMANCE PRINTER REPAIRS	ADMIN PRINTING Plotter Replacement Cartridges		\$726.00
114	EFT18941	23/10/2019	HIGHWAY TRAFFIC PTY LTD	EVENT TASTE OF CHITTERING Traffic Signs		\$442.20
115	EFT18942	23/10/2019	HOTEL SCOTTALIAN	GOVERNANCE REFRESHMENTS OCM October 19		\$325.00
116	EFT18943	23/10/2019	JASON SIGN MAKERS	ESL BFB MATERIALS 14 x Fire Control Officer Vehicle Magnets		\$400.25
117	EFT18944	23/10/2019	JCT'S CREATIVE SOLUTIONS	BINDOON PUBLIC CONVENIENCES Cleaning		\$154.00
118	EFT18945	23/10/2019	JR & A HERSEY			\$1,403.03
	46778	02/10/2019	JR & A HERSEY	SUNDRY PLANT Chain Testing & Inspections, SUNDRY PLANT Chain Sling 8mm 4 Leg	\$1,090.98	
	00046787	03/10/2019	JR & A HERSEY	WORKS PPE Riggers Gloves x 24, WORKS PPE Stinga Glove x 24	\$312.05	
119	EFT18946	23/10/2019	JTAGZ PTY LTD	ANIMAL PRINTING 700 x Dog & Cat Registration Tags 2021 & 2022		\$409.20
120	EFT18947	23/10/2019	LOCK, STOCK & FARRELL			\$566.80
	1,951,816	04/10/2019	LOCK, STOCK & FARRELL	MUCHEA OVAL MAINTENANCE 3 x Padlocks	\$418.35	
	1,953,105	07/10/2019	LOCK, STOCK & FARRELL	BINDOON OVAL MAINTENANCE Padlock	\$148.45	
121	EFT18948	23/10/2019	MAIN ROADS WESTERN AUSTRALIA	BRIDGE 5374 FLAT ROCKS ROAD FAGS Component		\$44,000.00
122	EFT18949	23/10/2019	MARKETFORCE PRODUCTIONS	WORKS ADVERTISING WA Supply & Installation Wandena Road & Chittering Road Safety Barriers (31/08/19 & 01/09/19)		\$662.35
123	EFT18950	23/10/2019	MIDALIA STEEL	VARIOUS BUILDINGS Hand Railings		\$2,453.85
124	EFT18951	23/10/2019	ON PRESS DIGITAL PRINT SOLUTIONS			\$778.80
	INV-0009640	08/10/2019	ON PRESS DIGITAL PRINT SOLUTIONS	ESL BFB PRINTING 30 X Fire Control Officers Handbook (2014)	\$405.90	
	INV-0009639	08/10/2019	ON PRESS DIGITAL PRINT SOLUTIONS	ESL BFB PRINTING 200 X Radio Voice Procedure	\$372.90	
125	EFT18952	23/10/2019	Rusty's Plumbing Gas & Maintenance			\$6,544.00
	16	01/10/2019	Rusty's Plumbing Gas & Maintenance	CLUNE PARK PUBLIC CONVENIENCES Supply & Install New Toilet Cisterns	\$1,844.00	
	23	10/10/2019	Rusty's Plumbing Gas & Maintenance	CHINKABEE COMPLEX MAINTENANCE Supply & Install 300L Solar Rheem HWS	\$4,700.00	
126	EFT18953	23/10/2019	SHIRE OF CHITTERING	BCITF LEVY AGENT FEE SEPT 19		\$49.50
127	EFT18954	23/10/2019	SLIMS TYRE SERVICE			\$2,497.03
	00013841	07/10/2019	SLIMS TYRE SERVICE	CH5464 TOYOTA COASTER Service 125,028Km (COMMUNITY)	\$432.89	
	00013878	09/10/2019	SLIMS TYRE SERVICE	CH451 NISSAN NAVARA 10,000Km Service (EHO)	\$468.38	
	00013939	14/10/2019	SLIMS TYRE SERVICE	CH1262 NISSAN NAVARA 10,273 Km Service (BUILDING SURVEYOR)	\$468.38	
	00013964	16/10/2019	SLIMS TYRE SERVICE	CH003 HOLDEN COLORADO 60,000Km Service (RANGER)	\$517.38	
	00013998	18/10/2019	SLIMS TYRE SERVICE	CH003 HOLDEN COLORADO Wheel Rim & Tyre (RANGER)	\$610.00	
128	EFT18955	23/10/2019	ST JOHN AMBULANCE AUSTRALIA			\$2,070.90
	FAINV00228629	05/10/2019	ST JOHN AMBULANCE AUSTRALIA	RECREATION CLUB DEVELOPMENT Provide First Aid 05/10/19	\$1,593.00	
	FAINV00228630	05/10/2019	ST JOHN AMBULANCE AUSTRALIA	MEMBERS DONATIONS Provide First Aid 05/10/19	\$477.90	
129	EFT18956	23/10/2019	STEVE'S KERB REPAIRS	FOOTPATH ARCHIBALD STREET Kerbing		\$14,476.00
130	EFT18957	23/10/2019	STEWART & HEATON CLOTHING CO P/L			\$857.76
	SIN-3063606	01/10/2019	STEWART & HEATON CLOTHING CO P/L	ESL BFB CLOTHING 1 x Cargo Pants	\$89.09	
	SIN-3114951	14/10/2019	STEWART & HEATON CLOTHING CO P/L	ESL BFB CLOTHING 4 x Cargo Pants	\$706.29	
	SIN-3117678	18/10/2019	STEWART & HEATON CLOTHING CO P/L	ESL BFB CLOTHING 1 x Pants	\$62.38	
131	EFT18958	23/10/2019	SUNNY SIGN COMPANY	FLAT ROCKS ROAD BRIDGE Bridge Markers, Posts, Post Caps & Fixings		\$336.60
	EFT18959	23/10/2019	SUSAN MILLS	ADMIN RECRUITMENT Police Clearance (SFO)		\$49.00
132	EFT18960	23/10/2019	T-QUIP			\$493.35
	87326 # 5	11/10/2019	T-QUIP	CH10886 TORO MOWER Blades Bolts (WORKS)	\$39.40	
	87369 #5	14/10/2019	T-QUIP	CH1271 TORO MOWER Blades x 3 (WORKS)	\$453.95	
133	EFT18961	23/10/2019	TELSTRA	SHIRE TELEPHONE September 2019		\$7,137.86
134	EFT18962	23/10/2019	TOTAL GREEN RECYCLING	MUCHEA LANDFILL MAINTENANCE E Waste Collection		\$2,103.26

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135	EFT18963	23/10/2019	TOTALLY WORKWEAR - Joondalup			\$1,122.18
	7200429123	04/10/2019	TOTALLY WORKWEAR - Joondalup	WORKS PPE 3 x L/Sleeve Shirt, 3 x Jeans, Safety Boots, Fleece Jumper	\$592.02	
	7200429124	04/10/2019	TOTALLY WORKWEAR - Joondalup	WORKS PPE 3 x L/Sleeve Shirts, 3 x Cargo Pants, 1 x Vest (BUILDING MTCE)	\$530.16	
136	EFT18964	23/10/2019	VOLUNTEERING WA	ECON DEVELOPMENT TRAINING National Volunteering Conference 18 -20/03/19 (CDO)		\$935.00
137	EFT18965	23/10/2019	WC & SJ WRIGHT	MUCHEA LANDFILL MAINTENANCE Recover Tracscavator 17/07/19		\$495.00
138	EFT18966	23/10/2019	WINC AUSTRALIA PTY LTD			\$386.02
	9028100432	01/10/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Post It Page Markers	\$11.26	
	9028235272	01/10/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY A4 File Dividers, Labeller Tape, A5 Notebooks	\$117.50	
	9028284545	01/10/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY A5 File Dividers, A5 Notebooks	\$14.25	
	9028285694	01/10/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Velcro Dots	\$29.17	
	9027962862	01/10/2019	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY A4 Dividers, White Copy Paper A4	\$213.84	
139	EFT18967	25/10/2019	AJ & R DIXON	Rates refund for assessment A10979		\$792.00
140	EFT18968	25/10/2019	ANNIE HUDSON	LIBRARY EVENTS Halloween Decorations		\$86.00
141	EFT18969	25/10/2019	AVON WASTE			\$135,032.90
	00035595	01/10/2019	AVON WASTE	SANITATION WASTE COLLECTION FT 1 September 2019	\$26,970.54	
	00035954	01/10/2019	AVON WASTE	SANITATION WASTE COLLECTION FT 2 September 2019	\$26,973.94	
	00035194	01/10/2019	AVON WASTE	SANITATION WASTE COLLECTION FT 2 August 2019	\$26,970.54	
	00034809	01/10/2019	AVON WASTE	SANITATION WASTE COLLECTION FT 2 July 2019	\$27,143.94	
	00035518A	01/10/2019	AVON WASTE	SANITATION WASTE COLLECTION August 2019	\$26,973.94	
142	EFT18970	25/10/2019	Avantgarde Technologies Pty Ltd	ADMIN IT Fixed Term Support Contract Extension October 2019		\$10,208.00
143	EFT18971	25/10/2019	BADEN HEDLEY CURTIS	Rates refund for assessment A10395		\$792.00
144	EFT18972	25/10/2019	DIRECT OFFICE & COMMERCIAL FURNITURE	ADMIN EXPENSES Folkstone Reception Hob, Folkstone Mobile Pedestal		\$316.80
145	EFT18973	25/10/2019	Euan Martin	EVENT BINDOON SHOW Hardware, Water		\$155.20
146	EFT18974	25/10/2019	IMMACULATE HEART COLLEGE	Rates refund for assessment A11199		\$1,764.95
147	EFT18975	25/10/2019	IT VISION			\$687.50
	32309	18/10/2019	IT VISION	ADMIN TRAINING Altus Enterprise Procurement Management	\$412.50	
	32310	18/10/2019	IT VISION	ADMIN IT Import Of Miscellaneous Receipting Categories	\$275.00	
148	EFT18976	25/10/2019	KLAUS VIEWEG	HEALTH EXPENSES Refund Traders Permit Fee		\$94.50
149	EFT18977	25/10/2019	KM & MF COLES	Rates refund for assessment A3664		\$675.50
150	EFT18978	25/10/2019	LGIS RISK MANAGEMENT (ECHELON)			\$1,630.20
	156-019589	01/10/2019	LGIS RISK MANAGEMENT (ECHELON)	VARIOUS TRAINING Risk & Governance 05/09/19	\$643.50	
	156-019619	14/10/2019	LGIS RISK MANAGEMENT (ECHELON)	WORKS OHS Safety Boards	\$986.70	
151	EFT18979	25/10/2019	LGISWA			\$127,628.49
	100-136022	01/10/2019	LGISWA	ADMIN INSURANCE LGIS Workcare 2019/20 Instalment 2	\$71,666.24	
	100-135994	01/10/2019	LGISWA	ADMIN INSURANCE LGIS Liability 2019/20 Instalment 2	\$19,553.99	
	100-136292	01/10/2019	LGISWA	ADMIN INSURANCE LGIS Property Instalment 2	\$40,789.56	
	100-136331CR	02/10/2019	LGISWA	ADMIN INSURANCE Scheme Contributions Credit Note 2019/20 2nd Instalment	-\$4,381.30	
152	EFT18980	25/10/2019	LO-GO APPOINTMENTS	WORKS RECRUITMENT Temporary Works Supervisor Week Ending 21/09/19		\$2,487.10
153	EFT18981	25/10/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA			\$5,116.00
	12,265	01/10/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN TRAINING Annual State Conference (CEO)	\$1,631.00	
	12,266	01/10/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ECON DEVELOPMENT TRAINING Age Friendly 20-22/11/19 (CDC)	\$435.00	
	12,264	01/10/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN TRAINING State Conference 6-8/11/19 (EMCS)	\$1,660.00	
	12,035	01/10/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN DEVELOPMENT WA Network Forum 2019 (ESO)	\$400.00	
	12,036	01/10/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN DEVELOPMENT WA Network Forum 2019 (EMCS)	\$400.00	
	12,033	01/10/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN DEVELOPMENT WA Network Forum 2019 (HRC)	\$400.00	
	12,034	01/10/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	PLANNING DEVELOPMENT WA Network Forum 2019 (GSO)	\$480.00	
154	EFT18982	25/10/2019	LYNETTE JOHNSTONE	BOND REFUND Cat Trap 29/09/15		\$50.00
155	EFT18983	25/10/2019	METAL ARTWORK CREATIONS	VARIOUS UNIFORMS Badges x 7		\$83.00
156	EFT18984	25/10/2019	MOORE STEPHENS (WA) PTY LTD			\$1,155.00
	704	01/10/2019	MOORE STEPHENS (WA) PTY LTD	ADMIN TRAINING Webinar Superannuation, Grants and Appropriations, Fees and Charges	\$594.00	
	703A	23/10/2019	MOORE STEPHENS (WA) PTY LTD	ADMIN TRAINING Nuts & Bolts 25/11/19 (CSOF, SFO)	\$561.00	
157	EFT18985	25/10/2019	ON PRESS DIGITAL PRINT SOLUTIONS	RATES PRINTING 3000 x Final Notice & 5000 x Instalment Reminder Notice		\$801.90
158	EFT18986	25/10/2019	RBC RURAL	PHOTOCOPIER CHARGES October 2019		\$1,811.17
159	EFT18987	25/10/2019	RHONA HAWKINS	GOVERNANCE REFRESHMENTS IT Vision Conference Delegate Meal x 3		\$110.00
160	EFT18988	25/10/2019	ROCKWATER PTY LTD			\$3,253.80
	00015523	01/10/2019	ROCKWATER PTY LTD	LOWER CHITTERING SPORTS & REC Basic Groundwater Licence Operating Strategy Report Progress Claim	\$1,293.60	
	00015522	01/10/2019	ROCKWATER PTY LTD	LOWER CHITTERING SPORTS & REC Basic Groundwater Licence Operating Strategy Report Progress Claim	\$1,960.20	
161	EFT18989	25/10/2019	SPENCE INDUSTRIES	VARIOUS FIRE VEHICLES Annual Servicing (BINDOON)		\$3,566.19
162	EFT18990	25/10/2019	SR & J MALLINDER	Rates refund for assessment A2121		\$792.00



163	EFT18991	25/10/2019	TALIS CONSULTANTS PTY LTD	LOWER CHITTERING SPORTS & REC Site Investigation & Design Works Progress Claim		\$11,358.49
164	EFT18992	25/10/2019	TRESA WHITE	VARIOUS TRAVEL October 2019		\$60.00
165	EFT18993	25/10/2019	UNIQCO INTERNATIONAL PTY LTD	GOVERNANCE CONSULTANCY Fleet Management July 2019		\$3,175.26
166	EFT18994	25/10/2019	VOLUNTEERING WA	LIBRARY TRAINING National Volunteering Conference 18-20/03/20 (LO)		\$935.00
167	EFT18995	25/10/2019	WALGA			\$1,266.00
	I3078957	01/10/2019	WALGA	ADMIN TRAINING Manage Recovery Activities For Local Government 14/11/19 (CEO)	\$688.00	
	I3079085	07/10/2019	WALGA	ADMIN TRAINING LG Award 10/10/19 (CSOF)	\$578.00	
168	EFT18996	30/10/2019	AUSTECH SURVEILLANCE PTY LTD	VARIOUS BUILDING MAINTENANCE Hikvision HikCentral 1Channel Add On Licence		\$810.00
169	EFT18997	30/10/2019	AUSTRALIAN TAXATION OFFICE (ATO)	BAS SEPTEMBER 2019		\$41,482.00
170	EFT18998	30/10/2019	AVON WASTE	SANITATION WASTE COLLECTION FT1 October 2019		\$26,970.54
171	EFT18999	30/10/2019	Aqua Pump and Irrigation	BINDOON OVAL MAINTENANCE Locate Main Line, Connect New Sprinkler Zone		\$1,342.44
172	EFT19000	30/10/2019	BINDOON HARDWARE & RURAL SUPPLIES	VARIOUS HALL MAINTENANCE Emergency Evacuation Kits		\$2,235.10
173	EFT19001	30/10/2019	BINDOON IGA			\$531.49
	01/3285	18/10/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS 18/10/19	\$13.77	
	01/4822	21/10/2019	BINDOON IGA	VARIOUS REFRESHMENTS Kitchen Restock 21/10/19	\$117.72	
	01/5622	22/10/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS Special Council Meeting 22/10/19	\$320.00	
	01/5853	23/10/2019	BINDOON IGA	GOVERNANCE REFRESHMENTS CBFAC Meeting 23/10/19	\$80.00	
174	EFT19002	30/10/2019	BINDOON MOWERS & MACHINERY			\$322.00
	0004391	11/10/2019	BINDOON MOWERS & MACHINERY	SUNDRY PLANT Brush Cutter Repairs, Files	\$240.00	
	00004411	24/10/2019	BINDOON MOWERS & MACHINERY	SUNDRY PLANT Pole Saw Chain, Files	\$82.00	
175	EFT19003	30/10/2019	BRAGSKALE PTY LTD			\$7,579.00
	INV665	23/10/2019	BRAGSKALE PTY LTD	MUCHEA HALL TEMPORARY CHANGE ROOMS Install Temporary Fencing	\$561.00	
	INV666	23/10/2019	BRAGSKALE PTY LTD	FLAT ROCKS ROAD BRIDGE Materials Take Off, Connection Of Plywood	\$594.00	
	INV667	23/10/2019	BRAGSKALE PTY LTD	BROCKMAN CENTRE PRECINCT MAINTENANCE Expose & Inspect Septic Tanks	\$165.00	
	INV668	23/10/2019	BRAGSKALE PTY LTD	DEPOT MAINTENANCE Remove Old Formwork & Dispose	\$231.00	
	INV669	23/10/2019	BRAGSKALE PTY LTD	MUCHEA HALL TEMPORARY CHANGE ROOMS Form Up Disabled Access Ramp	\$1,254.00	
	INV670	23/10/2019	BRAGSKALE PTY LTD	LOWER CHITTERING HALL BUILDINGS Form Up Disabled Access Ramp	\$462.00	
	INV671	23/10/2019	BRAGSKALE PTY LTD	CHINKABEE COMPLEX MAINTENANCE Remove & Replace Veranda Post	\$297.00	
	INV672	23/10/2019	BRAGSKALE PTY LTD	FOOTPATH ARCHIBALD STREET Install Tactiles To Pram Ramps	\$429.00	
	INV673	23/10/2019	BRAGSKALE PTY LTD	2/6194 GNH MAINTENANCE Install Replacement Clothes Line	\$165.00	
	INV674	23/10/2019	BRAGSKALE PTY LTD	UPPER CHITTERING FIRE STATION MAINTENANCE Inspect & Report On Roller Door Fault	\$66.00	
	INV675	23/10/2019	BRAGSKALE PTY LTD	ADMIN BUILDING MAINTENANCE Install Staff Only Signage	\$132.00	
	INV676	23/10/2019	BRAGSKALE PTY LTD	BOTTLEBRUSH PLACE Graffiti Removal	\$165.00	
	INV677	23/10/2019	BRAGSKALE PTY LTD	VARIOUS PARKS & GARDENS Playground Inspection & Clean	\$330.00	
	INV678	23/10/2019	BRAGSKALE PTY LTD	ADMIN BUILDING MAINTENANCE Install Baby Change Station	\$99.00	
	INV679	23/10/2019	BRAGSKALE PTY LTD	BROCKMAN CENTRE PRECINCT MAINTENANCE Install Baby Change Station To Public Toilet	\$99.00	
	INV680	23/10/2019	BRAGSKALE PTY LTD	3/6194 GNH MAINTENANCE Repair Toilet Cistern & Tap	\$66.00	
	INV681	23/10/2019	BRAGSKALE PTY LTD	FOOTPATH ARCHIBALD STREET Assist With Kerb Layout, Pouring, & Traffic Management	\$1,353.00	
	INV662	23/10/2019	BRAGSKALE PTY LTD	BINDOON HALL MAINTENANCE Furniture Removal & Refit For Carpet Install, Reverse CWA Door Swing	\$385.00	
	INV663	23/10/2019	BRAGSKALE PTY LTD	ADMIN BUILDING MAINTENANCE Fit Decorative Panels To Shelving	\$165.00	
	INV664	23/10/2019	BRAGSKALE PTY LTD	LOWER CHITTERING HALL BUILDINGS Install Temporary Fencing	\$561.00	
176	EFT19004	30/10/2019	CHITTERING CHAMBER OF COMMERCE	ADMIN MEMBERSHIPS AGM 20/09/19 (CEO)		\$40.00

177	EFT19005 170-2019	30/10/2019 18/10/2019	CHITTERING PEST & WEED CHITTERING PEST & WEED			
	155-2019 154-2019 172-2019 161-2019 160-2019 156-2019 157-2019	18/10/2019 18/10/2019 18/10/2019 18/10/2019 18/10/2019 18/10/2019 18/10/2019	CHITTERING PEST & WEED CHITTERING PEST & WEED CHITTERING PEST & WEED CHITTERING PEST & WEED CHITTERING PEST & WEED CHITTERING PEST & WEED CHITTERING PEST & WEED	BINDA PLACE OFFICE MAINTENANCE Timber Pest Inspection, Refill Rodent Bait Station, General Pest Treatment  11 EDMONDS PLACE MAINTENANCE General Pest Treatment 8 EDMONDS PLACE MAINTENANCE General Pest Treatment VARIOUS PUBLIC CONVENIENCES MAINTENANCE General Pest Treatment WANNAMAL PUBLIC CONVENIENCES MAINTENANCE General Pest Treatment SUSSEX BEND PUBLIC CONVENIENCES MAINTENANCE General Pest Treatment 6194 GNH MAINTENANCE General Pest Treatment, Timber Pest Inspection, Refill Rodent Bait Stations FERGUSON HOUSE MAINTENANCE General Pest Treatment, Timber Pest Inspection, Refill Rodent Bait Stations	\$407.00  \$1,408.00 \$1,188.00 \$176.00 \$88.00 \$88.00 \$1,320.00 \$451.00	\$14,245.00
	158-2019 159-2019 163-2019 164-2019	18/10/2019 18/10/2019 18/10/2019 18/10/2019	CHITTERING PEST & WEED CHITTERING PEST & WEED CHITTERING PEST & WEED CHITTERING PEST & WEED	JOHN GLENN PUBLIC CONVENIENCES MAINTENANCE General Pest Treatment CLUNE PARK PUBLIC CONVENIENCES MAINTENANCE General Pest Treatment VARIOUS HALL MAINTENANCE Timber Pest Inspection, Rodent Bait Control, General Pest Treatment BROCKMAN CENTRE PRECINCT MAINTENANCE Timber Pest Inspection, Rodent Bait Control, General Pest Treatment	\$110.00 \$220.00 \$3,443.00 \$1,573.00	
	165-2019 166-2019 167-2019 168-2019 169-2019 171-2019	18/10/2019 18/10/2019 18/10/2019 18/10/2019 18/10/2019 18/10/2019	CHITTERING PEST & WEED CHITTERING PEST & WEED CHITTERING PEST & WEED CHITTERING PEST & WEED CHITTERING PEST & WEED CHITTERING PEST & WEED	TOURIST BUREAU MAINTENANCE Timber Pest Inspection, Rodent Bait Control, General Pest Treatment SHIRE MAINTENANCE Timber Pest Inspection, Rodent Bait Control, General Pest Treatment SANDOWN PARK MAINTENANCE General Pest Treatment VARIOUS FIRE STATION MAINTENANCE General Pest Treatment, Rodent Bait Refill CEMETERY PUBLIC CONVENIENCES MAINTENANCE General Pest Treatment 29 BINDA PLACE OFFICE MAINTENANCE Timber Pest Inspection, Refill Rodent Bait Station, General Pest Treatment	\$440.00 \$1,100.00 \$88.00 \$1,452.00 \$132.00 \$462.00	
178	162-2019 EFT19006 INV-160678 INV-160744	18/10/2019 30/10/2019 08/10/2019 09/10/2019	CHITTERING PEST & WEED Dynamic Group Communications & Electrical Dynamic Group Communications & Electrical Dynamic Group Communications & Electrical	BLACKBOY RIDGE PUBLIC CONVENIENCES MAINTENANCE General Pest Treatment  VARIOUS BUILDING MAINTENANCE Annual RCD & Smoke Detector Testing, Test & Tagging, Electrical Testing CHITTERING HEALTH CENTRE MAINTENANCE Steam clean, Degrease Cassette Air Conditioner	\$99.00  \$1,035.01 \$461.89	\$1,496.90
179	EFT19007	30/10/2019	GEORGE TILBURY	NOMINATION ELECTORS FEE REFUND 2019		\$80.00
180	EFT19008	30/10/2019	GORDON HOUSTON	NOMINATION ELECTORS FEE REFUND 2019		\$80.00
181	EFT19009	30/10/2019	JASON SIGN MAKERS	ESL BFB 14 x Fire Control Officer Vehicle Magnets		\$400.25
182	EFT19010	30/10/2019	JR & A HERSEY	WORKS PPE 10 x Fly Nets		\$88.00
183	EFT19011	30/10/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN MEMBERSHIPS Affiliate 2019/20 (CSOS)		\$69.00
184	EFT19012 1,956,461 1,954,273 1,956,464	30/10/2019 23/10/2019 23/10/2019 23/10/2019	LOCK, STOCK & FARRELL LOCK, STOCK & FARRELL LOCK, STOCK & FARRELL LOCK, STOCK & FARRELL	FIRE PREVENTION 10 x FB Padlocks MUCHEA TIP MAINTENANCE Padlock MUCHEA HALL MAINTENANCE 5 x Keys	\$1,297.78 \$185.10 \$110.00	\$1,592.88
185	EFT19013	30/10/2019	MARKET CREATIONS	RATES PRINTING Design & Setup Final Notice & Instalment Reminder Notice		\$574.00
186	EFT19014	30/10/2019	MARY ANGUS	NOMINATION ELECTORS FEE REFUND 2019		\$80.00
187	EFT19015	30/10/2019	MICHELLE ROSSOUW	NOMINATION ELECTORS FEE REFUND 2019		\$80.00
188	EFT19016	30/10/2019	MONDELEZ AUSTRALIA	LIBRARY EXPENSES Fundraising Confectionery		\$408.00
189	EFT19017 INV-0009697 INV-0009741	30/10/2019 25/10/2019 28/10/2019	ON PRESS DIGITAL PRINT SOLUTIONS ON PRESS DIGITAL PRINT SOLUTIONS ON PRESS DIGITAL PRINT SOLUTIONS	ADMIN PRINTING 5000 x Reply Paid Envelopes EVENT SENIORS WEEK 2000 x Flyers	\$635.80 \$240.90	\$876.70
190	EFT19018 00018361 00018370	30/10/2019 23/10/2019 29/10/2019	P & G BODY BUILDERS P & G BODY BUILDERS P & G BODY BUILDERS	ADMIN PRINTING 5000 x Reply Paid Envelopes EVENT SENIORS WEEK 2000 x Flyers	\$635.80 \$240.90	\$10,285.00
	00018361 00018370	23/10/2019 29/10/2019	P & G BODY BUILDERS P & G BODY BUILDERS	CH1255 FUSO TRUCK Repairs As Required, Supply & Fit New Hoist (WORKS) CH5757 FUSO TRUCK Remove PTO & Check Operation, Supply & Fit New Gaskets To PTO Shifter (WORKS)	\$9,471.00 \$814.00	
191	EFT19019	30/10/2019	PRESTIGE COMMUNICATIONS	WORKS MINOR ASSET 2 x Motorola VX456		\$918.00
192	EFT19020	30/10/2019	Rusty's Plumbing Gas & Maintenance	7/11 EDMONDS PLACE MAINTENANCE Replace Toilet Cistern & Renew Dio Valve		\$352.00
193	EFT19021	30/10/2019	SPENCE INDUSTRIES	VARIOUS FIRE VEHICLES Annual Servicing (MUCHEA)		\$3,547.71
194	EFT19022 SIN-3118480 SIN-3118754	30/10/2019 21/10/2019 22/10/2019	STEWART & HEATON CLOTHING CO P/L STEWART & HEATON CLOTHING CO P/L STEWART & HEATON CLOTHING CO P/L	ESL BFB CLOTHING 1 x Shirt ESL BFB CLOTHING 2 x Jacket (LOWER CHITTERING)	\$77.20 \$94.15	\$171.35
195	EFT19023	30/10/2019	SYNERGY	SHIRE ELECTRICITY October 2019		\$9,287.68
196	EFT19024	30/10/2019	TELSTRA	ADMIN TELEPHONE SYSTEM UPGRADE Equipment Installation		\$2,200.00
Total EFT's						\$849,835.50

