



**Corporate Services Attachments
ORDINARY MEETING OF COUNCIL
Wednesday 21 November 2018**

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SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 31 OCTOBER 2018 PRESENTED TO THE
COUNCIL MEETING ON THE 21 NOVEMBER 2018

This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 21 November 2018, 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	PR4646	\$90,833.88	1	1	1	Municipal Fund
Payroll	PR4661	\$92,299.41	1	1	1	Municipal Fund
Payroll	PR4680	\$95,853.52	1	1	1	Municipal Fund
EFT16814	EFT16968	\$597,443.95	1	4	1	Municipal Fund
Direct	Debit	\$70,268.02	4	5	1	Municipal Fund
Trust	Trust	\$4,590.11	5	5	2	Trust Fund
	Total	\$ 951,288.89				

Officer: Mary Eager

Signature: *On file*

Authorised by: Rhona Hawkins

Signature: *On file*

Date of Report: 5 November 2018

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN OCTOBER 2018 - SUBMITTED TO COUNCIL 21 NOVEMBER 2018					
	Chq/EFT	Date	Name	Description	Amount
	Payroll Payments				
1	PR4646		Payroll	PPE 03/10/18	\$90,833.88
2	PR4661		Payroll	PPE 17/10/18	\$92,299.41
3	PR4680		Payroll	PPE 31/10/18	\$95,853.52
				Total Payroll Payments	\$278,986.81
	EFT Payments				
4	EFT16814	04/10/2018	CMS LEGAL	Payroll deductions	\$100.00
5	EFT16815	04/10/2018	LGRCEU	Payroll deductions	\$41.00
6	EFT16816	04/10/2018	SHIRE OF CHITTERING	Payroll deductions	\$780.00
7	EFT16817	09/10/2018	ACE Electrical & Communication Pty Ltd	BINDOON HALL MAINTENANCE Annual Air conditioning Service, RCD & Smoke Alarm Checks, Equipment Tagging	\$4,333.34
8	EFT16818	09/10/2018	AUSSIE GOLD	WELFARE YOUTH PROGRAM Chittering Youth Krew Polo Shirts x 19	\$826.32
9	EFT16819	09/10/2018	Anna Dixon Consulting	RECREATION CONSULTANTS BBRF Grant Application Preparation	\$577.50
10	EFT16820	09/10/2018	BINDOON AND DISTRICTS AGRICULTURAL SOCIETY INC	EVENT BINDOON SHOW Stall Booking Fee	\$155.00
11	EFT16821	09/10/2018	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS Staff Farewell 11/09/18 (PO)	\$255.70
12	EFT16822	09/10/2018	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE SUPPLIES September 2018	\$9,019.54
13	EFT16823	09/10/2018	BROOKS HIRE SERVICE PTY LTD	NORTH ROAD Roller Hire 03/09/18 to 17/09/18	\$2,709.63
14	EFT16824	09/10/2018	BULLSBROOK GLASS AND ALUMINIUM	CH1260 SKID STEER Glass Replacement (WORKS)	\$431.00
15	EFT16825	09/10/2018	BUSHFIRE RISK SOLUTIONS	ESL BFB Helmet stickers (UPPER & LOWER CHITTERING)	\$331.50
16	EFT16826	09/10/2018	CUTTING EDGES PTY LTD	FIRE MITIGATION Rake Blades and Bolts for Cat Grader	\$1,497.93
17	EFT16827	09/10/2018	DANHIRE PTY LTD	CHITTERING HEALTH CENTRE Remove Oversized Tree Near Powerlines	\$330.00
18	EFT16828	09/10/2018	ECOWATER SERVICES PTY LTD	CLUNE PARK PUBLIC CONVENIENCES ATU Quarterly Service	\$453.60
19	EFT16829	09/10/2018	FIND WISE LOCATION SERVICES	RECREATION COMMUNITY GARDEN Scan, Locate & Mark Services for Proposed Tree Planting	\$997.15
20	EFT16830	09/10/2018	FRONTLINE FIRE & RESCUE EQUIPMENT	ESL BFB VEHICLES Blackout Nozzles, 20mm BSP with Storz Fittings (BINDOON)	\$676.72
21	EFT16831	09/10/2018	JOHN BARLOW	COMMUNITY BUS Courtesy Payment August/September 2018	\$350.00
22	EFT16832	09/10/2018	JR & A HERSEY	WORKS CONSUMABLES September 2018	\$1,065.79
23	EFT16833	09/10/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ADMIN TRAINING Executive Support Professionals Network Event 30/08/18 (ESO)	\$40.00
24	EFT16834	09/10/2018	MUCHEA IRRIGATION & RURAL SUPPLIES	BINDOON OVAL Reticulation Fittings	\$226.50
25	EFT16835	09/10/2018	MCLEODS BARRISTERS & SOLICITORS	ANIMAL LEGAL Dog Act Prosecution	\$1,616.45
26	EFT16836	09/10/2018	NORTHERN VALLEYS LOCAVORE STORE	EVENT TASTE OF CHITTERING Slow Food Stall Supplies	\$127.60
27	EFT16837	09/10/2018	ON PRESS DIGITAL PRINT SOLUTIONS	FIRE PRINTING 2018/19 Firebreak Notice	\$1,839.20
28	EFT16838	09/10/2018	PIRTEK (MALAGA) PTY LTD	CONSUMABLES OIL E900 Plus 205L, Synpower 20L x 2	\$1,936.00
29	EFT16839	09/10/2018	PUMPS UNITED PTY LTD	EXPENDABLE TOOLS Second Hand 6 Suction Screen With One Way Valve To Suit Float and Float	\$1,069.75
30	EFT16840	09/10/2018	RAVI CONCRETE CONTRACTORS	ADMIN BUILDING UPGRADE Supply and Install Footpath Behind Shire Offices	\$1,350.00
31	EFT16841	09/10/2018	Reinforced Concrete Pipes Australia (WA) Pty Ltd (RCPA)	FLAT ROCKS ROAD Supply Concrete Pipe and Headwalls	\$1,446.23
32	EFT16842	09/10/2018	SRS FABRICATION	CH1256 ISUZU WATER TRUCK Sprayer (WORKS)	\$719.40
33	EFT16843	09/10/2018	SUNNY SIGN COMPANY	LEARNERS WAY Supply Crossing Sign	\$198.00
34	EFT16844	09/10/2018	TELSTRA CORPORATION LIMITED	MUCHEA EAST ROAD Telstra Services Relocation	\$86,086.35
35	EFT16845	17/10/2018	ACE Electrical & Communication Pty Ltd	MUCHEA HALL Air conditioning Service, RCD & Smoke Alarm Checks, Test & Tag	\$5,269.09
36	EFT16846	17/10/2018	ANNIE HUDSON	LIBRARY EVENTS Halloween Decorations	\$75.58
37	EFT16847	17/10/2018	AUSTRALIA POST	ADMIN POSTAGE September 2018	\$1,035.50
38	EFT16848	17/10/2018	AVON WASTE	SANITATION WASTE COLLECTION FT2 September 2018	\$26,385.56
39	EFT16849	17/10/2018	Avantgarde Technologies Pty Ltd	ADMIN IT Fixed Term Support October 2018	\$5,984.00
40	EFT16850	17/10/2018	BERKERS BUILDING PTY LTD	DEPOT FENCING 50% Shared Boundary Fence Replacement Reimbursement	\$2,378.18
41	EFT16851	17/10/2018	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS WALGA 02/10/18	\$127.95
42	EFT16852	17/10/2018	BINDOON GENERAL STORE	GOVERNANCE NEWSPAPERS Monthly Newspaper Account September 2018	\$48.50
43	EFT16853	17/10/2018	BINDOON IGA	ADMIN REFRESHMENTS Kitchen Restock October 2018	\$177.00
44	EFT16854	17/10/2018	BINDOON MENS SHED	BROCKMAN CENTRE PUBLIC TOILETS Cleaning Quarter 2 2018/19	\$1,500.00
45	EFT16855	17/10/2018	BINDOON MOWERS & MACHINERY	EXPENDABLE TOOLS Supply 1 x Bush Ranger Self Propelled Mower	\$2,169.00
46	EFT16856	17/10/2018	BINDOON THEATRE INC	EVENT SCHOOL HOLIDAY WORKSHOPS Hall Hire 04/10/18	\$50.00
47	EFT16857	17/10/2018	BOB WADDELL & ASSOCIATES	GOVERNANCE CONSULTANTS 2017/18 Assets	\$396.00

48	EFT16858	17/10/2018	BOC LIMITED	DEPOT SUPPLIES Oxygen & Acetylene Gas 29/08/18 - 27/09/18	\$48.46
49	EFT16859	17/10/2018	BRAGSKALE PTY LTD	WANNAMAL HALL Clean Gutters Repair Roof Leak, Install Toilet Roll Holders	\$231.00
50	EFT16860	17/10/2018	BREAKAWAY TOURISM PTY LTD	GOVERNANCE CONSULTANTS Bindoon Lifestyle Village & Caravan Park Feasibility	\$1,595.00
51	EFT16861	17/10/2018	CHITTERING PEST & WEED	RURAL WEED CONTROL Spray Verges, Roundabouts, Drains in Lower Chittering, Chittering & Bindoon	\$16,170.00
52	EFT16862	17/10/2018	COMMANDER PTY LIMITED	ADMIN COMM Telephone System Contract September 2018	\$228.65
53	EFT16863	17/10/2018	COOEE COURIERS & TRANSPORT	LIBRARY FREIGHT Connote 74409 State Library	\$107.91
54	EFT16864	17/10/2018	COURIER AUSTRALIA	WORKS PPE Freight 26/09/18	\$17.71
55	EFT16865	17/10/2018	EXCALIBUR PRINTING	ESL BFB UNIFORM Name Badges x 18	\$257.40
56	EFT16866	17/10/2018	GREAT SOUTHERN FUEL SUPPLIES	DEPOT FUEL 7898Lts Diesel 14/09/18	\$11,430.54
57	EFT16867	17/10/2018	HIGHWAY TRAFFIC PTY LTD	EVENT TASTE OF CHITTERING Traffic Management	\$4,290.00
58	EFT16868	17/10/2018	HOTEL SCOTTALIAN	GOVERNANCE REFRESHMENTS Avon Midland Country Zone Meeting 24/08/18	\$742.20
59	EFT16869	17/10/2018	JCT'S CREATIVE SOLUTIONS	ESL BFB Cleaning September 2018	\$264.00
60	EFT16870	17/10/2018	JEFF LOUDON	WANNAMAL PUBLIC CONVENIENCES September 2018	\$825.00
61	EFT16871	17/10/2018	KOMATSU AUSTRALIA PTY LTD	CH10555 KOMATSU GRADER Monthly Maintenance Contract 28/08/18 - 26/09/18 (WORKS)	\$805.70
62	EFT16872	17/10/2018	LANDGATE CUSTOMER ACCOUNT	RATES VALUATION EXPENSES GRV Interim Vals	\$219.70
63	EFT16873	17/10/2018	LGIS LIABILITY	PLANNING APPLICATION FEES Refund	\$1,500.00
64	EFT16874	17/10/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	ECON DEVELOPMENT CDO Conference 06-07/09/18 (CDC)	\$2,240.00
65	EFT16875	17/10/2018	LOWER CHITTERING VOLUNTEER BUSHFIRE BRIGADE	FIRE VEHICLES Supply & Install 3 x Compressors (LOWER CHITTERING)	\$2,920.80
66	EFT16876	17/10/2018	MARGARET JUNE COX	Rates refund for assessment A3672 22 PELICAN RISE CHITTERING 6084	\$791.00
67	EFT16877	17/10/2018	METAL ARTWORK CREATIONS	VARIOUS Name Badges x 12	\$141.90
68	EFT16878	17/10/2018	MUCHEA IRRIGATION & RURAL SUPPLIES	BINDA PLACE GARDENS Reticulation Controller I-Core 6	\$147.00
69	EFT16879	17/10/2018	OCS SERVICES PTY LTD	SHIRE CLEANING October 2018	\$4,450.78
70	EFT16880	17/10/2018	ON PRESS DIGITAL PRINT SOLUTIONS	EMERGENCY COMMUNICATIONS Print & Post 2,652 2018-19 Firebreak Booklets	\$4,193.20
71	EFT16881	17/10/2018	PUMA ENERGY	PUMA FUEL September 2018	\$2,901.50
72	EFT16882	17/10/2018	Reinforced Concrete Pipes Australia (WA) Pty Ltd (RCPA)	PERRY ROAD Supply 450 Diameter RRI Class 2 Concrete Pipe x 5, Headwall To Suit 450 Diameter Concrete Pipe x2	\$1,941.23
73	EFT16883	17/10/2018	SLIMS TYRE SERVICE	CH1261 CAT GRADER Supply and Install x 1400R24TG Tyres (WORKS)	\$4,892.40
74	EFT16884	17/10/2018	SOUTHERN CROSS AUSTERO PTY LTD	COMMUNICATIONS RADIO Monthly Around the Towns Interviews September 2018	\$176.00
75	EFT16885	17/10/2018	SYNERGY	ADMIN & STREET LIGHT ELECTRICTY October 2018	\$6,537.95
76	EFT16886	17/10/2018	Shady Trees and Wildflowers	ADMIN Flowers	\$335.00
77	EFT16887	17/10/2018	TELSTRA	TELEPHONE VARIOUS September 2018	\$4,436.63
78	EFT16888	17/10/2018	THE HIRE GUYS WANGARA	FIRE ADVERTISING VMS Board x 2 02/10/2018-09/10/2018	\$880.00
79	EFT16889	17/10/2018	TOTAL GREEN RECYCLING	MUCHEA LANDFILL E-Waste Collection	\$454.58
80	EFT16890	17/10/2018	UNIQCO INTERNATIONAL PTY LTD	GOVERNANCE CONSULTANCY Fleet Management Services October 2018	\$3,175.26
81	EFT16891	17/10/2018	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Restock October 2018	\$781.71
82	EFT16895	18/10/2018	CMS LEGAL	Payroll deductions	\$100.00
83	EFT16896	18/10/2018	LGRCEU	Payroll deductions	\$41.00
84	EFT16897	18/10/2018	SHIRE OF CHITTERING	Payroll deductions	\$780.00
85	EFT16899	23/10/2018	Aussie Plasterboard	ADMINISTRATION BUILDING UPGRADE Gyprock, Cornice, Fixings, Adhesive, Basecoat, Manhole Frame, Insulation, Door Frames.	\$5,214.02
86	EFT16900	23/10/2018	BRAGSKALE PTY LTD	MUCHEA HALL PAVILION UPGRADE Install Fencing	\$5,101.80
87	EFT16901	23/10/2018	BULL-CHITT AUTO ELECTRICS	VARIOUS VEHICLES Air Conditioning Repairs	\$1,045.00
88	EFT16902	23/10/2018	COLOURWEST PAINTING	MUCHEA HALL MAINTENANCE Complete Painting to New Eave Sheets Veranda Area As Per Quote 405	\$5,148.00
89	EFT16903	23/10/2018	RAMM SOFTWARE	WORKS TRAINING Work Management and Pocket Training Onsite 02-03/10/18 (EMTS, WORKS SUPERVISOR, CSO TECH)	\$3,740.00
90	EFT16904	23/10/2018	RAVI CONCRETE CONTRACTORS	MUCHEA HALL PAVILLION Supply Final Trim, Concrete, Mesh & Labour to Form & Pour 112m2 Grey Concrete Under New Veranda.	\$6,160.00
91	EFT16905	23/10/2018	Rusty's Plumbing Gas & Maintenance	LOWER CHITTERING HALL Replace Submersible Pump	\$1,386.00
92	EFT16906	23/10/2018	SPENCE INDUSTRIES	CH1261 CAT GRADER Carry Out Service 11,365 Hrs (WORKS)	\$1,704.51
93	EFT16907	25/10/2018	ACCESS OFFICE INDUSTRIES	LIBRARY FURNITURE Computer Carrell	\$1,336.50
94	EFT16908	25/10/2018	ACE Electrical & Communication Pty Ltd	FIRE STATION MAINTENANCE Complete Electrical Compliance Inspections	\$880.90
95	EFT16909	25/10/2018	ANNIE HUDSON	LIBRARY EVENTS Halloween Prize	\$22.00