	Direct Debits				
197	DD7844.1	02/10/2019	WA SUPER	Payroll deductions	\$11,767.47
198	DD7844.2	02/10/2019	CBUS SUPER	Superannuation contributions	\$194.26
199	DD7844.3	02/10/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$209.30
200	DD7844.4	02/10/2019	SuperWrap Personal Super Plan	Superannuation contributions	\$191.44
201	DD7844.5	02/10/2019	COLONIAL FIRST STATE INVESTMENTS LTD	Superannuation contributions	\$179.80
202	DD7844.6	02/10/2019	MLC Super - Plum Super - USI 70732426024150	Superannuation contributions	\$177.27
203	DD7844.7	02/10/2019	Colonial First State First Choice Personal Superannuation	Superannuation contributions	\$79.75
204	DD7844.8	02/10/2019	BT SUPER FOR LIFE	Superannuation contributions	\$50.25
205	DD7844.9	02/10/2019	REST SUPERANNUATION	Superannuation contributions	\$380.17
206	DD7894.1	16/10/2019	WA SUPER	Payroll deductions	\$11,821.58
207	DD7894.2	16/10/2019	CBUS SUPER	Superannuation contributions	\$197.96
208	DD7894.3	16/10/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$192.08
209	DD7894.4	16/10/2019	SuperWrap Personal Super Plan	Superannuation contributions	\$190.80
210	DD7894.5	16/10/2019	COLONIAL FIRST STATE INVESTMENTS LTD	Superannuation contributions	\$192.08
211	DD7894.6	16/10/2019	MLC Super - Plum Super - USI 70732426024150	Superannuation contributions	\$192.08
212	DD7894.7	16/10/2019	Colonial First State First Choice Personal Superannuation	Superannuation contributions	\$71.50
213	DD7894.8	16/10/2019	BT SUPER FOR LIFE	Superannuation contributions	\$238.67
214	DD7894.9	16/10/2019	REST SUPERANNUATION	Superannuation contributions	\$380.17
215	DD7906.1	01/10/2019	KEYSTART HOME LOANS LTD	STAFF HOUSING Loan 72 Repayment October 2019	\$8,563.81
216	DD7906.2	15/10/2019	ISUZU AUSTRALIA PTY LTD	VARIOUS VEHICLES Lease October 2019 (WORKS/PARKS)	\$922.90
217	DD7906.3	01/10/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	RECREATION Loan 74 Repayment October 2019	\$7,102.16
218	DD7907.1	14/10/2019	BENDIGO BANK	CREDIT CARD September 2019	\$6,253.23
219	DD7931.1	30/10/2019	WA SUPER	Payroll deductions	\$11,781.22
220	DD7931.2	30/10/2019	CBUS SUPER	Superannuation contributions	\$194.90
221	DD7931.3	30/10/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$192.08
222	DD7931.4	30/10/2019	SuperWrap Personal Super Plan	Superannuation contributions	\$190.84
223	DD7931.5	30/10/2019	COLONIAL FIRST STATE INVESTMENTS LTD	Superannuation contributions	\$192.23
224	DD7931.6	30/10/2019	MLC Super - Plum Super - USI 70732426024150	Superannuation contributions	\$191.63
225	DD7931.7	30/10/2019	Colonial First State First Choice Personal Superannuation	Superannuation contributions	\$78.14
226	DD7931.8	30/10/2019	BT SUPER FOR LIFE	Payroll deductions	\$489.91
227	DD7931.9	30/10/2019	REST SUPERANNUATION	Superannuation contributions	\$380.17
228	DD7844.10	02/10/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$414.63
229	DD7844.11	02/10/2019	CARE SUPER	Superannuation contributions	\$673.08
230	DD7844.12	02/10/2019	MTAA SUPERANNUATION	Superannuation contributions	\$161.51
231	DD7844.13	02/10/2019	AUSTRALIAN SUPER	Superannuation contributions	\$1,466.41
232	DD7844.14	02/10/2019	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19
233	DD7844.15	02/10/2019	PRIME SUPER	Superannuation contributions	\$127.12
234	DD7844.16	02/10/2019	Colonial First State Rollover & Superannuation Fund	Superannuation contributions	\$135.30
235	DD7894.10	16/10/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$406.68
236	DD7894.11	16/10/2019	CARE SUPER	Superannuation contributions	\$673.08
237	DD7894.12	16/10/2019	MTAA SUPERANNUATION	Superannuation contributions	\$159.03
238	DD7894.13	16/10/2019	AUSTRALIAN SUPER	Superannuation contributions	\$1,457.71
239	DD7894.14	16/10/2019	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19
240	DD7894.15	16/10/2019	PRIME SUPER	Superannuation contributions	\$126.47
241	DD7894.16	16/10/2019	Colonial First State Rollover & Superannuation Fund	Superannuation contributions	\$130.82
242	DD7931.10	30/10/2019	ANZ SMART CHOICE SUPER	Superannuation contributions	\$406.68
243	DD7931.11	30/10/2019	CARE SUPER	Superannuation contributions	\$673.08
244	DD7931.12	30/10/2019	MTAA SUPERANNUATION	Superannuation contributions	\$159.03
245	DD7931.13	30/10/2019	AUSTRALIAN SUPER	Superannuation contributions	\$1,463.00
246	DD7931.14	30/10/2019	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19
247	DD7931.15	30/10/2019	PRIME SUPER	Superannuation contributions	\$126.47
248	DD7931.16	30/10/2019	Colonial First State Rollover & Superannuation Fund	Superannuation contributions	\$130.82
Total Direct Debits					\$72,965.34

249	Cheques						
	14350	25/10/2019	SHIRE OF CHITTERING - PLEASE PAY CASH	PETTY CASH October 2019			\$461.35
							\$461.35
Total Cheques							
Total Municipal Payments							\$1,214,621.88
250	Trust Payments						
	EFT18828	02/10/2019	ADAM JOSEPH MARTELLETTI	BOND REFUND TRANSPORTABLE BUILDING P102/18			\$10,000.00
	EFT18918	15/10/2019	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL LEVY FEES SEPTEMBER 2019			\$3,398.85
	EFT18919	15/10/2019	SHIRE OF CHITTERING	BSL LEVY AGENT FEE SEPTEMBER 2019			\$110.00
							\$13,508.85





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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**SHIRE OF CHITTERING**  
**Information Summary**  
**For the Period Ended 31 August 2019**

## Key Information

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by Reporting Program

Is presented on page 6 and shows a surplus as at 31 August 2019 of \$6,358,914.

### 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	▲	\$580,273
Plant and Equipment	▼	(\$29,978)
Infrastructure Assets - Roads	▲	\$420,364
Infrastructure Assets - Bridges	▲	\$92,492
Infrastructure Assets - Footpaths	▲	\$26,209
Infrastructure Assets - Drainage		\$0
Infrastructure Assets - Parks & Ovals	▲	\$30,811
Infrastructure Assets - Other	▲	\$52,000

### Capital Revenue

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>				
Muchea Hall Buildings (Capital)	22%	\$ 135,000	\$ 22,500	\$ 29,410
Lower Chittering Sports & Recreation Buildings (Capital)	0%	\$ 3,579,753	\$ 596,624	\$ -
Archibald Street	6%	\$ 116,925	\$ 19,482	\$ 7,274
Chittering Road (R2R)	0%	\$ 258,532	\$ 43,086	\$ -
Muchea East Road Renewal (RRG)	1%	\$ 717,724	\$ 119,616	\$ 5,911
Mooliabeenie Road (BS)	0%	\$ 151,981	\$ 25,324	\$ -
Chittering Road (BS)	0%	\$ 138,917	\$ 23,148	\$ -
Wandena Road (BS)	0%	\$ 310,125	\$ 51,684	\$ -
Reserve Road	0%	\$ 141,099	\$ 23,514	\$ -
Forrest Hills Parade	4%	\$ 115,897	\$ 19,312	\$ 4,690
Ioppolo Road	0%	\$ 102,427	\$ 17,066	\$ -
Hart Drive	0%	\$ 100,717	\$ 16,780	\$ -
Ridgetop Ramble	0%	\$ 189,851	\$ 31,638	\$ -
Bridge 4868 - Chittering Valley Road	0%	\$ 270,000	\$ 44,996	\$ -
Bridge 5374 - Flat Rocks Rd	0%	\$ 285,000	\$ 47,496	\$ -
Footpath - Archibald Street	2%	\$ 190,302	\$ 31,712	\$ 4,527
Blackboy Ridge Trail	0%	\$ 110,000	\$ 18,332	\$ -
Carty Reserve Trail	0%	\$ 100,000	\$ 16,666	\$ -
John Glenn Park Infrastructure Other (Capital)	0%	\$ 300,000	\$ 50,000	\$ -
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	26%	\$ 1,107,401	\$ 237,313	\$ 292,919
Non-operating Grants, Subsidies and Contributions	1%	\$ 4,941,772	\$ 617,492	\$ 62,212
	6%	\$ 6,049,173	\$ 854,805	\$ 355,131
Rates Levied	98%	\$ 5,786,316	\$ 5,786,316	\$ 5,660,518

*% Compares Current YTD Actuals to Annual Budget*

<b>Financial Position</b>		<b>Prior Year 31 August 2018</b>	<b>Current Year 31 August 2019</b>
Adjusted Net Current Assets	92%	\$ 6,904,228	\$ 6,358,269
Cash and Equivalent - Unrestricted	35%	\$ 4,815,026	\$ 1,681,890
Cash and Equivalent - Restricted	94%	\$ 2,095,208	\$ 1,962,982
Receivables - Rates	181%	\$ 3,117,243	\$ 5,648,463
Receivables - Other	74%	\$ 198,337	\$ 147,643
Payables	77%	\$ 841,331	\$ 645,173

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

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

### **Preparation**

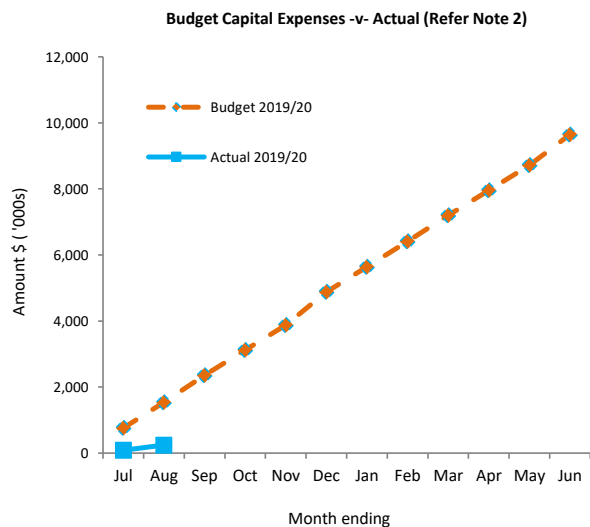
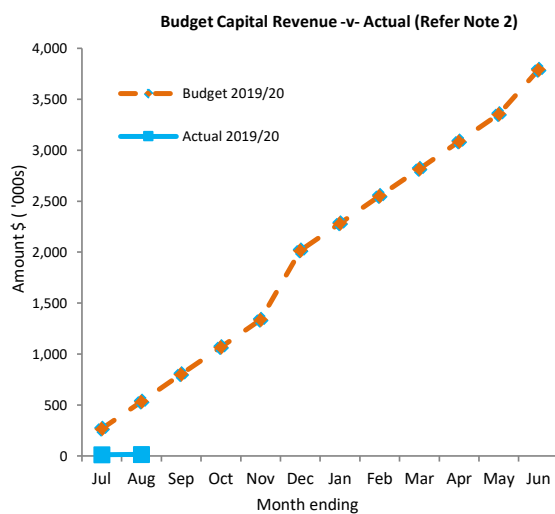
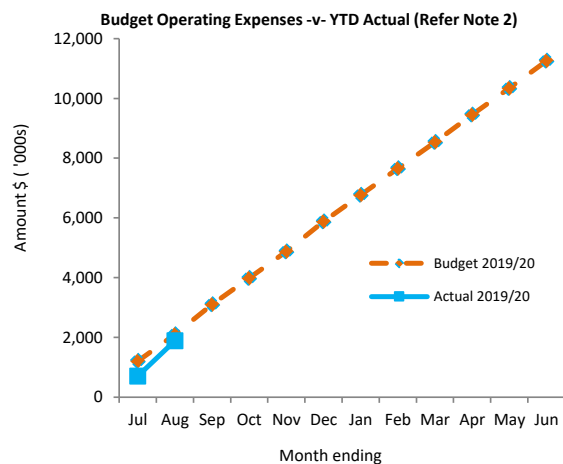
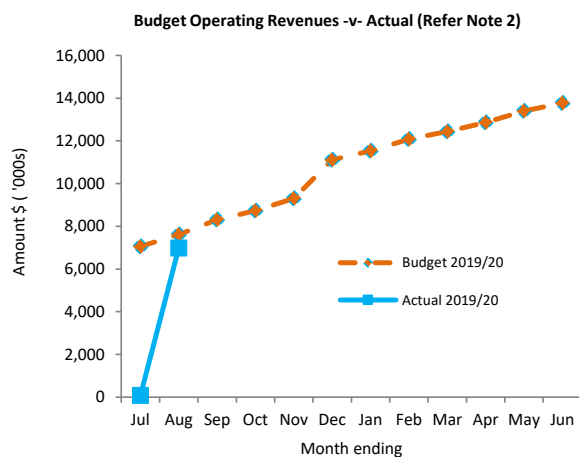
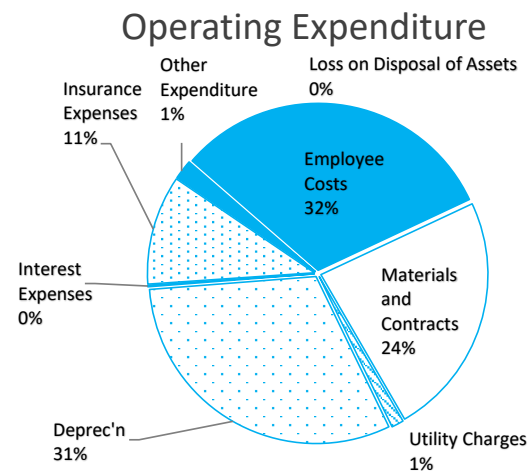
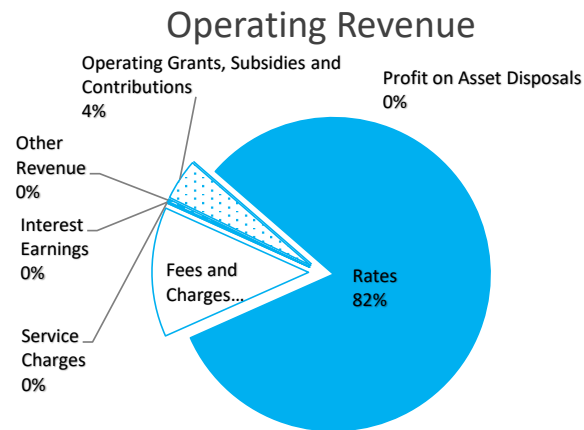
Prepared by: Rhona Hawkins

Reviewed by: Rhona Hawkins

Date prepared: 07/10/19



**SHIRE OF CHITTERING**  
**Information Summary**  
**For the Period Ended 31 August 2019**



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

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

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
<b>Opening Funding Surplus (Deficit)</b>	3	\$ 652,057	\$ 912,530	\$ 912,530	\$ 912,530	\$ 0	0%		
<b>Revenue from operating activities</b>									
Rates	9	5,786,316	5,786,316	5,786,316	5,660,518	(125,798)	(2%)	▼	
Operating Grants, Subsidies and Contributions	11	1,107,401	1,107,401	237,313	292,919	55,606	23%	▲	\$
Fees and Charges		1,408,237	1,408,237	953,354	924,552	(28,802)	(3%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		118,950	118,950	19,822	11,403	(8,419)	(42%)	▼	
Other Revenue		139,098	139,098	21,515	17,693	(3,822)	(18%)	▼	
Profit on Disposal of Assets	8	266,404	266,404	44,394	0	(44,394)	(100%)	▼	\$
		<b>8,826,406</b>	<b>8,826,406</b>	<b>7,062,714</b>	<b>6,907,085</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(3,634,542)	(3,634,542)	(714,273)	(598,743)	115,530	16%	▲	\$
Materials and Contracts		(3,156,847)	(3,156,847)	(534,439)	(446,892)	87,547	16%	▲	\$
Utility Charges		(177,043)	(177,043)	(31,858)	(22,212)	9,646	30%	▲	\$
Depreciation on Non-Current Assets		(3,356,339)	(3,356,339)	(559,362)	(585,636)	(26,274)	(5%)	▼	
Interest Expenses		(97,587)	(97,587)	(23,195)	2,884	26,079	112%	▲	\$
Insurance Expenses		(232,305)	(232,305)	(155,539)	(200,337)	(44,798)	(29%)	▼	\$
Other Expenditure		(373,918)	(373,918)	(47,696)	(29,352)	18,344	38%	▲	\$
Loss on Disposal of Assets	8	(225,482)	(225,482)	(37,574)	(6,352)	31,222	83%	▲	\$
		<b>(11,254,063)</b>	<b>(11,254,063)</b>	<b>(2,103,936)</b>	<b>(1,886,639)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		3,356,339	3,356,339	559,362	585,636	26,274	5%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(40,922)	(40,922)	(6,820)	6,352	13,172	(193%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	82	82		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>887,760</b>	<b>887,760</b>	<b>5,511,320</b>	<b>5,612,516</b>				
<b>Investing activities</b>									
Grants, Subsidies and Contributions	11	4,941,772	4,941,772	617,492	62,212	(555,280)	(90%)	▼	\$
Proceeds from Disposal of Assets	8	1,314,181	1,314,181	150,232	15,697	(134,535)	(90%)	▼	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(3,991,885)	(3,991,885)	(665,306)	(85,033)	580,273	87%	▲	\$
Plant and Equipment	13	(388,090)	(388,090)	(23,876)	(53,854)	(29,978)	(126%)	▼	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,653,269)	(2,653,269)	(442,140)	(21,776)	420,364	95%	▲	\$
Infrastructure Assets - Bridges	13	(555,000)	(555,000)	(92,492)	0	92,492	100%	▲	\$
Infrastructure Assets - Footpaths	13	(441,242)	(441,242)	(73,532)	(47,323)	26,209	36%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(195,300)	(195,300)	(32,546)	(1,735)	30,811	95%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(312,000)	(312,000)	(52,000)	0	52,000	100%	▲	\$
<b>Amount attributable to investing activities</b>		<b>(2,280,833)</b>	<b>(2,280,833)</b>	<b>(614,168)</b>	<b>(131,812)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		1,825,000	1,825,000	304,166	0	(304,166)	(100%)	▼	\$
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	7	650,925	650,925	80,150	0	(80,150)	(100%)	▼	\$
Advances to Community Groups		(625,000)	(625,000)	(104,166)	0	104,166	100%	▲	\$
Repayment of Debentures	10	(429,908)	(429,908)	(39,137)	(33,425)	5,712	15%	▲	\$
Transfer to Reserves	7	(680,000)	(680,000)	(113,330)	(895)	112,435	99%	▲	\$
<b>Amount attributable to financing activities</b>		<b>741,017</b>	<b>741,017</b>	<b>127,683</b>	<b>(34,320)</b>				
<b>Closing Funding Surplus (Deficit)</b>	3	<b>1</b>	<b>260,474</b>	<b>5,937,365</b>	<b>6,358,914</b>				

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

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

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

		Adopted	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a) (a)/(a)	Var. ▲▼	Significant Var. \$
	Note	Annual Budget							
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	3	652,057	912,530	912,530	912,530	0	0%		
<b>Revenue from operating activities</b>									
Governance		13,100	13,100	182	355	173	95%	▲	
General Purpose Funding - Rates	9	5,786,316	5,786,316	5,786,316	5,660,518	(125,798)	(2%)	▼	
General Purpose Funding - Other		885,803	885,803	225,969	180,470	(45,499)	(20%)	▼	\$
Law, Order and Public Safety		281,533	281,533	59,754	2,158	(57,596)	(96%)	▼	\$
Health		54,375	54,375	9,058	12,100	3,042	34%	▲	
Education and Welfare		42,200	42,200	6,864	0	(6,864)	(100%)	▼	
Housing		123,400	123,400	20,893	10,750	(10,143)	(49%)	▼	\$
Community Amenities		1,022,461	1,022,461	870,928	871,866	938	0%	▲	
Recreation and Culture		266,600	266,600	44,424	2,989	(41,435)	(93%)	▼	\$
Transport		121,672	121,672	1,516	123,887	122,371	8072%	▲	\$
Economic Services		188,740	188,740	30,112	35,858	5,746	19%	▲	
Other Property and Services		40,206	40,206	6,698	6,133	(565)	(8%)	▼	
		<b>8,826,406</b>	<b>8,826,406</b>	<b>7,062,714</b>	<b>6,907,085</b>				
<b>Expenditure from operating activities</b>									
Governance		(876,956)	(876,956)	(158,039)	(152,904)	5,135	3%	▲	
General Purpose Funding		(241,984)	(241,984)	(42,411)	(58,207)	(15,796)	(37%)	▼	\$
Law, Order and Public Safety		(1,076,738)	(1,076,738)	(187,916)	(132,904)	55,012	29%	▲	\$
Health		(357,611)	(357,611)	(85,908)	(60,505)	25,403	30%	▲	\$
Education and Welfare		(135,785)	(135,785)	(20,766)	(14,992)	5,774	28%	▲	\$
Housing		(339,670)	(339,670)	(60,606)	(62,932)	(2,326)	(4%)	▼	
Community Amenities		(2,129,154)	(2,129,154)	(350,630)	(269,455)	81,175	23%	▲	\$
Recreation and Culture		(1,816,328)	(1,816,328)	(312,696)	(263,999)	48,697	16%	▲	\$
Transport		(3,071,863)	(3,071,863)	(513,458)	(606,811)	(93,353)	(18%)	▼	\$
Economic Services		(1,185,617)	(1,185,617)	(199,011)	(178,821)	20,190	10%	▲	\$
Other Property and Services		(22,358)	(22,358)	(172,495)	(85,109)	87,386	51%	▲	\$
		<b>(11,254,063)</b>	<b>(11,254,063)</b>	<b>(2,103,936)</b>	<b>(1,886,639)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		3,356,339	3,356,339	559,362	585,636	26,274	5%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(40,922)	(40,922)	(6,820)	6,352	13,172	(193%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	82	82		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>887,760</b>	<b>887,760</b>	<b>5,511,320</b>	<b>5,612,516</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	11	4,941,772	4,941,772	617,492	62,212	(555,280)	(90%)	▼	\$
Proceeds from Disposal of Assets	8	1,314,181	1,314,181	150,232	15,697	(134,535)	(90%)	▼	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(3,991,885)	(3,991,885)	(665,306)	(85,033)	580,273	87%	▲	\$
Plant and Equipment	13	(388,090)	(388,090)	(23,876)	(53,854)	(29,978)	(126%)	▼	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,653,269)	(2,653,269)	(442,140)	(21,776)	420,364	95%	▲	\$
Infrastructure Assets - Bridges	13	(555,000)	(555,000)	(92,492)	0	92,492	100%	▲	\$
Infrastructure Assets - Footpaths	13	(441,242)	(441,242)	(73,532)	(47,323)	26,209	36%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(195,300)	(195,300)	(32,546)	(1,735)	30,811	95%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(312,000)	(312,000)	(52,000)	0	52,000	100%	▲	\$
<b>Amount attributable to investing activities</b>		<b>(2,280,833)</b>	<b>(2,280,833)</b>	<b>(614,168)</b>	<b>(131,812)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		1,825,000	1,825,000	304,166	0	(304,166)	100%	▼	
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	7	650,925	650,925	80,150	0	(80,150)	100%	▼	
Advances to Community Groups		(625,000)	(625,000)	(104,166)	0	104,166	100%	▲	\$
Repayment of Debentures	10	(429,908)	(429,908)	(39,137)	(33,425)	5,712	15%	▲	\$
Transfer to Reserves	7	(680,000)	(680,000)	(113,330)	(895)	112,435	99%	▲	\$
<b>Amount attributable to financing activities</b>		<b>741,017</b>	<b>741,017</b>	<b>127,683</b>	<b>(34,320)</b>				
<b>Closing Funding Surplus(Deficit)</b>	3	<b>1</b>	<b>260,474</b>	<b>5,937,365</b>	<b>6,358,914</b>				

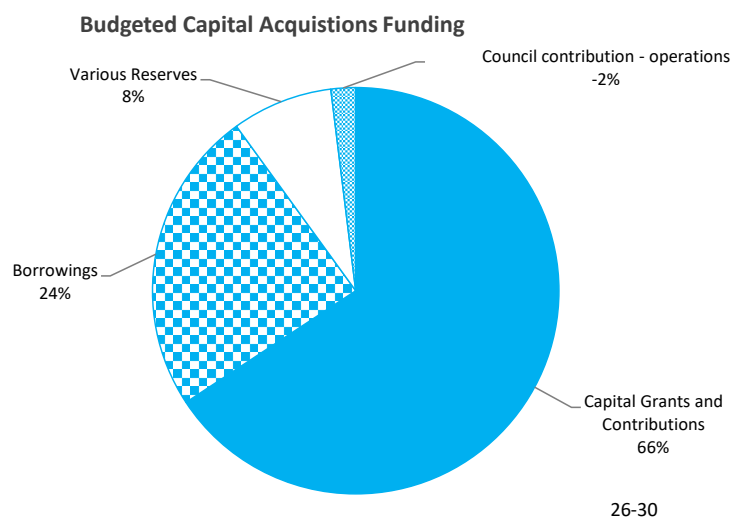
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.  
Refer to Note 2 for an explanation of the reasons for the variance.