96	EFT16910	25/10/2018	AVON WASTE	SANITATION WASTE COLLECTION FT1 October 2018	\$26,572.52
97	EFT16911	25/10/2018	BARBARA GASTON	Rates refund for assessment A1978 77 PIONEER DR BINDOON 6502	\$861.00
98	EFT16912	25/10/2018	BINDOON BAKEHAUS & CAFE	EVENT TASTE OF CHITTERING Muffins for Marty Aldridge Sponsorship	\$250.00
99	EFT16913	25/10/2018	BINDOON IGA	GOVERNANCE REFRESHMENTS Milk	\$27.95
100	EFT16914	25/10/2018	BINDOON MOWERS & MACHINERY	SUNDRY PLANT Repair Small Compactor	\$160.00
101	EFT16915	25/10/2018	BINDOON THEATRE INC	COMM GRANTS Upgrade to Sound System	\$633.33
102	EFT16916	25/10/2018	BOB WADDELL & ASSOCIATES	GOVERNANCE CONSULTANCY Assets 2017/18	\$1,320.00
103	EFT16917	25/10/2018	CHITTERING SCOUT GROUP	EVENT TASTE OF CHITTERING Parking and Cleaning	\$960.00
104	EFT16918	25/10/2018	CHITTERING WILDLIFE CARERS INC	COMM GRANTS Wildlife Rehabilitation Course	\$420.00
105	EFT16919	25/10/2018	Compac Marketing Australia	BINDOON SHOW Signage for Shire Promotion	\$1,038.90
106	EFT16920	25/10/2018	HAYDN DANIEL FAUX	Rates refund for assessment A1861 350 FORREST HILLS PDE BINDOON 6502	\$499.75
107	EFT16921	25/10/2018	LANDGATE CUSTOMER ACCOUNT	RATES TITLE SEARCHES Land Enquiry x 31 September 2018	\$25.70
108	EFT16922	25/10/2018	LGIS LIABILITY	VARIOUS DEPARTMENTS INSURANCE WorkCare Premium 18-19, Second Instalment	\$131,388.79
109	EFT16923	25/10/2018	MCLEODS BARRISTERS & SOLICITORS	MUCHEA EAST ROAD Application for New Title Lot 5 (RN 121) Muchea East Road, Muchea.	\$360.88
110	EFT16924	25/10/2018	NORTHERN VALLEYS NEWS	GOVERNANCE ADVERTISING NV October 2018 Chatter	\$1,149.00
111	EFT16925	25/10/2018	Rusty's Plumbing Gas & Maintenance	BINDOON OVAL Supply & Install New Pressure Pump & Hose Tap to Tank Above Oval	\$1,133.00
112	EFT16926	25/10/2018	SAI GLOBAL LIMITED	WORKS SUBSCRIPTIONS Concurrent User License for Standards Online Selected	\$4,800.18
113	EFT16927	25/10/2018	SLIMS TYRE SERVICE	CH1262 HOLDEN MALIBU 120,000Km Service, Replace Wiper Blades (SPO)	\$595.90
114	EFT16928	25/10/2018	STEVE'S KERB REPAIRS	BINDOON OVAL Supply & Install Semi-Mountable Kerb	\$1,149.50
115	EFT16929	25/10/2018	TIME CRITICAL	OLOPS MINOR ASSET 1 x Heart Start Trainer, 1 x Laerdal Little Anne QCPR Resuscitation Manikin	\$1,353.00
116	EFT16930	25/10/2018	TOTALLY WORKWEAR - Joondalup	WORKS PPE L/Sleeve Shirts, Jeans, Cargo Pants, Waterproof Jacket, Polar Fleece, Safety Boots	\$1,454.30
117	EFT16931	25/10/2018	WC & SJ WRIGHT	DAVIS ROAD Drainage Upgrade, Installation of Pipes & Box Culverts	\$24,324.00
118	EFT16932	26/10/2018	SPENCE INDUSTRIES	CH1272 ISUZU 2.4 17,135Kms Service (UPPER CHITTERING)	\$7,884.40
119	EFT16933	26/10/2018	BENDIGO BANK	MUCHEA HALL PAVILION UPGRADE Mobile Hydraulic Platform 26/09/18-28/09/18	\$782.84
120	EFT16934	31/10/2018	ABCO PRODUCTS	PUBLIC CONVENIENCES Supply Cleaning Products & Chemicals	\$1,288.31
121	EFT16935	31/10/2018	ACE Electrical & Communication Pty Ltd	LOWER CHITTERING HALL Air conditioning Servicing, RCD & Smoke Alarm Checks, Tagging, Replace 3 x Emergency Exit	\$10,311.08
122	EFT16936	31/10/2018	AUSTECH SURVEILLANCE PTY LTD	FIRE STATION MAINTENANCE Station Access Component Replacement	\$9,061.00
123	EFT16937	31/10/2018	Attica Marine Pty Ltd T/as Ausnet Industries	MUCHEA OVAL INFRASTRUCTURE PARKS Supply & Install 4.5m Nets, Winches, Cable.	\$20,750.00
124	EFT16938	31/10/2018	Aussie Plasterboard	ADMINISTRATION BUILDING UPGRADE 10mm Unispan, 76mm Fire Tested Stud, 76mmx 32mm Track, 13mm Flush L Bead	\$760.81
125	EFT16939	31/10/2018	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS BFAC 23/10/18	\$146.00
126	EFT16940	31/10/2018	BINDOON IGA	GOVERNANCE REFRESHMENTS Chambers Restock October 2018	\$34.60
127	EFT16941	31/10/2018	BIOCYCLE WA AGENT	SUSSEX BEND PUBLIC CONVENIENCES & BINDOON MENS SHED Biocycle Service	\$286.00
128	EFT16942	31/10/2018	BUNNINGS BUILDING SUPPLIES	ADMINISTRATION BUILDING UPGRADE Door Closer, Sandpaper, Nylon Anchors, Joint Tape, Drill Bits, Nails, Skirting, Timber	\$2,439.03
129	EFT16943	31/10/2018	DAIMLER TRUCKS PERTH	CH1255 FUSO TRUCK Investigate Air Leak. Investigate Issues With Passenger Window & Door. Investigate Issues With Beacons. (WORKS)	\$1,446.10
130	EFT16944	31/10/2018	DOUBLEVIEW EARTHMOVING	FIRE PREVENTION Install Firebreaks & Bridal Trail	\$2,200.00
131	EFT16945	31/10/2018	Dynamic Group Communications & Electrical	7/11 EDMONDS PLACE Replace 2x Elements To Oven	\$1,507.50
132	EFT16946	31/10/2018	ECOWATER SERVICES PTY LTD	29 BINDA PLACE OFFICE Quarterly Service	\$364.30
133	EFT16947	31/10/2018	ELIZABETH ANNE GLIDDON	MEMBERS DONATIONS Financial Sponsorship National Sporting Event	\$200.00
134	EFT16948	31/10/2018	EMERG SOLUTIONS PTY LTD	ESL BFB BART Subscription 123 BFB users	\$1,845.00
135	EFT16949	31/10/2018	Euan Martin	ADMIN PPE Safety Boots (EDC)	\$119.95
136	EFT16950	31/10/2018	FRONTLINE FIRE & RESCUE EQUIPMENT	CH5040 FIRE TRUCK PTO Clutch Repairs (Lower Chittering)	\$1,827.07
137	EFT16951	31/10/2018	FULTON HOGAN INDUSTRIES PTY LTD	VARIOUS ROADS Asphalt	\$1,408.00
138	EFT16952	31/10/2018	GENSPARK	FIRE STATION MAINTENANCE Flood Light Supply & Repair	\$576.40
139	EFT16953	31/10/2018	HAYDON AGRICULTURAL CONTRACTORS	FLAT ROCKS ROAD Bulldozer Hire With Operator	\$8,580.00
140	EFT16954	31/10/2018	Harley Dykstra	MUCHEA INDUSTRIAL PARK 30% Quoted Amount Design Guidelines	\$2,970.00
141	EFT16955	31/10/2018	JASON SIGN MAKERS	MUCHEA EAST ROAD RENEWAL T-Top Bollard With 8Kg Base	\$1,247.40
142	EFT16956	31/10/2018	JR & A HERSEY	SUNDRY PLANT Tag & Test Lifting Chains	\$781.53
143	EFT16957	31/10/2018	LOCK, STOCK & FARRELL	FIRE PREVENTION Supply Padlocks, Key Cutting	\$467.76

144	EFT16958	31/10/2018	MUCHEA IRRIGATION & RURAL SUPPLIES	MUCHEA HALL PAVILION UPGRADE Cement Grey 20Kg	\$12.00	
145	EFT16959	31/10/2018	MUCHEA PLUMBING & GAS	CHITTERING HEALTH CENTRE Clear Blockage To Septic System	\$1,287.00	
146	EFT16960	31/10/2018	MUCHEA VOLUNTEER BUSH FIRE BRIGADE	MUCHEA FIRE STATION Urn, Refreshments Huw Davies Day	\$639.95	
147	EFT16961	31/10/2018	RAVI CONCRETE CONTRACTORS	BINDOON OVAL Supply & Install Footpath & Ramps	\$3,300.00	
148	EFT16962	31/10/2018	Rusty's Plumbing Gas & Maintenance	MUCHEA LANDFILL Supply & Install Leach Drain	\$6,353.00	
149	EFT16963	31/10/2018	SPENCE INDUSTRIES	CH5987 CASE TRACTOR Gear Box Repairs (PARKS)	\$5,633.39	
150	EFT16964	31/10/2018	STEWART & HEATON CLOTHING CO P/L	ESL BFB CLOTHING Yellow Wildland Turn Out Coat (MUCHEA)	\$175.90	
151	EFT16965	31/10/2018	SUNNY SIGN COMPANY	VARIOUS ROADS Supply 3.4 RHS Post Yellow 76x38 & Post Cap Yellow	\$1,162.70	
152	EFT16966	31/10/2018	T-QUIP	CH1271 TORO MOWER Service, Repairs To Pulleys And Deck (WORKS)	\$1,478.03	
153	EFT16967	31/10/2018	TRIGGRFACTOR	VARIOUS BUILDINGS Complete UV Filter Servicing	\$3,908.00	
154	EFT16968	31/10/2018	TWINKARRI PTY LTD	WEST POINT ROAD Tree Pruning & Mulching	\$13,757.70	
					Total EFT's	\$597,443.95
Muni Cheques						
					Total Cheque Payments	\$0.00
Direct Debits						
155	DD6884.1	03/10/2018	WA SUPER	Payroll deductions	\$12,561.81	
156	DD6884.2	03/10/2018	CBUS SUPER	Superannuation contributions	\$194.11	
157	DD6884.3	03/10/2018	LGIA SUPER	Superannuation contributions	\$1,078.79	
158	DD6884.4	03/10/2018	ANZ SMART CHOICE SUPER	Superannuation contributions	\$400.09	
159	DD6884.5	03/10/2018	AUSTRALIAN SUPER	Superannuation contributions	\$1,318.80	
160	DD6884.6	03/10/2018	REST SUPERANNUATION	Superannuation contributions	\$183.03	
161	DD6884.7	03/10/2018	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19	
162	DD6884.8	03/10/2018	BT LIFETIME - PERSONAL SUPER	Superannuation contributions	\$183.03	
163	DD6884.9	03/10/2018	PRIME SUPER	Superannuation contributions	\$122.82	
164	DD6908.1	02/10/2018	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 74 Repayment - GRAY ROAD DEVELOPMENT	\$7,096.50	
165	DD6909.1	02/10/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank 02/10/2018	\$1,278.93	
166	DD6917.1	17/10/2018	WA SUPER	Payroll deductions	\$12,476.76	
167	DD6917.2	17/10/2018	CBUS SUPER	Superannuation contributions	\$194.95	
168	DD6917.3	17/10/2018	LGIA SUPER	Superannuation contributions	\$968.36	
169	DD6917.4	17/10/2018	ANZ SMART CHOICE SUPER	Superannuation contributions	\$400.09	
170	DD6917.5	17/10/2018	AUSTRALIAN SUPER	Superannuation contributions	\$1,471.00	
171	DD6917.6	17/10/2018	REST SUPERANNUATION	Superannuation contributions	\$183.03	
172	DD6917.7	17/10/2018	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19	
173	DD6917.8	17/10/2018	BT LIFETIME - PERSONAL SUPER	Superannuation contributions	\$183.03	
174	DD6917.9	17/10/2018	PRIME SUPER	Superannuation contributions	\$122.82	
175	DD6919.1	02/10/2018	Bendigo Bank - Bank Fees	BANK FEES CBA Merchant Fee 02/10/2018	\$246.81	
176	DD6920.1	04/10/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank 04/10/2018	\$5.80	
177	DD6921.1	04/10/2018	CLUE DESIGN 2009	ADMIN WEBSITE Clue Design 04/10/2018	\$588.50	
178	DD6951.1	15/10/2018	BENDIGO BANK	CREDIT CARD September 2018	\$10,430.16	

179	DD6953.1	09/10/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank 09/10/2018	\$2.80
180	DD6970.1	26/10/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank Fees 26/10/2018	\$2.50
181	DD6971.1	25/10/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank 25/10/2018	\$0.80
182	DD6972.1	29/10/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank Fees 29/10/2018	\$0.10
183	DD6973.1	15/10/2018	Commonwealth Bank - Bank Fees	BANK FEES CBA Bank Fees 15/10/2018	\$489.63
184	DD6974.1	15/10/2018	ISUZU AUSTRALIA PTY LTD	LEASE CH10999	\$185.90
185	DD6976.1	31/10/2018	WA SUPER	Payroll deductions	\$12,480.46
186	DD6976.2	31/10/2018	AMP FLEXIBLE LIFETIME INSURANCE	Superannuation contributions	\$246.94
187	DD6976.3	31/10/2018	CBUS SUPER	Superannuation contributions	\$194.73
188	DD6976.4	31/10/2018	LGIA SUPER	Superannuation contributions	\$968.36
189	DD6976.5	31/10/2018	ANZ SMART CHOICE SUPER	Superannuation contributions	\$400.09
190	DD6976.6	31/10/2018	AUSTRALIAN SUPER	Superannuation contributions	\$1,501.60
191	DD6976.7	31/10/2018	REST SUPERANNUATION	Superannuation contributions	\$305.63
192	DD6976.8	31/10/2018	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19
193	DD6976.9	31/10/2018	BT LIFETIME - PERSONAL SUPER	Superannuation contributions	\$183.03
194	DD6884.1	03/10/2018	AMP FLEXIBLE LIFETIME INSURANCE	Superannuation contributions	\$246.31
195	DD6917.1	17/10/2018	AMP FLEXIBLE LIFETIME INSURANCE	Superannuation contributions	\$246.94
196	DD6976.1	31/10/2018	PRIME SUPER	Superannuation contributions	\$122.82
197	DD6976.1	31/10/2018	TELSTRA SUPER PTY LTD	Superannuation contributions	\$165.59
Total Direct Debits					\$70,268.02
Transfers					
					\$0.00
Total Transfer					\$0.00
Total Municipal Payments					\$946,698.78
Trust Payments					
198	EFT16892	17/10/2018	BUILDING COMMISSION	BUILDING COMMISSION LEVY FEE SEPTEMBER 2018	\$2,437.48
199	EFT16893	17/10/2018	CONSTRUCTION TRAINING FUND	CTF LEVY SEPTEMBER 2018	\$2,033.13
200	EFT16894	17/10/2018	SHIRE OF CHITTERING	SEPTEMBER BSL RECONCILIATION AGENT FEE	\$119.50
201	EFT16898	23/10/2018	REGINALD WILLIAM SOUTHERN	BOND REFUND T419 Maintenance of Moore Street	\$938.00
Total Trust Payments					\$4,590.11



MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 August 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 30/10/18

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 August 2018

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 2018 of \$6,894,597.

Items of Significance

The material variance adopted by the Shire of Chittering for the 2017/18 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	▼	(\$105,302)	Admin Renovation expenses have been distributed over
Plant and Equipment	▲	\$11,675	Purchases delayed
Infrastructure Assets - Roads	▼	(\$29,122)	Works commenced earlier than anticipated
Infrastructure Assets - Bridges		\$0	Purchases delayed
Infrastructure Assets - Footpaths		\$0	Purchases delayed
Infrastructure Assets - Parks & Ovals	▲	\$11,490	Purchases delayed
Infrastructure Assets - Other		\$0	Purchases delayed

Capital Revenue

Non-operating Grants, Subsidies and Contributions	▼	(\$28,016)	Grants not received as anticipated
Proceeds from Disposal of Assets	▲	\$242,287	6169 GNH sold

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Sandown Park Ablution/Shower Block	410%	\$ 8,920	\$ -	\$ 36,579
Administration Buildings (Capital)	87%	\$ 110,230	\$ 29,000	\$ 95,722
CCTV Throughout Shire	86%	\$ 64,526	\$ 64,526	\$ 55,546
CH1252 New Truck Crew Cab (P1252) (WORKS)	96%	\$ 85,710	\$ 85,710	\$ 82,250
Carl Street		\$ -	\$ -	\$ 4,036
North Rd	17%	\$ 68,605	\$ 15,030	\$ 11,471
Snake Spring Road	18%	\$ 37,560	\$ 10,110	\$ 6,590
Spillman Road		\$ -	\$ -	\$ 28,679
Muchea East Road Renewal (RRG)	1%	\$ 791,547	\$ -	\$ 4,293
Muchea East Road (BS)	9%	\$ 272,300	\$ 25,000	\$ 23,626
Wandena Road (BS)		\$ 314,525	\$ 3,500	\$ 3,500
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	23%	\$ 1,144,525	\$ 251,049	\$ 261,720
Non-operating Grants, Subsidies and Contributions	0%	\$ 1,012,284	\$ 28,016	\$ -
	12%	\$ 2,156,809	\$ 279,065	\$ 261,720
Rates Levied	98%	\$ 5,576,226	\$ 5,576,226	\$ 5,479,352

Item 9.3.2

Attachment 1

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31	Current Year
		August 2017	31 August 2018
Adjusted Net Current Assets	91%	\$ 7,581,294	\$ 6,894,597
Cash and Equivalent - Unrestricted	87%	\$ 5,079,993	\$ 4,435,421
Cash and Equivalent - Restricted	132%	\$ 1,590,118	\$ 2,095,208
Receivables - Rates	105%	\$ 2,967,127	\$ 3,115,366
Receivables - Other	208%	\$ 119,767	\$ 249,643
Payables	268%	\$ 185,045	\$ 496,019

% 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

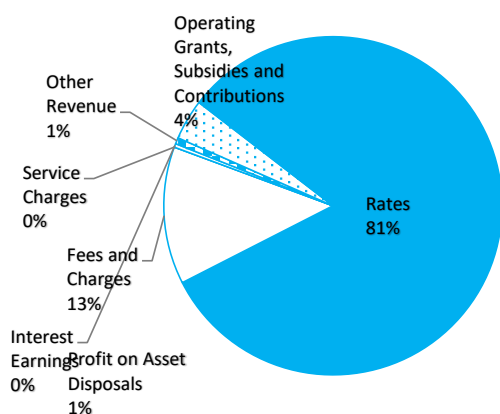
Prepared by: Rhona Hawkins

Reviewed by: Rhona Hawkins

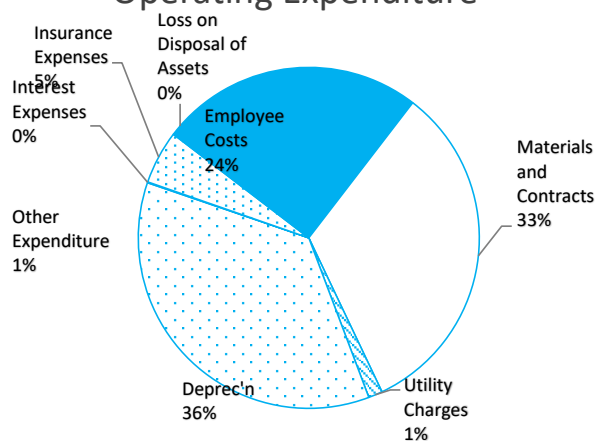
Date prepared: 31/10/18

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 August 2018

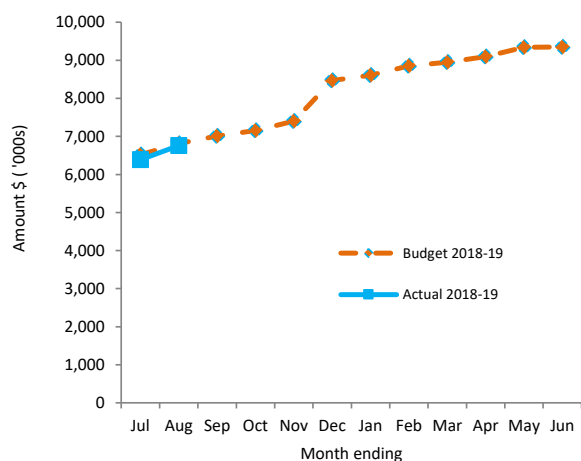
Operating Revenue



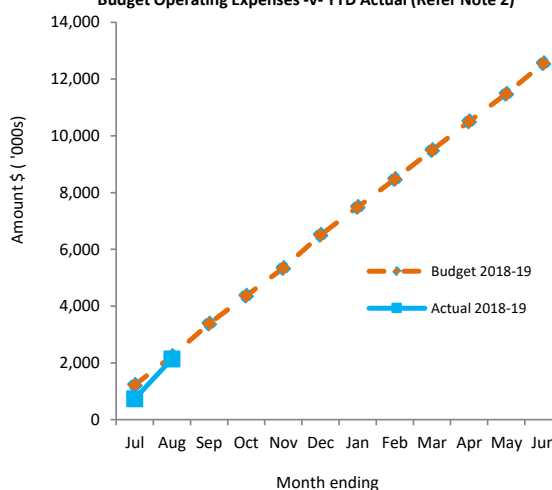
Operating Expenditure



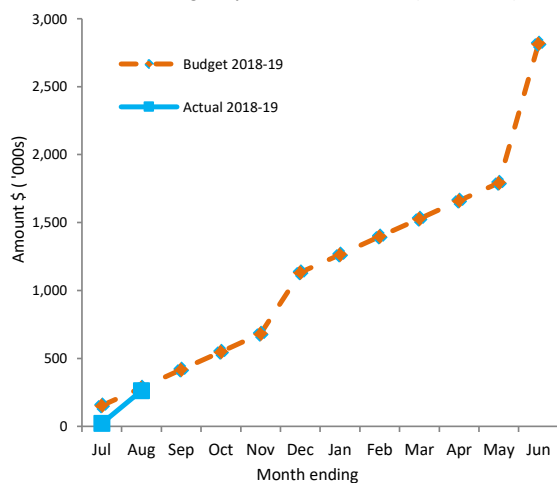
Budget Operating Revenues -v- Actual (Refer Note 2)