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

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

**Capital Acquisitions**

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0	0
Land and Buildings	13	0	85,033	665,306	3,991,885	3,991,885	85,033	(580,273)
Plant and Equipment	13	0	53,854	23,876	388,090	388,090	53,854	29,978
Furniture and Equipment	13	0	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	21,776	442,140	2,653,269	2,653,269	21,776	(420,364)
Infrastructure Assets - Bridges	13	0	0	92,492	555,000	555,000	0	(92,492)
Infrastructure Assets - Footpaths	13	0	47,323	73,532	441,242	441,242	47,323	(26,209)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	1,735	32,546	195,300	195,300	1,735	(30,811)
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	0	52,000	312,000	312,000	0	(52,000)
<b>Capital Expenditure Totals</b>		0	209,721	1,381,892	8,536,786	8,536,786	209,721	(1,172,171)
<b>Capital acquisitions funded by:</b>								
Capital Grants and Contributions				617,492	4,941,772	4,941,772	62,212	
Borrowings				304,166	1,825,000	1,825,000	0	
Various Reserves				80,150	603,225		0	
Council contribution - operations				229,852	(147,392)		131,812	
<b>Capital Funding Total</b>				1,381,892	8,536,786		209,721	





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

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

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

**Critical Accounting Estimates**

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

**(g) Trade and Other Receivables**

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

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

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

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

**Land Held for Resale**

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

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

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

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

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

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

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

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

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

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

**(n) Provisions**

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

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

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

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

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

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

**Note 1: Significant Accounting Policies**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Program Classifications (Function/Activity)**

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

**GOVERNANCE****Objective:**

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

**Activities:**

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

**GENERAL PURPOSE FUNDING****Objective:**

To collect revenue to allow for the provision of services.

**Activities:**

Rates, general purpose government grants and interest revenue.

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

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

**Activities:**

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

**HEALTH****Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

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

**EDUCATION AND WELFARE****Objective:**

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

**Activities:**

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

**HOUSING****Objective:**

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

**Activities:**

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

**COMMUNITY AMENITIES****Objective:**

To provide services required by the community.

**Activities:**

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

**RECREATION AND CULTURE****Objective:**

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

**Activities:**

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

**TRANSPORT****Objective:**

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

**Activities:**

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

**ECONOMIC SERVICES****Objective:**

To help promote the Shire and its economic wellbeing.



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

**Note 1: Significant Accounting Policies**

**Activities:**

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

**OTHER PROPERTY AND SERVICES**

**Objective:**

To monitor and control Shire overheads operating accounts.

**Activities:**

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

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

**Note 2: Explanation of Material Variances**

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

The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

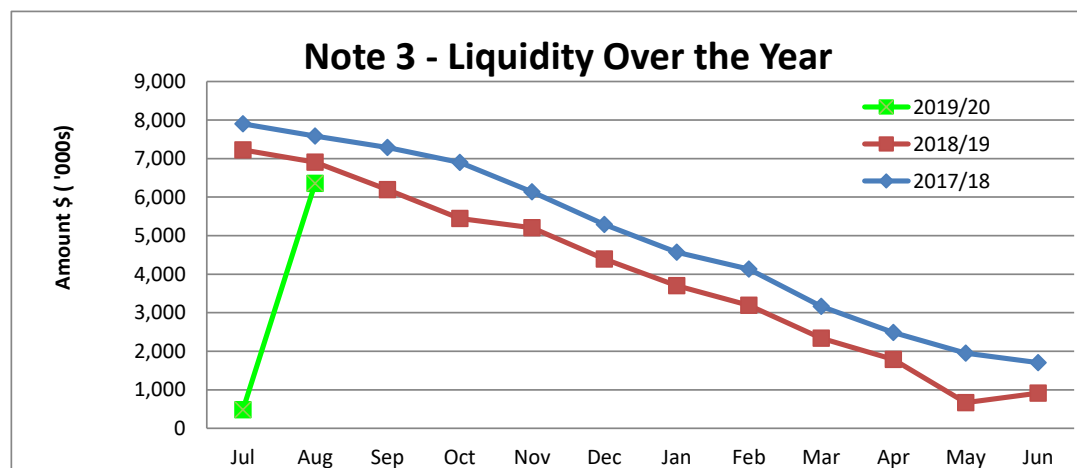
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>	\$	%				
Governance	173	95%	▲		Timing	
General Purpose Funding - Rates	(125,798)	(2%)	▼		Timing	
General Purpose Funding - Other	(45,499)	(20%)	▼	S	Timing	
Law, Order and Public Safety	(57,596)	(96%)	▼	S	Timing	
Health	3,042	34%	▲		Timing	
Education and Welfare	(6,864)	(100%)	▼		Timing	
Housing	(10,143)	(49%)	▼	S	Timing	
Community Amenities	938	0%	▲		Timing	
Recreation and Culture	(41,435)	(93%)	▼	S	Timing	
Transport	122,371	8072%	▲	S	Timing	
Economic Services	5,746	19%	▲		Timing	
Other Property and Services	(565)	(8%)	▼		Timing	
<b>Expenditure from operating activities</b>						
Law, Order and Public Safety	55,012	29%	▲	S	Timing	
Health	25,403	30%	▲	S	Timing	
Education and Welfare	5,774	28%	▲	S	Timing	
Housing	(2,326)	(4%)	▼		Timing	
Community Amenities	81,175	23%	▲	S	Timing	
Recreation and Culture	48,697	16%	▲	S	Timing	
Transport	(93,353)	(18%)	▼	S	Timing	
Economic Services	20,190	10%	▲	S	Timing	
Other Property and Services	87,386	51%	▲	S	Timing	
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(555,280)	(90%)	▼	S	Timing	
Proceeds from Disposal of Assets	(134,535)	(90%)	▼	S	Timing	
Land Held for Resale	0					
Land and Buildings	580,273	87%	▲	S	Timing	
Plant and Equipment	(29,978)	(126%)	▼	S	Timing	
Infrastructure Assets - Roads	420,364	95%	▲	S	Timing	
Infrastructure Assets - Bridges	92,492	100%	▲	S	Timing	
Infrastructure Assets - Footpaths	26,209	36%	▲	S	Timing	
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	30,811	95%	▲	S	Timing	
Infrastructure Assets - Other	52,000	100%	▲	S	Timing	
<b>Financing Activities</b>						
Proceeds from New Debentures	(304,166)	100%	▼		Timing	
Proceeds from Advances	0					
Self-Supporting Loan Principal	0					
Transfer from Reserves	(80,150)	100%	▼		Timing	
Advances to Community Groups	104,166	100%	▲	S	Timing	
Repayment of Debentures	5,712	15%	▲	S	Timing	
Transfer to Reserves	112,435	99%	▲	S	Timing	

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

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2019	31/08/2018	31/08/2019
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,319,505	4,660,582	1,504,732
Cash Restricted - Conditions over Grants	11	119,473	154,444	177,159
Cash Restricted - Reserves	4	1,962,087	2,095,208	1,962,982
Receivables - Rates	6	309,589	3,117,243	5,648,463
Receivables - Other	6	415,863	198,337	147,643
Inventories		5,068	9,660	9,632
		4,131,585	10,235,473	9,450,610
<b>Less: Current Liabilities</b>				
Payables		(772,700)	(841,331)	(645,173)
Loan Liability		(408,220)	(216,164)	(374,795)
Provisions		(664,142)	(532,108)	(664,142)
		(1,845,062)	(1,589,603)	(1,684,110)
Less: Cash Reserves	7	(1,962,087)	(2,095,208)	(1,962,982)
Add Back: Component of Leave Liability not Required to be funded		179,874	137,401	179,956
Add Back: Current Loan Liability		408,220	216,164	374,795
<b>Net Current Funding Position</b>		<b>912,530</b>	<b>6,904,228</b>	<b>6,358,269</b>

**Comments - Net Current Funding Position**

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

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Bank Account	1,810,087				1,810,087	Bendigo	1.25%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		1,962,982			1,962,982	Bendigo	1.25%	At Call
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	500				500	N/A	Nil	On Hand
Trust Cash At Bank			(129,646)		(129,646)	Bendigo	0.00%	At Call
<b>(b) Term Deposits</b>								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		0			0			
<b>(c) Investments</b>								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand

**Comments/Notes - Investments**

### Note 5: Budget Amendments

[illegible]

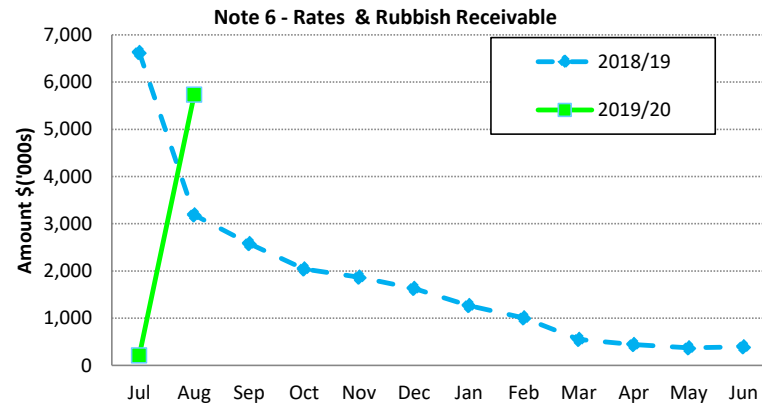
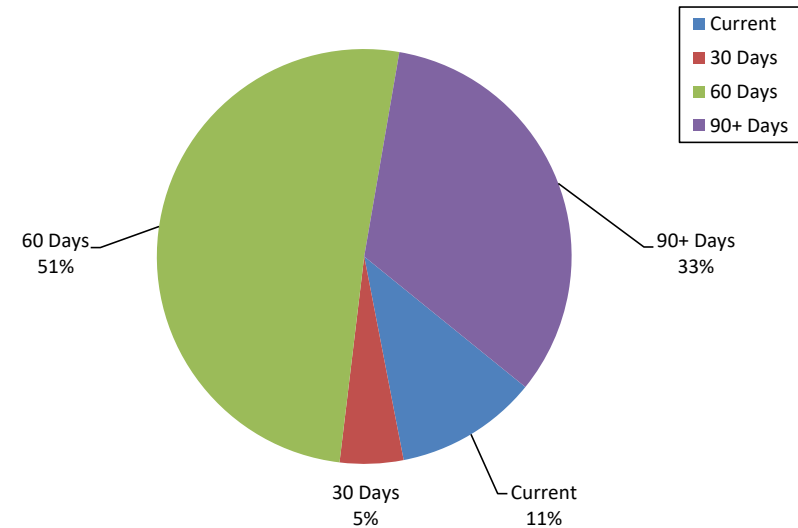
**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2019**

**Note 6: Receivables**

Receivables - Rates & Rubbish	31 August 2019	30 June 2019
	\$	\$
Opening Arrears Previous Years	394,697	364,460
Levied this year	6,501,297	6,278,439
<u>Less</u> Collections to date	(1,161,778)	(6,248,201)
Equals Current Outstanding	<b>5,734,216</b>	<b>394,697</b>
<b>Net Rates Collectable</b>	<b>5,734,216</b>	<b>394,697</b>
% Collected	16.85%	94.06%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	13,916	6,195	63,593	41,452	125,156
<b>Balance per Trial Balance</b>					
Sundry Debtors					125,156
Receivables - Other					22,487
<b>Total Receivables General Outstanding</b>					<b>147,643</b>

Amounts shown above include GST (where applicable)

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

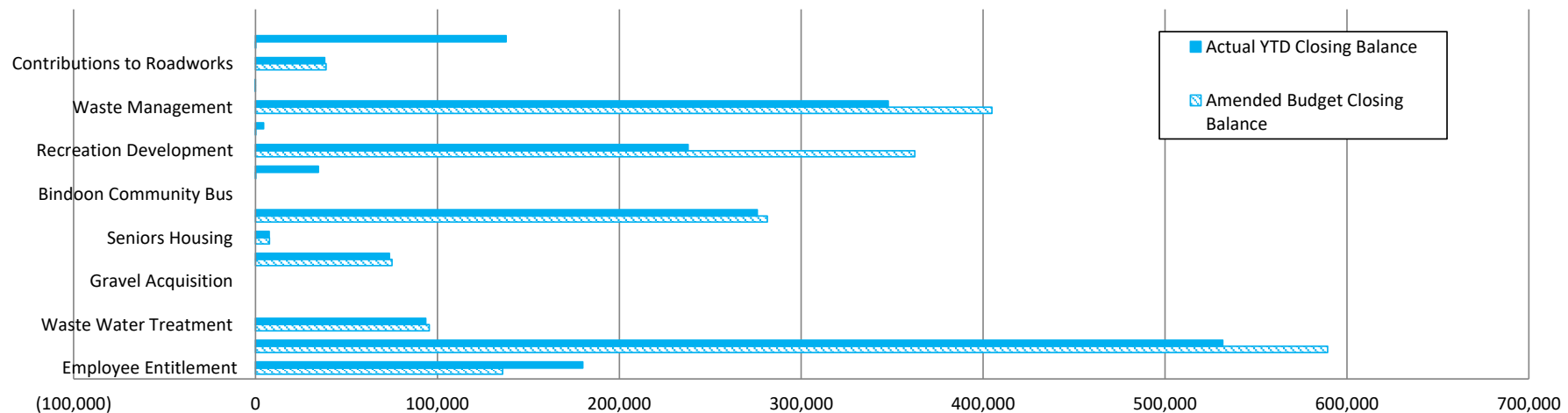
Comments/Notes - Receivables Rates & Rubbish



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

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	179,874	3,667	0	0	82	(47,700)	0	135,841	179,956
Plant Replacement	531,484	10,835	0	300,000	242	(252,909)	0	589,410	531,726
Waste Water Treatment	93,598	1,908	0	0	43	0	0	95,506	93,641
Public Amenities & Buildings	0	0	0	0	0	0	0	0	0
Gravel Acquisition	0	0	0	0	0	0	0	0	0
Community Housing	73,576	1,500	0	0	34	0	0	75,076	73,610
Seniors Housing	7,585	155	0	0	3	0	0	7,740	7,589
Public Open Space	275,751	5,622	0	0	126	0	0	281,373	275,877
Bindoon Community Bus	0	0	0	0	0	0	0	0	0
Bindoon Cemetery Development	34,568	705	0	0	16	(35,261)	0	12	34,584
Recreation Development	237,663	4,845	0	290,000	108	(170,000)	0	362,508	237,771
Ambulance Replacement	4,422	90	0	0	2	(4,510)	0	2	4,424
Waste Management	347,735	7,089	0	50,000	159	0	0	404,824	347,893
Landcare Vehicles	(0)	0	0	0	0	0	(0)	(0)	(0)
Contributions to Roadworks	38,028	775	0	0	17	0	0	38,803	38,046
Unspent Grants	137,803	2,809	0	0	63	(140,545)	0	67	137,866
	<b>1,962,087</b>	<b>40,000</b>	<b>0</b>	<b>640,000</b>	<b>895</b>	<b>(650,925)</b>	<b>(0)</b>	<b>1,991,162</b>	<b>1,962,982</b>

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

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

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land and Buildings</b>								
LDV195	LAND - Lot 99 and Lot 100 Santa Gertrudis Drive, Lower Chittering					15,000	275,000	260,000	
LDV856	LAND - Lot 168 Binda Place, Bindoon - Land					349,712	350,000	288	
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					320,000	120,000		(200,000)
LDV181	LAND - Lot 104 Gray Rd Bindoon					200,000	200,000		
LDV641	LAND - Lot M 1496 Muchea East [near new Saleyards Complex]					260,000	260,000		
	<b>Plant and Equipment</b>								
MVS159	OCH Holden Caprice 2015 Sedan (CEO) (POX)					31,069	17,727		(13,342)
MVU713	CH10421 FORD COURIER 2004 Ute (FIRE SERVICE) (P10421)					7,873	7,818		(55)
MVS721	CH1270 HOLDEN COMMODORE 2015 Sedan (EMCS) (P1270)		1,643	0		14,997	10,000		(4,997)
MVU715	CH5007 HOLDEN COLORADO TTOP (NRMO AG) (P5007)					18,000	12,727		(5,273)
MVU716	CH1891 HOLDEN COLORADO TTP EBICG (LANDCARE) (P1891)					12,704	12,727	23	
MVM002	CH5464 TOYOTA COASTER BUSTYP 21 Seat (COMMUNITY) (P0177)					9,893	15,000	5,107	
MVS723	CH1262 HOLDEN MALIBU 2014 Sedan (BUILDING SURVEYOR)	10,000	3,648		(6,352)	9,992	10,000	8	
MVS131	P&E - 2015 Holden Commodore SV6 Sedan - White (EMDS)		10,406	0		9,022	10,000	978	
MVS721	CH1270 HOLDEN COMMODORE 2015 Sedan (EMCS) (P1270)					14,997	13,182		(1,815)
		<b>10,000</b>	<b>15,697</b>	<b>0</b>	<b>(6,352)</b>	<b>1,273,259</b>	<b>1,314,181</b>	<b>266,404</b>	<b>(225,482)</b>

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

**Note 9: Rating Information**

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV	10.3680	1,652	31,023,987	3,216,629	0	0	3,216,629	3,216,629	0	0	3,216,629
UV	0.6450	725	323,191,000	2,085,552	449	0	2,086,001	2,085,552	0	0	2,085,552
<b>Sub-Totals</b>		<b>2,377</b>	<b>354,214,987</b>	<b>5,302,181</b>	<b>449</b>	<b>0</b>	<b>5,302,630</b>	<b>5,302,181</b>	<b>0</b>	<b>0</b>	<b>5,302,181</b>
<b>Minimum Payment</b>	<b>Minimum</b>										
	<b>\$</b>										
GRV	1,050.00	389	2,368,828	408,450	0	0	408,450	408,450	0	0	408,450
UV	1,000.00	73	5,333,674	73,000	0	0	73,000	73,000	0	0	73,000
<b>Sub-Totals</b>		<b>462</b>	<b>7,702,502</b>	<b>481,450</b>	<b>0</b>	<b>0</b>	<b>481,450</b>	<b>481,450</b>	<b>0</b>	<b>0</b>	<b>481,450</b>
		<b>2,839</b>	<b>361,917,489</b>	<b>5,783,631</b>	<b>449</b>	<b>0</b>	<b>5,784,080</b>	<b>5,783,631</b>	<b>0</b>	<b>0</b>	<b>5,783,631</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>5,784,080</b>				<b>5,783,631</b>
Ex-Gratia Rates							0				2,685
Rates Adjustments							0				0
Movement in Excess Rates							(123,562)				0
Specified Area Rates							0				0
<b>Totals</b>							<b>5,660,518</b>				<b>5,786,316</b>

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

**Note 10: Information on Borrowings**

## (a) Debenture Repayments

			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments		
Particulars/Purpose			01 Jul 2019	YTD Actual	Adopted Budget	Actual YTD	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget
				\$	\$	\$	\$	\$	\$	\$	\$
Governance											
Loan 80 Admin Server/IT Upgrade	WATC	81,065.82	0	0	0.00	19,453	81,065.82	61,613	-234	2,074	
Health											
Loan 79 - Multi Purpose Health Centre	WATC	535,496.00	0	0	14,028.31	28,366	521,467.69	507,130	2,218	23,306	
Housing											
Loan 72 Staff Housing Development	KEYSTART	71,810.68	0	0	7,053.59	31,090	64,757.09	40,721	440	3,165	
Loan 73 Seniors & Community Housing	WATC	26,513.06	0	0	2,214.26	11,450	24,298.80	15,063	0	1,824	
Recreation and Culture											
Loan 74 Land Acquisition Gray Road	WATC	51,671.16	0	0	3,587.96	18,556	48,083.20	33,115	0	3,689	
Loan 87 Lower Chittering Sport & Rec Centre	WATC	0.00	0	1,200,000	0.00	21,283	0.00	1,178,717	0	20,160	
Loan 88 LCSRC Self Supporting (IHC)`	WATC	0.00	0	625,000	0.00	0	0.00	625,000	0	0	
Transport											
Loan 79 New Grader	WATC	249,689.53	0	0	6,541.06	13,226	243,148.47	236,464	1,034	10,867	
Economic Services											
Loan 81 Land Lot 215 Great Nth Hwy	WATC	40,691.92	0	0	0.00	26,971	40,691.92	13,721	-285	789	
Loan 85 Land Lot 215 Great Nth Hwy	VENDOR	125,000.00	0	0	0.00	62,500	125,000.00	62,500	-686	3,750	
Loan 82 Land Lot 168 Binda Place	WATC	577,617.79	0	0	0.00	60,498	577,617.79	517,120	-5,314	17,160	
Loan 83 Lifestyle Village	WATC	650,000.00	0	0	0.00	125,865	650,000.00	524,135	0	9,960	
Other Property & Services											
Loan 86 Admin Telephone System	WATC	55,000.00	0	0	0.00	10,650	55,000.00	44,350	-58	843	
			2,464,555.96	0	1,825,000	33,425.18	429,908	2,431,130.78	3,859,648	(2,884)	97,587

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

## (b) New Debentures

Particulars/Purpose	Amount Borrowed		Institution	Interest Rate	Amount Used		Balance Unspent	
	YTD Actual	Adopted Budget			Actual	Adopted Budget	Actual	Adopted Budget
Loan 87 Lower Chittering Sport & Rec Centre	0	1,200,000	WATC	3.36	0	1,200,000	0	0
Loan 88 LCSRC Self Supporting (IHC)`	0	625,000	WATC	3.36	0	625,000	0	0
	0	0			0	0	0	0
	0	1,825,000			0	1,825,000	0	0

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

**Note 11: Grants and Contributions**

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Expected	YTD Actual		Unspent
			Balance	Operating	Capital	Adopted	Annual		Revenue	(Expended)	Grant
			(a)			Budget	Budget	(c)+(d)		(b)	(a)+(b)
				\$	\$	\$			\$	\$	\$
<b>General Purpose Funding</b>											
Grants Commission - General	WALGGC	Operating	0	412,627	0	103,156	412,627	412,627	107,704	(402,623)	0
Grants Commission - Roads	WALGGC	Operating	0	267,476	0	66,869	267,476	267,476	51,175	(221,683)	0
<b>Law, Order and Public Safety</b>											
Contribution - ESL BFB		Operating		0	0	0	0	0	0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	220,033	0	55,008	220,033	220,033	0	0	0
Grant - ESL BFB Capital Grant	Dept Fire & Emergency Service	Non-operating	0	0	0	0	0	0	0	0	0
Grant - CESM Vehicle	Dept Fire & Emergency Service	Operating - Tied	0	12,000	0	0	12,000	12,000	0	(1,974)	(1,974)
<b>Education &amp; Welfare</b>											
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	0	1,000	1,000	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	166	1,000	1,000	0	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	0	0	0	0	0	0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	21,300	0	3,550	21,300	21,300	0	0	0
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	7,600	0	1,266	7,600	7,600	0	0	0
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0	0	0	0	0
<b>Recreation and Culture</b>											
Contribution - LCSRC Immaculate Heart (SSL)	1st Drawdown	Non-operating	0	0	625,000	104,166	625,000	625,000	0	(5,888)	(5,888)
Contribution - LCSRC Immaculate Heart (BBRF)	Milestone 1 and 2	Non-operating	0	0	1,736,180	289,362	1,736,180	1,736,180	0	0	0
Grant - Carty to Clune Walk Trail		Non-operating	0	0	100,000	16,666	100,000	100,000	0	0	0
Grant - Blackboy Ridge Basic Enhancements	LotteryWest	Non-operating	0	0	60,000	10,000	60,000	60,000	0	0	0
Contribution - Brockman Centre Ramps and Paths	Brockman Centre	Non-operating	0	0	8,000	1,332	8,000	8,000	0	0	0
Grant - Brockman Centre Access Ramps and Paths		Non-operating	0	0	20,000	3,332	20,000	20,000	0	(8,000)	(8,000)
Grant - Muchea Dual Pump & Jump Track		Non-operating	0	0	150,000	25,000	150,000	150,000	0	0	0
Grant - Cadbury Fundraiser	Cadbury	Operating	0	0	0	0	0	0	0	0	0
Grant - Cadbury Fundraiser	Cadbury	Operating	0	1,000	0	166	1,000	1,000	402	0	0
<b>Transport</b>											
Grant - Street Lighting	Main Roads WA	Operating	0	4,000	0	666	4,000	4,000	0	(4,638)	0
Contribution - Road Works	Various	Operating - Tied	0	0	0	0	0	0	0	0	0
Grant - Direct Road	Main Roads WA	Operating	0	112,565	0	0	112,565	112,565	112,565	0	0
Grant - Roads to Recovery - Chittering Road 2019/20	Main Roads WA	Non-operating	0	0	236,633	39,438	236,633	236,633	0	0	0
Grant - Black Spot - Chittering Road 2018/19	Main Roads WA	Non-operating	0	0	203,730	0	203,730	203,730	0	0	0
Grant - Black Spot - Muchea East Road 2015/16	Main Roads WA	Non-operating	0	0	121,088	0	121,088	121,088	0	0	0
Grant - Black Spot - Wandena Road 2018/19	Main Roads WA	Non-operating	79,473	0	205,283	0	205,283	205,283	0	0	79,473
Grant - Black Spot - Mooliabeenee Road 2018/19	Main Roads WA	Non-operating	0	0	101,321	0	101,321	101,321	0	0	0
Grant - Regional Road Group - Bridge 4701 Blizzard Road	Regional Road Group	Non-operating	0	0	0	0	0	0	0	0	0
Grant - WALGCC Bridge 5374 Flat Rocks Road	Regional Road Group	Non-operating	40,000	0	325,000	47,500	325,000	325,000	43,182	0	83,182
Grant - WALGCC Bridge 4868 Chittering Valley Road	Regional Road Group	Non-operating	0	0	270,000	45,000	270,000	270,000	0	0	0
Grant - Regional Road Group - Muchea East Road 2017/18 - 2018/19	Regional Road Group	Non-operating	0	0	565,356	0	565,356	565,356	0	(5,911)	(5,911)
Grant - Dept Transport- Archibald Street Footpath	Department of Transport	Non-operating	0	0	114,181	19,030	114,181	114,181	19,030	(4,527)	14,504
Grant - Carty to Clune Trail		Non-operating	0	0	100,000	16,666	100,000	100,000	0	0	0
<b>Economic Services</b>											
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	15,000	0	2,500	15,000	15,000	10,500	(29,084)	(18,584)
Contribution - Taste of Chittering	Various	Operating - Tied	0	8,000	0	0	8,000	8,000	6,509	0	6,509
Contribution - Taste of Chittering	Various	Operating - Tied	0	22,500	0	3,750	22,500	22,500	3,037	0	3,037
Grant - Tourism WA/Road Safety - TASTE	Road Safety Council	Operating - Tied	0	1,300	0	216	1,300	1,300	0	0	0
<b>TOTALS</b>			<b>119,473</b>	<b>1,107,401</b>	<b>4,941,772</b>	<b>854,805</b>	<b>6,049,173</b>	<b>6,049,173</b>	<b>355,131</b>	<b>(684,328)</b>	<b>146,347</b>
<b>SUMMARY</b>											
Operating	Operating Grants, Subsidies and Contributions		0	797,668	0	170,857	797,668	797,668	272,873	(628,944)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	309,733	0	66,456	309,733	309,733	20,046	(31,058)	(11,012)
Non-operating	Non-operating Grants, Subsidies and Contributions		119,473	0	4,941,772	617,492	4,941,772	4,941,772	62,212	(24,326)	157,359
<b>TOTALS</b>			<b>119,473</b>	<b>1,107,401</b>	<b>4,941,772</b>	<b>854,805</b>	<b>6,049,173</b>	<b>6,049,173</b>	<b>355,131</b>	<b>(684,328)</b>	<b>146,347</b>