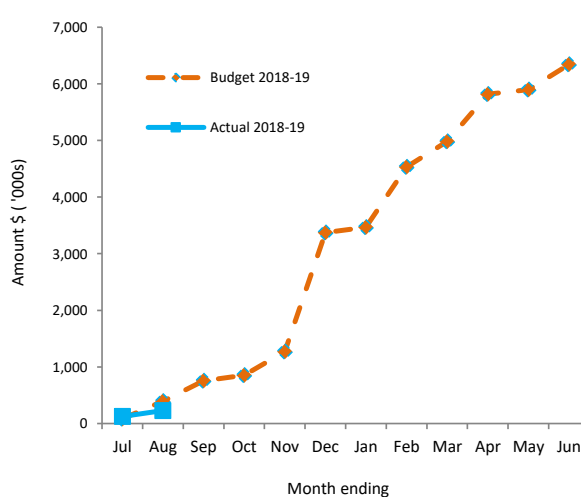
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 August 2018

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	1,671,698	1,713,787	1,713,787	0	0%		
Revenue from operating activities								
Rates	9	5,576,226	5,576,226	5,479,352	(96,874)	(2%)	▼	
Operating Grants, Subsidies and Contributions	11	1,144,525	251,049	261,720	10,671	4%	▲	
Fees and Charges		1,332,918	909,216	888,675	(20,541)	(2%)	▼	
Service Charges		0	0	0	0			
Interest Earnings		130,834	21,802	23,606	1,804	8%	▲	
Other Revenue		148,400	27,277	40,147	12,870	47%	▲	\$
Profit on Disposal of Assets	8	4,277	710	63,215	62,505	8804%	▲	\$
		8,337,180	6,786,280	6,756,715				
Expenditure from operating activities								
Employee Costs		(3,500,585)	(688,018)	(514,596)	173,422	25%	▲	\$
Materials and Contracts		(3,208,245)	(530,290)	(695,715)	(165,425)	(31%)	▼	\$
Utility Charges		(163,504)	(28,806)	(28,528)	278	1%	▲	
Depreciation on Non-Current Assets		(4,742,350)	(790,364)	(769,788)	20,576	3%	▲	
Interest Expenses		(90,010)	(21,998)	1,705	23,703	108%	▲	\$
Insurance Expenses		(182,841)	(106,547)	(108,537)	(1,990)	(2%)	▼	
Other Expenditure		(367,868)	(24,598)	(21,280)	3,318	13%	▲	\$
Loss on Disposal of Assets	8	(303,097)	(50,508)	0	50,508	100%	▲	\$
		(12,558,499)	(2,241,129)	(2,136,737)				
Operating activities excluded from budget								
Add back Depreciation		4,742,350	790,364	769,788	(20,576)	(3%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	298,820	49,798	(63,215)	(113,013)	(227%)	▼	\$
Movement in Leave Reserve (Added Back)		0	0	72	72		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0			
Rounding Adjustments		0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0			
Amount attributable to operating activities		819,851	5,385,313	5,326,622				
Investing activities								
Grants, Subsidies and Contributions	11	1,012,284	28,016	0	(28,016)	(100%)	▼	\$
Proceeds from Disposal of Assets	8	1,130,855	20,855	263,142	242,287	1162%	▲	\$
Land Held for Resale	13	0	0	0	0			
Land and Buildings	13	(1,139,042)	(29,600)	(134,902)	(105,302)	(356%)	▼	\$
Plant and Equipment	13	(1,008,377)	(150,236)	(138,561)	11,675	8%	▲	
Furniture and Equipment	13	0	0	0	0			
Infrastructure Assets - Roads	13	(2,499,043)	(53,640)	(82,762)	(29,122)	(54%)	▼	\$
Infrastructure Assets - Bridges	13	(97,319)	0	0	0			
Infrastructure Assets - Footpaths	13	(297,742)	0	0	0			
Infrastructure Assets - Drainage	13	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(169,266)	(31,000)	(19,511)	11,490	37%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0			
Infrastructure Assets - Other	13	(20,000)	0	0	0			
Amount attributable to investing activities		(3,087,650)	(215,605)	(112,593)				
Financing Activities								
Proceeds from New Debentures		705,000	117,498	0	(117,498)	(100%)	▼	\$
Proceeds from Advances		0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0			
Transfer from Reserves	7	979,629	146,604	0	(146,604)	(100%)	▼	\$
Advances to Community Groups		0	0	0	0			
Repayment of Debentures	10	(509,216)	(26,415)	(32,193)	(5,778)	(22%)	▼	
Transfer to Reserves	7	(601,711)	(100,280)	(1,025)	99,255	99%	▲	\$
Amount attributable to financing activities		573,702	137,407	(33,219)				
Closing Funding Surplus (Deficit)	3	(22,400)	7,020,902	6,894,597				

▲ ▼ 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 2018

		YTD	YTD	Var. \$	Var. %	Var.
	Adopted	Budget	Actual	(b)-(a)	(b)-(a)/(a)	▲▼
	Note	Annual Budget	(a)	(b)		
		\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,671,698	1,713,787	1,713,787	0	0%
Revenue from operating activities						
Governance		14,100	4,316	4,287	(29)	(1%) ▼
General Purpose Funding - Rates	9	5,576,226	5,576,226	5,479,352	(96,874)	(2%) ▼
General Purpose Funding - Other		850,710	214,539	207,015	(7,524)	(4%) ▼
Law, Order and Public Safety		313,553	69,317	81,070	11,753	17% ▲
Health		53,575	8,892	11,646	2,754	31% ▲
Education and Welfare		19,100	466	441	(25)	(5%) ▼
Housing		132,080	22,401	80,579	58,178	260% ▲
Community Amenities		940,048	823,456	820,625	(2,831)	(0%) ▼
Recreation and Culture		13,400	2,226	578	(1,648)	(74%) ▼
Transport		110,277	1,006	1,953	947	94% ▲
Economic Services		280,887	57,899	40,350	(17,549)	(30%) ▼
Other Property and Services		33,224	5,536	28,820	23,284	421% ▲
		8,337,180	6,786,280	6,756,715		
Expenditure from operating activities						
Governance		(867,599)	(114,583)	(123,052)	(8,469)	(7%) ▼
General Purpose Funding		(318,712)	(56,172)	(47,675)	8,497	15% ▲
Law, Order and Public Safety		(1,027,635)	(170,796)	(142,506)	28,290	17% ▲
Health		(366,302)	(87,709)	(66,984)	20,725	24% ▲
Education and Welfare		(116,647)	(16,994)	(21,040)	(4,046)	(24%) ▼
Housing		(416,226)	(72,737)	(64,097)	8,640	12% ▲
Community Amenities		(2,143,972)	(353,853)	(309,723)	44,130	12% ▲
Recreation and Culture		(1,393,070)	(239,733)	(218,109)	21,624	9% ▲
Transport		(4,662,554)	(778,603)	(866,661)	(88,058)	(11%) ▼
Economic Services		(1,222,668)	(203,293)	(143,838)	59,455	29% ▲
Other Property and Services		(23,115)	(146,656)	(133,053)	13,603	9% ▲
		(12,558,499)	(2,241,129)	(2,136,737)		
Operating activities excluded from budget						
Add back Depreciation		4,742,350	790,364	769,788	(20,576)	(3%) ▼
Adjust (Profit)/Loss on Asset Disposal	8	298,820	49,798	(63,215)	(113,013)	(227%) ▼
Movement in Leave Reserve (Added Back)		0	0	72	72	▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	
Movement in Employee Benefit Provisions		0	0	0	0	
Rounding Adjustments		0	0	0	0	
Adjustment in Fixed Assets		0	0	0	0	
Amount attributable to operating activities		819,851	5,385,313	5,326,622		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	11	1,012,284	28,016	0	(28,016)	(100%) ▼
Proceeds from Disposal of Assets	8	1,130,855	20,855	263,142	242,287	1162% ▲
Land Held for Resale	13	0	0	0	0	
Land and Buildings	13	(1,139,042)	(29,600)	(134,902)	(105,302)	(356%) ▼
Plant and Equipment	13	(1,008,377)	(150,236)	(138,561)	11,675	8% ▲
Furniture and Equipment	13	0	0	0	0	
Infrastructure Assets - Roads	13	(2,499,043)	(53,640)	(82,762)	(29,122)	(54%) ▼
Infrastructure Assets - Bridges	13	(97,319)	0	0	0	
Infrastructure Assets - Footpaths	13	(297,742)	0	0	0	
Infrastructure Assets - Drainage	13	0	0	0	0	
Infrastructure Assets - Parks & Ovals	13	(169,266)	(31,000)	(19,511)	11,490	37% ▲
Infrastructure Assets - Airports	13	0	0	0	0	
Infrastructure Assets - Sewerage	13	0	0	0	0	
Infrastructure Assets - Other	13	(20,000)	0	0	0	
Amount attributable to investing activities		(3,087,650)	(215,605)	(112,593)		
Financing Activities						
Proceeds from New Debentures		705,000	117,498	0	(117,498)	100% ▼
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	0	0	
Transfer from Reserves	7	979,629	146,604	0	(146,604)	100% ▼
Advances to Community Groups		0	0	0	0	
Repayment of Debentures	10	(509,216)	(26,415)	(32,193)	(5,778)	(22%) ▼
Transfer to Reserves	7	(601,711)	(100,280)	(1,025)	99,255	99% ▲
Amount attributable to financing activities		573,702	137,407	(33,219)		
Closing Funding Surplus(Deficit)	3	(22,400)	7,020,902	6,894,597		

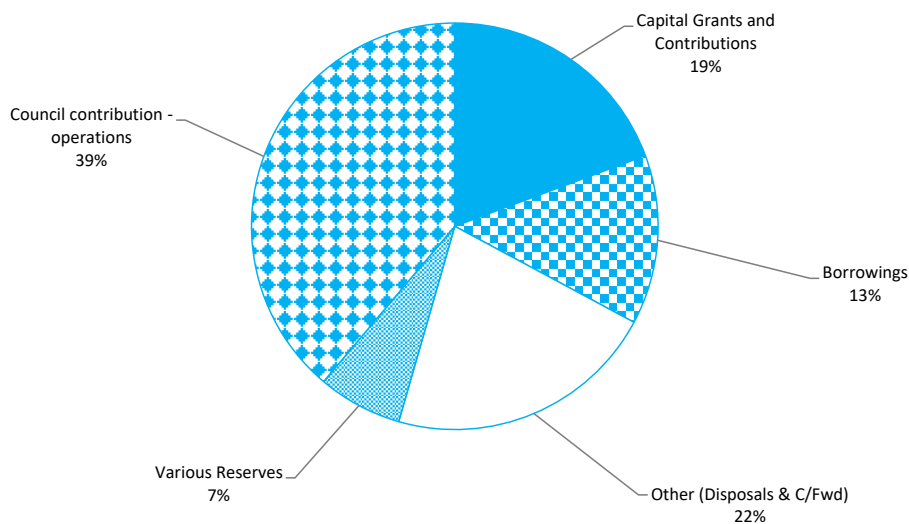
▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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 2018

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	134,902	29,600	1,139,042	1,139,042	134,902	105,302
Plant and Equipment	13	0	138,561	150,236	1,008,377	1,008,377	138,561	(11,675)
Furniture and Equipment	13	0	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	82,762	53,640	2,499,043	2,499,043	82,762	29,122
Infrastructure Assets - Bridges	13	0	0	0	97,319	97,319	0	0
Infrastructure Assets - Footpaths	13	0	0	0	297,742	297,742	0	0
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	19,511	31,000	169,266	169,266	19,511	(11,490)
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	0	0	20,000	20,000	0	0
Capital Expenditure Totals		0	375,735	264,476	5,230,789	5,230,789	375,735	111,259
Capital acquisitions funded by:								
Capital Grants and Contributions				28,016	1,012,284	1,012,284	0	
Borrowings				117,498	705,000	705,000	0	
Other (Disposals & C/Fwd)				20,855	1,130,855	1,130,855	263,142	
Council contribution - Cash Backed Reserves								
Various Reserves				146,604	351,434		0	
Council contribution - operations				(48,497)	2,031,216		112,593	
Capital Funding Total				264,476	5,230,789		375,735	

Budgeted Capital Acquisitions Funding

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

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

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

(i) Fixed Assets

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

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

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

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.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 1: Significant Accounting Policies**Depreciation on non-current assets**

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.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 1: Significant Accounting Policies

ECONOMIC SERVICES

Objective:

To help promote the Shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:
















































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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 2: Explanation of Material Variances

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

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

Reporting Program	Var. \$	Var. %	Var. 	Significant Var. 	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	(29)	(1%)			Timing	
General Purpose Funding - Rates	(96,874)	(2%)			Permanent	Rates paid in advance
General Purpose Funding - Other	(7,524)	(4%)			Timing	Long term investment so interest not received as per Budget
Law, Order and Public Safety	11,753	17%			Timing	Grant funds not received as anticipated
Health	2,754	31%			Timing	Licence renewals received earlier than anticipated
Education and Welfare	(25)	(5%)			Timing	
Housing	58,178	260%			Permanent	6169 GNH sold
Community Amenities	(2,831)	(0%)			Timing	
Recreation and Culture	(1,648)	(74%)			Timing	Grant revenue distributed over twelve months
Transport	947	94%			Permanent	Grant revenue distributed over twelve months
Economic Services	(17,549)	(30%)			Timing	Grant revenue distributed over twelve months
Other Property and Services	23,284	421%			Permanent	LSL Recoup not anticipated
Expenditure from operating activities						
Governance	(8,469)	(7%)			Timing	Consultancy - Statutory lower than anticipated
General Purpose Funding	8,497	15%			Timing	Valuation expenses have been distributed over twelve months.
Law, Order and Public Safety	28,290	17%			Timing	Employee costs are lower than expected
Health	20,725	24%			Timing	Employee costs are lower than expected
Education and Welfare	(4,046)	(24%)			Permanent	Ferguson House maintenance and Depreciation higher than anticipated
Housing	8,640	12%			Timing	Building maintenance has not commenced due to the Admin Office renovations
Community Amenities	44,130	12%			Timing	Employee costs are lower than expected
Recreation and Culture	21,624	9%			Timing	Parks and gardens maintenance has been averaged over twelve months
Transport	(88,058)	(11%)			Timing	Maintenance works has occurred earlier than budget
Economic Services	59,455	29%			Timing	Works on Muchea Industrial Park and Asset Disposal is not as per budget timing
Other Property and Services	13,603	9%			Timing	Admin Allocation, Public Works Overheads and Depn all to be adjusted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(28,016)	(100%)			Timing	Grants not received as anticipated
Proceeds from Disposal of Assets	242,287	1162%			Permanent	6169 GNH sold
Land Held for Resale	0					
Land and Buildings	(105,302)	(356%)			Timing	Admin Renovation expenses have been distributed over twelve months.
Plant and Equipment	11,675	8%			Timing	Purchases delayed
Infrastructure Assets - Roads	(29,122)	(54%)			Timing	Works commenced earlier than anticipated
Infrastructure Assets - Bridges	0					
Infrastructure Assets - Footpaths	0					
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	11,490	37%			Timing	Works delayed
Infrastructure Assets - Other	0					

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 2: Explanation of Material Variances

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

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

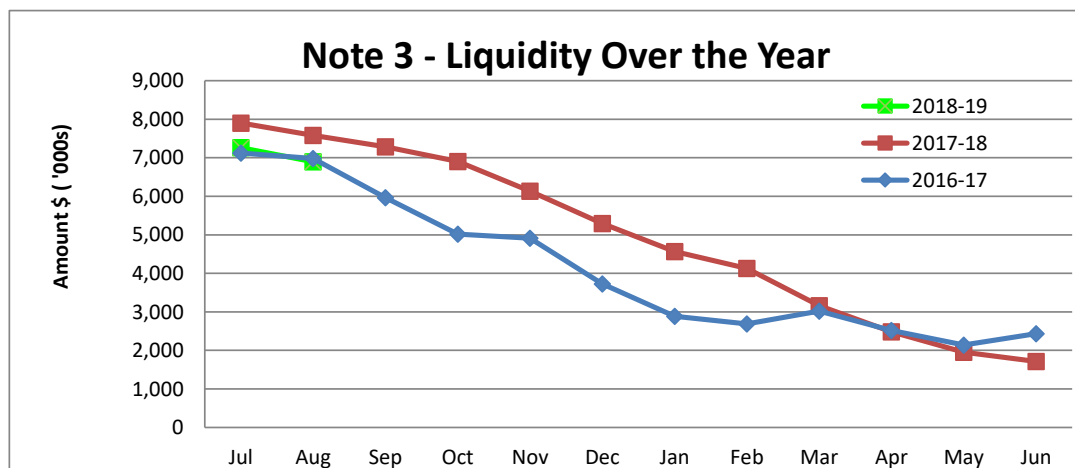
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Financing Activities						
Proceeds from New Debentures	(117,498)	100%	▼		Timing	Loan not yet drawn down
Proceeds from Advances	0				Permanent	
Self-Supporting Loan Principal	0				Permanent	
Transfer from Reserves	(146,604)	100%	▼		Timing	Transfers not required yet
Advances to Community Groups	0				Permanent	
Repayment of Debentures	(5,778)	(22%)	▼		Timing	Loan payment earlier than anticipated
Transfer to Reserves	99,255	99%	▲	S	Timing	Transfers not required yet

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current	Forecast
	Note	30/06/2018	31/08/2017	31/08/2018	30/06/2019
		\$	\$	\$	\$
Current Assets					
Cash Unrestricted	4	981,411	4,925,549	3,721,853	2,104,762
Cash Restricted - Conditions over Grants	11	703,438	154,444	713,568	150,000
Cash Restricted - Reserves	4	2,094,182	1,590,118	2,095,208	2,569,200
Receivables - Rates	6	291,792	2,967,127	3,115,366	250,000
Receivables - Other	6	440,582	119,767	249,643	300,000
Inventories		3,676	1,732	(25,421)	6,000
		4,515,081	9,758,737	9,870,216	5,379,962
Less: Current Liabilities					
Payables		(319,185)	(185,045)	(496,019)	(350,000)
Loan Liability		(79,301)	(82,355)	(47,107)	(100,000)
Provisions		(524,792)	(497,808)	(521,198)	(500,000)
		(923,277)	(765,207)	(1,064,325)	(950,000)
Less: Cash Reserves	7	(2,094,182)	(1,590,118)	(2,095,208)	(2,569,200)
Add Back: Component of Leave Liability not Required to be funded		137,334	95,527	137,406	177,402
Add Back: Current Loan Liability		79,301	82,355	47,107	100,000
Adjustment for Trust Transactions Within Muni		(470)	0	(600)	0
Net Current Funding Position		1,713,787	7,581,294	6,894,597	2,138,164

**Comments - Net Current Funding Position**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	4,433,971				4,433,971	Bendigo	1.25%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		2,095,208			2,095,208	Bendigo	2.55%	29-Jan-19
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	500				500	N/A	Nil	On Hand
Trust Cash At Bank			369,203		369,203	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		0			0			
(c) Investments								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand
Total	4,435,421	2,095,208	369,203	42,500	6,942,332			

Comments/Notes - Investments

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

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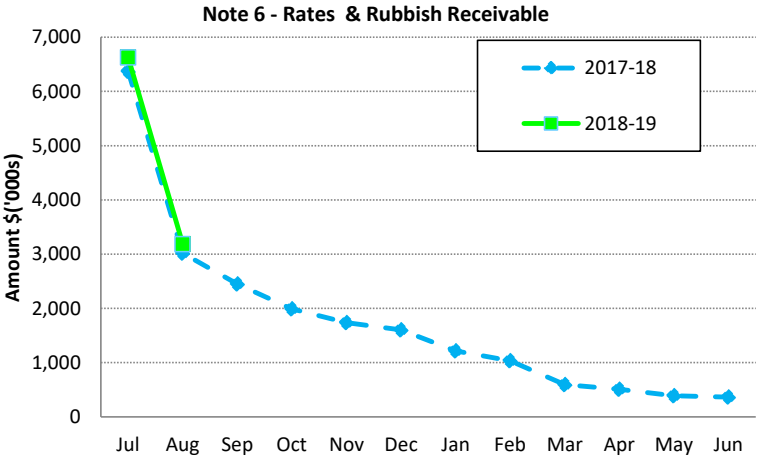
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 6: Receivables

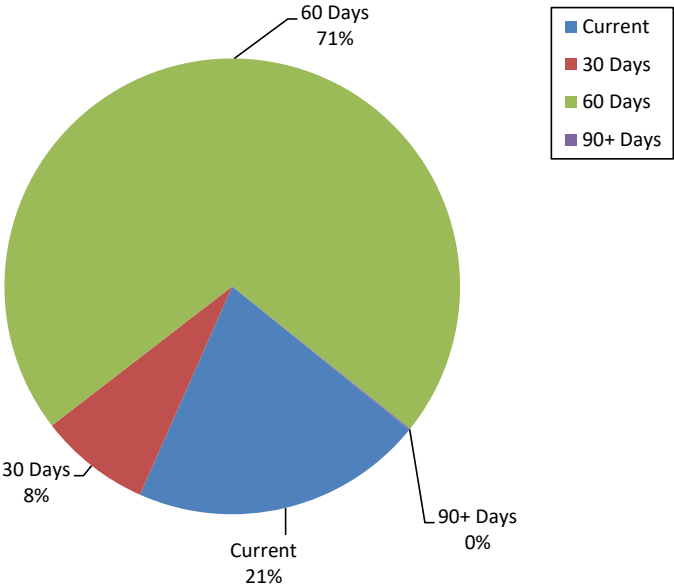
Receivables - Rates & Rubbish	31 August 2018	30 June 2018
	\$	\$
Opening Arrears Previous Years	364,460	274,565
Levied this year	6,114,869	6,080,828
<u>Less</u> Collections to date	(3,291,296)	(5,990,933)
Equals Current Outstanding	3,188,034	364,460
Net Rates Collectable	3,188,034	364,460
% Collected	50.80%	94.27%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	38,395	14,586	131,403	(158)	184,225
Balance per Trial Balance					
Sundry Debtors					181,651
Receivables - Other					67,992
Total Receivables General Outstanding					249,643

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



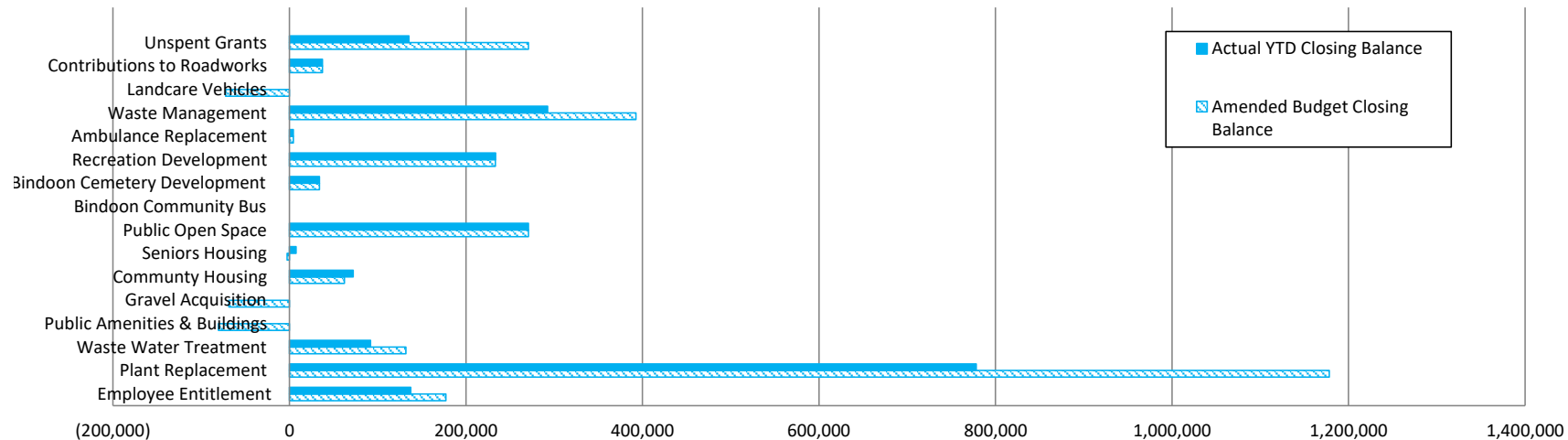
Comments/Notes - Receivables Rates & Rubbish

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	137,334	67	72	40,000	0	0	0	177,402	137,406
Plant Replacement	777,787	381	407	400,000	0	0	0	1,178,168	778,194
Waste Water Treatment	91,899	45	48	50,000	0	(10,000)	0	131,944	91,947
Public Amenities & Buildings	0	0	0	0	0	(80,418)	0	(80,418)	0
Gravel Acquisition	0	0	0	0	0	(68,631)	0	(68,631)	0
Community Housing	72,240	35	38	0	0	(10,000)	0	62,275	72,278
Seniors Housing	7,446	4	4	0	0	(10,000)	0	(2,550)	7,450
Public Open Space	270,746	133	142	0	0	0	0	270,879	270,888
Bindoon Community Bus	0	0	0	0	0	0	0	0	0
Bindoon Cemetery Development	33,941	17	18	0	0	0	0	33,958	33,959
Recreation Development	233,351	114	122	100,000	0	(100,000)	0	233,465	233,473
Ambulance Replacement	4,341	2	2	0	0	0	0	4,343	4,343
Waste Management	292,332	143	153	100,000	0	0	0	392,475	292,485
Landcare Vehicles	(0)	0	0	0	0	(72,385)	0	(72,385)	(0)
Contributions to Roadworks	37,339	18	20	0	0	0	0	37,357	37,359
Unspent Grants	135,426	66	0	135,426	0	0	0	270,918	135,426
	2,094,182	1,025	1,025	825,426	0	(351,434)	0	2,569,200	2,095,208

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



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Plant and Equipment								
MVS159	P&E - 2015 Holden Caprice - Nitrate Silver - CEO					34,923	24,091		(10,832)
MVU325	P&E - 2014 Holden Colorado Space Cab 4x4 Chassis (Ranger)					10,072	10,000		(72)
MVU324	P&E - 2014 Holden Colorado Wagon - CESM					29,506	17,273		(12,233)
MVS721	P&E - 2014 Holden Malibu - Black - (PBS)					16,008	10,000		(6,008)
LDO19021	LAND - Lot 121 - Land Bindoon - Cnr GN Hway & Edmonds-He	180,000	241,292	61,292		365,864	300,000		(65,864)
MVU714	P&E - 2014 Holden Colorado Space Cab Chassis - NRMO Water					16,506	10,909		(5,597)
NEW	Record not found					0	0		
PLE475	P&E - Road Broom - 2 Wheel - Pohlner - 3 point linkage					1,752	1,364		(388)
MVU818	P&E - 2014 Holden Colorado Space Cab - P&G					10,918	12,727	1,809	
PH0001	P&E - Grader - Cat 12H 2004 model					37,014	35,000		(2,014)
MVU111	P&E - Ford PK Ranger XL - Building Maintenance					8,396	8,636	240	
PH1031	P&E - 2010 Isuzu NQR450 Crew	19,927	21,850	1,923		20,855	20,855		
MVM002	P&E - Bus - Toyota Coaster 21 Seat					0	0		
LDV854	LAND - Lot 95 Ridgetop Ramble, Bindoon					347,772	350,000	2,228	
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					320,000	120,000		(200,000)
LDV181	LAND - Lot 104 Gray Rd Bindoon					200,000	200,000		
LDV641	LAND - Lot M 1496 Muchea East [near new Saleyards Complex]					0	0		
MVS131	P&E - 2015 Holden Commodore SV6 Sedan - White (EMCS)					10,089	10,000		(89)
		180,000	263,142	63,215	0	1,429,675	1,130,855	4,277	(303,097)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	10.0227	1,613	30,506,565	3,057,581	0	0	3,057,581	3,057,581	0	0	3,057,581
UV	0.6302	723	320,797,000	2,021,663	0	0	2,021,663	2,021,663	0	0	2,021,663
Sub-Totals		2,336	351,303,565	5,079,244	0	0	5,079,244	5,079,244	0	0	5,079,244
Minimum Payment	Minimum										
	\$										
GRV	1,000.00	427	3,013,857	427,000	0	0	427,000	427,000	0	0	427,000
UV	950.00	71	5,328,409	67,450	0	0	67,450	67,450	0	0	67,450
Sub-Totals		498	8,342,266	494,450	0	0	494,450	494,450	0	0	494,450
		2,834	359,645,831	5,573,694	0	0	5,573,694	5,573,694	0	0	5,573,694
Discounts							0				0
Concession							0				0
Amount from General Rates							5,573,694				5,573,694
Ex-Gratia Rates							0				2,532
Rates Adjustments							0				0
Movement in Excess Rates							(94,342)				0
Specified Area Rates							0				0
Totals							5,479,352				5,576,226

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2018	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 80 Admin Server/IT Upgrade	100,000	0	0	0	0	18,934	18,934	100,000	81,066	81,066	-288	2,592	2,592
Health													
Loan 79 - Multi Purpose Health Centre	562,652	0	0	0	19,691	27,155	27,155	542,961	535,497	535,497	8,115	24,529	24,529
Housing													
Loan 72 Staff Housing Development	92,174	0	0	0	7,075	29,324	29,324	85,099	62,850	62,850	1,489	4,932	4,932
Loan 73 Seniors & Community Housing	32,938	0	0	0	2,071	8,497	8,497	30,867	24,441	24,441	0	2,113	2,113
Recreation and Culture													
Loan 74 Land Acquisition Gray Road	62,082	0	0	0	3,356	13,766	13,766	58,726	48,316	48,316	0	4,013	4,013
Transport													
Loan 79 New Grader	262,351	0	0	0	0	12,662	12,662	262,351	249,689	249,689	-4,698	11,437	11,437
Economic Services													
Loan 81 Land Lot 215 Great Nth Hwy	67,048	0	0	0	0	67,048	67,048	67,048	0	0	-469	1,706	1,706
Loan 85 Land Lot 215 Great Nth Hwy	187,500	0	0	0	0	187,500	187,500	187,500	0	0	0	5,625	5,625
Loan 82 Land Lot 168 Binda Place	636,312	0	0	0	0	79,945	79,945	636,312	556,367	556,367	-5,854	18,963	18,963
Loan 83 Lifestyle Villgae	0	0	650,000	650,000	0	59,362	59,362	0	590,638	590,638	0	13,000	13,000
Other Property & Services													
Loan 86 Admin Telephone System	0	0	55,000	55,000	0	5,023	5,023	0	49,977	49,977	0	1,100	1,100
	2,003,057	0	705,000	705,000	32,193	509,216	509,216	1,970,864	2,198,841	2,198,841	(1,705)	90,010	90,010

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Particulars/Purpose	Amount Borrowed						Amount Used			Balance Unspent		
	YTD Actual	Amended Budget	Adopted Budget	Institution	Term (Years)	Interest Rate	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
Loan 86 Admin Telephone System	0	55,000	55,000	WATC	5	4.00	0	55,000	55,000	0	0	0
	0	0	0				0	0	0	0	0	0
	0	0	0				0	0	0	0	0	0
	0	55,000	55,000				0	55,000	55,000	0	0	0

Institution	Loan Type	Term Years	Interest Rate
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SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Post	YTD Actual		Unspent
			Balance	Operating	Capital	Adopted	Annual		Revenue	(Expended)	(Tied)
			(a)			Budget	Budget	Variations	Expected	(b)	(a)+(b)
				\$	\$	\$	(c)	(d)	(c)+(d)	\$	\$
General Purpose Funding											
Grants Commission - General	WALGGC	Operating	0	387,642	0	96,910	387,642		387,642	0	0
Grants Commission - Roads	WALGGC	Operating	0	245,484	0	61,371	245,484		245,484	0	0
Governance											
Apprenticeship Training and IT Vision COA Contribution		Operating	0	0	0	0	0		0	0	0
Law, Order and Public Safety											
Grant - Watering WA - Remote Tank Monitoring		Operating - Tied	0	0	0	0	0		0	0	0
Grant - AWARE - Raising Resilience	Office of Emergency Managemen	Operating - Tied	1,038	0	0	0	0		0	0	1,038
Grant - Safet Communities CCTV	Office of Emergency Managemen	Operating - Tied	0	32,263	0	5,376	32,263		32,263	29,330	(26,216)
Grant - Stronger Communities - Defibrillators CFS	Dept Infrastructure/Communities	Operating - Tied	0	0	0	0	0		0	0	0
ESL BFB - Contribution		Operating		0	0	0	0		0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	12,713	215,390	0	53,847	215,390		215,390	46,727	59,440
Grant - ESL SES Operating Grant	Dept Fire & Emergency Service	Operating - Tied		0	0	0	0		0	0	0
Grant - BRMP BAL Training	FAL Australia	Operating - Tied	0	0	0	0	0		0	0	0
Grant - Community Emergency Service Manager (CESM)	Dept Fire & Emergency Service	Operating - Tied	42,492	0	0	0	0		0	0	42,492
Grant - CESM Vehicle	Dept Fire & Emergency Service	Operating - Tied	9,901	12,000	0	0	12,000		12,000	0	(3,995)
Grant - Bushfire Risk Management (BRMP)	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	0	(94)
Education & Welfare											
Grant - Seniors Week - 5 Senses Discovery Tour	COTA WA	Operating - Tied	0	1,000	0	0	1,000		1,000	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	500	0	0	500		500	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	0	0	0	0		0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	11,300	0	0	11,300		11,300	0	0
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	2,800	0	466	2,800		2,800	441	0
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0		0	0	0
Community Amenities											
			0	0	0	0	0		0	0	0
Recreation and Culture											
Contribution - Sandown Park Toilet Block	South Midlands Polocrosse Club	Non-operating	19,724	0	0	0	0		0	0	(36,579)
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	0	0
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	0	0
Contribution - Brockman Centre Ramps and Paths	Brockman Centre	Non-operating	0	0	18,000	3,000	18,000		18,000	0	0
Contribution - Muchea Cricket Nets	Muchea Cricket Club	Non-operating	0	0	18,944	3,156	18,944		18,944	0	(19,478)
Contribution - Bindoon Cricket Pitch	Bindoon Sport & Rec	Non-operating	0	0	6,000	1,000	6,000		6,000	0	0
Grant - Kidsport	Dept Sport and Recreation	Operating - Tied	304	0	0	0	0		0	0	(1,951)
Grant - Blackboy Ridge Basic Enhancements	LotteryWest	Non-operating	0	0	0	0	0		0	0	0
Grant - Brockman Centre Access Ramps and Paths		Non-operating	0	0	0	0	0		0	0	0
Grant - Muchea Cricket Nets		Non-operating	0	0	20,033	3,338	20,033		20,033	0	0
Grant - Muchea Dual Pump & Jump Track		Non-operating	5,000	0	5,000	832	5,000		5,000	0	5,000
Grant - Cadbury Fundraiser	Cadbury	Operating - Tied	0	400	0	66	400		400	0	0
Transport											
Grant - Street Lighting	Main Roads WA	Operating	0	4,000	0	666	4,000		4,000	0	(9,394)
Contribution - Road Works	Berkers Carpark	Operating - Tied	0	0	0	0	0		0	0	0
Grant - Direct Road	Main Roads WA	Operating	0	104,228	0	0	104,228		104,228	0	0
Grant - Black Spot - Chittering Road	Main Roads WA	Non-operating	0	0	10,667	0	10,667		10,667	0	0
Grant - Black Spot - Muchea East Road	Main Roads WA	Non-operating	159,881	0	53,244	0	53,244		53,244	0	(23,626)
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0
Grant - Black Spot - Wandena Road	Main Roads WA	Non-operating	0	0	209,683	0	209,683		209,683	0	(3,500)
Grant - Black Spot - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	16,966	0	16,966		16,966	0	0
Grant - Regional Road Group - Bridge 4701 Blizzard Road	Regional Road Group	Non-operating	137,690	0	67,000	0	67,000		67,000	0	137,690
Grant - WALGCC Bridge 5374 Flat Rocks Road	Regional Road Group	Non-operating	40,000	0	0	0	0		0	0	40,000
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	94,720	0	0	0	0		0	0	94,720
Grant - Regional Road Group - Muchea East Road	Regional Road Group	Non-operating	52,257	0	486,596	0	486,596		486,596	0	(4,293)
Grant - Regional Road Group - Archibald Street Footpath	Regional Road Group	Non-operating		0	95,151	15,858	95,151		95,151	0	0
Grant - Mountain Bike Trail		Non-operating		0	5,000	832	5,000		5,000	0	0
Economic Services											
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0		0	0	(27,339)
Contribution - Taste of Chittering	Various	Operating - Tied	7,155	18,255	0	18,255	18,255		18,255	21,945	0
Contribution - Tourism Action Plan Signage	Various	Operating		0	0	0	0		0	1,200	0
Grant - Wear Ya Wellies - Road Safety Message	Road Safety Council	Operating - Tied	0	(11,300)	0	(6,000)	(11,300)		(11,300)	6,000	0
Grant - Visitor Centre Auto Door		Non-operating	0	0	0	0	0		0	0	0
Grant - Muchea Employment Node - Special Projects Officer	Building Better Regions	Operating - Tied	120,563	120,563	0	20,092	120,563		120,563	0	(13,041)
Grant - Visitor Centre Sustainability	TourismWA	Operating - Tied	0	0	0	0	0		0	0	0
TOTALS			703,438	1,144,525	1,012,284	279,065	2,156,809	0	2,156,809	105,643	(198,837)
SUMMARY											
Operating	Operating Grants, Subsidies and Contributions		0	741,354	0	158,947	741,354	0	741,354	1,200	(9,394)
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		194,166	403,171	0	92,102	403,171	0	403,171	104,443	(101,966)
Non-operating	Non-operating Grants, Subsidies and Contributions		509,272	0	1,012,284	28,016	1,012,284	0	1,012,284	0	(87,477)
TOTALS			703,438	1,144,525	1,012,284	279,065	2,156,809	0	2,156,809	105,643	(198,837)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018
