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

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

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
























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

Description	Opening Balance 01 Jul 2019	Amount Received	Amount Paid	Closing Balance 31 Aug 2019
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Animal Control	150.00	0.00	0.00	150.00
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	1,629.61	3,494.21	0.00	5,123.82
Bonds - Crossovers	16,513.89	0.00	0.00	16,513.89
Bonds - Defects Roadworks	11,742.59	37,740.15	(11,693.00)	37,789.74
Bonds - Developer	94,744.19	0.00	0.00	94,744.19
Bonds - Extractive Industries	217,658.43	0.00	(161,100.00)	56,558.43
Bonds - Gravel Pit Rehabilitation	21,289.16	0.00	0.00	21,289.16
Bonds - Keys, Hall and Equipment	1,705.00	50.00	0.00	1,755.00
Building Services Levy (BSL)	4,149.66	4,164.60	(2,991.64)	5,322.62
Bonds - Transportable Buildings	10,000.00	0.00	0.00	10,000.00
Bonds - Community Housing	0.00	1,347.32	(706.32)	641.00
Councillor Nomination Deposits	0.00	0.00	0.00	0.00
Unclaimed Monies	1,031.40	0.00	0.00	1,031.40
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>381,713.93</b>	<b>46,796.28</b>	<b>(176,490.96)</b>	<b>252,019.25</b>
<b>Trust Funds</b>				
Nil	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>381,713.93</b>	<b>46,796.28</b>	<b>(176,490.96)</b>	<b>252,019.25</b>






























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

## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal		Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
<b>Land</b>											
<b>Economic Services</b>											
 Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	(40,000)	(40,000)	(6,666)	6,666	
 Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	(30,000)	(30,000)	(5,000)	5,000	
 131 Muchea East Road Remediation	4130609	509	LC484	0	0	0	(40,000)	(40,000)	(6,666)	6,666	
<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>(18,332)</b>	<b>18,332</b>	
 <b>Total - Land</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>(18,332)</b>	<b>18,332</b>	
<b>Buildings</b>											
<b>Community Amenities</b>											
 Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	0	0	(8,390)	(8,390)	(1,398)	1,398	
 Bindoon Public Conveniences Buildings (Capital)	4100710	510	BC301	0	0	0	(10,000)	(10,000)	(1,666)	1,666	
<b>Total - Community Amenities</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(18,390)</b>	<b>(18,390)</b>	<b>(3,064)</b>	<b>3,064</b>	
<b>Recreation And Culture</b>											
 Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	(29,613)	(29,613)	(35,000)	(35,000)	(5,832)	(23,781)	
 Muchea Hall Buildings (Capital)	4110110	510	BC313	0	(29,410)	(29,410)	(135,000)	(135,000)	(22,500)	(6,910)	
 Muchea Hall Temporary Change Rooms	4110110	510	BC313C	0	0	0	0	0	0	0	
 Lower Chittering Sport & Recreation Centre Building	4110110	510	BC315	0	(25)	(25)	0	0	0	(25)	
 Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	0	0	0	0	
 Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	0	0	0	0	0	0	
 Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(8,000)	(8,000)	(80,742)	(80,742)	(13,454)	5,454	
 Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(8,000)	(8,000)	(80,742)	(80,742)	(13,454)	5,454	
 Lower Chittering Sports & Recreation Buildings (Capital)	4110310	510	BC383	0	(5,888)	(5,888)	(3,579,753)	(3,579,753)	(596,624)	590,736	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(80,937)</b>	<b>(80,937)</b>	<b>(3,911,237)</b>	<b>(3,911,237)</b>	<b>(651,864)</b>	<b>570,927</b>	
<b>Transport</b>											
 Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(7,347)	(7,347)	0	0	0	(7,347)	
<b>Total - Transport</b>				<b>0</b>	<b>(12,097)</b>	<b>(12,097)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,097)</b>	
<b>Other Property &amp; Services</b>											
 Administration Buildings (Capital)	4140210	510	BC560	0	0	0	(33,000)	(33,000)	(5,500)	5,500	
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(33,000)</b>	<b>(33,000)</b>	<b>(5,500)</b>	<b>5,500</b>	
 <b>Total - Buildings</b>				<b>0</b>	<b>(93,033)</b>	<b>(93,033)</b>	<b>(3,962,627)</b>	<b>(3,962,627)</b>	<b>(660,428)</b>	<b>567,395</b>	
<b>Plant , Equip. &amp; Vehicles</b>											
<b>Law, Order And Public Safety</b>											
 CH10421 NEW VEHICLE	4050130	530	PA1042	0	0	0	(41,636)	(41,636)	0	0	
<b>Total - Law, Order And Public Safety</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(41,636)</b>	<b>(41,636)</b>	<b>0</b>	<b>0</b>	
<b>Health</b>											
 CH451 New Sedan (Health)	4070430	530	PA1270	0	(26,927)	(26,927)	(28,000)	(28,000)	(4,666)	(22,261)	
<b>Total - Health</b>				<b>0</b>	<b>(26,927)</b>	<b>(26,927)</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>(4,666)</b>	<b>(22,261)</b>	
<b>Community Amenities</b>											
 CH1891 NEW VEHICLE	4100530	530	PA1891	0	0	0	(43,636)	(43,636)	(7,272)	7,272	
 CH5007 NEW VEHICLE	4100530	530	PA5007	0	0	0	(43,636)	(43,636)	(7,272)	7,272	
<b>Total - Community Amenities</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(87,272)</b>	<b>(87,272)</b>	<b>(14,544)</b>	<b>14,544</b>	



















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

## Note 13: Capital Acquisitions

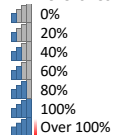
Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal		Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Transport</b>											
 CH5464 New Coaster Bus (P0177)	4120330	530	PA0177	0	0	0	(159,091)	(159,091)	0	0	
<b>Total - Transport</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(159,091)</b>	<b>(159,091)</b>	<b>0</b>	<b>0</b>	
<b>Economic Services</b>											
 CH1262 NEW VEHICLE	4130330	530	PA1262	0	(26,927)	(26,927)	(28,000)	(28,000)	(4,666)	(22,261)	
<b>Total - Economic Services</b>				<b>0</b>	<b>(26,927)</b>	<b>(26,927)</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>(4,666)</b>	<b>(22,261)</b>	
<b>Other Property &amp; Services</b>											
 CH1270 NEW VEHICLE	4140230	530	PA0005	0	0	0	(44,091)	(44,091)	0	0	
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(44,091)</b>	<b>(44,091)</b>	<b>0</b>	<b>0</b>	
 <b>Total - Plant, Equip. &amp; Vehicles</b>				<b>0</b>	<b>(53,854)</b>	<b>(53,854)</b>	<b>(388,090)</b>	<b>(388,090)</b>	<b>(23,876)</b>	<b>(29,978)</b>	
<b>Roads (Non Town)</b>											
<b>Transport</b>											
 Archibald Street	4120140	540	RC032	0	(7,274)	(7,274)	(116,925)	(116,925)	(19,482)	12,208	
 McKenzie Street	4120140	540	RC066	0	(635)	(635)	0	0	0	(635)	
 Chinkabee Road	4120140	540	RC111	0	0	0	(18,905)	(18,905)	(3,146)	3,146	
 Chittering Road (R2R)	4120145	540	R2R002	0	0	0	(258,532)	(258,532)	(43,086)	43,086	
 Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(5,911)	(5,911)	(717,724)	(717,724)	(119,616)	113,705	
 Muchea East Road Renewal 2018/19	4120149	540	RRG04B	0	0	0	(23,974)	(23,974)	(3,994)	3,994	
 Mooliabeenie Road (BS)	4120153	540	RBS001	0	0	0	(151,981)	(151,981)	(25,324)	25,324	
 Chittering Road (BS)	4120153	540	RBS002	0	0	0	(138,917)	(138,917)	(23,148)	23,148	
 Wandena Road (BS)	4120153	540	RBS030	0	0	0	(310,125)	(310,125)	(51,684)	51,684	
<b>Total - Transport</b>				<b>0</b>	<b>(13,820)</b>	<b>(13,820)</b>	<b>(1,737,083)</b>	<b>(1,737,083)</b>	<b>(289,480)</b>	<b>275,660</b>	
 <b>Total - Roads (Non Town)</b>				<b>0</b>	<b>(13,820)</b>	<b>(13,820)</b>	<b>(1,737,083)</b>	<b>(1,737,083)</b>	<b>(289,480)</b>	<b>275,660</b>	
<b>Roads (Town)</b>											
<b>Transport</b>											
 Chittering Road	4120141	540	RC002	0	(3,266)	(3,266)	0	0	0	(3,266)	
 Teatree Road	4120141	540	RC014	0	0	0	(64,809)	(64,809)	(10,798)	10,798	
 Reserve Road	4120141	540	RC038	0	0	0	(141,099)	(141,099)	(23,514)	23,514	
 Wandena Road	4120141	540	RC030	0	0	0	(70,543)	(70,543)	(11,752)	11,752	
 Forrest Hills Parade	4120141	540	RC103	0	(4,690)	(4,690)	(115,897)	(115,897)	(19,312)	14,622	
 Ioppolo Road	4120141	540	RC075	0	0	0	(102,427)	(102,427)	(17,066)	17,066	
 Hart Drive	4120141	540	RC078	0	0	0	(100,717)	(100,717)	(16,780)	16,780	
 Ridgetop Ramble	4120141	540	RC098	0	0	0	(189,851)	(189,851)	(31,638)	31,638	
 Devon Way	4120141	540	RC147	0	0	0	(81,634)	(81,634)	(13,602)	13,602	
 Flat Rocks Road	4120142	540	RC011	0	0	0	(49,209)	(49,209)	(8,198)	8,198	
<b>Total - Transport</b>				<b>0</b>	<b>(7,956)</b>	<b>(7,956)</b>	<b>(916,186)</b>	<b>(916,186)</b>	<b>(152,660)</b>	<b>144,704</b>	
 <b>Total - Roads (Town)</b>				<b>0</b>	<b>(7,956)</b>	<b>(7,956)</b>	<b>(916,186)</b>	<b>(916,186)</b>	<b>(152,660)</b>	<b>144,704</b>	
<b>Bridges and Culverts</b>											
<b>Transport</b>											
 Bridge 4868 - Chittering Valley Road	4120167	555	BR4868	0	0	0	(270,000)	(270,000)	(44,996)	44,996	
 Bridge 5374 - Flat Rocks Rd	4120167	555	BR5374	0	0	0	(285,000)	(285,000)	(47,496)	47,496	

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

## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal		Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Total - Transport</b>				0	0	0	(555,000)	(555,000)	(92,492)	92,492	
 <b>Total - Bridges and Culverts</b>				0	0	0	(555,000)	(555,000)	(92,492)	92,492	
<b>Footpaths</b>											
<b>Transport</b>											
 Footpath - Archibald Street	4120170	560	FC032	0	(4,527)	(4,527)	(190,302)	(190,302)	(31,712)	27,185	
 Footpath - Archibald Street Stage 2	4120170	560	FC032A	0	(38,049)	(38,049)	0	0	0	(38,049)	
 Blackboy Ridge Trail	4120170	560	WT002	0	0	0	(110,000)	(110,000)	(18,332)	18,332	
 Lake Needonga Trail	4120170	560	WT004	0	(4,748)	(4,748)	0	0	0	(4,748)	
 Wannamal Heritage Trail	4120170	560	WT005	0	0	0	(40,940)	(40,940)	(6,822)	6,822	
 Carty Reserve Trail	4120170	560	WT006	0	0	0	(100,000)	(100,000)	(16,666)	16,666	
<b>Total - Transport</b>				0	(47,323)	(47,323)	(441,242)	(441,242)	(73,532)	26,209	
 <b>Total - Footpaths</b>				0	(47,323)	(47,323)	(441,242)	(441,242)	(73,532)	26,209	
<b>Parks &amp; Ovals</b>											
<b>Community Amenities</b>											
 Cemetery Memorial Gardens Infrastructure Parks (C	4100770	570	PC300	0	0	0	(50,000)	(50,000)	(8,332)	8,332	
<b>Total - Community Amenities</b>				0	0	0	(50,000)	(50,000)	(8,332)	8,332	
<b>Recreation And Culture</b>											
 Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(700)	(700)	(54,300)	(54,300)	(9,050)	8,350	
 Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(65,000)	(65,000)	(10,832)	10,832	
 RFR - Bindoon Oval Bore	4110370	570	PC339	0	(1,035)	(1,035)	0	0	0	(1,035)	
 Aquilla Reserve Infrastructure Parks & Ovals (Capita	4110370	570	PC352	0	0	0	(26,000)	(26,000)	(4,332)	4,332	
<b>Total - Recreation And Culture</b>				0	(1,735)	(1,735)	(145,300)	(145,300)	(24,214)	22,479	
 <b>Total - Parks &amp; Ovals</b>				0	(1,735)	(1,735)	(195,300)	(195,300)	(32,546)	30,811	
<b>Infrastructure - Other</b>											
<b>Recreation And Culture</b>											
 John Glenn Park Infrastructure Other (Capital)	4110390	590	OC304	0	0	0	(300,000)	(300,000)	(50,000)	50,000	
<b>Total - Recreation And Culture</b>				0	0	0	(300,000)	(300,000)	(50,000)	50,000	
<b>Economic Services</b>											
 Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(12,000)	(12,000)	(2,000)	2,000	
<b>Total - Economic Services</b>				0	0	0	(12,000)	(12,000)	(2,000)	2,000	
 <b>Total - Infrastructure - Other</b>				0	0	0	(312,000)	(312,000)	(52,000)	52,000	
 <b>Capital Expenditure Total</b>				0	(217,721)	(217,721)	(8,617,528)	(8,617,528)	(1,395,346)	1,177,625	

## Level of Completion Indicators



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



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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

## Key Information

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by Reporting Program

Is presented on page 6 and shows a surplus as at 30 September 2019 of \$5,773,518.

### 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	▲	\$885,937
Plant and Equipment	▲	\$23,596
Infrastructure Assets - Roads	▲	\$642,067
Infrastructure Assets - Bridges	▲	\$137,786
Infrastructure Assets - Footpaths	▲	\$51,761
Infrastructure Assets - Drainage		\$0
Infrastructure Assets - Parks & Ovals	▲	\$42,334
Infrastructure Assets - Other	▲	\$78,000

### Capital Revenue

Non-operating Grants, Subsidies and Contributions	▼	(\$1,075,991)
Proceeds from Disposal of Assets	▼	(\$209,651)

	%	Collected / Completed	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>					
Mucnea Hall Buildings (Capital)	23%	\$	135,000	\$	33,750
Lower Chittering Sports & Recreation Buildings (Capital)	0%	\$	3,579,753	\$	894,936
Archibald Street	5%	\$	116,925	\$	29,223
Chittering Road (R2R)	0%	\$	258,532	\$	64,629
Mucnea East Road Renewal (RRG)	1%	\$	717,724	\$	179,424
Mooliabeenie Road (BS)	0%	\$	151,981	\$	37,986
Chittering Road (BS)	0%	\$	138,917	\$	34,722
Wandena Road (BS)	0%	\$	310,125	\$	77,526
Reserve Road	0%	\$	141,099	\$	35,271
Forrest Hills Parade	4%	\$	115,897	\$	28,968
Ioppolo Road	0%	\$	102,427	\$	25,599
Hart Drive	0%	\$	100,717	\$	25,170
Ridgetop Ramble	0%	\$	189,851	\$	47,457
Bridge 4868 - Chittering Valley Road	0%	\$	270,000	\$	67,494
Bridge 5374 - Flat Rocks Rd	0%	\$	285,000	\$	71,244
Footpath - Archibald Street	3%	\$	190,302	\$	47,568
Blackboy Ridge Trail	0%	\$	110,000	\$	27,498
Carty Reserve Trail	0%	\$	100,000	\$	24,999
John Glenn Park Infrastructure Other (Capital)	0%	\$	300,000	\$	75,000



## Item 9.3.3

## Attachment 1

### Grants, Subsidies and Contributions

Operating Grants, Subsidies and Contributions	27%	\$	1,107,401	\$	356,018	\$	300,901
Non-operating Grants, Subsidies and Contributions	1%	\$	4,941,772	\$	1,138,203	\$	62,212
	6%	\$	6,049,173	\$	1,494,221	\$	363,113
Rates Levied	98%	\$	5,786,316	\$	5,786,316	\$	5,660,518

*% Compares Current YTD Actuals to Annual Budget*

Financial Position			Current Year	
			Prior Year 30 September 2018	30 September 2019
Adjusted Net Current Assets	93%	\$	6,195,385	\$ 5,773,354
Cash and Equivalent - Unrestricted	81%	\$	4,652,486	\$ 3,769,090
Cash and Equivalent - Restricted	94%	\$	2,096,277	\$ 1,963,317
Receivables - Rates	117%	\$	2,507,675	\$ 2,936,999
Receivables - Other	32%	\$	244,761	\$ 78,144
Payables	67%	\$	810,720	\$ 539,876

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

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

### Preparation

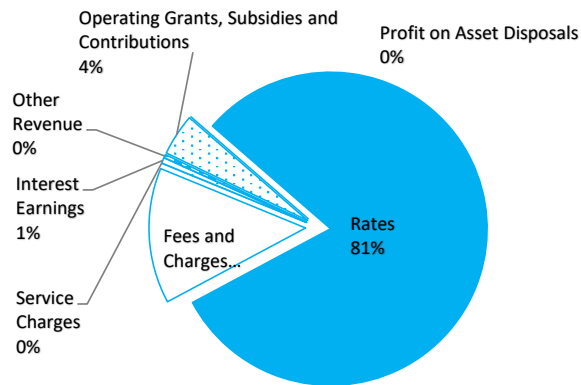
Prepared by: Rhona Hawkins

Reviewed by: Rhona Hawkins

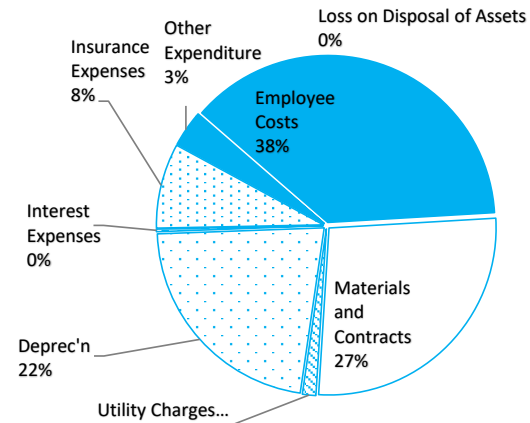
Date prepared: 15/11/19

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

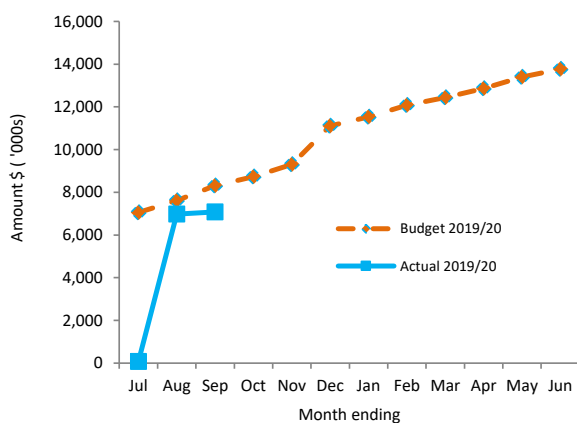
### Operating Revenue



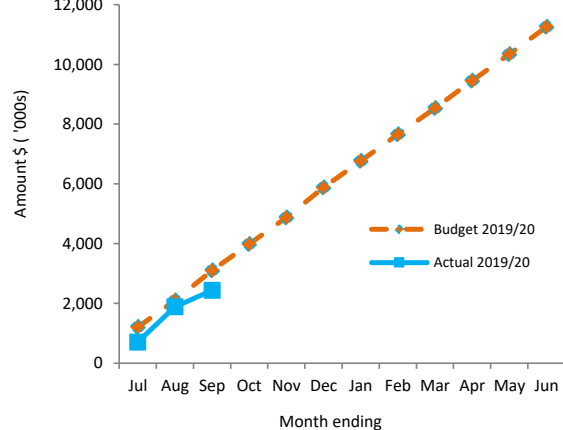
### Operating Expenditure



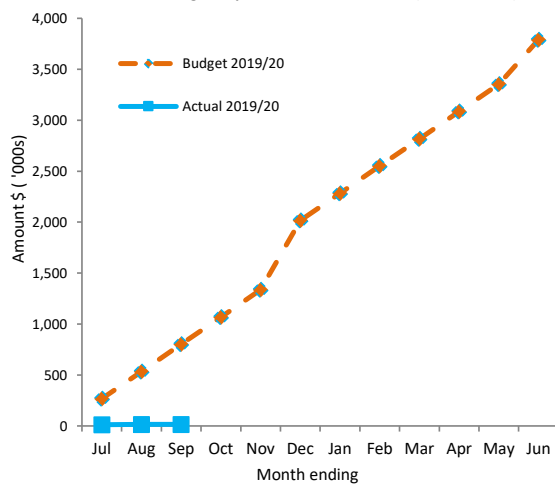
**Budget Operating Revenues -v- Actual (Refer Note 2)**



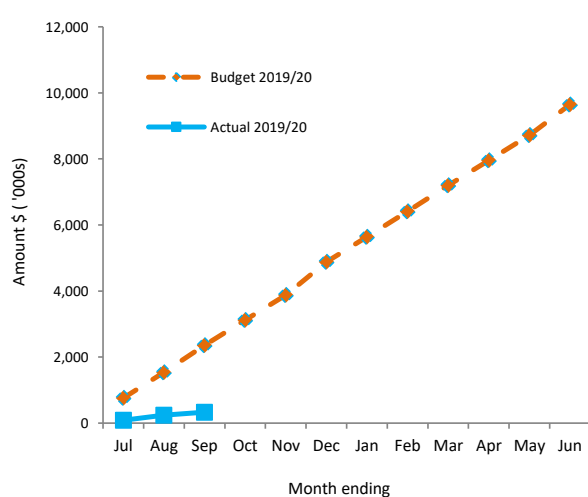
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



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



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



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

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

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
<b>Opening Funding Surplus (Deficit)</b>	3	\$ 652,057	\$ 912,530	\$ 912,530	\$ 912,530	\$ 0	0%		
<b>Revenue from operating activities</b>									
Rates	9	5,786,316	5,786,316	5,786,316	5,660,518	(125,798)	(2%)	▼	
Operating Grants, Subsidies and Contributions	11	1,107,401	1,107,401	356,018	300,901	(55,117)	(15%)	▼	\$
Fees and Charges		1,408,237	1,408,237	994,712	981,057	(13,655)	(1%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		118,950	118,950	29,733	39,853	10,120	34%	▲	\$
Other Revenue		139,098	139,098	31,747	23,197	(8,550)	(27%)	▼	
Profit on Disposal of Assets	8	266,404	266,404	66,591	0	(66,591)	(100%)	▼	\$
		<b>8,826,406</b>	<b>8,826,406</b>	<b>7,265,117</b>	<b>7,005,527</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(3,634,542)	(3,634,542)	(1,019,502)	(918,124)	101,378	10%	▲	
Materials and Contracts		(3,156,847)	(3,156,847)	(831,917)	(656,435)	175,482	21%	▲	\$
Utility Charges		(177,043)	(177,043)	(48,039)	(31,736)	16,303	34%	▲	\$
Depreciation on Non-Current Assets		(3,356,339)	(3,356,339)	(839,043)	(539,272)	299,771	36%	▲	\$
Interest Expenses		(97,587)	(97,587)	(30,213)	(6,396)	23,817	79%	▲	\$
Insurance Expenses		(232,305)	(232,305)	(205,053)	(200,337)	4,716	2%	▲	
Other Expenditure		(373,918)	(373,918)	(71,544)	(78,456)	(6,912)	(10%)	▼	
Loss on Disposal of Assets	8	(225,482)	(225,482)	(56,361)	(6,352)	50,009	89%	▲	\$
		<b>(11,254,063)</b>	<b>(11,254,063)</b>	<b>(3,101,672)</b>	<b>(2,437,108)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		3,356,339	3,356,339	839,043	539,272	(299,771)	(36%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(40,922)	(40,922)	(10,230)	6,352	16,582	(162%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	113	113		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>887,760</b>	<b>887,760</b>	<b>4,992,258</b>	<b>5,114,156</b>				
<b>Investing activities</b>									
Grants, Subsidies and Contributions	11	4,941,772	4,941,772	1,138,203	62,212	(1,075,991)	(95%)	▼	\$
Proceeds from Disposal of Assets	8	1,314,181	1,314,181	225,348	15,697	(209,651)	(93%)	▼	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(3,991,885)	(3,991,885)	(997,959)	(112,022)	885,937	89%	▲	\$
Plant and Equipment	13	(388,090)	(388,090)	(77,450)	(53,854)	23,596	30%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,653,269)	(2,653,269)	(663,210)	(21,143)	642,067	97%	▲	\$
Infrastructure Assets - Bridges	13	(555,000)	(555,000)	(138,738)	(952)	137,786	99%	▲	\$
Infrastructure Assets - Footpaths	13	(441,242)	(441,242)	(110,298)	(58,537)	51,761	47%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(195,300)	(195,300)	(48,819)	(6,485)	42,334	87%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(312,000)	(312,000)	(78,000)	0	78,000	100%	▲	\$
<b>Amount attributable to investing activities</b>		<b>(2,280,833)</b>	<b>(2,280,833)</b>	<b>(750,923)</b>	<b>(175,085)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		1,825,000	1,825,000	456,249	0	(456,249)	(100%)	▼	\$
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	7	650,925	650,925	120,225	0	(120,225)	(100%)	▼	\$
Advances to Community Groups		(625,000)	(625,000)	(156,249)	0	156,249	100%	▲	\$
Repayment of Debentures	10	(429,908)	(429,908)	(72,207)	(76,853)	(4,646)	(6%)	▼	
Transfer to Reserves	7	(680,000)	(680,000)	(169,995)	(1,230)	168,765	99%	▲	\$
<b>Amount attributable to financing activities</b>		<b>741,017</b>	<b>741,017</b>	<b>178,023</b>	<b>(78,084)</b>				
<b>Closing Funding Surplus (Deficit)</b>	3	<b>1</b>	<b>260,474</b>	<b>5,331,888</b>	<b>5,773,518</b>				