Note 12: Trust Fund

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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Aug 2018
	\$	\$	\$	\$
Animal Control	50.00	0.00	0.00	50.00
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	2,773.21	2,831.71	(4,245.87)	1,359.05
Bonds - Crossovers	16,513.89	0.00	0.00	16,513.89
Bonds - Defects Roadworks	11,742.59	0.00	0.00	11,742.59
Bonds - Developer	95,682.19	0.00	0.00	95,682.19
Bonds - Extractive Industries	217,658.43	0.00	0.00	217,658.43
Bonds - Gravel Pit Rehabilitation	21,289.16	0.00	0.00	21,289.16
Bonds - Keys, Hall and Equipment	1,905.00	100.00	(350.00)	1,655.00
Building Services Levy (BSL)	2,937.96	3,554.35	(5,122.96)	1,369.35
Bonds - Road Upgrade	0.00	0.00	0.00	0.00
Bonds - Seal Coat	0.00	0.00	0.00	0.00
Bonds - Sand Extraction	0.00	0.00	0.00	0.00
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	351.93	0.00	0.00	351.93
Extractive Industry Licence	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	0.00	0.00	0.00
Bonds - Revegetation of Blocks	0.00	0.00	0.00	0.00
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	0.00	0.00	0.00
Transport Licencing	0.00	0.00	0.00	0.00
Unclaimed Monies	1,031.40	0.00	0.00	1,031.40
	373,035.76	6,486.06	(9,718.83)	369,802.99


















SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2018

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.											
Land											
Economic Services											
 Lot 8017 (IHC) Purchase	4110309	509	LC383	0	0	0	(20,000)	(20,000)	0	0	
 Lifestyle Village Land (Capital)	4130109	509	LC210	0	0	0	(550,000)	(550,000)	0	0	
 Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	(40,000)	(40,000)	0	0	
 Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	(30,000)	(30,000)	0	0	
 131 Muchea East Road Remediation	4130609	509	LC484	0	0	0	(40,000)	(40,000)	0	0	Dec
Total - Economic Services				0	0	0	(680,000)	(680,000)	0	0	
 Total - Land				0	0	0	(680,000)	(680,000)	0	0	
Buildings											
Housing											
 6169 Great Northern Highway Buildings (Capital)	4090310	510	BC227	0	0	0	0	0	0	0	
Total - Housing				0	0	0	0	0	0	0	
Community Amenities											
 Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	0	0	(5,000)	(5,000)	0	0	Dec
 Muchea Hall Buildings (Capital)	4110110	510	BC313	0	0	0	(10,000)	(10,000)	0	0	Nov
 Muchea Hall Pavilion Upgrade	4110110	510	BC313B	0	0	0	(18,386)	(18,386)	0	0	Nov
 Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	0	0	0	0	
Total - Community Amenities				0	0	0	(33,386)	(33,386)	0	0	
Recreation And Culture											
 Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	(36,579)	(36,579)	(8,920)	(8,920)	0	(36,579)	Dec
 Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0	(36,006)	(36,006)	0	0	Dec
 Lower Chittering Sports & Recreation Buildings (Capital)	4110310	510	BC383	0	(600)	(600)	(100,000)	(100,000)	(600)	0	Dec
Total - Recreation And Culture				0	(37,179)	(37,179)	(144,926)	(144,926)	(600)	(36,579)	
Transport											
 Depot Buildings (Capital)	4120110	510	BC410	0	0	0	(38,000)	(38,000)	0	0	Dec
 Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	0	0	(32,500)	(32,500)	0	0	Dec
Total - Transport				0	0	0	(70,500)	(70,500)	0	0	
Economic Services											
 Lifestyle Village Buildings (Capital)	4130110	510	BC210	0	(2,000)	(2,000)	(100,000)	(100,000)	0	(2,000)	April
 Caravan Park Buildings (Capital)	4130210	510	BC475	0	0	0	0	0	0	0	
Total - Economic Services				0	(2,000)	(2,000)	(100,000)	(100,000)	0	(2,000)	
Other Property & Services											
 Administration Buildings (Capital)	4140210	510	BC560	0	(95,722)	(95,722)	(110,230)	(110,230)	(29,000)	(66,722)	Dec
 Administration Building Upgrade	4140210	510	BC560A	0	0	0	0	0	0	0	
 Records Storage Donga	4140210	510	BC563	0	0	0	0	0	0	0	
Total - Other Property & Services				0	(95,722)	(95,722)	(110,230)	(110,230)	(29,000)	(66,722)	
 Total - Buildings				0	(134,902)	(134,902)	(459,042)	(459,042)	(29,600)	(105,302)	























SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2018

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	
				\$	\$	\$	\$	\$	\$	\$	
Plant , Equip. & Vehicles											
Governance											
 OCH New Vehicle (P0001) (CEO)	4040230	530	PA0001	0	0	0	(51,818)	(51,818)	0	0	April
Total - Governance				0	0	0	(51,818)	(51,818)	0	0	
Law, Order And Public Safety											
 FIRE - Plant and Equipment (Capital)	4050130	530	PE030	0	(765)	(765)	0	0	0	(765)	
 CH230 New Utility 4x2 Tray Top (P0230) (Ranger)	4050230	530	PA0230	0	0	0	(42,727)	(42,727)	0	0	Dec
 CH003 Ranger 2018 4x4	4050230	530	PA0231	0	0	0	0	0	0	0	
 CCTV Throughout Shire	4050330	530	PE700	0	(55,546)	(55,546)	(64,526)	(64,526)	(64,526)	8,980	
 000CH New Vehicle (P10178) (CESM)	4050730	530	PA000	0	0	0	(79,682)	(79,682)	0	0	Nov
Total - Law, Order And Public Safety				0	(56,311)	(56,311)	(186,935)	(186,935)	(64,526)	8,215	
Health											
 CH451 New Sedan (Health)	4070430	530	PA1270	0	0	0	(30,000)	(30,000)	0	0	March
Total - Health				0	0	0	(30,000)	(30,000)	0	0	
Community Amenities											
 CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)	4100530	530	PA1892	0	0	0	(42,727)	(42,727)	0	0	Mar
Total - Community Amenities				0	0	0	(42,727)	(42,727)	0	0	
Recreation And Culture											
 HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	
Total - Recreation And Culture				0	0	0	0	0	0	0	
Transport											
 CH6085 Broom Tractor Towed (P0001) (Works)	4120330	530	PA6085	0	0	0	(36,182)	(36,182)	0	0	Dec
 CH354 New Utility 4x4 Tray Top (P0035) (Works)	4120330	530	PA0035	0	0	0	(44,455)	(44,455)	0	0	Dec
 CH1261 New Grader (P1261) (Works)	4120330	530	PA1261	0	0	0	(372,727)	(372,727)	0	0	Dec
 CH5026 New Utility 4x2 Tray Top (P5026) (Works)	4120330	530	PA5026	0	0	0	(40,909)	(40,909)	0	0	Dec
 CH1252 New Truck Crew Cab (P1252) (WORKS)	4120330	530	PA1252	0	(82,250)	(82,250)	(85,710)	(85,710)	(85,710)	3,460	Done
Total - Transport				0	(82,250)	(82,250)	(579,983)	(579,983)	(85,710)	3,460	
Other Property & Services											
 Admin Server/IT Upgrade (Capital)	4140230	530	PE562	0	0	0	(25,550)	(25,550)	0	0	Done
 Admin Telephone System Upgrade	4140230	530	PE564	0	0	0	(55,000)	(55,000)	0	0	Dec
 00CH New Vehicle (P0003) (EMDS)	4140230	530	PA0003	0	0	0	(36,364)	(36,364)	0	0	Mar
Total - Other Property & Services				0	0	0	(116,914)	(116,914)	0	0	
Total - Plant , Equip. & Vehicles				0	(138,561)	(138,561)	(1,008,377)	(1,008,377)	(150,236)	11,675	

















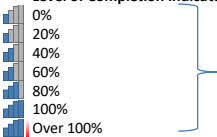
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2018

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	
				\$	\$	\$	\$	\$	\$	\$	
Roads (Non Town)											
Transport											
 Davis Road	4120140	540	RC024	0	0	0	(35,310)	(35,310)	0	0	Done
 Carl Street	4120140	540	RC060	0	(4,036)	(4,036)	0	0	0	(4,036)	Done
 Mackenzie Street	4120142	540	RC066	0	0	0	(139,967)	(139,967)	0	0	Mar
Total - Transport				0	(4,036)	(4,036)	(175,277)	(175,277)	0	(4,036)	
Total - Roads (Non Town)				0	(4,036)	(4,036)	(175,277)	(175,277)	0	(4,036)	
Roads (Town)											
Transport											
 Chittering Road	4120141	540	RC002	0	0	0	(304,045)	(304,045)	0	0	April
 Hay Flat Road	4120141	540	RC008	0	(566)	(566)	0	0	0	(566)	
 Wells Glover Road	4120141	540	RC009	0	0	0	(43,810)	(43,810)	0	0	Nov
 North Rd	4120141	540	RC012	0	(11,471)	(11,471)	(68,605)	(68,605)	(15,030)	3,559	March
 Wandena Road	4120141	540	RC030	0	0	0	(48,425)	(48,425)	0	0	Jan
 Forrest Hills Parade	4120141	540	RC103	0	0	0	(124,624)	(124,624)	0	0	Apr
 Snake Spring Road	4120141	540	RC132	0	(6,590)	(6,590)	(37,560)	(37,560)	(10,110)	3,520	Feb
 Hereford Way	4120141	540	RC145	0	0	0	(28,780)	(28,780)	0	0	Nov
 Murray Grey Circle	4120141	540	RC146	0	0	0	(56,490)	(56,490)	0	0	Nov
 Santa Gertrudis Drive	4120141	540	RC150	0	0	0	(58,040)	(58,040)	0	0	Nov
 Ayreshire Loop	4120141	540	RC180	0	0	0	(78,030)	(78,030)	0	0	Nov
 Flat Rocks Road	4120142	540	RC011	0	0	0	(55,535)	(55,535)	0	0	Done
 Spillman Road	4120142	540	RC051	0	(28,679)	(28,679)	0	0	0	(28,679)	Done
 Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(4,293)	(4,293)	(791,547)	(791,547)	0	(4,293)	Feb
 Mooliabeenie Road (BS)	4120153	540	RBS001	0	0	0	(25,450)	(25,450)	0	0	Dec
 Chittering Road (BS)	4120141	540	RBS002	0	0	0	(16,000)	(16,000)	0	0	Dec
 Muchea East Road (BS)	4120142	540	RBS004	0	(23,626)	(23,626)	(272,300)	(272,300)	(25,000)	1,374	Feb
 Wandena Road (BS)	4120142	540	RBS030	0	(3,500)	(3,500)	(314,525)	(314,525)	(3,500)	0	Dec
Total - Transport				0	(78,726)	(78,726)	(2,323,766)	(2,323,766)	(53,640)	(25,086)	
Total - Roads (Town)				0	(78,726)	(78,726)	(2,323,766)	(2,323,766)	(53,640)	(25,086)	
Bridges and Culverts											
Transport											
 Bridge 4701 - Blizzard Road Slk 0.32 - Cap Ex	4120167	555	BR4701	0	0	0	(97,319)	(97,319)	0	0	Mar
Total - Transport				0	0	0	(97,319)	(97,319)	0	0	
Total - Bridges and Culverts				0	0	0	(97,319)	(97,319)	0	0	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2018

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	
				\$	\$	\$	\$	\$	\$	\$	
Footpaths											
Transport											
 Footpath - Archibald Street	4120170	560	FC032	0	0	0	(190,302)	(190,302)	0	0	Apr
 Blackboy Ridge Trail	4120170	560	WT002	0	0	0	(36,500)	(36,500)	0	0	Mar
 Lake Needonga Trail	4120170	560	WT004	0	0	0	(35,000)	(35,000)	0	0	Dec
 Wannamal Heritage Trail	4120170	560	WT005	0	0	0	(20,940)	(20,940)	0	0	Mar
 Mountain Bike Trail	4120170	560	WT007	0	0	0	(15,000)	(15,000)	0	0	Mar
Total - Transport				0	0	0	(297,742)	(297,742)	0	0	
 Total - Footpaths				0	0	0	(297,742)	(297,742)	0	0	
Parks & Ovals											
Community Amenities											
 Cemetery Memorial Gardens Infrastructure Parks (C	4100770	570	PC300	0	0	0	(34,434)	(34,434)	0	0	Mar
Total - Community Amenities				0	0	0	(34,434)	(34,434)	0	0	
Recreation And Culture											
 John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	(33)	(33)	(15,000)	(15,000)	0	(33)	Mar
 Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	(18,000)	(18,000)	0	0	Dec
 Town Centre Pop Up Park (Capital)	4110370	570	PC370	0	0	0	(18,000)	(18,000)	0	0	Mar
 Bindoon Oval Infrastructure Parks (Capital)	4110370	570	PC310	0	0	0	(12,000)	(12,000)	0	0	Jan
 Muchea Oval Infrastructure Parks (Capital)	4110370	570	PC313	0	(19,478)	(19,478)	(66,832)	(66,832)	(31,000)	11,522	Done
 Maddern Road Nature Park Infrastructure Parks (Ca	4110370	570	PC360	0	0	0	(5,000)	(5,000)	0	0	Jan
Total - Recreation And Culture				0	(19,511)	(19,511)	(134,832)	(134,832)	(31,000)	11,490	
 Total - Parks & Ovals				0	(19,511)	(19,511)	(169,266)	(169,266)	(31,000)	11,490	
Infrastructure - Other											
Economic Services											
 Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(20,000)	(20,000)	0	0	May
Total - Economic Services				0	0	0	(20,000)	(20,000)	0	0	
 Total - Infrastructure - Other				0	0	0	(20,000)	(20,000)	0	0	
Capital Expenditure Total				0	(375,735)	(375,735)	(5,230,789)	(5,230,789)	(264,476)	(111,259)	
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 2018**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 1/11/18

SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 September 2018

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 2018 of \$6,235,385.

Items of Significance

The material variance adopted by the Shire of Chittering for the 2017/18 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	▼	(\$43,978)	Admin Renovation expenses have been distributed over
Plant and Equipment	▲	\$11,675	Purchases delayed
Infrastructure Assets - Roads	▲	\$28,329	Works commenced earlier than anticipated
Infrastructure Assets - Bridges		\$0	Purchases delayed
Infrastructure Assets - Footpaths		\$0	Purchases delayed
Infrastructure Assets - Parks & Ovals	▲	\$130	Purchases delayed
Infrastructure Assets - Other		\$0	Purchases delayed

Capital Revenue

Non-operating Grants, Subsidies and Contributions	▼	(\$42,024)	Grants not received as anticipated
Proceeds from Disposal of Assets	▲	\$242,287	6169 GNH sold

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Sandown Park Ablution/Shower Block	410%	\$ 8,920	\$ -	\$ 36,579
Administration Buildings (Capital)	107%	\$ 110,230	\$ 110,230	\$ 117,798
CCTV Throughout Shire	86%	\$ 64,526	\$ 64,526	\$ 55,546
CH1252 New Truck Crew Cab (P1252) (WORKS)	96%	\$ 85,710	\$ 85,710	\$ 82,250
Carl Street		\$ -	\$ -	\$ 4,036
North Rd	61%	\$ 68,605	\$ 20,395	\$ 41,745
Snake Spring Road	27%	\$ 37,560	\$ 10,110	\$ 10,110
Spillman Road		\$ -	\$ -	\$ 28,679
Muchea East Road Renewal (RRG)	1%	\$ 791,547	\$ -	\$ 4,293
Muchea East Road (BS)	37%	\$ 272,300	\$ 100,000	\$ 101,887
Wandena Road (BS)		\$ 314,525	\$ 3,500	\$ 3,500
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	25%	\$ 1,144,525	\$ 368,610	\$ 284,523
Non-operating Grants, Subsidies and Contributions	0%	\$ 1,012,284	\$ 42,024	\$ -
	13%	\$ 2,156,809	\$ 410,634	\$ 284,523
Rates Levied	98%	\$ 5,576,226	\$ 5,576,226	\$ 5,479,352

Item 9.3.3

Attachment 1

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 30		Current Year	
		September		30 September	
		2017		2018	
Adjusted Net Current Assets	86%	\$	7,284,504	\$	6,235,385
Cash and Equivalent - Unrestricted	86%	\$	5,046,067	\$	4,319,284
Cash and Equivalent - Restricted	131%	\$	1,593,854	\$	2,095,208
Receivables - Rates	104%	\$	2,400,863	\$	2,505,798
Receivables - Other	42%	\$	715,001	\$	297,391
Payables	95%	\$	488,189	\$	463,428

% 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

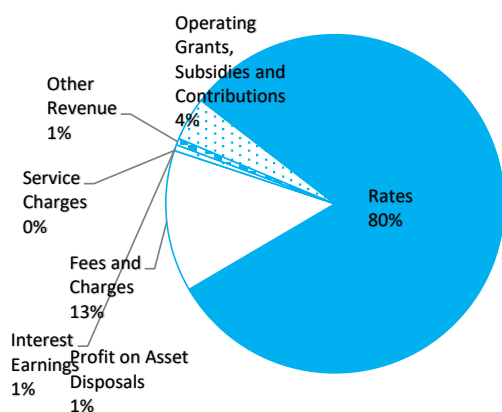
Prepared by: Rhona Hawkins

Reviewed by: Rhona Hawkins

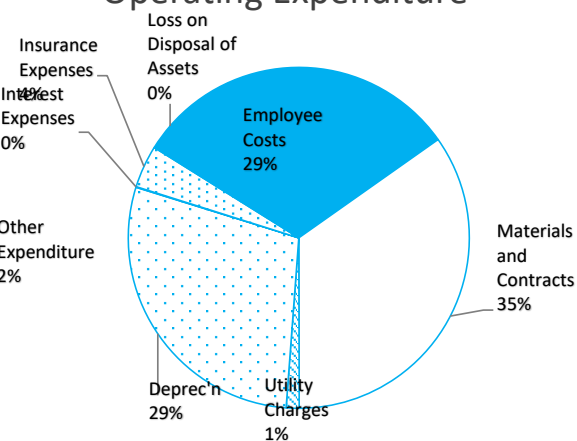
Date prepared: 1/11/18

SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 September 2018

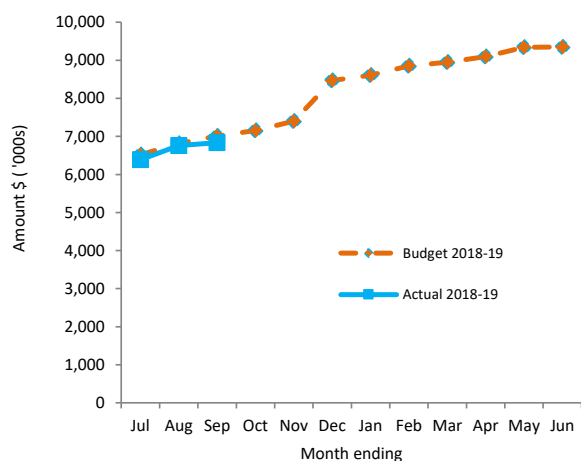
Operating Revenue



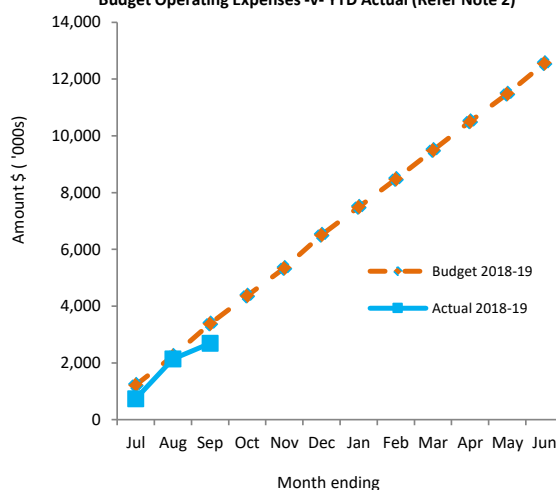
Operating Expenditure



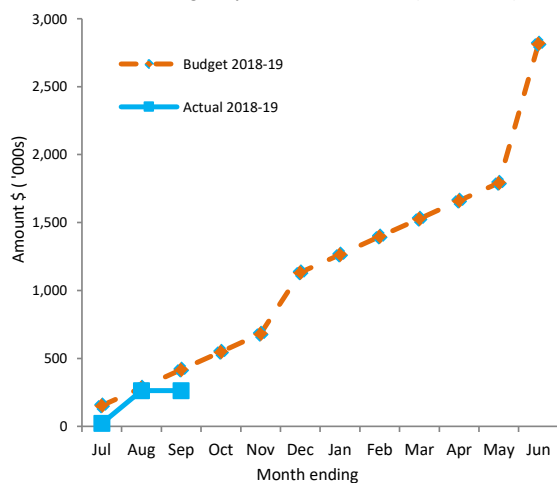
Budget Operating Revenues -v- Actual (Refer Note 2)



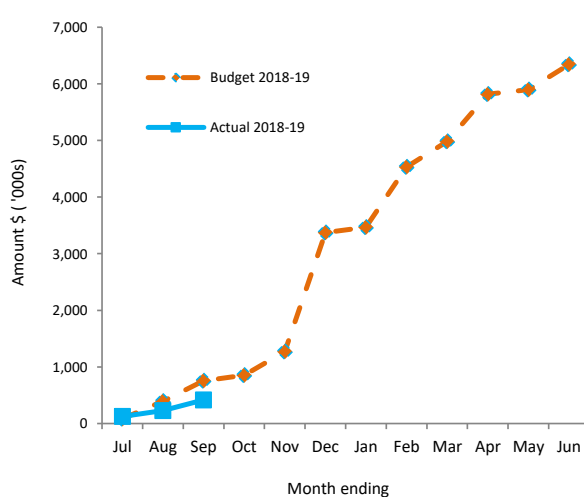
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 2018

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	1,671,698	1,713,787	1,713,787	0	0%		
Revenue from operating activities								
Rates	9	5,576,226	5,576,226	5,479,352	(96,874)	(2%)	▼	
Operating Grants, Subsidies and Contributions	11	1,144,525	368,610	284,523	(84,087)	(23%)	▼	S
Fees and Charges		1,332,918	946,050	926,273	(19,777)	(2%)	▼	
Service Charges		0	0	0	0			
Interest Earnings		130,834	32,703	39,190	6,487	20%	▲	
Other Revenue		148,400	39,578	42,912	3,334	8%	▲	
Profit on Disposal of Assets	8	4,277	1,065	63,215	62,150	5836%	▲	S
		8,337,180	6,964,232	6,835,465				
Expenditure from operating activities								
Employee Costs		(3,500,585)	(984,066)	(775,651)	208,415	21%	▲	S
Materials and Contracts		(3,208,245)	(835,768)	(934,841)	(99,073)	(12%)	▼	S
Utility Charges		(163,504)	(44,241)	(32,925)	11,316	26%	▲	S
Depreciation on Non-Current Assets		(4,742,350)	(1,185,546)	(769,788)	415,758	35%	▲	S
Interest Expenses		(90,010)	(28,626)	1,705	30,331	106%	▲	S
Insurance Expenses		(182,841)	(153,968)	(108,537)	45,431	30%	▲	S
Other Expenditure		(367,868)	(71,289)	(67,135)	4,154	6%	▲	
Loss on Disposal of Assets	8	(303,097)	(75,762)	0	75,762	100%	▲	S
		(12,558,499)	(3,379,266)	(2,687,170)				
Operating activities excluded from budget								
Add back Depreciation		4,742,350	1,185,546	769,788	(415,758)	(35%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	298,820	74,697	(63,215)	(137,912)	(185%)	▼	S
Movement in Leave Reserve (Added Back)		0	0	72	72		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0			
Rounding Adjustments		0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0			
Amount attributable to operating activities		819,851	4,845,210	4,854,940				
Investing activities								
Grants, Subsidies and Contributions	11	1,012,284	42,024	0	(42,024)	(100%)	▼	S
Proceeds from Disposal of Assets	8	1,130,855	20,855	263,142	242,287	1162%	▲	S
Land Held for Resale	13	0	0	0	0			
Land and Buildings	13	(1,139,042)	(129,216)	(173,194)	(43,978)	(34%)	▼	S
Plant and Equipment	13	(1,008,377)	(150,236)	(138,561)	11,675	8%	▲	
Furniture and Equipment	13	0	0	0	0			
Infrastructure Assets - Roads	13	(2,499,043)	(248,968)	(220,639)	28,329	11%	▲	S
Infrastructure Assets - Bridges	13	(97,319)	0	0	0			
Infrastructure Assets - Footpaths	13	(297,742)	0	0	0			
Infrastructure Assets - Drainage	13	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(169,266)	(31,000)	(30,871)	130	0%	▲	
Infrastructure Assets - Airports	13	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0			
Infrastructure Assets - Other	13	(20,000)	0	0	0			
Amount attributable to investing activities		(3,087,650)	(496,541)	(300,122)				
Financing Activities								
Proceeds from New Debentures		705,000	176,247	0	(176,247)	(100%)	▼	S
Proceeds from Advances		0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0			
Transfer from Reserves	7	979,629	219,906	0	(219,906)	(100%)	▼	S
Advances to Community Groups		0	0	0	0			
Repayment of Debentures	10	(509,216)	(45,730)	(32,193)	13,537	30%	▲	S
Transfer to Reserves	7	(601,711)	(150,420)	(1,025)	149,395	99%	▲	S
Amount attributable to financing activities		573,702	200,003	(33,219)				
Closing Funding Surplus (Deficit)	3	(22,400)	6,262,458	6,235,385				

▲ ▼ 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 2018

		YTD	YTD	Var. \$	Var. %	Var.
	Adopted	Budget	Actual	(b)-(a)	(b)-(a)/(a)	▲▼
	Note	Annual Budget	(a)	(b)		
		\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,671,698	1,713,787	1,713,787	0	0%
Revenue from operating activities						
Governance		14,100	5,724	5,614	(110)	(2%) ▼
General Purpose Funding - Rates	9	5,576,226	5,576,226	5,479,352	(96,874)	(2%) ▼
General Purpose Funding - Other		850,710	230,668	233,218	2,550	1% ▲
Law, Order and Public Safety		313,553	74,077	83,136	9,059	12% ▲
Health		53,575	13,438	13,411	(27)	(0%) ▼
Education and Welfare		19,100	699	441	(258)	(37%) ▼
Housing		132,080	32,989	88,395	55,406	168% ▲
Community Amenities		940,048	832,310	831,590	(720)	(0%) ▼
Recreation and Culture		13,400	3,339	23,749	20,410	611% ▲
Transport		110,277	105,737	2,023	(103,714)	(98%) ▼
Economic Services		280,887	80,721	45,717	(35,004)	(43%) ▼
Other Property and Services		33,224	8,304	28,820	20,516	247% ▲
		8,337,180	6,964,232	6,835,465		
Expenditure from operating activities						
Governance		(867,599)	(236,836)	(175,028)	61,808	26% ▲
General Purpose Funding		(318,712)	(82,782)	(61,545)	21,237	26% ▲
Law, Order and Public Safety		(1,027,635)	(260,743)	(170,323)	90,420	35% ▲
Health		(366,302)	(118,815)	(79,101)	39,714	33% ▲
Education and Welfare		(116,647)	(25,455)	(23,370)	2,085	8% ▲
Housing		(416,226)	(112,667)	(67,215)	45,452	40% ▲
Community Amenities		(2,143,972)	(527,584)	(432,730)	94,854	18% ▲
Recreation and Culture		(1,393,070)	(368,730)	(284,186)	84,544	23% ▲
Transport		(4,662,554)	(1,168,488)	(984,070)	184,418	16% ▲
Economic Services		(1,222,668)	(323,479)	(229,837)	93,642	29% ▲
Other Property and Services		(23,115)	(153,687)	(179,766)	(26,079)	(17%) ▼
		(12,558,499)	(3,379,266)	(2,687,170)		
Operating activities excluded from budget						
Add back Depreciation		4,742,350	1,185,546	769,788	(415,758)	(35%) ▼
Adjust (Profit)/Loss on Asset Disposal	8	298,820	74,697	(63,215)	(137,912)	(185%) ▼
Movement in Leave Reserve (Added Back)		0	0	72	72	▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	
Movement in Employee Benefit Provisions		0	0	0	0	
Rounding Adjustments		0	0	0	0	
Adjustment in Fixed Assets		0	0	0	0	
Amount attributable to operating activities		819,851	4,845,210	4,854,940		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	11	1,012,284	42,024	0	(42,024)	(100%) ▼
Proceeds from Disposal of Assets	8	1,130,855	20,855	263,142	242,287	1162% ▲
Land Held for Resale	13	0	0	0	0	
Land and Buildings	13	(1,139,042)	(129,216)	(173,194)	(43,978)	(34%) ▼
Plant and Equipment	13	(1,008,377)	(150,236)	(138,561)	11,675	8% ▲
Furniture and Equipment	13	0	0	0	0	
Infrastructure Assets - Roads	13	(2,499,043)	(248,968)	(220,639)	28,329	11% ▲
Infrastructure Assets - Bridges	13	(97,319)	0	0	0	
Infrastructure Assets - Footpaths	13	(297,742)	0	0	0	
Infrastructure Assets - Drainage	13	0	0	0	0	
Infrastructure Assets - Parks & Ovals	13	(169,266)	(31,000)	(30,871)	130	0% ▲
Infrastructure Assets - Airports	13	0	0	0	0	
Infrastructure Assets - Sewerage	13	0	0	0	0	
Infrastructure Assets - Other	13	(20,000)	0	0	0	
Amount attributable to investing activities		(3,087,650)	(496,541)	(300,122)		
Financing Activities						
Proceeds from New Debentures		705,000	176,247	0	(176,247)	100% ▼
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	0	0	
Transfer from Reserves	7	979,629	219,906	0	(219,906)	100% ▼
Advances to Community Groups		0	0	0	0	
Repayment of Debentures	10	(509,216)	(45,730)	(32,193)	13,537	30% ▲
Transfer to Reserves	7	(601,711)	(150,420)	(1,025)	149,395	99% ▲
Amount attributable to financing activities		573,702	200,003	(33,219)		
Closing Funding Surplus(Deficit)	3	(22,400)	6,262,458	6,235,385		

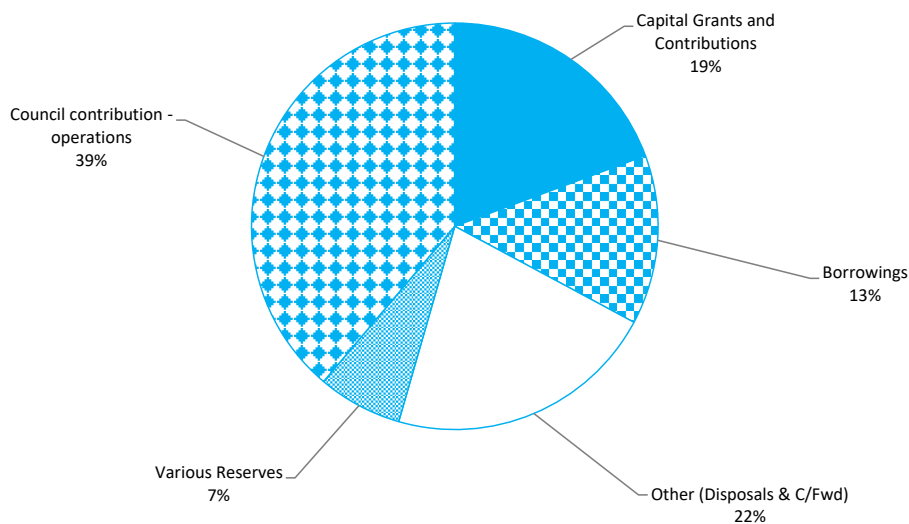
▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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 2018

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	173,194	129,216	1,139,042	1,139,042	173,194	43,978
Plant and Equipment	13	0	138,561	150,236	1,008,377	1,008,377	138,561	(11,675)
Furniture and Equipment	13	0	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	220,639	248,968	2,499,043	2,499,043	220,639	(28,329)
Infrastructure Assets - Bridges	13	0	0	0	97,319	97,319	0	0
Infrastructure Assets - Footpaths	13	0	0	0	297,742	297,742	0	0
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	30,871	31,000	169,266	169,266	30,871	(130)
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	0	0	20,000	20,000	0	0
Capital Expenditure Totals		0	563,264	559,420	5,230,789	5,230,789	563,264	3,844
Capital acquisitions funded by:								
Capital Grants and Contributions				42,024	1,012,284	1,012,284	0	
Borrowings				176,247	705,000	705,000	0	
Other (Disposals & C/Fwd)				20,855	1,130,855	1,130,855	263,142	
Council contribution - Cash Backed Reserves								
Various Reserves				219,906	351,434		0	
Council contribution - operations				100,388	2,031,216		300,122	
Capital Funding Total				559,420	5,230,789		563,264	

Budgeted Capital Acquisitions Funding

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

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

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

(i) Fixed Assets

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

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

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

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.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 1: Significant Accounting Policies**Depreciation on non-current assets**

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.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 1: Significant Accounting Policies

ECONOMIC SERVICES

Objective:

To help promote the Shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 2: Explanation of Material Variances

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

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

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	(110)	(2%)	▼		Timing	
General Purpose Funding - Rates	(96,874)	(2%)	▼		Permanent	Rates paid in advance
General Purpose Funding - Other	2,550	1%	▲		Timing	Long term investment so interest not received as per Budget
Law, Order and Public Safety	9,059	12%	▲		Timing	Grant funds not received as anticipated
Health	(27)	(0%)	▼		Timing	Licence renewals received earlier than anticipated
Education and Welfare	(258)	(37%)	▼		Timing	
Housing	55,406	168%	▲	S	Permanent	6169 GNH sold
Community Amenities	(720)	(0%)	▼		Timing	
Recreation and Culture	20,410	611%	▲	S	Timing	Grant revenue distributed over twelve months
Transport	(103,714)	(98%)	▼	S	Permanent	Grant revenue distributed over twelve months
Economic Services	(35,004)	(43%)	▼	S	Timing	Grant revenue distributed over twelve months
Other Property and Services	20,516	247%	▲	S	Permanent	LSL Recoup not anticipated
Expenditure from operating activities						
Governance	61,808	26%	▲	S	Timing	Consultancy - Statutory lower than anticipated
General Purpose Funding	21,237	26%	▲	S	Timing	Valuation expenses have been distributed over twelve months.
Law, Order and Public Safety	90,420	35%	▲	S	Timing	Employee costs are lower than expected
Health	39,714	33%	▲	S	Timing	Employee costs are lower than expected
Education and Welfare	2,085	8%	▲		Permanent	Ferguson House maintenance and Depreciation higher than anticipated
Housing	45,452	40%	▲	S	Timing	Building maintenance has not commenced due to the Admin Office renovations
Community Amenities	94,854	18%	▲	S	Timing	Employee costs are lower than expected
Recreation and Culture	84,544	23%	▲	S	Timing	Parks and gardens maintenance has been averaged over twelve months
Transport	184,418	16%	▲	S	Timing	Maintenance works has occurred earlier than budget
Economic Services	93,642	29%	▲	S	Timing	Works on Muchea Industrial Park and Asset Disposal is not as per budget timing
Other Property and Services	(26,079)	(17%)	▼	S	Timing	Admin Allocation, Public Works Overheads and Depn all to be adjusted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(42,024)	(100%)	▼	S	Timing	Grants not received as anticipated
Proceeds from Disposal of Assets	242,287	1162%	▲	S	Permanent	6169 GNH sold
Land Held for Resale	0					
Land and Buildings	(43,978)	(34%)	▼	S	Timing	Admin Renovation expenses have been distributed over twelve months.
Plant and Equipment	11,675	8%	▲		Timing	Purchases delayed
Infrastructure Assets - Roads	28,329	11%	▲	S	Timing	Works commenced earlier than anticipated
Infrastructure Assets - Bridges	0					
Infrastructure Assets - Footpaths	0					
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	130	0%	▲		Timing	Works delayed
Infrastructure Assets - Other	0					

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 2: Explanation of Material Variances