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

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

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

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a) (a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	3	652,057	912,530	912,530	912,530	0	0%		
<b>Revenue from operating activities</b>									
Governance		13,100	13,100	273	557	284	104%	▲	
General Purpose Funding - Rates	9	5,786,316	5,786,316	5,786,316	5,660,518	(125,798)	(2%)	▼	
General Purpose Funding - Other		885,803	885,803	240,941	232,924	(8,017)	(3%)	▼	
Law, Order and Public Safety		281,533	281,533	60,127	4,621	(55,506)	(92%)	▼	\$
Health		54,375	54,375	13,587	14,878	1,291	10%	▲	
Education and Welfare		42,200	42,200	10,296	1,000	(9,296)	(90%)	▼	
Housing		123,400	123,400	30,814	20,452	(10,362)	(34%)	▼	\$
Community Amenities		1,022,461	1,022,461	886,073	886,470	397	0%	▲	
Recreation and Culture		266,600	266,600	66,636	4,624	(62,012)	(93%)	▼	\$
Transport		121,672	121,672	114,839	123,887	9,048	8%	▲	
Economic Services		188,740	188,740	45,168	47,305	2,137	5%	▲	
Other Property and Services		40,206	40,206	10,047	8,290	(1,757)	(17%)	▼	
		<b>8,826,406</b>	<b>8,826,406</b>	<b>7,265,117</b>	<b>7,005,527</b>				
<b>Expenditure from operating activities</b>									
Governance		(876,956)	(876,956)	(254,319)	(239,700)	14,619	6%	▲	
General Purpose Funding		(241,984)	(241,984)	(62,723)	(81,158)	(18,435)	(29%)	▼	\$
Law, Order and Public Safety		(1,076,738)	(1,076,738)	(288,415)	(203,100)	85,315	30%	▲	\$
Health		(357,611)	(357,611)	(117,412)	(86,401)	31,011	26%	▲	\$
Education and Welfare		(135,785)	(135,785)	(31,118)	(20,323)	10,795	35%	▲	\$
Housing		(339,670)	(339,670)	(93,022)	(81,606)	11,416	12%	▲	\$
Community Amenities		(2,129,154)	(2,129,154)	(523,171)	(382,146)	141,025	27%	▲	\$
Recreation and Culture		(1,816,328)	(1,816,328)	(474,411)	(401,608)	72,803	15%	▲	\$
Transport		(3,071,863)	(3,071,863)	(770,583)	(545,462)	225,121	29%	▲	\$
Economic Services		(1,185,617)	(1,185,617)	(312,851)	(272,493)	40,358	13%	▲	\$
Other Property and Services		(22,358)	(22,358)	(173,647)	(123,110)	50,537	29%	▲	\$
		<b>(11,254,063)</b>	<b>(11,254,063)</b>	<b>(3,101,672)</b>	<b>(2,437,108)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		3,356,339	3,356,339	839,043	539,272	(299,771)	(36%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	8	(40,922)	(40,922)	(10,230)	6,352	16,582	(162%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	113	113		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>887,760</b>	<b>887,760</b>	<b>4,992,258</b>	<b>5,114,156</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	11	4,941,772	4,941,772	1,138,203	62,212	(1,075,991)	(95%)	▼	\$
Proceeds from Disposal of Assets	8	1,314,181	1,314,181	225,348	15,697	(209,651)	(93%)	▼	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(3,991,885)	(3,991,885)	(997,959)	(112,022)	885,937	89%	▲	\$
Plant and Equipment	13	(388,090)	(388,090)	(77,450)	(53,854)	23,596	30%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,653,269)	(2,653,269)	(663,210)	(21,143)	642,067	97%	▲	\$
Infrastructure Assets - Bridges	13	(555,000)	(555,000)	(138,738)	(952)	137,786	99%	▲	\$
Infrastructure Assets - Footpaths	13	(441,242)	(441,242)	(110,298)	(58,537)	51,761	47%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(195,300)	(195,300)	(48,819)	(6,485)	42,334	87%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(312,000)	(312,000)	(78,000)	0	78,000	100%	▲	\$
<b>Amount attributable to investing activities</b>		<b>(2,280,833)</b>	<b>(2,280,833)</b>	<b>(750,923)</b>	<b>(175,085)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		1,825,000	1,825,000	456,249	0	(456,249)	100%	▼	
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	7	650,925	650,925	120,225	0	(120,225)	100%	▼	
Advances to Community Groups		(625,000)	(625,000)	(156,249)	0	156,249	100%	▲	\$
Repayment of Debentures	10	(429,908)	(429,908)	(72,207)	(76,853)	(4,646)	(6%)	▼	
Transfer to Reserves	7	(680,000)	(680,000)	(169,995)	(1,230)	168,765	99%	▲	\$
<b>Amount attributable to financing activities</b>		<b>741,017</b>	<b>741,017</b>	<b>178,023</b>	<b>(78,084)</b>				
<b>Closing Funding Surplus(Deficit)</b>	3	<b>1</b>	<b>260,474</b>	<b>5,331,888</b>	<b>5,773,518</b>				

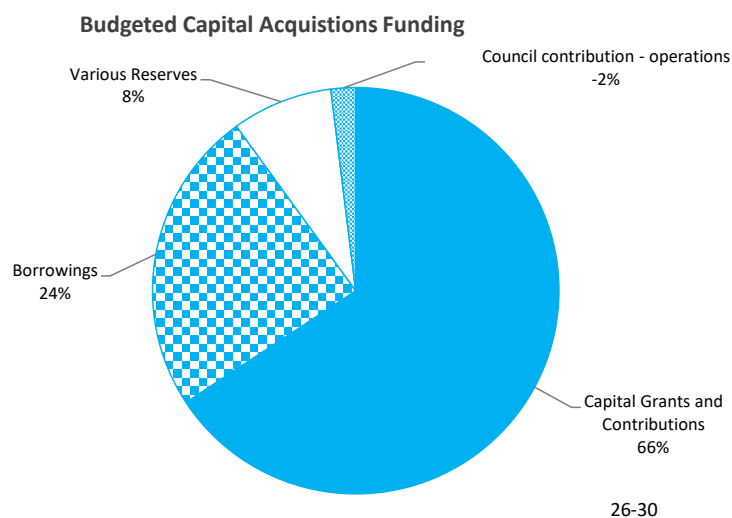
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.  
Refer to Note 2 for an explanation of the reasons for the variance.

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

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

**Capital Acquisitions**

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0	0
Land and Buildings	13	0	112,022	997,959	3,991,885	3,991,885	112,022	(885,937)
Plant and Equipment	13	0	53,854	77,450	388,090	388,090	53,854	(23,596)
Furniture and Equipment	13	0	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	21,143	663,210	2,653,269	2,653,269	21,143	(642,067)
Infrastructure Assets - Bridges	13	0	952	138,738	555,000	555,000	952	(137,786)
Infrastructure Assets - Footpaths	13	0	58,537	110,298	441,242	441,242	58,537	(51,761)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	6,485	48,819	195,300	195,300	6,485	(42,334)
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	0	78,000	312,000	312,000	0	(78,000)
<b>Capital Expenditure Totals</b>		0	252,994	2,114,474	8,536,786	8,536,786	252,994	(1,861,480)
<b>Capital acquisitions funded by:</b>								
Capital Grants and Contributions				1,138,203	4,941,772	4,941,772	62,212	
Borrowings				456,249	1,825,000	1,825,000	0	
Various Reserves				120,225	603,225		0	
Council contribution - operations				174,449	(147,392)		175,085	
<b>Capital Funding Total</b>				2,114,474	8,536,786		252,994	



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

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

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

**Critical Accounting Estimates**

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

**(g) Trade and Other Receivables**

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

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

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

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

**Land Held for Resale**

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

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

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

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

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

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

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



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

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

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

**(n) Provisions**

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

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

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

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

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

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

**Note 1: Significant Accounting Policies**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Program Classifications (Function/Activity)**

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

**GOVERNANCE****Objective:**

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

**Activities:**

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

**GENERAL PURPOSE FUNDING****Objective:**

To collect revenue to allow for the provision of services.

**Activities:**

Rates, general purpose government grants and interest revenue.

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

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

**Activities:**

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

**HEALTH****Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

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

**EDUCATION AND WELFARE****Objective:**

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

**Activities:**

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

**HOUSING****Objective:**

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

**Activities:**

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

**COMMUNITY AMENITIES****Objective:**

To provide services required by the community.

**Activities:**

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

**RECREATION AND CULTURE****Objective:**

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

**Activities:**

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

**TRANSPORT****Objective:**

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

**Activities:**

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

**ECONOMIC SERVICES****Objective:**

To help promote the Shire and its economic wellbeing.

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

**Note 1: Significant Accounting Policies**

**Activities:**

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

**OTHER PROPERTY AND SERVICES**

**Objective:**

To monitor and control Shire overheads operating accounts.

**Activities:**

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

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

**Note 2: Explanation of Material Variances**

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

The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

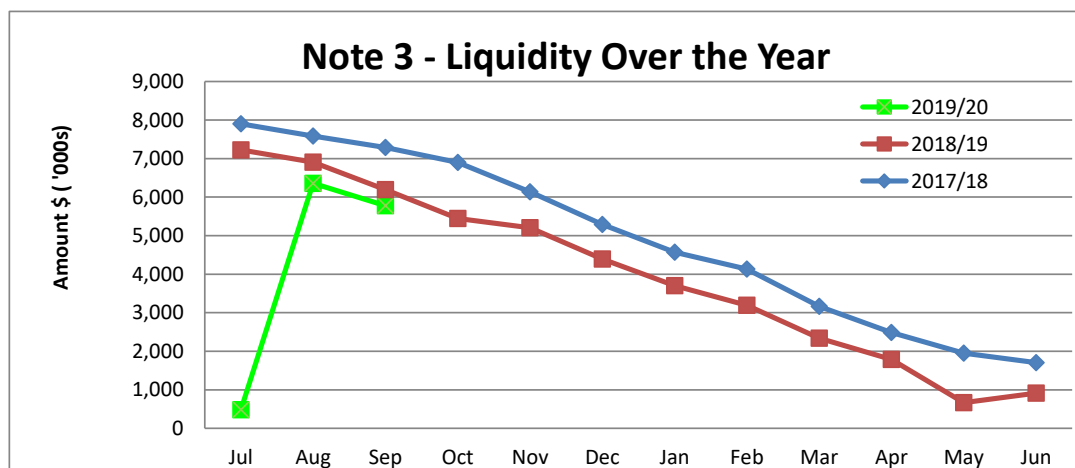
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>	\$	%				
Governance	284	104%	▲		Timing	
General Purpose Funding - Rates	(125,798)	(2%)	▼		Timing	
General Purpose Funding - Other	(8,017)	(3%)	▼		Timing	
Law, Order and Public Safety	(55,506)	(92%)	▼	S	Timing	
Health	1,291	10%	▲		Timing	
Education and Welfare	(9,296)	(90%)	▼		Timing	
Housing	(10,362)	(34%)	▼	S	Timing	
Community Amenities	397	0%	▲		Timing	
Recreation and Culture	(62,012)	(93%)	▼	S	Timing	
Transport	9,048	8%	▲		Timing	
Economic Services	2,137	5%	▲		Timing	
Other Property and Services	(1,757)	(17%)	▼		Timing	
<b>Expenditure from operating activities</b>						
Law, Order and Public Safety	85,315	30%	▲	S	Timing	
Health	31,011	26%	▲	S	Timing	
Education and Welfare	10,795	35%	▲	S	Timing	
Housing	11,416	12%	▲	S	Timing	
Community Amenities	141,025	27%	▲	S	Timing	
Recreation and Culture	72,803	15%	▲	S	Timing	
Transport	225,121	29%	▲	S	Timing	
Economic Services	40,358	13%	▲	S	Timing	
Other Property and Services	50,537	29%	▲	S	Timing	
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(1,075,991)	(95%)	▼	S	Timing	
Proceeds from Disposal of Assets	(209,651)	(93%)	▼	S	Timing	
Land Held for Resale	0					
Land and Buildings	885,937	89%	▲	S	Timing	
Plant and Equipment	23,596	30%	▲	S	Timing	
Infrastructure Assets - Roads	642,067	97%	▲	S	Timing	
Infrastructure Assets - Bridges	137,786	99%	▲	S	Timing	
Infrastructure Assets - Footpaths	51,761	47%	▲	S	Timing	
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	42,334	87%	▲	S	Timing	
Infrastructure Assets - Other	78,000	100%	▲	S	Timing	
<b>Financing Activities</b>						
Proceeds from New Debentures	(456,249)	100%	▼		Timing	
Proceeds from Advances	0					
Self-Supporting Loan Principal	0					
Transfer from Reserves	(120,225)	100%	▼		Timing	
Advances to Community Groups	156,249	100%	▲	S	Timing	
Repayment of Debentures	(4,646)	(6%)	▼		Timing	
Transfer to Reserves	168,765	99%	▲	S	Timing	

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

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2019	30/09/2018	30/09/2019
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,319,505	4,498,042	3,593,483
Cash Restricted - Conditions over Grants	11	119,473	154,444	175,607
Cash Restricted - Reserves	4	1,962,087	2,096,277	1,963,317
Receivables - Rates	6	309,589	2,507,675	2,936,999
Receivables - Other	6	415,863	244,761	78,144
Inventories		5,068	(4,187)	13,152
		4,131,585	9,497,013	8,760,702
<b>Less: Current Liabilities</b>				
Payables		(772,700)	(810,720)	(539,876)
Loan Liability		(408,220)	(173,937)	(331,367)
Provisions		(664,142)	(532,108)	(664,142)
		(1,845,062)	(1,516,764)	(1,535,385)
Less: Cash Reserves	7	(1,962,087)	(2,096,277)	(1,963,317)
Add Back: Component of Leave Liability not Required to be funded		179,874	137,477	179,987
Add Back: Current Loan Liability		408,220	173,937	331,367
<b>Net Current Funding Position</b>		<b>912,530</b>	<b>6,195,385</b>	<b>5,773,354</b>

**Comments - Net Current Funding Position**

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

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Bank Account	3,881,288				3,881,288	Bendigo	1.25%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		1,963,317			1,963,317	Bendigo	2.25%	28-Jun-19
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	500				500	N/A	Nil	On Hand
Trust Cash At Bank			(113,648)		(113,648)	Bendigo	0.00%	At Call
<b>(b) Term Deposits</b>								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		0			0			
<b>(c) Investments</b>								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand

**Comments/Notes - Investments**

### Note 5: Budget Amendments

[illegible]



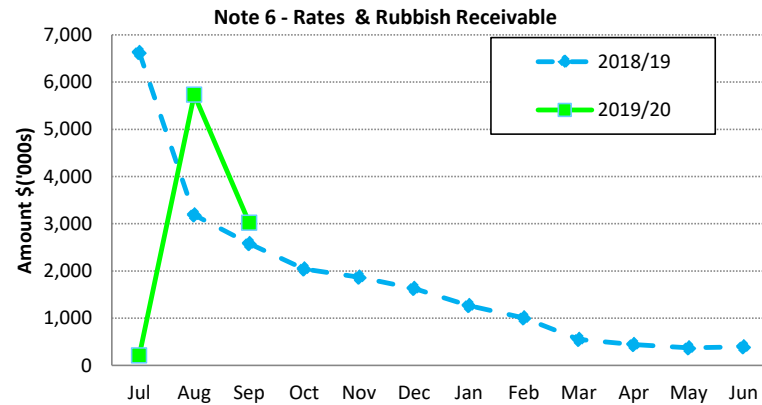
**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2019**

**Note 6: Receivables**

Receivables - Rates & Rubbish	30 September 2019	30 June 2019
	\$	\$
Opening Arrears Previous Years	394,697	364,460
Levied this year	6,499,403	6,278,439
<u>Less</u> Collections to date	(3,871,829)	(6,248,201)
Equals Current Outstanding	<b>3,022,272</b>	<b>394,697</b>
<b>Net Rates Collectable</b>	<b>3,022,272</b>	<b>394,697</b>
% Collected	56.16%	94.06%

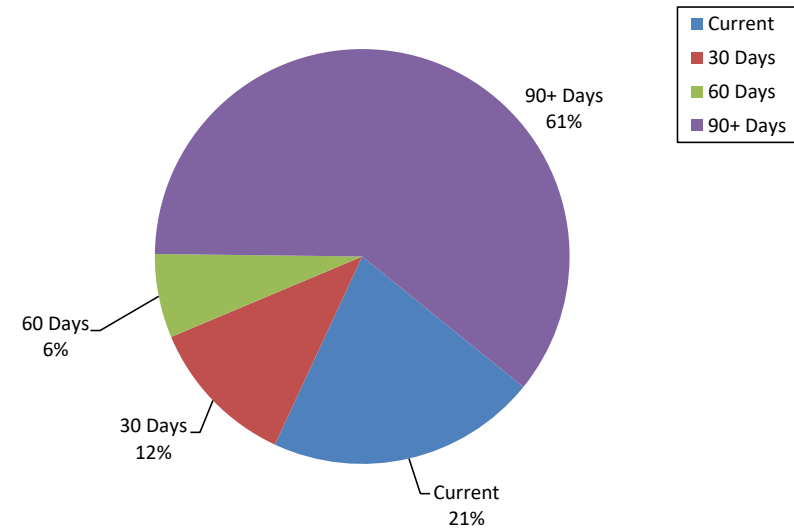
Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	14,895	8,285	4,615	42,824	70,618
<b>Balance per Trial Balance</b>					
Sundry Debtors					70,453
Receivables - Other					7,690
<b>Total Receivables General Outstanding</b>					<b>78,144</b>

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

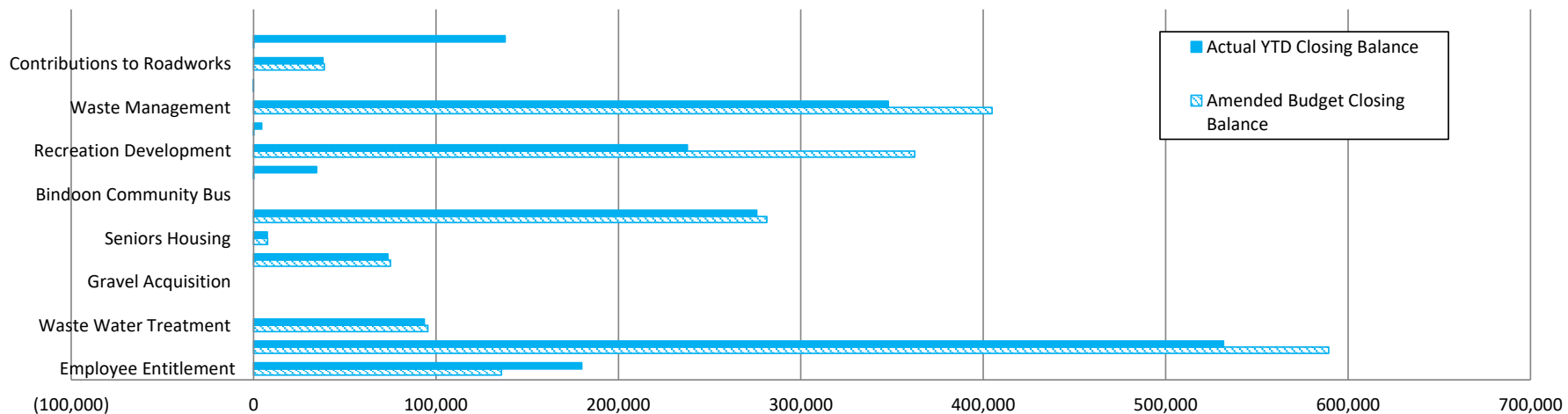
**Note 6 - Accounts Receivable (non-rates)**



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

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	179,874	3,667	113	0	0	(47,700)	0	135,841	179,987
Plant Replacement	531,484	10,835	333	300,000	0	(252,909)	0	589,410	531,817
Waste Water Treatment	93,598	1,908	59	0	0	0	0	95,506	93,657
Public Amenities & Buildings	0	0	0	0	0	0	0	0	0
Gravel Acquisition	0	0	0	0	0	0	0	0	0
Community Housing	73,576	1,500	46	0	0	0	0	75,076	73,622
Seniors Housing	7,585	155	5	0	0	0	0	7,740	7,590
Public Open Space	275,751	5,622	173	0	0	0	0	281,373	275,924
Bindoon Community Bus	0	0	0	0	0	0	0	0	0
Bindoon Cemetery Development	34,568	705	22	0	0	(35,261)	0	12	34,590
Recreation Development	237,663	4,845	149	290,000	0	(170,000)	0	362,508	237,812
Ambulance Replacement	4,422	90	3	0	0	(4,510)	0	2	4,425
Waste Management	347,735	7,089	218	50,000	0	0	0	404,824	347,953
Landcare Vehicles	(0)	0	0	0	0	0	(0)	(0)	(0)
Contributions to Roadworks	38,028	775	24	0	0	0	0	38,803	38,052
Unspent Grants	137,803	2,809	86	0	0	(140,545)	0	67	137,889
	<b>1,962,087</b>	<b>40,000</b>	<b>1,230</b>	<b>640,000</b>	<b>0</b>	<b>(650,925)</b>	<b>(0)</b>	<b>1,991,162</b>	<b>1,963,317</b>

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

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

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land and Buildings</b>								
LDV195	LAND - Lot 99 and Lot 100 Santa Gertrudis Drive, Lower Chittering					15,000	275,000	260,000	
LDV856	LAND - Lot 168 Binda Place, Bindoon - Land					349,712	350,000	288	
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					320,000	120,000		(200,000)
LDV181	LAND - Lot 104 Gray Rd Bindoon					200,000	200,000		
LDV641	LAND - Lot M 1496 Muchea East [near new Saleyards Complex]					260,000	260,000		
	<b>Plant and Equipment</b>								
MVS159	OCH Holden Caprice 2015 Sedan (CEO) (POX)					31,069	17,727		(13,342)
MVU713	CH10421 FORD COURIER 2004 Ute (FIRE SERVICE) (P10421)					7,873	7,818		(55)
MVS721	CH1270 HOLDEN COMMODORE 2015 Sedan (EMCS) (P1270)		1,643	0		14,997	10,000		(4,997)
MVU715	CH5007 HOLDEN COLORADO TTOP (NRMO AG) (P5007)					18,000	12,727		(5,273)
MVU716	CH1891 HOLDEN COLORADO TTP EBICG (LANDCARE) (P1891)					12,704	12,727	23	
MVM002	CH5464 TOYOTA COASTER BUSTYP 21 Seat (COMMUNITY) (P0177)					9,893	15,000	5,107	
MVS723	CH1262 HOLDEN MALIBU 2014 Sedan (BUILDING SURVEYOR)	10,000	3,648		(6,352)	9,992	10,000	8	
MVS131	P&E - 2015 Holden Commodore SV6 Sedan - White (EMDS)		10,406	0		9,022	10,000	978	
MVS721	CH1270 HOLDEN COMMODORE 2015 Sedan (EMCS) (P1270)					14,997	13,182		(1,815)
		<b>10,000</b>	<b>15,697</b>	<b>0</b>	<b>(6,352)</b>	<b>1,273,259</b>	<b>1,314,181</b>	<b>266,404</b>	<b>(225,482)</b>

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

**Note 9: Rating Information**

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV	10.3680	1,652	31,023,987	3,216,629	0	0	3,216,629	3,216,629	0	0	3,216,629
UV	0.6450	725	323,191,000	2,085,552	449	0	2,086,001	2,085,552	0	0	2,085,552
<b>Sub-Totals</b>		<b>2,377</b>	<b>354,214,987</b>	<b>5,302,181</b>	<b>449</b>	<b>0</b>	<b>5,302,630</b>	<b>5,302,181</b>	<b>0</b>	<b>0</b>	<b>5,302,181</b>
<b>Minimum Payment</b>	<b>Minimum \$</b>										
GRV	1,050.00	389	2,368,828	408,450	0	0	408,450	408,450	0	0	408,450
UV	1,000.00	73	5,333,674	73,000	0	0	73,000	73,000	0	0	73,000
<b>Sub-Totals</b>		<b>462</b>	<b>7,702,502</b>	<b>481,450</b>	<b>0</b>	<b>0</b>	<b>481,450</b>	<b>481,450</b>	<b>0</b>	<b>0</b>	<b>481,450</b>
		<b>2,839</b>	<b>361,917,489</b>	<b>5,783,631</b>	<b>449</b>	<b>0</b>	<b>5,784,080</b>	<b>5,783,631</b>	<b>0</b>	<b>0</b>	<b>5,783,631</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>5,784,080</b>				<b>5,783,631</b>
Ex-Gratia Rates							0				2,685
Rates Adjustments							0				0
Movement in Excess Rates							(123,562)				0
Specified Area Rates							0				0
<b>Totals</b>							<b>5,660,518</b>				<b>5,786,316</b>

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

**Note 10: Information on Borrowings**

## (a) Debenture Repayments

			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments		
Particulars/Purpose			01 Jul 2019	YTD Actual	Adopted Budget	Actual YTD	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget
				\$	\$	\$	\$	\$	\$	\$	\$
Governance											
Loan 80 Admin Server/IT Upgrade	WATC	81,065.82	0	0	0.00	19,453	81,065.82	61,613	-234	2,074	
Health											
Loan 79 - Multi Purpose Health Centre	WATC	535,496.00	0	0	14,028.31	28,366	521,467.69	507,130	2,218	23,306	
Housing											
Loan 72 Staff Housing Development	KEYSTART	71,810.68	0	0	7,053.59	31,090	64,757.09	40,721	440	3,165	
Loan 73 Seniors & Community Housing	WATC	26,513.06	0	0	2,214.26	11,450	24,298.80	15,063	0	1,824	
Recreation and Culture											
Loan 74 Land Acquisition Gray Road	WATC	51,671.16	0	0	3,587.96	18,556	48,083.20	33,115	0	3,689	
Loan 87 Lower Chittering Sport & Rec Centre	WATC	0.00	0	1,200,000	0.00	21,283	0.00	1,178,717	0	20,160	
Loan 88 LCSRC Self Supporting (IHC)`	WATC	0.00	0	625,000	0.00	0	0.00	625,000	0	0	
Transport											
Loan 79 New Grader	WATC	249,689.53	0	0	6,541.06	13,226	243,148.47	236,464	1,034	10,867	
Economic Services											
Loan 81 Land Lot 215 Great Nth Hwy	WATC	40,691.92	0	0	13,407.84	26,971	27,284.08	13,721	187	789	
Loan 85 Land Lot 215 Great Nth Hwy	VENDOR	125,000.00	0	0	0.00	62,500	125,000.00	62,500	-686	3,750	
Loan 82 Land Lot 168 Binda Place	WATC	577,617.79	0	0	30,020.27	60,498	547,597.52	517,120	3,495	17,160	
Loan 83 Lifestyle Village	WATC	650,000.00	0	0	0.00	125,865	650,000.00	524,135	0	9,960	
Other Property & Services											
Loan 86 Admin Telephone System	WATC	55,000.00	0	0	0.00	10,650	55,000.00	44,350	-58	843	
			2,464,555.96	0	1,825,000	76,853.29	429,908	2,387,702.67	3,859,648	6,396	97,587

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

## (b) New Debentures

Particulars/Purpose	Amount Borrowed		Institution	Interest Rate	Amount Used		Balance Unspent	
	YTD Actual	Adopted Budget			Actual	Adopted Budget	Actual	Adopted Budget
Loan 87 Lower Chittering Sport & Rec Centre	0	1,200,000	WATC	3.36	0	1,200,000	0	0
Loan 88 LCSRC Self Supporting (IHC)`	0	625,000	WATC	3.36	0	625,000	0	0
	0	0			0	0	0	0
	0	1,825,000			0	1,825,000	0	0