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

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

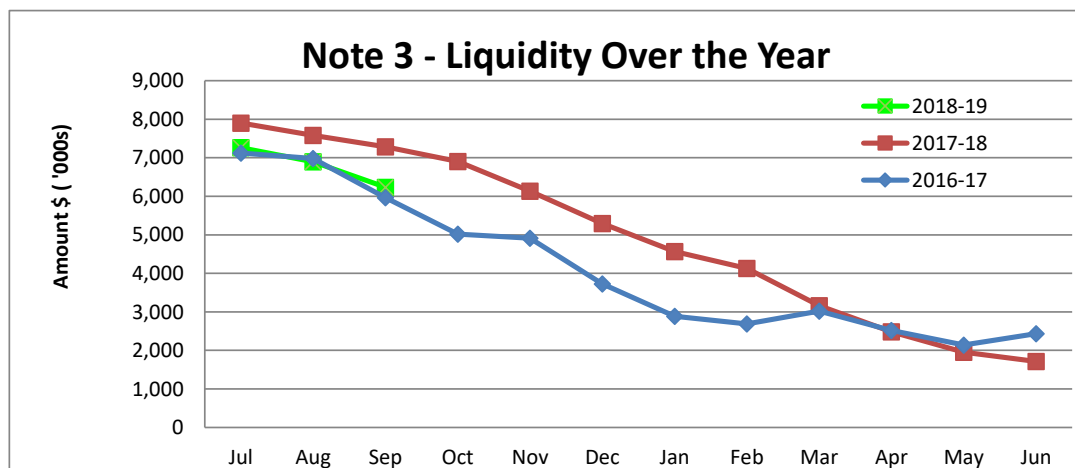
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Financing Activities						
Proceeds from New Debentures	(176,247)	100%	▼		Timing	Loan not yet drawn down
Proceeds from Advances	0				Permanent	
Self-Supporting Loan Principal	0				Permanent	
Transfer from Reserves	(219,906)	100%	▼		Timing	Transfers not required yet
Advances to Community Groups	0				Permanent	
Repayment of Debentures	13,537	30%	▲	S	Timing	Loan payment earlier than anticipated
Transfer to Reserves	149,395	99%	▲	S	Timing	Transfers not required yet

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current	Forecast
	Note	30/06/2018	30/09/2017	30/09/2018	30/06/2019
		\$	\$	\$	\$
Current Assets					
Cash Unrestricted	4	981,411	4,891,623	3,700,726	1,955,047
Cash Restricted - Conditions over Grants	11	703,438	154,444	618,557	150,000
Cash Restricted - Reserves	4	2,094,182	1,593,854	2,095,208	2,569,200
Receivables - Rates	6	291,792	2,400,863	2,505,798	250,000
Receivables - Other	6	440,582	715,001	297,391	300,000
Inventories		3,676	12,818	(39,267)	6,000
		4,515,081	9,768,603	9,178,414	5,230,247
Less: Current Liabilities					
Payables		(319,185)	(488,189)	(463,428)	(350,000)
Loan Liability		(79,301)	(82,355)	(47,107)	(100,000)
Provisions		(524,792)	(497,808)	(521,198)	(500,000)
		(923,277)	(1,068,351)	(1,031,734)	(950,000)
Less: Cash Reserves	7	(2,094,182)	(1,593,854)	(2,095,208)	(2,569,200)
Add Back: Component of Leave Liability not Required to be funded		137,334	95,751	137,406	177,402
Add Back: Current Loan Liability		79,301	82,355	47,107	100,000
Adjustment for Trust Transactions Within Muni		(470)	0	(600)	0
Net Current Funding Position		1,713,787	7,284,504	6,235,385	1,988,449

**Comments - Net Current Funding Position**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	4,317,834				4,317,834	Bendigo	1.25%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		2,095,208			2,095,208	Bendigo	2.55%	29-Jan-19
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	500				500	N/A	Nil	On Hand
Trust Cash At Bank			371,065		371,065	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		0			0			
(c) Investments								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand
Total	4,319,284	2,095,208	371,065	42,500	6,828,056			

Comments/Notes - Investments

Note 5: Budget Amendments
Amendments to original budget since budget adoption. Surplus/(Deficit)

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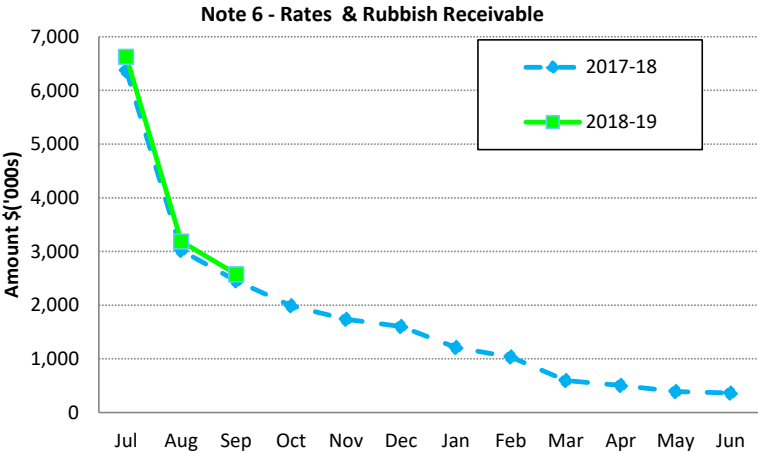
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 6: Receivables

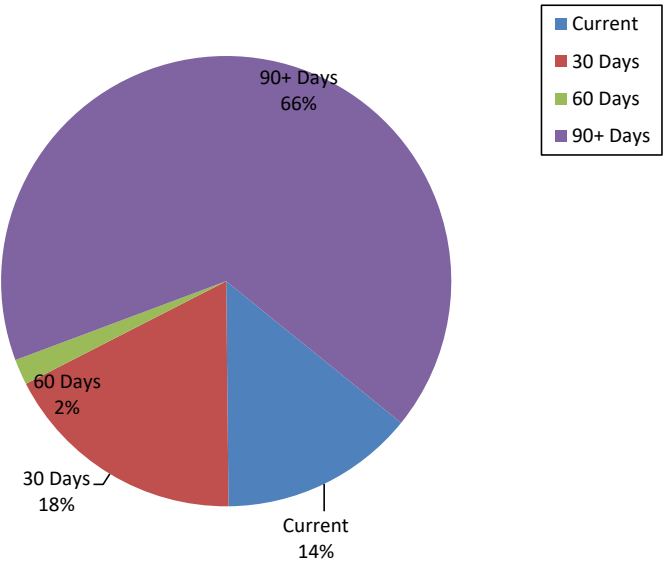
Receivables - Rates & Rubbish	30 September 2018	30 June 2018
	\$	\$
Opening Arrears Previous Years	364,460	274,565
Levied this year	6,119,344	6,080,828
<u>Less</u> Collections to date	(3,905,338)	(5,990,933)
Equals Current Outstanding	2,578,466	364,460
Net Rates Collectable	2,578,466	364,460
% Collected	60.23%	94.27%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	26,915	33,887	3,526	127,872	192,200
Balance per Trial Balance					
Sundry Debtors					192,200
Receivables - Other					105,190
Total Receivables General Outstanding					297,391

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



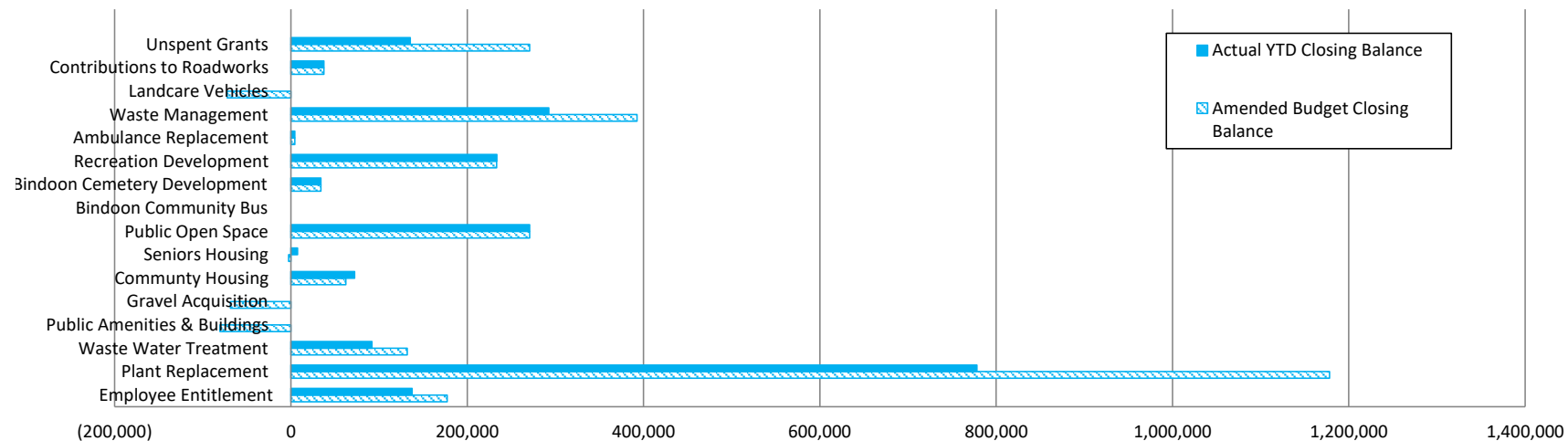
Comments/Notes - Receivables Rates & Rubbish

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	137,334	67	72	40,000	0	0	0	177,402	137,406
Plant Replacement	777,787	381	407	400,000	0	0	0	1,178,168	778,194
Waste Water Treatment	91,899	45	48	50,000	0	(10,000)	0	131,944	91,947
Public Amenities & Buildings	0	0	0	0	0	(80,418)	0	(80,418)	0
Gravel Acquisition	0	0	0	0	0	(68,631)	0	(68,631)	0
Community Housing	72,240	35	38	0	0	(10,000)	0	62,275	72,278
Seniors Housing	7,446	4	4	0	0	(10,000)	0	(2,550)	7,450
Public Open Space	270,746	133	142	0	0	0	0	270,879	270,888
Bindoon Community Bus	0	0	0	0	0	0	0	0	0
Bindoon Cemetery Development	33,941	17	18	0	0	0	0	33,958	33,959
Recreation Development	233,351	114	122	100,000	0	(100,000)	0	233,465	233,473
Ambulance Replacement	4,341	2	2	0	0	0	0	4,343	4,343
Waste Management	292,332	143	153	100,000	0	0	0	392,475	292,485
Landcare Vehicles	(0)	0	0	0	0	(72,385)	0	(72,385)	(0)
Contributions to Roadworks	37,339	18	20	0	0	0	0	37,357	37,359
Unspent Grants	135,426	66	0	135,426	0	0	0	270,918	135,426
	2,094,182	1,025	1,025	825,426	0	(351,434)	0	2,569,200	2,095,208

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



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Plant and Equipment								
MVS159	P&E - 2015 Holden Caprice - Nitrate Silver - CEO					34,923	24,091		(10,832)
MVU325	P&E - 2014 Holden Colorado Space Cab 4x4 Chassis (Ranger)					10,072	10,000		(72)
MVU324	P&E - 2014 Holden Colorado Wagon - CESM					29,506	17,273		(12,233)
MVS721	P&E - 2014 Holden Malibu - Black - (PBS)					16,008	10,000		(6,008)
LDO19021	LAND - Lot 121 - Land Bindoon - Cnr GN Hway & Edmonds-He	180,000	241,292	61,292		365,864	300,000		(65,864)
MVU714	P&E - 2014 Holden Colorado Space Cab Chassis - NRMO Water					16,506	10,909		(5,597)
NEW	Record not found					0	0		
PLE475	P&E - Road Broom - 2 Wheel - Pohlner - 3 point linkage					1,752	1,364		(388)
MVU818	P&E - 2014 Holden Colorado Space Cab - P&G					10,918	12,727	1,809	
PH0001	P&E - Grader - Cat 12H 2004 model					37,014	35,000		(2,014)
MVU111	P&E - Ford PK Ranger XL - Building Maintenance					8,396	8,636	240	
PH1031	P&E - 2010 Isuzu NQR450 Crew	19,927	21,850	1,923		20,855	20,855		
MVM002	P&E - Bus - Toyota Coaster 21 Seat					0	0		
LDV854	LAND - Lot 95 Ridgetop Ramble, Bindoon					347,772	350,000	2,228	
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					320,000	120,000		(200,000)
LDV181	LAND - Lot 104 Gray Rd Bindoon					200,000	200,000		
LDV641	LAND - Lot M 1496 Muchea East [near new Saleyards Complex]					0	0		
MVS131	P&E - 2015 Holden Commodore SV6 Sedan - White (EMCS)					10,089	10,000		(89)
		180,000	263,142	63,215	0	1,429,675	1,130,855	4,277	(303,097)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	10.0227	1,613	30,506,565	3,057,581	0	0	3,057,581	3,057,581	0	0	3,057,581
UV	0.6302	723	320,797,000	2,021,663	0	0	2,021,663	2,021,663	0	0	2,021,663
Sub-Totals		2,336	351,303,565	5,079,244	0	0	5,079,244	5,079,244	0	0	5,079,244
Minimum Payment	Minimum										
	\$										
GRV	1,000.00	427	3,013,857	427,000	0	0	427,000	427,000	0	0	427,000
UV	950.00	71	5,328,409	67,450	0	0	67,450	67,450	0	0	67,450
Sub-Totals		498	8,342,266	494,450	0	0	494,450	494,450	0	0	494,450
		2,834	359,645,831	5,573,694	0	0	5,573,694	5,573,694	0	0	5,573,694
Discounts							0				0
Concession							0				0
Amount from General Rates							5,573,694				5,573,694
Ex-Gratia Rates							0				2,532
Rates Adjustments							0				0
Movement in Excess Rates							(94,342)				0
Specified Area Rates							0				0
Totals							5,479,352				5,576,226

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2018	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 80 Admin Server/IT Upgrade	100,000	0	0	0	0	18,934	18,934	100,000	81,066	81,066	-288	2,592	2,592
Health													
Loan 79 - Multi Purpose Health Centre	562,652	0	0	0	19,691	27,155	27,155	542,961	535,497	535,497	8,115	24,529	24,529
Housing													
Loan 72 Staff Housing Development	92,174	0	0	0	7,075	29,324	29,324	85,099	62,850	62,850	1,489	4,932	4,932
Loan 73 Seniors & Community Housing	32,938	0	0	0	2,071	8,497	8,497	30,867	24,441	24,441	0	2,113	2,113
Recreation and Culture													
Loan 74 Land Acquisition Gray Road	62,082	0	0	0	3,356	13,766	13,766	58,726	48,316	48,316	0	4,013	4,013
Transport													
Loan 79 New Grader	262,351	0	0	0	0	12,662	12,662	262,351	249,689	249,689	-4,698	11,437	11,437
Economic Services													
Loan 81 Land Lot 215 Great Nth Hwy	67,048	0	0	0	0	67,048	67,048	67,048	0	0	-469	1,706	1,706
Loan 85 Land Lot 215 Great Nth Hwy	187,500	0	0	0	0	187,500	187,500	187,500	0	0	0	5,625	5,625
Loan 82 Land Lot 168 Binda Place	636,312	0	0	0	0	79,945	79,945	636,312	556,367	556,367	-5,854	18,963	18,963
Loan 83 Lifestyle Villgae	0	0	650,000	650,000	0	59,362	59,362	0	590,638	590,638	0	13,000	13,000
Other Property & Services													
Loan 86 Admin Telephone System	0	0	55,000	55,000	0	5,023	5,023	0	49,977	49,977	0	1,100	1,100
	2,003,057	0	705,000	705,000	32,193	509,216	509,216	1,970,864	2,198,841	2,198,841	(1,705)	90,010	90,010

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Particulars/Purpose	Amount Borrowed						Amount Used			Balance Unspent		
	YTD Actual	Amended Budget	Adopted Budget	Institution	Term (Years)	Interest Rate	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
Loan 86 Admin Telephone System	0	55,000	55,000	WATC	5	4.00	0	55,000	55,000	0	0	0
	0	0	0				0	0	0	0	0	0
	0	0	0				0	0	0	0	0	0
	0	55,000	55,000				0	55,000	55,000	0	0	0

Institution	Loan Type	Term Years	Interest Rate
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SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Post	YTD Actual		Unspent
			Balance	Operating	Capital	Adopted	Annual		Revenue	(Expended)	(Tied)
			(a)			Budget	Budget	Variations	Expected	(b)	(a)+(b)
				\$	\$	\$	(c)	(d)	(c)+(d)	\$	\$
General Purpose Funding											
Grants Commission - General	WALGGC	Operating	0	387,642	0	96,910	387,642		387,642	0	0
Grants Commission - Roads	WALGGC	Operating	0	245,484	0	61,371	245,484		245,484	0	0
Governance											
Apprenticeship Training and IT Vision COA Contribution		Operating	0	0	0	0	0		0	0	0
Law, Order and Public Safety											
Grant - Watering WA - Remote Tank Monitoring		Operating - Tied	0	0	0	0	0		0	0	0
Grant - AWARE - Raising Resilience	Office of Emergency Managemen	Operating - Tied	1,038	0	0	0	0		0	0	1,038
Grant - Safet Communities CCTV	Office of Emergency Managemen	Operating - Tied	0	32,263	0	8,064	32,263		32,263	29,330	(26,216)
Grant - Stronger Communities - Defibrillators CFS	Dept Infrastructure/Communities	Operating - Tied	0	0	0	0	0		0	0	0
ESL BFB - Contribution		Operating		0	0	0	0		0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	12,713	215,390	0	53,847	215,390		215,390	46,727	59,440
Grant - ESL SES Operating Grant	Dept Fire & Emergency Service	Operating - Tied		0	0	0	0		0	0	0
Grant - BRMP BAL Training	FAL Australia	Operating - Tied	0	0	0	0	0		0	0	0
Grant - Community Emergency Service Manager (CESM)	Dept Fire & Emergency Service	Operating - Tied	42,492	0	0	0	0		0	0	42,492
Grant - CESM Vehicle	Dept Fire & Emergency Service	Operating - Tied	9,901	12,000	0	0	12,000		12,000	0	(3,995)
Grant - Bushfire Risk Management (BRMP)	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	(4,802)	(4,802)
Education & Welfare											
Grant - Seniors Week - 5 Senses Discovery Tour	COTA WA	Operating - Tied	0	1,000	0	0	1,000		1,000	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	500	0	0	500		500	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	0	0	0	0		0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	11,300	0	0	11,300		11,300	0	0
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	2,800	0	699	2,800		2,800	441	441
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0		0	0	0
Community Amenities											
			0	0	0	0	0		0	0	0
Recreation and Culture											
Contribution - Sandown Park Toilet Block	South Midlands Polocrosse Club	Non-operating	19,724	0	0	0	0		0	(36,579)	(16,855)
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	0	0
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	0	0
Contribution - Brockman Centre Ramps and Paths	Brockman Centre	Non-operating	0	0	18,000	4,500	18,000		18,000	0	0
Contribution - Muchea Cricket Nets	Muchea Cricket Club	Non-operating	0	0	18,944	4,734	18,944		18,944	0	(30,838)
Contribution - Bindoon Cricket Pitch	Bindoon Sport & Rec	Non-operating	0	0	6,000	1,500	6,000		6,000	0	0
Grant - Kidsport	Dept Sport and Recreation	Operating - Tied	304	0	0	0	0		0	720	(1,971)
Grant - Blackboy Ridge Basic Enhancements	LotteryWest	Non-operating	0	0	0	0	0		0	0	0
Grant - Brockman Centre Access Ramps and Paths		Non-operating	0	0	0	0	0		0	0	0
Grant - Muchea Cricket Nets		Non-operating	0	0	20,033	5,007	20,033		20,033	0	0
Grant - Muchea Dual Pump & Jump Track		Non-operating	5,000	0	5,000	1,248	5,000		5,000	0	5,000
Grant - Cadbury Fundraiser	Cadbury	Operating - Tied	0	400	0	99	400		400	0	0
Transport											
Grant - Street Lighting	Main Roads WA	Operating	0	4,000	0	999	4,000		4,000	0	(9,394)
Contribution - Road Works	Berkers Carpark	Operating - Tied	0	0	0	0	0		0	70	70
Grant - Direct Road	Main Roads WA	Operating	0	104,228	0	104,228	104,228		104,228	0	0
Grant - Black Spot - Chittering Road	Main Roads WA	Non-operating	0	0	10,667	0	10,667		10,667	0	0
Grant - Black Spot - Muchea East Road	Main Roads WA	Non-operating	159,881	0	53,244	0	53,244		53,244	0	(101,887)
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0
Grant - Black Spot - Wandena Road	Main Roads WA	Non-operating	0	0	209,683	0	209,683		209,683	0	(3,500)
Grant - Black Spot - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	16,966	0	16,966		16,966	0	0
Grant - Regional Road Group - Bridge 4701 Blizzard Road	Regional Road Group	Non-operating	137,690	0	67,000	0	67,000		67,000	0	137,690
Grant - WALGCC Bridge 5374 Flat Rocks Road	Regional Road Group	Non-operating	40,000	0	0	0	0		0	0	40,000
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	94,720	0	0	0	0		0	0	94,720
Grant - Regional Road Group - Muchea East Road	Regional Road Group	Non-operating	52,257	0	486,596	0	486,596		486,596	0	(4,293)
Grant - Regional Road Group - Archibald Street Footpath	Regional Road Group	Non-operating		0	95,151	23,787	95,151		95,151	0	0
Grant - Mountain Bike Trail		Non-operating		0	5,000	1,248	5,000		5,000	0	0
Economic Services											
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0		0	0	(39,067)
Contribution - Taste of Chittering	Various	Operating - Tied	7,155	18,255	0	18,255	18,255		18,255	21,923	0
Contribution - Tourism Action Plan Signage	Various	Operating		0	0	0	0		0	1,200	0
Grant - Wear Ya Wellies - Road Safety Message	Road Safety Council	Operating - Tied	0	(11,300)	0	(6,000)	(11,300)		(11,300)	6,000	6,000
Grant - Visitor Centre Auto Door		Non-operating	0	0	0	0	0		0	0	0
Grant - Muchea Employment Node - Special Projects Officer	Building Better Regions	Operating - Tied	120,563	120,563	0	30,138	120,563		120,563	0	(29,839)
Grant - Visitor Centre Sustainability	TourismWA	Operating - Tied	0	0	0	0	0		0	0	0
TOTALS			703,438	1,144,525	1,012,284	410,634	2,156,809	0	2,156,809	106,411	(321,711)
SUMMARY											
Operating	Operating Grants, Subsidies and Contributions		0	741,354	0	263,508	741,354	0	741,354	1,200	(9,394)
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		194,166	403,171	0	105,102	403,171	0	403,171	105,211	(135,220)
Non-operating	Non-operating Grants, Subsidies and Contributions		509,272	0	1,012,284	42,024	1,012,284	0	1,012,284	0	(177,097)
TOTALS			703,438	1,144,525	1,012,284	410,634	2,156,809	0	2,156,809	106,411	(321,711)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018
