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

**Note 11: Grants and Contributions**

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Expected	YTD Actual		Unspent
			Balance	Operating	Capital	Adopted	Annual		Revenue	(Expended)	Grant
			(a)			Budget	Budget	(c)+(d)		(b)	(a)+(b)
				\$	\$	\$			\$	\$	\$
<b>General Purpose Funding</b>											
Grants Commission - General	WALGGC	Operating	0	412,627	0	103,156	412,627	412,627	107,704	(402,623)	0
Grants Commission - Roads	WALGGC	Operating	0	267,476	0	66,869	267,476	267,476	51,175	(221,683)	0
<b>Law, Order and Public Safety</b>											
Contribution - ESL BFB		Operating		0	0	0	0	0	0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	220,033	0	55,008	220,033	220,033	0	0	0
Grant - ESL BFB Capital Grant	Dept Fire & Emergency Service	Non-operating	0	0	0	0	0	0	0	0	0
Grant - CESM Vehicle	Dept Fire & Emergency Service	Operating - Tied	0	12,000	0	0	12,000	12,000	0	(2,811)	(2,811)
<b>Education &amp; Welfare</b>											
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	0	1,000	1,000	0	(123)	(123)
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	249	1,000	1,000	0	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	0	0	0	0	0	0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	21,300	0	5,325	21,300	21,300	1,000	0	1,000
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	7,600	0	1,899	7,600	7,600	0	0	0
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0	0	0	0	0
<b>Recreation and Culture</b>											
Contribution - LCSRC Immaculate Heart (SSL)	1st Drawdown	Non-operating	0	0	625,000	156,249	625,000	625,000	0	(26,238)	(26,238)
Contribution - LCSRC Immaculate Heart (BBRF)	Milestone 1 and 2	Non-operating	0	0	1,736,180	434,043	1,736,180	1,736,180	0	0	0
Grant - Carty to Clune Walk Trail		Non-operating	0	0	100,000	24,999	100,000	100,000	0	0	0
Grant - Blackboy Ridge Basic Enhancements	LotteryWest	Non-operating	0	0	60,000	15,000	60,000	60,000	0	0	0
Contribution - Brockman Centre Ramps and Paths	Brockman Centre	Non-operating	0	0	8,000	1,998	8,000	8,000	0	0	0
Grant - Brockman Centre Access Ramps and Paths		Non-operating	0	0	20,000	4,998	20,000	20,000	0	(10,000)	(10,000)
Grant - Muchea Dual Pump & Jump Track		Non-operating	0	0	150,000	37,500	150,000	150,000	0	0	0
Grant - Cadbury Fundraiser	Cadbury	Operating	0	0	0	0	0	0	0	0	0
Grant - Cadbury Fundraiser	Cadbury	Operating	0	1,000	0	249	1,000	1,000	402	0	0
<b>Transport</b>											
Grant - Street Lighting	Main Roads WA	Operating	0	4,000	0	999	4,000	4,000	0	(9,452)	0
Contribution - Road Works	Various	Operating - Tied	0	0	0	0	0	0	0	0	0
Grant - Direct Road	Main Roads WA	Operating	0	112,565	0	112,565	112,565	112,565	112,565	0	0
Grant - Roads to Recovery - Chittering Road 2019/20	Main Roads WA	Non-operating	0	0	236,633	59,157	236,633	236,633	0	0	0
Grant - Black Spot - Chittering Road 2018/19	Main Roads WA	Non-operating	0	0	203,730	92,492	203,730	203,730	0	0	0
Grant - Black Spot - Muchea East Road 2015/16	Main Roads WA	Non-operating	0	0	121,088	0	121,088	121,088	0	0	0
Grant - Black Spot - Wandena Road 2018/19	Main Roads WA	Non-operating	79,473	0	205,283	79,473	205,283	205,283	0	0	79,473
Grant - Black Spot - Mooliabeenee Road 2018/19	Main Roads WA	Non-operating	0	0	101,321	0	101,321	101,321	0	0	0
Grant - Regional Road Group - Bridge 4701 Blizzard Road	Regional Road Group	Non-operating	0	0	0	0	0	0	0	0	0
Grant - WALGCC Bridge 5374 Flat Rocks Road	Regional Road Group	Non-operating	40,000	0	325,000	111,250	325,000	325,000	43,182	(952)	82,229
Grant - WALGCC Bridge 4868 Chittering Valley Road	Regional Road Group	Non-operating	0	0	270,000	67,500	270,000	270,000	0	(952)	(952)
Grant - Regional Road Group - Muchea East Road 2017/18 - 2018/19	Regional Road Group	Non-operating	0	0	565,356	0	565,356	565,356	0	(6,307)	(6,307)
Grant - Dept Transport- Archibald Street Footpath	Department of Transport	Non-operating	0	0	114,181	28,545	114,181	114,181	19,030	(6,126)	12,905
Grant - Carty to Clune Trail		Non-operating	0	0	100,000	24,999	100,000	100,000	0	0	0
<b>Economic Services</b>											
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	15,000	0	3,750	15,000	15,000	10,500	(55,898)	(45,398)
Contribution - Taste of Chittering	Various	Operating - Tied	0	8,000	0	0	8,000	8,000	12,191	0	12,191
Contribution - Taste of Chittering	Various	Operating - Tied	0	22,500	0	5,625	22,500	22,500	3,037	0	3,037
Grant - Tourism WA/Road Safety - TASTE	Road Safety Council	Operating - Tied	0	1,300	0	324	1,300	1,300	1,300	0	1,300
<b>TOTALS</b>			<b>119,473</b>	<b>1,107,401</b>	<b>4,941,772</b>	<b>1,494,221</b>	<b>6,049,173</b>	<b>6,049,173</b>	<b>363,113</b>	<b>(743,167)</b>	<b>100,305</b>
<b>SUMMARY</b>											
Operating	Operating Grants, Subsidies and Contributions		0	797,668	0	283,838	797,668	797,668	272,873	(633,758)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	309,733	0	72,180	309,733	309,733	28,028	(58,832)	(30,804)
Non-operating	Non-operating Grants, Subsidies and Contributions		119,473	0	4,941,772	1,138,203	4,941,772	4,941,772	62,212	(50,576)	131,109
<b>TOTALS</b>			<b>119,473</b>	<b>1,107,401</b>	<b>4,941,772</b>	<b>1,494,221</b>	<b>6,049,173</b>	<b>6,049,173</b>	<b>363,113</b>	<b>(743,167)</b>	<b>100,305</b>

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

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
























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

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

Description	Opening Balance 01 Jul 2019	Amount Received	Amount Paid	Closing Balance 30 Sep 2019
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Animal Control	150.00	0.00	0.00	150.00
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	1,629.61	5,639.22	(3,817.12)	3,451.71
Bonds - Crossovers	16,513.89	0.00	0.00	16,513.89
Bonds - Defects Roadworks	11,742.59	55,290.15	(11,693.00)	55,339.74
Bonds - Developer	94,744.19	0.00	0.00	94,744.19
Bonds - Extractive Industries	217,658.43	0.00	(161,100.00)	56,558.43
Bonds - Gravel Pit Rehabilitation	21,289.16	0.00	0.00	21,289.16
Bonds - Keys, Hall and Equipment	1,705.00	50.00	0.00	1,755.00
Building Services Levy (BSL)	4,149.66	6,394.29	(5,360.62)	5,183.33
Bonds - Transportable Buildings	10,000.00	0.00	0.00	10,000.00
Bonds - Community Housing	0.00	1,347.32	(706.32)	641.00
Councillor Nomination Deposits	0.00	560.00	0.00	560.00
Unclaimed Monies	1,031.40	0.00	0.00	1,031.40
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	960.00	(960.00)	0.00
<b>Sub-Total</b>	<b>381,713.93</b>	<b>70,240.98</b>	<b>(183,637.06)</b>	<b>268,317.85</b>
<b>Trust Funds</b>				
Nil	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>381,713.93</b>	<b>70,240.98</b>	<b>(183,637.06)</b>	<b>268,317.85</b>

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




























## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal		Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
<b>Land</b>											
<b>Economic Services</b>											
 Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	(40,000)	(40,000)	(9,999)	9,999	
 Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	(30,000)	(30,000)	(7,500)	7,500	
 131 Muchea East Road Remediation	4130609	509	LC484	0	0	0	(40,000)	(40,000)	(9,999)	9,999	
<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>(27,498)</b>	<b>27,498</b>	
 <b>Total - Land</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>(27,498)</b>	<b>27,498</b>	
<b>Buildings</b>											
<b>Community Amenities</b>											
 Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	0	0	(8,390)	(8,390)	(2,097)	2,097	
 Bindoon Public Conveniences Buildings (Capital)	4100710	510	BC301	0	0	0	(10,000)	(10,000)	(2,499)	2,499	
<b>Total - Community Amenities</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(18,390)</b>	<b>(18,390)</b>	<b>(4,596)</b>	<b>4,596</b>	
<b>Recreation And Culture</b>											
 Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	(31,554)	(31,554)	(35,000)	(35,000)	(8,748)	(22,806)	
 Muchea Hall Buildings (Capital)	4110110	510	BC313	0	(31,658)	(31,658)	(135,000)	(135,000)	(33,750)	2,092	
 Muchea Hall Temporary Change Rooms	4110110	510	BC313C	0	0	0	0	0	0	0	
 Lower Chittering Sport & Recreation Centre Building	4110110	510	BC315	0	(25)	(25)	0	0	0	(25)	
 Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	0	0	0	0	
 Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	0	0	0	0	0	0	
 Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(10,000)	(10,000)	(80,742)	(80,742)	(20,181)	10,181	
 Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(10,000)	(10,000)	(80,742)	(80,742)	(20,181)	10,181	
 Lower Chittering Sports & Recreation Buildings (Capital)	4110310	510	BC383	0	(26,238)	(26,238)	(3,579,753)	(3,579,753)	(894,936)	868,698	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(109,475)</b>	<b>(109,475)</b>	<b>(3,911,237)</b>	<b>(3,911,237)</b>	<b>(977,796)</b>	<b>868,321</b>	
<b>Transport</b>											
 Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(7,347)	(7,347)	0	0	0	(7,347)	
<b>Total - Transport</b>				<b>0</b>	<b>(12,547)</b>	<b>(12,547)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,547)</b>	
<b>Other Property &amp; Services</b>											
 Administration Buildings (Capital)	4140210	510	BC560	0	0	0	(33,000)	(33,000)	(8,250)	8,250	
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(33,000)</b>	<b>(33,000)</b>	<b>(8,250)</b>	<b>8,250</b>	
 <b>Total - Buildings</b>				<b>0</b>	<b>(122,022)</b>	<b>(122,022)</b>	<b>(3,962,627)</b>	<b>(3,962,627)</b>	<b>(990,642)</b>	<b>868,620</b>	
<b>Plant , Equip. &amp; Vehicles</b>											
<b>Law, Order And Public Safety</b>											
 CH10421 NEW VEHICLE	4050130	530	PA1042	0	0	0	(41,636)	(41,636)	(41,636)	41,636	
<b>Total - Law, Order And Public Safety</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(41,636)</b>	<b>(41,636)</b>	<b>(41,636)</b>	<b>41,636</b>	
<b>Health</b>											
 CH451 New Sedan (Health)	4070430	530	PA1270	0	(26,927)	(26,927)	(28,000)	(28,000)	(6,999)	(19,928)	
<b>Total - Health</b>				<b>0</b>	<b>(26,927)</b>	<b>(26,927)</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>(6,999)</b>	<b>(19,928)</b>	
<b>Community Amenities</b>											
 CH1891 NEW VEHICLE	4100530	530	PA1891	0	0	0	(43,636)	(43,636)	(10,908)	10,908	
 CH5007 NEW VEHICLE	4100530	530	PA5007	0	0	0	(43,636)	(43,636)	(10,908)	10,908	
<b>Total - Community Amenities</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(87,272)</b>	<b>(87,272)</b>	<b>(21,816)</b>	<b>21,816</b>	




























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

## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal		Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Transport</b>											
 CH5464 New Coaster Bus (P0177)	4120330	530	PA0177	0	0	0	(159,091)	(159,091)	0	0	
<b>Total - Transport</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(159,091)</b>	<b>(159,091)</b>	<b>0</b>	<b>0</b>	
<b>Economic Services</b>											
 CH1262 NEW VEHICLE	4130330	530	PA1262	0	(26,927)	(26,927)	(28,000)	(28,000)	(6,999)	(19,928)	
<b>Total - Economic Services</b>				<b>0</b>	<b>(26,927)</b>	<b>(26,927)</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>(6,999)</b>	<b>(19,928)</b>	
<b>Other Property &amp; Services</b>											
 CH1270 NEW VEHICLE	4140230	530	PA0005	0	0	0	(44,091)	(44,091)	0	0	
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(44,091)</b>	<b>(44,091)</b>	<b>0</b>	<b>0</b>	
 <b>Total - Plant, Equip. &amp; Vehicles</b>				<b>0</b>	<b>(53,854)</b>	<b>(53,854)</b>	<b>(388,090)</b>	<b>(388,090)</b>	<b>(77,450)</b>	<b>23,596</b>	
<b>Roads (Non Town)</b>											
<b>Transport</b>											
 Archibald Street	4120140	540	RC032	0	(6,245)	(6,245)	(116,925)	(116,925)	(29,223)	22,978	
 McKenzie Street	4120140	540	RC066	0	(635)	(635)	0	0	0	(635)	
 Chinkabee Road	4120140	540	RC111	0	0	0	(18,905)	(18,905)	(4,719)	4,719	
 Chittering Road (R2R)	4120145	540	R2R002	0	0	0	(258,532)	(258,532)	(64,629)	64,629	
 Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(6,307)	(6,307)	(717,724)	(717,724)	(179,424)	173,117	
 Muchea East Road Renewal 2018/19	4120149	540	RRG04B	0	0	0	(23,974)	(23,974)	(5,991)	5,991	
 Mooliabeenie Road (BS)	4120153	540	RBS001	0	0	0	(151,981)	(151,981)	(37,986)	37,986	
 Chittering Road (BS)	4120153	540	RBS002	0	0	0	(138,917)	(138,917)	(34,722)	34,722	
 Wandena Road (BS)	4120153	540	RBS030	0	0	0	(310,125)	(310,125)	(77,526)	77,526	
<b>Total - Transport</b>				<b>0</b>	<b>(13,187)</b>	<b>(13,187)</b>	<b>(1,737,083)</b>	<b>(1,737,083)</b>	<b>(434,220)</b>	<b>421,033</b>	
 <b>Total - Roads (Non Town)</b>				<b>0</b>	<b>(13,187)</b>	<b>(13,187)</b>	<b>(1,737,083)</b>	<b>(1,737,083)</b>	<b>(434,220)</b>	<b>421,033</b>	
<b>Roads (Town)</b>											
<b>Transport</b>											
 Chittering Road	4120141	540	RC002	0	(3,266)	(3,266)	0	0	0	(3,266)	
 Teatree Road	4120141	540	RC014	0	0	0	(64,809)	(64,809)	(16,197)	16,197	
 Reserve Road	4120141	540	RC038	0	0	0	(141,099)	(141,099)	(35,271)	35,271	
 Wandena Road	4120141	540	RC030	0	0	0	(70,543)	(70,543)	(17,628)	17,628	
 Forrest Hills Parade	4120141	540	RC103	0	(4,690)	(4,690)	(115,897)	(115,897)	(28,968)	24,278	
 Ioppolo Road	4120141	540	RC075	0	0	0	(102,427)	(102,427)	(25,599)	25,599	
 Hart Drive	4120141	540	RC078	0	0	0	(100,717)	(100,717)	(25,170)	25,170	
 Ridgetop Ramble	4120141	540	RC098	0	0	0	(189,851)	(189,851)	(47,457)	47,457	
 Devon Way	4120141	540	RC147	0	0	0	(81,634)	(81,634)	(20,403)	20,403	
 Flat Rocks Road	4120142	540	RC011	0	0	0	(49,209)	(49,209)	(12,297)	12,297	
<b>Total - Transport</b>				<b>0</b>	<b>(7,956)</b>	<b>(7,956)</b>	<b>(916,186)</b>	<b>(916,186)</b>	<b>(228,990)</b>	<b>221,034</b>	
 <b>Total - Roads (Town)</b>				<b>0</b>	<b>(7,956)</b>	<b>(7,956)</b>	<b>(916,186)</b>	<b>(916,186)</b>	<b>(228,990)</b>	<b>221,034</b>	
<b>Bridges and Culverts</b>											
<b>Transport</b>											
 Bridge 4868 - Chittering Valley Road	4120167	555	BR4868	0	0	0	(270,000)	(270,000)	(67,494)	67,494	
 Bridge 5374 - Flat Rocks Rd	4120167	555	BR5374	0	(952)	(952)	(285,000)	(285,000)	(71,244)	70,292	

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

## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Total - Transport</b>				0	(952)	(952)	(555,000)	(555,000)	(138,738)	137,786	
 <b>Total - Bridges and Culverts</b>				0	(952)	(952)	(555,000)	(555,000)	(138,738)	137,786	
<b>Footpaths</b>											
<b>Transport</b>											
 Footpath - Archibald Street	4120170	560	FC032	0	(6,126)	(6,126)	(190,302)	(190,302)	(47,568)	41,442	
 Footpath - Archibald Street Stage 2	4120170	560	FC032A	0	(47,664)	(47,664)	0	0	0	(47,664)	
 Blackboy Ridge Trail	4120170	560	WT002	0	0	0	(110,000)	(110,000)	(27,498)	27,498	
 Lake Needonga Trail	4120170	560	WT004	0	(4,748)	(4,748)	0	0	0	(4,748)	
 Wannamal Heritage Trail	4120170	560	WT005	0	0	0	(40,940)	(40,940)	(10,233)	10,233	
 Carty Reserve Trail	4120170	560	WT006	0	0	0	(100,000)	(100,000)	(24,999)	24,999	
<b>Total - Transport</b>				0	(58,537)	(58,537)	(441,242)	(441,242)	(110,298)	51,761	
 <b>Total - Footpaths</b>				0	(58,537)	(58,537)	(441,242)	(441,242)	(110,298)	51,761	
<b>Parks &amp; Ovals</b>											
<b>Community Amenities</b>											
 Cemetery Memorial Gardens Infrastructure Parks (C	4100770	570	PC300	0	(4,750)	(4,750)	(50,000)	(50,000)	(12,498)	7,748	
<b>Total - Community Amenities</b>				0	(4,750)	(4,750)	(50,000)	(50,000)	(12,498)	7,748	
<b>Recreation And Culture</b>											
 Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(700)	(700)	(54,300)	(54,300)	(13,575)	12,875	
 Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(65,000)	(65,000)	(16,248)	16,248	
 RFR - Bindoon Oval Bore	4110370	570	PC339	0	(1,035)	(1,035)	0	0	0	(1,035)	
 Aquilla Reserve Infrastructure Parks & Ovals (Capita	4110370	570	PC352	0	0	0	(26,000)	(26,000)	(6,498)	6,498	
<b>Total - Recreation And Culture</b>				0	(1,735)	(1,735)	(145,300)	(145,300)	(36,321)	34,586	
 <b>Total - Parks &amp; Ovals</b>				0	(6,485)	(6,485)	(195,300)	(195,300)	(48,819)	42,334	
<b>Infrastructure - Other</b>											
<b>Recreation And Culture</b>											
 John Glenn Park Infrastructure Other (Capital)	4110390	590	OC304	0	0	0	(300,000)	(300,000)	(75,000)	75,000	
<b>Total - Recreation And Culture</b>				0	0	0	(300,000)	(300,000)	(75,000)	75,000	
<b>Economic Services</b>											
 Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(12,000)	(12,000)	(3,000)	3,000	
<b>Total - Economic Services</b>				0	0	0	(12,000)	(12,000)	(3,000)	3,000	
 <b>Total - Infrastructure - Other</b>				0	0	0	(312,000)	(312,000)	(78,000)	78,000	
 <b>Capital Expenditure Total</b>				0	(262,994)	(262,994)	(8,617,528)	(8,617,528)	(2,134,655)	1,871,661	
<b>Level of Completion Indicators</b>											
 0%											
 20%											
 40%											
 60%											
 80%											
 100%											
 Over 100%											

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



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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**SHIRE OF CHITTERING**  
**Information Summary**  
**For the Period Ended 31 October 2019**

## Key Information

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by Reporting Program

Is presented on page 6 and shows a surplus as at 31 October 2019 of \$5,080,066.

### 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	▲	\$1,184,857
Plant and Equipment	▲	\$33,334
Infrastructure Assets - Roads	▲	\$793,020
Infrastructure Assets - Bridges	▲	\$141,320
Infrastructure Assets - Footpaths	▲	\$64,544
Infrastructure Assets - Drainage		\$0
Infrastructure Assets - Parks & Ovals	▲	\$58,607
Infrastructure Assets - Other	▲	\$104,000

### Capital Revenue

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>				
Muchea Hall Buildings (Capital)	26%	\$ 135,000	\$ 45,000	\$ 35,707
Lower Chittering Sports & Recreation Buildings (Capital)	0%	\$ 3,579,753	\$ 1,193,248	\$ -
Archibald Street	5%	\$ 116,925	\$ 38,964	\$ 5,730
Chittering Road (R2R)	0%	\$ 258,532	\$ 86,172	\$ -
Muchea East Road Renewal (RRG)	9%	\$ 717,724	\$ 239,232	\$ 62,563
Mooliabeenie Road (BS)	0%	\$ 151,981	\$ 50,648	\$ -
Chittering Road (BS)	0%	\$ 138,917	\$ 46,296	\$ -
Wandena Road (BS)	0%	\$ 310,125	\$ 103,368	\$ -
Reserve Road	0%	\$ 141,099	\$ 47,028	\$ -
Forrest Hills Parade	4%	\$ 115,897	\$ 38,624	\$ 4,690
Ioppolo Road	0%	\$ 102,427	\$ 34,132	\$ -
Hart Drive	0%	\$ 100,717	\$ 33,560	\$ -
Ridgetop Ramble	0%	\$ 189,851	\$ 63,276	\$ -
Bridge 4868 - Chittering Valley Road	0%	\$ 270,000	\$ 89,992	\$ -
Bridge 5374 - Flat Rocks Rd	15%	\$ 285,000	\$ 94,992	\$ 43,664
Footpath - Archibald Street	6%	\$ 190,302	\$ 63,424	\$ 10,677
Blackboy Ridge Trail	0%	\$ 110,000	\$ 36,664	\$ -
Carty Reserve Trail	0%	\$ 100,000	\$ 33,332	\$ -
John Glenn Park Infrastructure Other (Capital)	0%	\$ 300,000	\$ 100,000	\$ -
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	33%	\$ 1,107,401	\$ 417,166	\$ 362,356
Non-operating Grants, Subsidies and Contributions	8%	\$ 4,941,772	\$ 1,446,949	\$ 386,900
	12%	\$ 6,049,173	\$ 1,864,115	\$ 749,256
Rates Levied	98%	\$ 5,786,316	\$ 5,786,316	\$ 5,660,093

*% Compares Current YTD Actuals to Annual Budget*

Financial Position		Current Year	
		Prior Year 31 October 2018	31 October 2019
Adjusted Net Current Assets	93%	\$ 5,442,564	\$ 5,080,066
Cash and Equivalent - Unrestricted	70%	\$ 4,491,696	\$ 3,153,710
Cash and Equivalent - Restricted	94%	\$ 2,096,277	\$ 1,963,640
Receivables - Rates	131%	\$ 1,970,153	\$ 2,590,286
Receivables - Other	178%	\$ 269,619	\$ 479,454
Payables	74%	\$ 882,147	\$ 652,559

*% 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

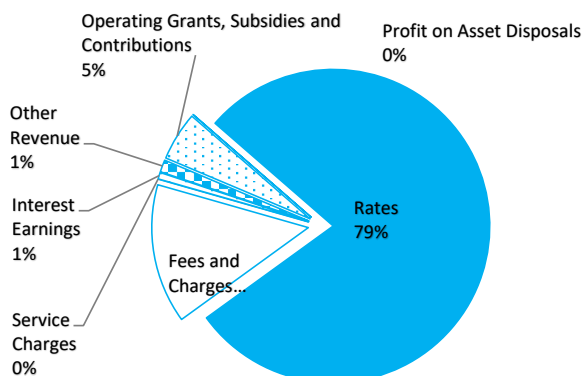
Prepared by: Sue Mills

Reviewed by: Sue Mills

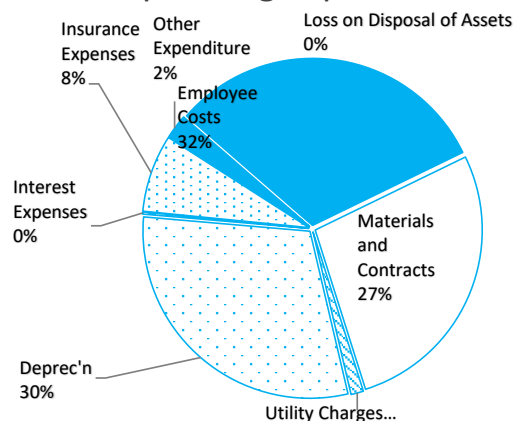
Date prepared: 15/11/19

**SHIRE OF CHITTERING**  
**Information Summary**  
**For the Period Ended 31 October 2019**

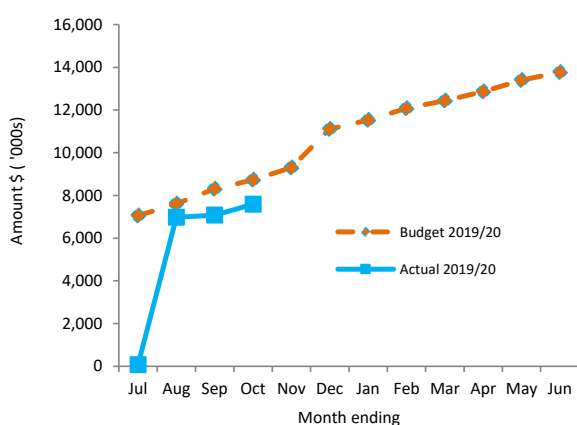
### Operating Revenue



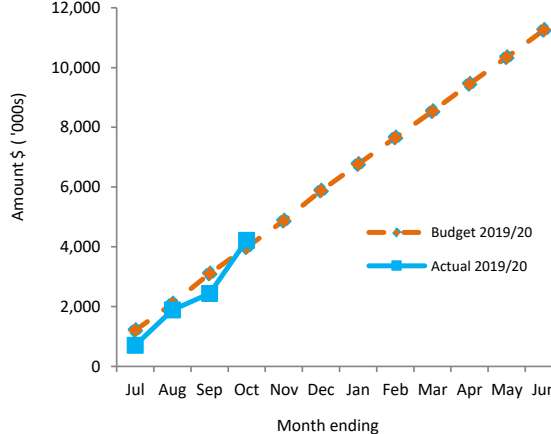
### Operating Expenditure



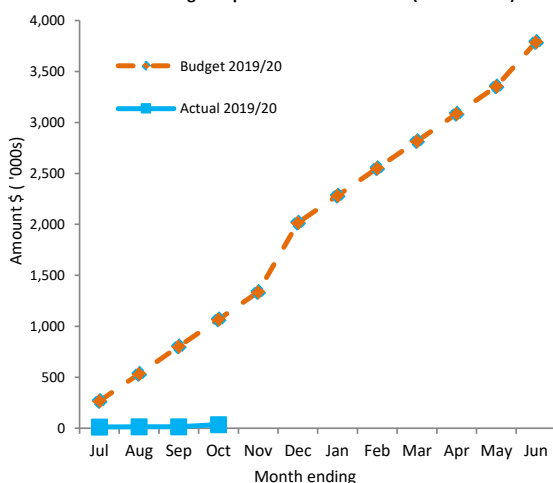
**Budget Operating Revenues -v- Actual (Refer Note 2)**



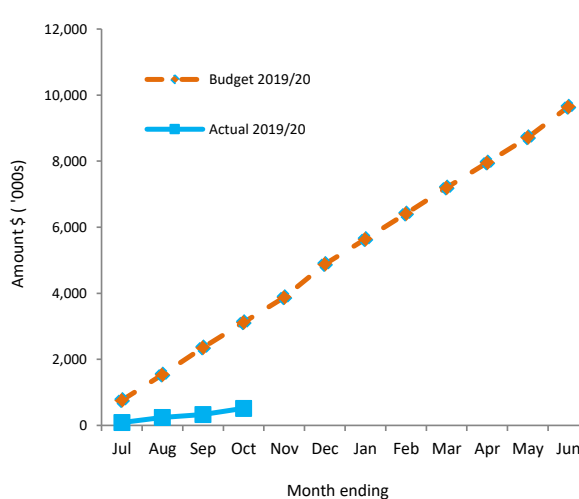
**Budget Operating Expenses -v- YTD Actual (Refer Note 2)**



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



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



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

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

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
<b>Opening Funding Surplus (Deficit)</b>	3	\$ 652,057	\$ 912,530	\$ 912,530	\$ 912,530	\$ 0	0%		
<b>Revenue from operating activities</b>									
Rates	9	5,786,316	5,786,316	5,786,316	5,660,093	(126,223)	(2%)	▼	
Operating Grants, Subsidies and Contributions	11	1,107,401	1,107,401	417,166	362,356	(54,810)	(13%)	▼	\$
Fees and Charges		1,408,237	1,408,237	1,036,070	1,035,999	(71)	(0%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		118,950	118,950	39,644	48,921	9,277	23%	▲	
Other Revenue		139,098	139,098	43,030	90,382	47,352	110%	▲	\$
Profit on Disposal of Assets	8	266,404	266,404	88,788	406	(88,382)	(100%)	▼	\$
		<b>8,826,406</b>	<b>8,826,406</b>	<b>7,411,014</b>	<b>7,198,158</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(3,634,542)	(3,634,542)	(1,309,933)	(1,324,991)	(15,058)	(1%)	▼	
Materials and Contracts		(3,156,847)	(3,156,847)	(1,082,995)	(1,152,895)	(69,900)	(6%)	▼	
Utility Charges		(177,043)	(177,043)	(63,716)	(51,120)	12,596	20%	▲	\$
Depreciation on Non-Current Assets		(3,356,339)	(3,356,339)	(1,118,724)	(1,266,710)	(147,986)	(13%)	▼	\$
Interest Expenses		(97,587)	(97,587)	(35,984)	(8,548)	27,436	76%	▲	\$
Insurance Expenses		(232,305)	(232,305)	(208,071)	(316,363)	(108,292)	(52%)	▼	\$
Other Expenditure		(373,918)	(373,918)	(95,392)	(82,014)	13,378	14%	▲	\$
Loss on Disposal of Assets	8	(225,482)	(225,482)	(75,148)	(15,839)	59,309	79%	▲	\$
		<b>(11,254,063)</b>	<b>(11,254,063)</b>	<b>(3,989,963)</b>	<b>(4,218,480)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		3,356,339	3,356,339	1,118,724	1,266,710	147,986	13%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	(40,922)	(40,922)	(13,640)	15,433	29,073	(213%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	142	142		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>887,760</b>	<b>887,760</b>	<b>4,526,135</b>	<b>4,261,963</b>				
<b>Investing activities</b>									
Grants, Subsidies and Contributions	11	4,941,772	4,941,772	1,446,949	386,900	(1,060,049)	(73%)	▼	\$
Proceeds from Disposal of Assets	8	1,314,181	1,314,181	300,464	36,330	(264,134)	(88%)	▼	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(3,991,885)	(3,991,885)	(1,330,612)	(145,755)	1,184,857	89%	▲	\$
Plant and Equipment	13	(388,090)	(388,090)	(89,388)	(56,054)	33,334	37%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,653,269)	(2,653,269)	(884,280)	(91,260)	793,020	90%	▲	\$
Infrastructure Assets - Bridges	13	(555,000)	(555,000)	(184,984)	(43,664)	141,320	76%	▲	\$
Infrastructure Assets - Footpaths	13	(441,242)	(441,242)	(147,064)	(82,520)	64,544	44%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(195,300)	(195,300)	(65,092)	(6,485)	58,607	90%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(312,000)	(312,000)	(104,000)	0	104,000	100%	▲	\$
<b>Amount attributable to investing activities</b>		<b>(2,280,833)</b>	<b>(2,280,833)</b>	<b>(1,058,007)</b>	<b>(2,507)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		1,825,000	1,825,000	608,332	0	(608,332)	(100%)	▼	\$
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	7	650,925	650,925	160,300	0	(160,300)	(100%)	▼	\$
Advances to Community Groups		(625,000)	(625,000)	(208,332)	0	208,332	100%	▲	\$
Repayment of Debentures	10	(429,908)	(429,908)	(84,684)	(90,367)	(5,683)	(7%)	▼	
Transfer to Reserves	7	(680,000)	(680,000)	(226,660)	(1,553)	225,107	99%	▲	\$
<b>Amount attributable to financing activities</b>		<b>741,017</b>	<b>741,017</b>	<b>248,956</b>	<b>(91,921)</b>				
<b>Closing Funding Surplus (Deficit)</b>	3	<b>1</b>	<b>260,474</b>	<b>4,629,614</b>	<b>5,080,066</b>				

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

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



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

		Adopted	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a) (a)/(a)	Var. ▲▼	Significant Var. S
	Note	Annual Budget							
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	3	652,057	912,530	912,530	<b>912,530</b>	0	0%		
<b>Revenue from operating activities</b>									
Governance		13,100	13,100	364	<b>14,316</b>	13,952	3833%	▲	S
General Purpose Funding - Rates	9	5,786,316	5,786,316	5,786,316	<b>5,660,093</b>	(126,223)	(2%)	▼	
General Purpose Funding - Other		885,803	885,803	255,913	<b>246,967</b>	(8,946)	(3%)	▼	
Law, Order and Public Safety		281,533	281,533	115,508	<b>83,121</b>	(32,387)	(28%)	▼	S
Health		54,375	54,375	18,116	<b>18,221</b>	105	1%	▲	
Education and Welfare		42,200	42,200	13,728	<b>2,000</b>	(11,728)	(85%)	▼	S
Housing		123,400	123,400	41,786	<b>32,460</b>	(9,326)	(22%)	▼	
Community Amenities		1,022,461	1,022,461	901,218	<b>902,432</b>	1,214	0%	▲	
Recreation and Culture		266,600	266,600	88,848	<b>7,317</b>	(81,531)	(92%)	▼	S
Transport		121,672	121,672	115,597	<b>124,531</b>	8,934	8%	▲	
Economic Services		188,740	188,740	60,224	<b>62,582</b>	2,358	4%	▲	
Other Property and Services		40,206	40,206	13,396	<b>44,117</b>	30,721	229%	▲	S
		<b>8,826,406</b>	<b>8,826,406</b>	<b>7,411,014</b>	<b>7,198,158</b>				
<b>Expenditure from operating activities</b>									
Governance		(876,956)	(876,956)	(323,226)	<b>(350,852)</b>	(27,626)	(9%)	▼	
General Purpose Funding		(241,984)	(241,984)	(82,635)	<b>(116,147)</b>	(33,512)	(41%)	▼	S
Law, Order and Public Safety		(1,076,738)	(1,076,738)	(375,912)	<b>(344,021)</b>	31,891	8%	▲	
Health		(357,611)	(357,611)	(142,763)	<b>(122,250)</b>	20,513	14%	▲	S
Education and Welfare		(135,785)	(135,785)	(43,532)	<b>(30,625)</b>	12,907	30%	▲	S
Housing		(339,670)	(339,670)	(122,459)	<b>(130,095)</b>	(7,636)	(6%)	▼	
Community Amenities		(2,129,154)	(2,129,154)	(691,584)	<b>(733,918)</b>	(42,334)	(6%)	▼	
Recreation and Culture		(1,816,328)	(1,816,328)	(622,616)	<b>(590,964)</b>	31,652	5%	▲	
Transport		(3,071,863)	(3,071,863)	(1,026,916)	<b>(1,289,043)</b>	(262,127)	(26%)	▼	S
Economic Services		(1,185,617)	(1,185,617)	(405,764)	<b>(368,428)</b>	37,336	9%	▲	
Other Property and Services		(22,358)	(22,358)	(152,556)	<b>(142,138)</b>	10,418	7%	▲	
		<b>(11,254,063)</b>	<b>(11,254,063)</b>	<b>(3,989,963)</b>	<b>(4,218,480)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		3,356,339	3,356,339	1,118,724	<b>1,266,710</b>	147,986	13%	▲	S
Adjust (Profit)/Loss on Asset Disposal	8	(40,922)	(40,922)	(13,640)	<b>15,433</b>	29,073	(213%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	<b>142</b>	142		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	<b>0</b>	0			
Movement in Employee Benefit Provisions		0	0	0	<b>0</b>	0			
Rounding Adjustments		0	0	0	<b>0</b>	0			
Adjustment in Fixed Assets		0	0	0	<b>0</b>	0			
<b>Amount attributable to operating activities</b>		<b>887,760</b>	<b>887,760</b>	<b>4,526,135</b>	<b>4,261,963</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	11	4,941,772	4,941,772	1,446,949	<b>386,900</b>	(1,060,049)	(73%)	▼	S
Proceeds from Disposal of Assets	8	1,314,181	1,314,181	300,464	<b>36,330</b>	(264,134)	(88%)	▼	S
Land Held for Resale	13	0	0	0	<b>0</b>	0			
Land and Buildings	13	(3,991,885)	(3,991,885)	(1,330,612)	<b>(145,755)</b>	1,184,857	89%	▲	S
Plant and Equipment	13	(388,090)	(388,090)	(89,388)	<b>(56,054)</b>	33,334	37%	▲	S
Furniture and Equipment	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Roads	13	(2,653,269)	(2,653,269)	(884,280)	<b>(91,260)</b>	793,020	90%	▲	S
Infrastructure Assets - Bridges	13	(555,000)	(555,000)	(184,984)	<b>(43,664)</b>	141,320	76%	▲	S
Infrastructure Assets - Footpaths	13	(441,242)	(441,242)	(147,064)	<b>(82,520)</b>	64,544	44%	▲	S
Infrastructure Assets - Drainage	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Parks & Ovals	13	(195,300)	(195,300)	(65,092)	<b>(6,485)</b>	58,607	90%	▲	S
Infrastructure Assets - Airports	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Sewerage	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Other	13	(312,000)	(312,000)	(104,000)	<b>0</b>	104,000	100%	▲	S
<b>Amount attributable to investing activities</b>		<b>(2,280,833)</b>	<b>(2,280,833)</b>	<b>(1,058,007)</b>	<b>(2,507)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		1,825,000	1,825,000	608,332	<b>0</b>	(608,332)	100%	▼	
Proceeds from Advances		0	0	0	<b>0</b>	0			
Self-Supporting Loan Principal		0	0	0	<b>0</b>	0			
Transfer from Reserves	7	650,925	650,925	160,300	<b>0</b>	(160,300)	100%	▼	
Advances to Community Groups		(625,000)	(625,000)	(208,332)	<b>0</b>	208,332	100%	▲	S
Repayment of Debentures	10	(429,908)	(429,908)	(84,684)	<b>(90,367)</b>	(5,683)	(7%)	▼	
Transfer to Reserves	7	(680,000)	(680,000)	(226,660)	<b>(1,553)</b>	225,107	99%	▲	S
<b>Amount attributable to financing activities</b>		<b>741,017</b>	<b>741,017</b>	<b>248,956</b>	<b>(91,921)</b>				
<b>Closing Funding Surplus(Deficit)</b>	3	<b>1</b>	<b>260,474</b>	<b>4,629,614</b>	<b>5,080,066</b>				

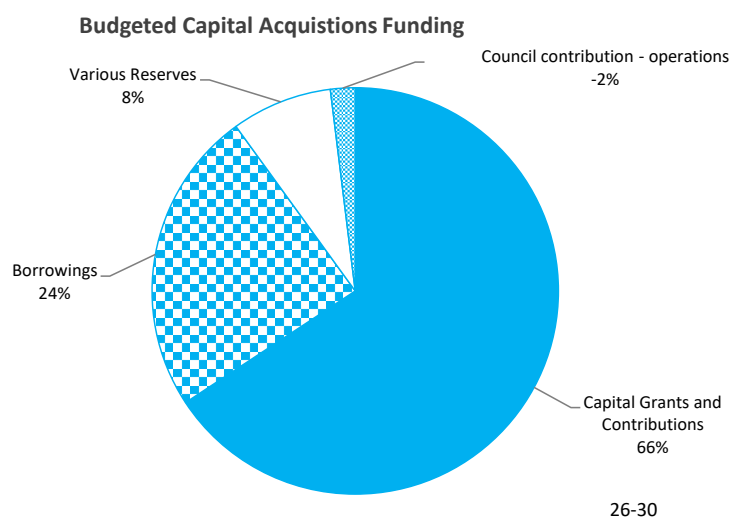
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.  
Refer to Note 2 for an explanation of the reasons for the variance.

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

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

## Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0	0
Land and Buildings	13	0	145,755	1,330,612	3,991,885	3,991,885	145,755	(1,184,857)
Plant and Equipment	13	0	56,054	89,388	388,090	388,090	56,054	(33,334)
Furniture and Equipment	13	0	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	91,260	884,280	2,653,269	2,653,269	91,260	(793,020)
Infrastructure Assets - Bridges	13	0	43,664	184,984	555,000	555,000	43,664	(141,320)
Infrastructure Assets - Footpaths	13	0	82,520	147,064	441,242	441,242	82,520	(64,544)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	6,485	65,092	195,300	195,300	6,485	(58,607)
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	0	104,000	312,000	312,000	0	(104,000)
<b>Capital Expenditure Totals</b>		0	425,737	2,805,420	8,536,786	8,536,786	425,737	(2,379,683)
<b>Capital acquisitions funded by:</b>								
Capital Grants and Contributions				1,446,949	4,941,772	4,941,772	386,900	
Borrowings				608,332	1,825,000	1,825,000	0	
Various Reserves				160,300	603,225		0	
Council contribution - operations				289,375	(147,392)		2,507	
<b>Capital Funding Total</b>				2,805,420	8,536,786		425,737	



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

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

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

**Critical Accounting Estimates**

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

**(g) Trade and Other Receivables**

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

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

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

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

**Land Held for Resale**

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

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

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

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

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

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

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

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

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

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

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

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

**(n) Provisions**

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

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

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

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

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

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

**Note 1: Significant Accounting Policies**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Program Classifications (Function/Activity)**

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

**GOVERNANCE****Objective:**

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

**Activities:**

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

**GENERAL PURPOSE FUNDING****Objective:**

To collect revenue to allow for the provision of services.

**Activities:**

Rates, general purpose government grants and interest revenue.

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

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

**Activities:**

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

**HEALTH****Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

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

**EDUCATION AND WELFARE****Objective:**

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

**Activities:**

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

**HOUSING****Objective:**

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

**Activities:**

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

**COMMUNITY AMENITIES****Objective:**

To provide services required by the community.

**Activities:**

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

**RECREATION AND CULTURE****Objective:**

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

**Activities:**

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

**TRANSPORT****Objective:**

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

**Activities:**

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

**ECONOMIC SERVICES****Objective:**

To help promote the Shire and its economic wellbeing.

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

**Note 1: Significant Accounting Policies**

**Activities:**

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

**OTHER PROPERTY AND SERVICES**

**Objective:**

To monitor and control Shire overheads operating accounts.

**Activities:**

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

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

**Note 2: Explanation of Material Variances**

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

The material variance adopted by Council for the 2019/20 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>	\$	%				
Governance	13,952	3833%	▲	S	Timing	Bindoon Show money incorrectly banked into the Shire account - refunded in November 2019.
General Purpose Funding - Rates	(126,223)	(2%)	▼		Timing	
General Purpose Funding - Other	(8,946)	(3%)	▼		Timing	
Law, Order and Public Safety	(32,387)	(28%)	▼	S	Timing	Operating Grant not received yet
Health	105	1%	▲		Timing	
Education and Welfare	(11,728)	(85%)	▼	S	Permanent	Proceeds of Disposal less than budgeted
Housing	(9,326)	(22%)	▼		Timing	
Community Amenities	1,214	0%	▲		Timing	
Recreation and Culture	(81,531)	(92%)	▼	S	Timing	Grant revenue distributed over twelve months
Transport	8,934	8%	▲		Timing	
Economic Services	2,358	4%	▲		Timing	
Other Property and Services	30,721	229%	▲	S	Permanent	LSL Recoup from other Councils not budgeted
<b>Expenditure from operating activities</b>						
Governance	(27,626)	(9%)	▼		Timing	
General Purpose Funding	(33,512)	(41%)	▼	S	Timing	Admin allocations to be adjusted
Law, Order and Public Safety	31,891	8%	▲		Timing	
Health	20,513	14%	▲	S	Timing	Employee costs less than budgeted
Education and Welfare	12,907	30%	▲	S	Timing	Grant expenditure allocated over twelve months
Housing	(7,636)	(6%)	▼		Timing	
Community Amenities	(42,334)	(6%)	▼		Timing	
Recreation and Culture	31,652	5%	▲		Timing	
Transport	(262,127)	(26%)	▼	S	Timing	Admin allocations and Depreciation costs to be adjusted
Economic Services	37,336	9%	▲		Timing	
Other Property and Services	10,418	7%	▲		Timing	
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(1,060,049)	(73%)	▼	S	Timing	
Proceeds from Disposal of Assets	(264,134)	(88%)	▼	S	Timing	
Land Held for Resale	0					
Land and Buildings	1,184,857	89%	▲	S	Timing	
Plant and Equipment	33,334	37%	▲	S	Timing	
Infrastructure Assets - Roads	793,020	90%	▲	S	Timing	
Infrastructure Assets - Bridges	141,320	76%	▲	S	Timing	
Infrastructure Assets - Footpaths	64,544	44%	▲	S	Timing	
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	58,607	90%	▲	S	Timing	
Infrastructure Assets - Other	104,000	100%	▲	S	Timing	
<b>Financing Activities</b>						
Proceeds from New Debentures	(608,332)	100%	▼		Timing	
Proceeds from Advances	0					
Self-Supporting Loan Principal	0					
Transfer from Reserves	(160,300)	100%	▼		Timing	
Advances to Community Groups	208,332	100%	▲	S	Timing	Community advances not submitted yet
Repayment of Debentures	(5,683)	(7%)	▼		Timing	
Transfer to Reserves	225,107	99%	▲	S	Timing	Transfers not required yet

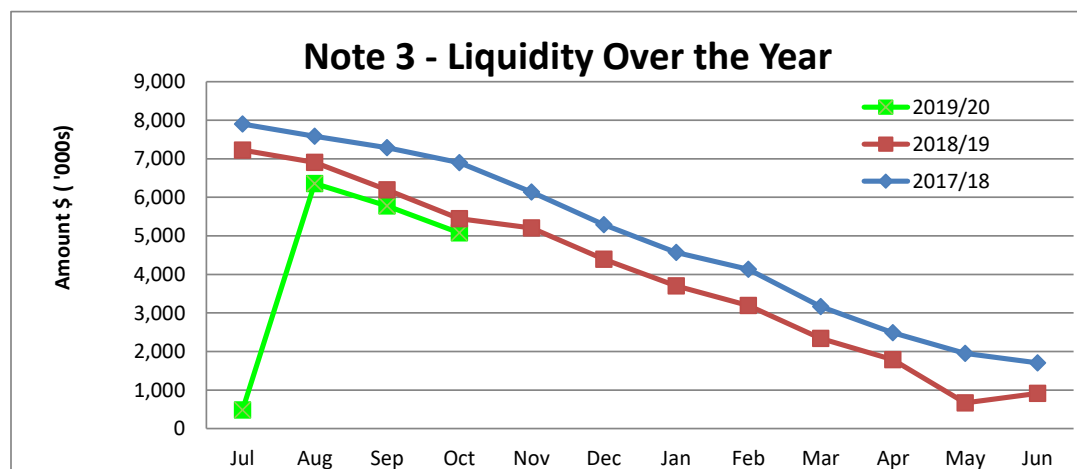


**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2019**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2019	31/10/2018	31/10/2019
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,319,505	4,337,252	2,703,335
Cash Restricted - Conditions over Grants	11	119,473	154,444	450,375
Cash Restricted - Reserves	4	1,962,087	2,096,277	1,963,640
Receivables - Rates	6	309,589	1,970,153	2,590,286
Receivables - Other	6	415,863	269,619	479,454
Inventories		5,068	(12,126)	(6,700)
		4,131,585	8,815,619	8,180,390
<b>Less: Current Liabilities</b>				
Payables		(772,700)	(882,147)	(652,559)
Loan Liability		(408,220)	(161,239)	(317,853)
Provisions		(664,142)	(532,108)	(664,142)
		(1,845,062)	(1,575,494)	(1,634,553)
Less: Cash Reserves	7	(1,962,087)	(2,096,277)	(1,963,640)
Add Back: Component of Leave Liability not Required to be funded		179,874	137,477	180,016
Add Back: Current Loan Liability		408,220	161,239	317,853
<b>Net Current Funding Position</b>		<b>912,530</b>	<b>5,442,564</b>	<b>5,080,066</b>

**Comments - Net Current Funding Position**

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

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Bank Account	3,152,250				3,152,250	Bendigo	1.25%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		1,963,640			1,963,640	Bendigo	2.25%	28-Jun-19
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	500				500	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
<b>(b) Term Deposits</b>								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		0			0			
<b>(c) Investments</b>								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand

**Comments/Notes - Investments**

#### Note 5: Budget Amendments

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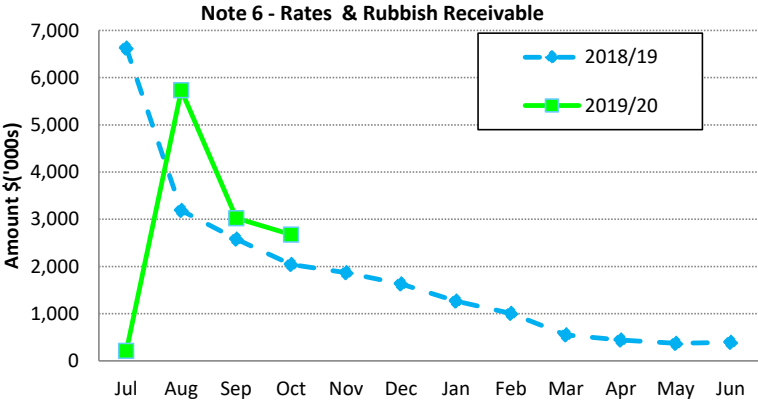
SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 October 2019

Note 6: Receivables

Receivables - Rates & Rubbish	31 October 2019	30 June 2019
	\$	\$
Opening Arrears Previous Years	394,697	364,460
Levied this year	6,498,918	6,278,439
<u>Less</u> Collections to date	(4,218,221)	(6,248,201)
Equals Current Outstanding	<b>2,675,394</b>	<b>394,697</b>
<b>Net Rates Collectable</b>	<b>2,675,394</b>	<b>394,697</b>
% Collected	61.19%	94.06%

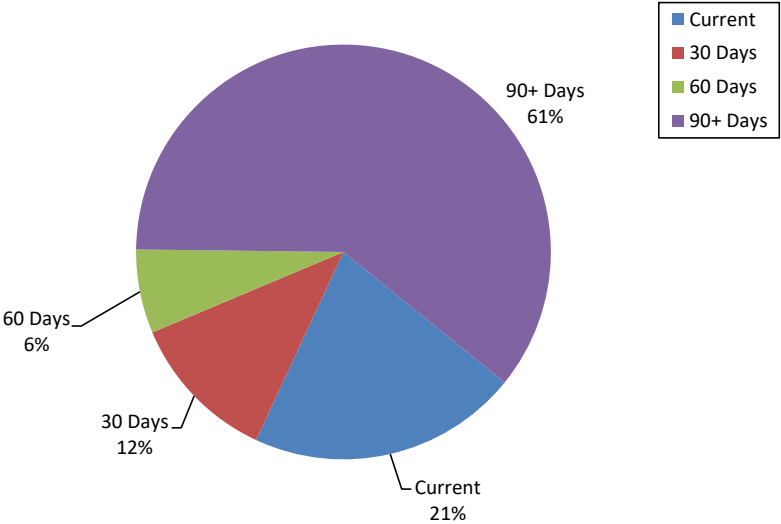
Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	14,895	8,285	4,615	42,824	70,618
<b>Balance per Trial Balance</b>					
Sundry Debtors					401,488
Receivables - Other					77,965
<b>Total Receivables General Outstanding</b>					<b>479,454</b>

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

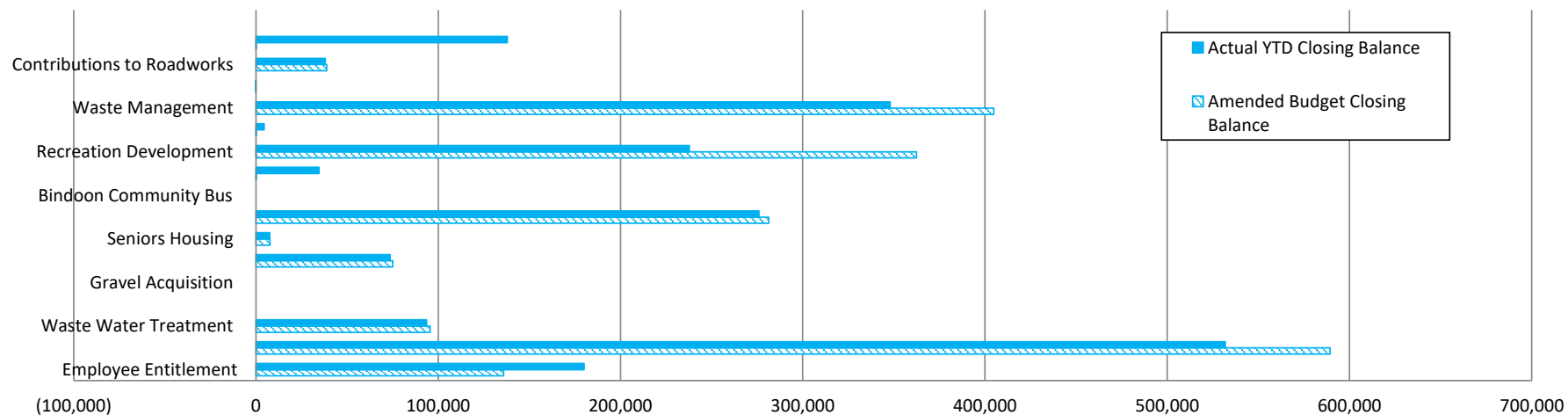
Note 6 - Accounts Receivable (non-rates)



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

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	179,874	3,667	142	0	0	(47,700)	0	135,841	180,016
Plant Replacement	531,484	10,835	421	300,000	0	(252,909)	0	589,410	531,904
Waste Water Treatment	93,598	1,908	74	0	0	0	0	95,506	93,672
Public Amenities & Buildings	0	0	0	0	0	0	0	0	0
Gravel Acquisition	0	0	0	0	0	0	0	0	0
Community Housing	73,576	1,500	58	0	0	0	0	75,076	73,634
Seniors Housing	7,585	155	6	0	0	0	0	7,740	7,591
Public Open Space	275,751	5,622	218	0	0	0	0	281,373	275,969
Bindoon Community Bus	0	0	0	0	0	0	0	0	0
Bindoon Cemetery Development	34,568	705	27	0	0	(35,261)	0	12	34,596
Recreation Development	237,663	4,845	188	290,000	0	(170,000)	0	362,508	237,851
Ambulance Replacement	4,422	90	4	0	0	(4,510)	0	2	4,426
Waste Management	347,735	7,089	275	50,000	0	0	0	404,824	348,010
Landcare Vehicles	(0)	0	0	0	0	0	(0)	(0)	(0)
Contributions to Roadworks	38,028	775	30	0	0	0	0	38,803	38,059
Unspent Grants	137,803	2,809	109	0	0	(140,545)	0	67	137,912
	<b>1,962,087</b>	<b>40,000</b>	<b>1,553</b>	<b>640,000</b>	<b>0</b>	<b>(650,925)</b>	<b>(0)</b>	<b>1,991,162</b>	<b>1,963,640</b>

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

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

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land and Buildings</b>								
LDV195	LAND - Lot 99 and Lot 100 Santa Gertrudis Drive, Lower Chittering					15,000	275,000	260,000	
LDV856	LAND - Lot 168 Binda Place, Bindoon - Land					349,712	350,000	288	
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					320,000	120,000		(200,000)
LDV181	LAND - Lot 104 Gray Rd Bindoon					200,000	200,000		
LDV641	LAND - Lot M 1496 Muchea East [near new Saleyards Complex]					260,000	260,000		
	<b>Plant and Equipment</b>								
MVS159	OCH Holden Caprice 2015 Sedan (CEO) (P0X)	30,120	20,634		(9,487)	31,069	17,727		(13,342)
MVU713	CH10421 FORD COURIER 2004 Ute (FIRE SERVICE) (P10421)					7,873	7,818		(55)
MVS725	CH451 HOLDEN MALIBU 2014 Sedan (HEALTH) (P0005)	0	1,643	0		14,997	10,000		(4,997)
MVU715	CH5007 HOLDEN COLORADO TTOP (NRMO AG) (P5007)					18,000	12,727		(5,273)
MVU716	CH1891 HOLDEN COLORADO TTP EBICG (LANDCARE) (P1891)					12,704	12,727	23	
MVM002	CH5464 TOYOTA COASTER BUSTYP 21 Seat (COMMUNITY) (P0177)					9,893	15,000	5,107	
MVS723	CH1262 HOLDEN MALIBU 2014 Sedan (BUILDING SURVEYOR)	10,000	3,648		(6,352)	9,992	10,000	8	
MVS131	P&E - 2015 Holden Commodore SV6 Sedan - White (EMDS)	10,000	10,406	406	0	9,022	10,000	978	
MVS721	CH1270 HOLDEN COMMODORE 2015 Sedan (EMCS) (P1270)					14,997	13,182		(1,815)
		<b>50,120</b>	<b>36,330</b>	<b>406</b>	<b>(15,839)</b>	<b>1,273,259</b>	<b>1,314,181</b>	<b>266,404</b>	<b>(225,482)</b>

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

**Note 9: Rating Information**

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV	10.3680	1,652	31,023,987	3,216,629	0	0	3,216,629	3,216,629	0	0	3,216,629
UV	0.6450	725	323,191,000	2,085,552	24	0	2,085,576	2,085,552	0	0	2,085,552
<b>Sub-Totals</b>		<b>2,377</b>	<b>354,214,987</b>	<b>5,302,181</b>	<b>24</b>	<b>0</b>	<b>5,302,205</b>	<b>5,302,181</b>	<b>0</b>	<b>0</b>	<b>5,302,181</b>
<b>Minimum Payment</b>	<b>Minimum</b>										
	\$										
GRV	1,050.00	389	2,368,828	408,450	0	0	408,450	408,450	0	0	408,450
UV	1,000.00	73	5,333,674	73,000	0	0	73,000	73,000	0	0	73,000
<b>Sub-Totals</b>		<b>462</b>	<b>7,702,502</b>	<b>481,450</b>	<b>0</b>	<b>0</b>	<b>481,450</b>	<b>481,450</b>	<b>0</b>	<b>0</b>	<b>481,450</b>
		<b>2,839</b>	<b>361,917,489</b>	<b>5,783,631</b>	<b>24</b>	<b>0</b>	<b>5,783,655</b>	<b>5,783,631</b>	<b>0</b>	<b>0</b>	<b>5,783,631</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>5,783,655</b>				<b>5,783,631</b>
Ex-Gratia Rates							0				2,685
Rates Adjustments							0				0
Movement in Excess Rates							(123,562)				0
Specified Area Rates							0				0
<b>Totals</b>							<b>5,660,093</b>				<b>5,786,316</b>

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

**Note 10: Information on Borrowings**

## (a) Debenture Repayments

			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual	Adopted Budget	Actual YTD	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget
Particulars/Purpose		01 Jul 2019								
			\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>										
Loan 80 Admin Server/IT Upgrade	WATC	81,065.82	0	0	0.00	19,453	81,065.82	61,613	-234	2,074
<b>Health</b>										
Loan 79 - Multi Purpose Health Centre	WATC	535,496.00	0	0	14,028.31	28,366	521,467.69	507,130	2,218	23,306
<b>Housing</b>										
Loan 72 Staff Housing Development	KEYSTART	71,810.68	0	0	14,667.77	31,090	57,142.91	40,721	1,390	3,165
Loan 73 Seniors & Community Housing	WATC	26,513.06	0	0	4,465.77	11,450	22,047.29	15,063	403	1,824
<b>Recreation and Culture</b>										
Loan 74 Land Acquisition Gray Road	WATC	51,671.16	0	0	7,236.47	18,556	44,434.69	33,115	799	3,689
Loan 87 Lower Chittering Sport & Rec Centre	WATC	0.00	0	1,200,000	0.00	21,283	0.00	1,178,717	0	20,160
Loan 88 LCSRC Self Supporting (IHC) `	WATC	0.00	0	625,000	0.00	0	0.00	625,000	0	0
<b>Transport</b>										
Loan 79 New Grader	WATC	249,689.53	0	0	6,541.06	13,226	243,148.47	236,464	1,034	10,867
<b>Economic Services</b>										
Loan 81 Land Lot 215 Great Nth Hwy	WATC	40,691.92	0	0	13,407.84	26,971	27,284.08	13,721	187	789
Loan 85 Land Lot 215 Great Nth Hwy	VENDOR	125,000.00	0	0	0.00	62,500	125,000.00	62,500	-686	3,750
Loan 82 Land Lot 168 Binda Place	WATC	577,617.79	0	0	30,020.27	60,498	547,597.52	517,120	3,495	17,160
Loan 83 Lifestyle Village	WATC	650,000.00	0	0	0.00	125,865	650,000.00	524,135	0	9,960
<b>Other Property &amp; Services</b>										
Loan 86 Admin Telephone System	WATC	55,000.00	0	0	0.00	10,650	55,000.00	44,350	-58	843
		2,464,555.96	0	1,825,000	90,367.49	429,908	2,374,188.47	3,859,648	8,548	97,587

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

## (b) New Debentures

Particulars/Purpose		Amount Borrowed		Interest Rate		Amount Used		Balance Unspent	
		YTD Actual	Adopted Budget	Institution	Rate	Actual	Adopted Budget	Actual	Adopted Budget
Loan 87 Lower Chittering Sport & Rec Centre		0	1,200,000	WATC	3.36	0	1,200,000	0	0
Loan 88 LCSRC Self Supporting (IHC) `		0	625,000	WATC	3.36	0	625,000	0	0
		0	0			0	0	0	0
		0	1,825,000			0	1,825,000	0	0



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

**Note 11: Grants and Contributions**

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Expected	YTD Actual		Unspent
			Balance	Operating	Capital	Adopted	Annual		Revenue	(Expended)	Grant
			(a)			Budget	Budget	(c)+(d)		(b)	(a)+(b)
				\$	\$	\$			\$	\$	\$
<b>General Purpose Funding</b>											
Grants Commission - General	WALGGC	Operating	0	412,627	0	103,156	412,627	412,627	107,704	(402,623)	0
Grants Commission - Roads	WALGGC	Operating	0	267,476	0	66,869	267,476	267,476	51,175	(221,683)	0
<b>Law, Order and Public Safety</b>											
Contribution - ESL BFB		Operating		0	0	0	0	0	0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	220,033	0	110,016	220,033	220,033	59,338	0	59,338
Grant - ESL BFB Capital Grant	Dept Fire & Emergency Service	Non-operating	0	0	0	0	0	0	0	0	0
Grant - CESM Vehicle	Dept Fire & Emergency Service	Operating - Tied	0	12,000	0	0	12,000	12,000	0	(3,664)	(3,664)
<b>Education &amp; Welfare</b>											
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	0	1,000	1,000	1,000	(433)	567
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	332	1,000	1,000	0	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	0	0	0	0	0	0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	21,300	0	7,100	21,300	21,300	1,000	0	1,000
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	7,600	0	2,532	7,600	7,600	0	0	0
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0	0	0	0	0
<b>Recreation and Culture</b>											
Contribution - LCSRC Immaculate Heart (SSL)	1st Drawdown	Non-operating	0	0	625,000	208,332	625,000	625,000	0	(39,522)	(39,522)
Contribution - LCSRC Immaculate Heart (BBRF)	Milestone 1 and 2	Non-operating	0	0	1,736,180	578,724	1,736,180	1,736,180	0	0	0
Grant - Carty to Clune Walk Trail		Non-operating	0	0	100,000	33,332	100,000	100,000	0	0	0
Grant - Blackboy Ridge Basic Enhancements	LotteryWest	Non-operating	0	0	60,000	20,000	60,000	60,000	0	0	0
Contribution - Brockman Centre Ramps and Paths	Brockman Centre	Non-operating	0	0	8,000	2,664	8,000	8,000	0	0	0
Grant - Brockman Centre Access Ramps and Paths		Non-operating	0	0	20,000	6,664	20,000	20,000	0	(10,000)	(10,000)
Grant - Muchea Dual Pump & Jump Track		Non-operating	0	0	150,000	50,000	150,000	150,000	0	0	0
Grant - Cadbury Fundraiser	Cadbury	Operating	0	0	0	0	0	0	118	0	0
Grant - Cadbury Fundraiser	Cadbury	Operating	0	1,000	0	332	1,000	1,000	402	0	0
<b>Transport</b>											
Grant - Street Lighting	Main Roads WA	Operating	0	4,000	0	1,332	4,000	4,000	0	(18,925)	0
Contribution - Road Works	Various	Operating - Tied	0	0	0	0	0	0	0	0	0
Grant - Direct Road	Main Roads WA	Operating	0	112,565	0	112,565	112,565	112,565	112,565	0	0
Grant - Roads to Recovery - Chittering Road 2019/20	Main Roads WA	Non-operating	0	0	236,633	78,876	236,633	236,633	0	0	0
Grant - Black Spot - Chittering Road 2018/19	Main Roads WA	Non-operating	0	0	203,730	92,492	203,730	203,730	35,677	0	35,677
Grant - Black Spot - Muchea East Road 2015/16	Main Roads WA	Non-operating	0	0	121,088	0	121,088	121,088	0	(131)	(131)
Grant - Black Spot - Wandena Road 2018/19	Main Roads WA	Non-operating	79,473	0	205,283	79,473	205,283	205,283	0	0	79,473
Grant - Black Spot - Mooliabeenee Road 2018/19	Main Roads WA	Non-operating	0	0	101,321	0	101,321	101,321	40,528	0	40,528
Grant - Regional Road Group - Bridge 4701 Blizzard Road	Regional Road Group	Non-operating	0	0	0	0	0	0	0	0	0
Grant - WALGCC Bridge 5374 Flat Rocks Road	Regional Road Group	Non-operating	40,000	0	325,000	135,000	325,000	325,000	43,182	(43,664)	39,518
Grant - WALGCC Bridge 4868 Chittering Valley Road	Regional Road Group	Non-operating	0	0	270,000	90,000	270,000	270,000	0	(43,664)	(43,664)
Grant - Regional Road Group - Muchea East Road 2017/18 - 2018/19	Regional Road Group	Non-operating	0	0	565,356	0	565,356	565,356	191,393	(62,563)	128,830
Grant - Dept Transport- Archibald Street Footpath	Department of Transport	Non-operating	0	0	114,181	38,060	114,181	114,181	76,120	(10,677)	65,444
Grant - Carty to Clune Trail		Non-operating	0	0	100,000	33,332	100,000	100,000	0	0	0
<b>Economic Services</b>											
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	15,000	0	5,000	15,000	15,000	10,500	(61,744)	(51,244)
Contribution - Taste of Chittering	Various	Operating - Tied	0	8,000	0	0	8,000	8,000	12,191	0	12,191
Contribution - Taste of Chittering	Various	Operating - Tied	0	22,500	0	7,500	22,500	22,500	3,037	0	3,037
Grant - Tourism WA/Road Safety - TASTE	Road Safety Council	Operating - Tied	0	1,300	0	432	1,300	1,300	2,300	0	2,300
<b>TOTALS</b>			<b>119,473</b>	<b>1,107,401</b>	<b>4,941,772</b>	<b>1,864,115</b>	<b>6,049,173</b>	<b>6,049,173</b>	<b>749,256</b>	<b>(919,291)</b>	<b>319,678</b>
<b>SUMMARY</b>											
Operating	Operating Grants, Subsidies and Contributions		0	797,668	0	284,254	797,668	797,668	272,991	(643,231)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	309,733	0	132,912	309,733	309,733	89,366	(65,840)	23,525
Non-operating	Non-operating Grants, Subsidies and Contributions		119,473	0	4,941,772	1,446,949	4,941,772	4,941,772	386,900	(210,220)	296,153
<b>TOTALS</b>			<b>119,473</b>	<b>1,107,401</b>	<b>4,941,772</b>	<b>1,864,115</b>	<b>6,049,173</b>	<b>6,049,173</b>	<b>749,256</b>	<b>(919,291)</b>	<b>319,678</b>

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

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























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

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

Description	Opening Balance 01 Jul 2019	Amount Received	Amount Paid	Closing Balance 31 Oct 2019
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Animal Control	150.00	116.68	(50.00)	216.68
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	1,629.61	6,935.77	(7,070.73)	1,494.65
Bonds - Crossovers	16,513.89	0.00	0.00	16,513.89
Bonds - Defects Roadworks	11,742.59	55,290.15	(11,693.00)	55,339.74
Bonds - Developer	94,744.19	0.00	0.00	94,744.19
Bonds - Extractive Industries	217,658.43	0.00	(161,100.00)	56,558.43
Bonds - Gravel Pit Rehabilitation	21,289.16	0.00	0.00	21,289.16
Bonds - Keys, Hall and Equipment	1,705.00	800.00	0.00	2,505.00
Building Services Levy (BSL)	4,149.66	20,357.12	(8,869.47)	15,637.31
Bonds - Transportable Buildings	10,000.00	0.00	(10,000.00)	0.00
Bonds - Community Housing	0.00	1,347.32	(706.32)	641.00
Councillor Nomination Deposits	0.00	560.00	(480.00)	80.00
Unclaimed Monies	1,031.40	0.00	0.00	1,031.40
Bonds - Senior Housing	0.00	466.72	0.00	466.72
Bonds - Staff Housing	0.00	960.00	(960.00)	0.00
<b>Sub-Total</b>	<b>381,713.93</b>	<b>86,833.76</b>	<b>(200,929.52)</b>	<b>267,618.17</b>
<b>Trust Funds</b>				
Nil	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>381,713.93</b>	<b>86,833.76</b>	<b>(200,929.52)</b>	<b>267,618.17</b>




























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

## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
<b>Land</b>											
<b>Economic Services</b>											
 Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	(40,000)	(40,000)	(13,332)	13,332	
 Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	(30,000)	(30,000)	(10,000)	10,000	
 131 Muchea East Road Remediation	4130609	509	LC484	0	0	0	(40,000)	(40,000)	(13,332)	13,332	
<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>(36,664)</b>	<b>36,664</b>	
 <b>Total - Land</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>(36,664)</b>	<b>36,664</b>	
<b>Buildings</b>											
<b>Community Amenities</b>											
 Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	0	0	(8,390)	(8,390)	(2,796)	2,796	
 Bindoon Public Conveniences Buildings (Capital)	4100710	510	BC301	0	0	0	(10,000)	(10,000)	(3,332)	3,332	
<b>Total - Community Amenities</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(18,390)</b>	<b>(18,390)</b>	<b>(6,128)</b>	<b>6,128</b>	
<b>Recreation And Culture</b>											
 Lower Chittering Hall Buildings (Capital)	4110110	510	BC312	0	(36,164)	(36,164)	(35,000)	(35,000)	(11,664)	(24,500)	
 Muchea Hall Buildings (Capital)	4110110	510	BC313	0	(35,707)	(35,707)	(135,000)	(135,000)	(45,000)	9,293	
 Muchea Hall Temporary Change Rooms	4110110	510	BC313C	0	(1,650)	(1,650)	0	0	0	(1,650)	
 Lower Chittering Sport & Recreation Centre Building	4110110	510	BC315	0	(25)	(25)	0	0	0	(25)	
 Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	0	0	0	0	
 Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	0	0	0	0	0	0	
 Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(10,000)	(10,000)	(80,742)	(80,742)	(26,908)	16,908	
 Lower Chittering Sports & Recreation Buildings (Capital)	4110310	510	BC383	0	(39,522)	(39,522)	(3,579,753)	(3,579,753)	(1,193,248)	1,153,726	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(123,069)</b>	<b>(123,069)</b>	<b>(3,830,495)</b>	<b>(3,830,495)</b>	<b>(1,276,820)</b>	<b>1,153,751</b>	
<b>Transport</b>											
 Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(16,137)	(16,137)	0	0	0	(16,137)	
<b>Total - Transport</b>				<b>0</b>	<b>(22,686)</b>	<b>(22,686)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(22,686)</b>	
<b>Other Property &amp; Services</b>											
 Administration Buildings (Capital)	4140210	510	BC560	0	0	0	(33,000)	(33,000)	(11,000)	11,000	
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(33,000)</b>	<b>(33,000)</b>	<b>(11,000)</b>	<b>11,000</b>	
 <b>Total - Buildings</b>				<b>0</b>	<b>(145,755)</b>	<b>(145,755)</b>	<b>(3,881,885)</b>	<b>(3,881,885)</b>	<b>(1,293,948)</b>	<b>1,148,193</b>	
<b>Plant , Equip. &amp; Vehicles</b>											
<b>Law, Order And Public Safety</b>											
 CH10421 NEW VEHICLE	4050130	530	PA1042	0	0	0	(41,636)	(41,636)	(41,636)	41,636	
<b>Total - Law, Order And Public Safety</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(41,636)</b>	<b>(41,636)</b>	<b>(41,636)</b>	<b>41,636</b>	
<b>Health</b>											
 CH451 New Sedan (Health)	4070430	530	PA1270	0	(26,927)	(26,927)	(28,000)	(28,000)	(9,332)	(17,595)	
<b>Total - Health</b>				<b>0</b>	<b>(26,927)</b>	<b>(26,927)</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>(9,332)</b>	<b>(17,595)</b>	
<b>Community Amenities</b>											
 CH1891 NEW VEHICLE	4100530	530	PA1891	0	0	0	(43,636)	(43,636)	(14,544)	14,544	
 CH5007 NEW VEHICLE	4100530	530	PA5007	0	0	0	(43,636)	(43,636)	(14,544)	14,544	
<b>Total - Community Amenities</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(87,272)</b>	<b>(87,272)</b>	<b>(29,088)</b>	<b>29,088</b>	



















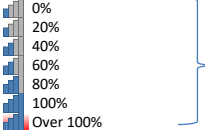
SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2019

## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal		Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Transport</b>											
 CH5464 New Coaster Bus (P0177)	4120330	530	PA0177	0	0	0	(159,091)	(159,091)	0	0	
<b>Total - Transport</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(159,091)</b>	<b>(159,091)</b>	<b>0</b>	<b>0</b>	
<b>Economic Services</b>											
 CH1262 NEW VEHICLE	4130330	530	PA1262	0	(26,927)	(26,927)	(28,000)	(28,000)	(9,332)	(17,595)	
<b>Total - Economic Services</b>				<b>0</b>	<b>(26,927)</b>	<b>(26,927)</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>(9,332)</b>	<b>(17,595)</b>	
<b>Other Property &amp; Services</b>											
 CH1270 NEW VEHICLE	4140230	530	PA0005	0	0	0	(44,091)	(44,091)	0	0	
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>(2,200)</b>	<b>(2,200)</b>	<b>(44,091)</b>	<b>(44,091)</b>	<b>0</b>	<b>(2,200)</b>	
 <b>Total - Plant , Equip. &amp; Vehicles</b>				<b>0</b>	<b>(56,054)</b>	<b>(56,054)</b>	<b>(388,090)</b>	<b>(388,090)</b>	<b>(89,388)</b>	<b>33,334</b>	
<b>Roads (Non Town)</b>											
<b>Transport</b>											
 Archibald Street	4120140	540	RC032	0	(5,730)	(5,730)	(116,925)	(116,925)	(38,964)	33,234	
 McKenzie Street	4120140	540	RC066	0	(635)	(635)	0	0	0	(635)	
 Chinkabee Road	4120140	540	RC111	0	0	0	(18,905)	(18,905)	(6,292)	6,292	
 Chittering Road (R2R)	4120145	540	R2R002	0	0	0	(258,532)	(258,532)	(86,172)	86,172	
 Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(62,563)	(62,563)	(717,724)	(717,724)	(239,232)	176,669	
 Muchea East Road Renewal 2018/19	4120149	540	RRG048	0	0	0	(23,974)	(23,974)	(7,988)	7,988	
 Mooliabeenie Road (BS)	4120153	540	RBS001	0	0	0	(151,981)	(151,981)	(50,648)	50,648	
 Chittering Road (BS)	4120153	540	RBS002	0	0	0	(138,917)	(138,917)	(46,296)	46,296	
 Wandena Road (BS)	4120153	540	RBS030	0	0	0	(310,125)	(310,125)	(103,368)	103,368	
<b>Total - Transport</b>				<b>0</b>	<b>(69,492)</b>	<b>(69,492)</b>	<b>(1,737,083)</b>	<b>(1,737,083)</b>	<b>(578,960)</b>	<b>509,468</b>	
 <b>Total - Roads (Non Town)</b>				<b>0</b>	<b>(69,492)</b>	<b>(69,492)</b>	<b>(1,737,083)</b>	<b>(1,737,083)</b>	<b>(578,960)</b>	<b>509,468</b>	
<b>Roads (Town)</b>											
<b>Transport</b>											
 Chittering Road	4120141	540	RC002	0	(3,266)	(3,266)	0	0	0	(3,266)	
 Teatree Road	4120141	540	RC014	0	0	0	(64,809)	(64,809)	(21,596)	21,596	
 Reserve Road	4120141	540	RC038	0	0	0	(141,099)	(141,099)	(47,028)	47,028	
 Wandena Road	4120141	540	RC030	0	0	0	(70,543)	(70,543)	(23,504)	23,504	
 Forrest Hills Parade	4120141	540	RC103	0	(4,690)	(4,690)	(115,897)	(115,897)	(38,624)	33,934	
 Ioppolo Road	4120141	540	RC075	0	0	0	(102,427)	(102,427)	(34,132)	34,132	
 Hart Drive	4120141	540	RC078	0	0	0	(100,717)	(100,717)	(33,560)	33,560	
 Ridgetop Ramble	4120141	540	RC098	0	0	0	(189,851)	(189,851)	(63,276)	63,276	
 Devon Way	4120141	540	RC147	0	0	0	(81,634)	(81,634)	(27,204)	27,204	
 Flat Rocks Road	4120142	540	RC011	0	(13,680)	(13,680)	(49,209)	(49,209)	(16,396)	2,716	
<b>Total - Transport</b>				<b>0</b>	<b>(21,767)</b>	<b>(21,767)</b>	<b>(916,186)</b>	<b>(916,186)</b>	<b>(305,320)</b>	<b>283,553</b>	
 <b>Total - Roads (Town)</b>				<b>0</b>	<b>(21,767)</b>	<b>(21,767)</b>	<b>(916,186)</b>	<b>(916,186)</b>	<b>(305,320)</b>	<b>283,553</b>	
<b>Bridges and Culverts</b>											
<b>Transport</b>											
 Bridge 4868 - Chittering Valley Road	4120167	555	BR4868	0	0	0	(270,000)	(270,000)	(89,992)	89,992	
 Bridge 5374 - Flat Rocks Rd	4120167	555	BR5374	0	(43,664)	(43,664)	(285,000)	(285,000)	(94,992)	51,328	

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

## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Total - Transport</b>				0	(43,664)	(43,664)	(555,000)	(555,000)	(184,984)	141,320	
 <b>Total - Bridges and Culverts</b>				0	(43,664)	(43,664)	(555,000)	(555,000)	(184,984)	141,320	
<b>Footpaths</b>											
<b>Transport</b>											
 Footpath - Archibald Street	4120170	560	FC032	0	(10,677)	(10,677)	(190,302)	(190,302)	(63,424)	52,747	
 Footpath - Archibald Street Stage 2	4120170	560	FC032A	0	(66,407)	(66,407)	0	0	0	(66,407)	
 Blackboy Ridge Trail	4120170	560	WT002	0	0	0	(110,000)	(110,000)	(36,664)	36,664	
 Lake Needonga Trail	4120170	560	WT004	0	(4,748)	(4,748)	0	0	0	(4,748)	
 Wannamal Heritage Trail	4120170	560	WT005	0	0	0	(40,940)	(40,940)	(13,644)	13,644	
 Carty Reserve Trail	4120170	560	WT006	0	0	0	(100,000)	(100,000)	(33,332)	33,332	
<b>Total - Transport</b>				0	(82,520)	(82,520)	(441,242)	(441,242)	(147,064)	64,544	
 <b>Total - Footpaths</b>				0	(82,520)	(82,520)	(441,242)	(441,242)	(147,064)	64,544	
<b>Parks &amp; Ovals</b>											
<b>Community Amenities</b>											
 Cemetery Memorial Gardens Infrastructure Parks (C	4100770	570	PC300	0	(4,750)	(4,750)	(50,000)	(50,000)	(16,664)	11,914	
<b>Total - Community Amenities</b>				0	(4,750)	(4,750)	(50,000)	(50,000)	(16,664)	11,914	
<b>Recreation And Culture</b>											
 Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(700)	(700)	(54,300)	(54,300)	(18,100)	17,400	
 Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(65,000)	(65,000)	(21,664)	21,664	
 RFR - Bindoon Oval Bore	4110370	570	PC339	0	(1,035)	(1,035)	0	0	0	(1,035)	
 Aquilla Reserve Infrastructure Parks & Ovals (Capita	4110370	570	PC352	0	0	0	(26,000)	(26,000)	(8,664)	8,664	
<b>Total - Recreation And Culture</b>				0	(1,735)	(1,735)	(145,300)	(145,300)	(48,428)	46,693	
 <b>Total - Parks &amp; Ovals</b>				0	(6,485)	(6,485)	(195,300)	(195,300)	(65,092)	58,607	
<b>Infrastructure - Other</b>											
<b>Recreation And Culture</b>											
 John Glenn Park Infrastructure Other (Capital)	4110390	590	OC304	0	0	0	(300,000)	(300,000)	(100,000)	100,000	
<b>Total - Recreation And Culture</b>				0	0	0	(300,000)	(300,000)	(100,000)	100,000	
<b>Economic Services</b>											
 Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(12,000)	(12,000)	(4,000)	4,000	
<b>Total - Economic Services</b>				0	0	0	(12,000)	(12,000)	(4,000)	4,000	
 <b>Total - Infrastructure - Other</b>				0	0	0	(312,000)	(312,000)	(104,000)	104,000	
 <b>Capital Expenditure Total</b>				0	(425,737)	(425,737)	(8,536,786)	(8,536,786)	(2,805,420)	2,379,683	
<b>Level of Completion Indicators</b>											
											
Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.											