Note 12: Trust Fund

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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 30 Sep 2018
	\$	\$	\$	\$
Animal Control	50.00	0.00	0.00	50.00
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	2,773.21	4,914.34	(5,604.92)	2,082.63
Bonds - Crossovers	16,513.89	0.00	0.00	16,513.89
Bonds - Defects Roadworks	11,742.59	0.00	0.00	11,742.59
Bonds - Developer	95,682.19	0.00	0.00	95,682.19
Bonds - Extractive Industries	217,658.43	0.00	0.00	217,658.43
Bonds - Gravel Pit Rehabilitation	21,289.16	0.00	0.00	21,289.16
Bonds - Keys, Hall and Equipment	1,905.00	100.00	(350.00)	1,655.00
Building Services Levy (BSL)	2,937.96	6,061.83	(6,492.31)	2,507.48
Bonds - Road Upgrade	0.00	0.00	0.00	0.00
Bonds - Seal Coat	0.00	0.00	0.00	0.00
Bonds - Sand Extraction	0.00	0.00	0.00	0.00
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	351.93	0.00	0.00	351.93
Extractive Industry Licence	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	0.00	0.00	0.00
Bonds - Revegetation of Blocks	0.00	0.00	0.00	0.00
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	0.00	0.00	0.00
Transport Licencing	0.00	0.00	0.00	0.00
Unclaimed Monies	1,031.40	0.00	0.00	1,031.40
	373,035.76	11,076.17	(12,447.23)	371,664.70


















SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2018

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.											
Land											
Economic Services											
 Lot 8017 (IHC) Purchase	4110309	509	LC383	0	0	0	(20,000)	(20,000)	0	0	
 Lifestyle Village Land (Capital)	4130109	509	LC210	0	0	0	(550,000)	(550,000)	0	0	
 Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	(40,000)	(40,000)	0	0	
 Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	(30,000)	(30,000)	0	0	
 131 Muchea East Road Remediation	4130609	509	LC484	0	0	0	(40,000)	(40,000)	0	0	Dec
Total - Economic Services				0	0	0	(680,000)	(680,000)	0	0	
 Total - Land				0	0	0	(680,000)	(680,000)	0	0	
Buildings											
Housing											
 6169 Great Northern Highway Buildings (Capital)	4090310	510	BC227	0	0	0	0	0	0	0	
Total - Housing				0	0	0	0	0	0	0	
Community Amenities											
 Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	0	0	(5,000)	(5,000)	0	0	Dec
 Muchea Hall Buildings (Capital)	4110110	510	BC313	0	0	0	(10,000)	(10,000)	0	0	Nov
 Muchea Hall Pavilion Upgrade	4110110	510	BC313B	0	(16,476)	(16,476)	(18,386)	(18,386)	(18,386)	1,910	Nov
 Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	0	0	0	0	
Total - Community Amenities				0	(16,476)	(16,476)	(33,386)	(33,386)	(18,386)	1,910	
Recreation And Culture											
 Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	(36,579)	(36,579)	(8,920)	(8,920)	0	(36,579)	Dec
 Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0	(36,006)	(36,006)	0	0	Dec
 Lower Chittering Sports & Recreation Buildings (Capital)	4110310	510	BC383	0	(600)	(600)	(100,000)	(100,000)	(600)	0	Dec
Total - Recreation And Culture				0	(37,179)	(37,179)	(144,926)	(144,926)	(600)	(36,579)	
Transport											
 Depot Buildings (Capital)	4120110	510	BC410	0	0	0	(38,000)	(38,000)	0	0	Dec
 Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(2,162)	(2,162)	(32,500)	(32,500)	0	(2,162)	Dec
Total - Transport				0	(2,162)	(2,162)	(70,500)	(70,500)	0	(2,162)	
Economic Services											
 Lifestyle Village Buildings (Capital)	4130110	510	BC210	0	(2,000)	(2,000)	(100,000)	(100,000)	0	(2,000)	April
 Caravan Park Buildings (Capital)	4130210	510	BC475	0	0	0	0	0	0	0	
Total - Economic Services				0	(2,000)	(2,000)	(100,000)	(100,000)	0	(2,000)	
Other Property & Services											
 Administration Buildings (Capital)	4140210	510	BC560	0	(117,798)	(117,798)	(110,230)	(110,230)	(110,230)	(7,568)	Dec
 Administration Building Upgrade	4140210	510	BC560A	0	2,422	2,422	0	0	0	2,422	
 Records Storage Donga	4140210	510	BC563	0	0	0	0	0	0	0	
Total - Other Property & Services				0	(115,377)	(115,377)	(110,230)	(110,230)	(110,230)	(5,147)	
 Total - Buildings				0	(173,194)	(173,194)	(459,042)	(459,042)	(129,216)	(43,978)	























SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2018

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	
				\$	\$	\$	\$	\$	\$	\$	
Plant , Equip. & Vehicles											
Governance											
 OCH New Vehicle (P0001) (CEO)	4040230	530	PA0001	0	0	0	(51,818)	(51,818)	0	0	April
Total - Governance				0	0	0	(51,818)	(51,818)	0	0	
Law, Order And Public Safety											
 FIRE - Plant and Equipment (Capital)	4050130	530	PE030	0	(765)	(765)	0	0	0	(765)	
 CH230 New Utility 4x2 Tray Top (P0230) (Ranger)	4050230	530	PA0230	0	0	0	(42,727)	(42,727)	0	0	Dec
 CH003 Ranger 2018 4x4	4050230	530	PA0231	0	0	0	0	0	0	0	
 CCTV Throughout Shire	4050330	530	PE700	0	(55,546)	(55,546)	(64,526)	(64,526)	(64,526)	8,980	
 000CH New Vehicle (P10178) (CESM)	4050730	530	PA000	0	0	0	(79,682)	(79,682)	0	0	Nov
Total - Law, Order And Public Safety				0	(56,311)	(56,311)	(186,935)	(186,935)	(64,526)	8,215	
Health											
 CH451 New Sedan (Health)	4070430	530	PA1270	0	0	0	(30,000)	(30,000)	0	0	March
Total - Health				0	0	0	(30,000)	(30,000)	0	0	
Community Amenities											
 CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)	4100530	530	PA1892	0	0	0	(42,727)	(42,727)	0	0	Mar
Total - Community Amenities				0	0	0	(42,727)	(42,727)	0	0	
Recreation And Culture											
 HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	
Total - Recreation And Culture				0	0	0	0	0	0	0	
Transport											
 CH6085 Broom Tractor Towed (P0001) (Works)	4120330	530	PA6085	0	0	0	(36,182)	(36,182)	0	0	Dec
 CH354 New Utility 4x4 Tray Top (P0035) (Works)	4120330	530	PA0035	0	0	0	(44,455)	(44,455)	0	0	Dec
 CH1261 New Grader (P1261) (Works)	4120330	530	PA1261	0	0	0	(372,727)	(372,727)	0	0	Dec
 CH5026 New Utility 4x2 Tray Top (P5026) (Works)	4120330	530	PA5026	0	0	0	(40,909)	(40,909)	0	0	Dec
 CH1252 New Truck Crew Cab (P1252) (WORKS)	4120330	530	PA1252	0	(82,250)	(82,250)	(85,710)	(85,710)	(85,710)	3,460	Done
Total - Transport				0	(82,250)	(82,250)	(579,983)	(579,983)	(85,710)	3,460	
Other Property & Services											
 Admin Server/IT Upgrade (Capital)	4140230	530	PE562	0	0	0	(25,550)	(25,550)	0	0	Done
 Admin Telephone System Upgrade	4140230	530	PE564	0	0	0	(55,000)	(55,000)	0	0	Dec
 00CH New Vehicle (P0003) (EMDS)	4140230	530	PA0003	0	0	0	(36,364)	(36,364)	0	0	Mar
Total - Other Property & Services				0	0	0	(116,914)	(116,914)	0	0	
Total - Plant , Equip. & Vehicles				0	(138,561)	(138,561)	(1,008,377)	(1,008,377)	(150,236)	11,675	
























SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2018

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	
				\$	\$	\$	\$	\$	\$	\$	
Roads (Non Town)											
Transport											
 Davis Road	4120140	540	RC024	0	(12,478)	(12,478)	(35,310)	(35,310)	(35,310)	22,832	Done
 Carl Street	4120140	540	RC060	0	(4,036)	(4,036)	0	0	0	(4,036)	Done
 Mackenzie Street	4120142	540	RC066	0	0	0	(139,967)	(139,967)	(24,118)	24,118	Mar
Total - Transport				0	(16,514)	(16,514)	(175,277)	(175,277)	(59,428)	42,914	
Total - Roads (Non Town)				0	(16,514)	(16,514)	(175,277)	(175,277)	(59,428)	42,914	
Roads (Town)											
Transport											
 Chittering Road	4120141	540	RC002	0	(78)	(78)	(304,045)	(304,045)	0	(78)	April
 Hay Flat Road	4120141	540	RC008	0	(566)	(566)	0	0	0	(566)	
 Wells Glover Road	4120141	540	RC009	0	0	0	(43,810)	(43,810)	0	0	Nov
 North Rd	4120141	540	RC012	0	(41,745)	(41,745)	(68,605)	(68,605)	(20,395)	(21,350)	March
 Wandena Road	4120141	540	RC030	0	0	0	(48,425)	(48,425)	0	0	Jan
 Forrest Hills Parade	4120141	540	RC103	0	0	0	(124,624)	(124,624)	0	0	Apr
 Snake Spring Road	4120141	540	RC132	0	(10,110)	(10,110)	(37,560)	(37,560)	(10,110)	0	Feb
 Hereford Way	4120141	540	RC145	0	0	0	(28,780)	(28,780)	0	0	Nov
 Murray Grey Circle	4120141	540	RC146	0	0	0	(56,490)	(56,490)	0	0	Nov
 Santa Gertrudis Drive	4120141	540	RC150	0	0	0	(58,040)	(58,040)	0	0	Nov
 Ayreshire Loop	4120141	540	RC180	0	0	0	(78,030)	(78,030)	0	0	Nov
 Flat Rocks Road	4120142	540	RC011	0	(13,267)	(13,267)	(55,535)	(55,535)	(55,535)	42,268	Done
 Spillman Road	4120142	540	RC051	0	(28,679)	(28,679)	0	0	0	(28,679)	Done
 Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(4,293)	(4,293)	(791,547)	(791,547)	0	(4,293)	Feb
 Mooliabeenie Road (BS)	4120153	540	RBS001	0	0	0	(25,450)	(25,450)	0	0	Dec
 Chittering Road (BS)	4120141	540	RBS002	0	0	0	(16,000)	(16,000)	0	0	Dec
 Muchea East Road (BS)	4120142	540	RBS004	0	(101,887)	(101,887)	(272,300)	(272,300)	(100,000)	(1,887)	Feb
 Wandena Road (BS)	4120142	540	RBS030	0	(3,500)	(3,500)	(314,525)	(314,525)	(3,500)	0	Dec
Total - Transport				0	(204,125)	(204,125)	(2,323,766)	(2,323,766)	(189,540)	(14,585)	
Total - Roads (Town)				0	(204,125)	(204,125)	(2,323,766)	(2,323,766)	(189,540)	(14,585)	
Bridges and Culverts											
Transport											
 Bridge 4701 - Blizzard Road Slk 0.32 - Cap Ex	4120167	555	BR4701	0	0	0	(97,319)	(97,319)	0	0	Mar
Total - Transport				0	0	0	(97,319)	(97,319)	0	0	
Total - Bridges and Culverts				0	0	0	(97,319)	(97,319)	0	0	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2018

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	
				\$	\$	\$	\$	\$	\$	\$	
Footpaths											
Transport											
 Footpath - Archibald Street	4120170	560	FC032	0	0	0	(190,302)	(190,302)	0	0	Apr
 Blackboy Ridge Trail	4120170	560	WT002	0	0	0	(36,500)	(36,500)	0	0	Mar
 Lake Needonga Trail	4120170	560	WT004	0	0	0	(35,000)	(35,000)	0	0	Dec
 Wannamal Heritage Trail	4120170	560	WT005	0	0	0	(20,940)	(20,940)	0	0	Mar
 Mountain Bike Trail	4120170	560	WT007	0	0	0	(15,000)	(15,000)	0	0	Mar
Total - Transport				0	0	0	(297,742)	(297,742)	0	0	
 Total - Footpaths				0	0	0	(297,742)	(297,742)	0	0	
Parks & Ovals											
Community Amenities											
 Cemetery Memorial Gardens Infrastructure Parks (C	4100770	570	PC300	0	0	0	(34,434)	(34,434)	0	0	Mar
Total - Community Amenities				0	0	0	(34,434)	(34,434)	0	0	
Recreation And Culture											
 John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	(33)	(33)	(15,000)	(15,000)	0	(33)	Mar
 Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	(18,000)	(18,000)	0	0	Dec
 Town Centre Pop Up Park (Capital)	4110370	570	PC370	0	0	0	(18,000)	(18,000)	0	0	Mar
 Bindoon Oval Infrastructure Parks (Capital)	4110370	570	PC310	0	0	0	(12,000)	(12,000)	0	0	Jan
 Muchea Oval Infrastructure Parks (Capital)	4110370	570	PC313	0	(30,838)	(30,838)	(66,832)	(66,832)	(31,000)	162	Done
 Maddern Road Nature Park Infrastructure Parks (Ca	4110370	570	PC360	0	0	0	(5,000)	(5,000)	0	0	Jan
Total - Recreation And Culture				0	(30,871)	(30,871)	(134,832)	(134,832)	(31,000)	130	
 Total - Parks & Ovals				0	(30,871)	(30,871)	(169,266)	(169,266)	(31,000)	130	
Infrastructure - Other											
Economic Services											
 Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(20,000)	(20,000)	0	0	May
Total - Economic Services				0	0	0	(20,000)	(20,000)	0	0	
 Total - Infrastructure - Other				0	0	0	(20,000)	(20,000)	0	0	
Capital Expenditure Total				0	(563,264)	(563,264)	(5,230,789)	(5,230,789)	(559,420)	(3,844)	
Level of Completion Indicators											
 0%  20%  40%  60%  80%  100%  Over 100%											
Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.											

OUR VALUES

SUPPORT

Notes:

- To Colleagues, Community and Council
- To understand workloads and provide assistance with workload when necessary
- Do it with Empathy and Compassion

Outcomes:

- Promotes Health and Wellbeing

Value Statement: Help one another

Sample Do's

1. Encourage Staff and community to seek out assistance when it is needed.
2. Encourage staff to be mindful of others well-being and offer support.
3. Provide support to the Community.
4. Understand that support is not always lending a hand sometimes it is just an ear or being there.

Sample Don'ts

1. Ignore those who need support.
2. Be-little people for asking for help.
3. Offer if you don't have the capacity to assist.
4. Gossip or gloat about people who you support.

HONESTY

Notes:

- Builds trust, Integrity and relationships

Outcomes:

- Creates Transparency

Value Statement: Be truthful and always act with integrity.

Sample Do's

1. Be honest in your dealings.
2. Always maintain transparency and emphasize the sincerity of an opinion.
3. Say what you mean and mean what you say.
4. Communicate the positive and the negative.

Sample Don'ts

1. Hide the truth for fear of upsetting people.
2. Stretch the truth to what someone wants to hear.
3. Say something you can't commit to.
4. Tell half truths.

ACCOUNTABILITY

Notes:

- To ourselves, our community and our team Provides quality
- Shows commitment and pride
- Less mistakes

Outcomes:

- Improves team dynamics
- Delivers quality
- Strives for continuous improvement

Value Statement: Always be accountable for your actions.

Sample Do's

1. Own it.
2. Stick to it.
3. See things through.
4. Always encourage solutions.

Sample Don'ts

1. Blame others (Scapegoat).
2. Overcommit.
3. Do half a job then pass off as someone else's problem or accountability.
4. Come with a problem without thought of a solution.

RESPECT

Notes:

- Is earned not given
- Encourages participation
- Shows opinions are valued

Outcomes:

- Improves team dynamics

Value Statement: Treat everyone with fairness and dignity

Sample Do's

1. Listen and hear people.
2. Acknowledge that everyone has their own opinion and it may differ to yours.
3. Offer constructive criticism and encourage others to do their best.
4. Accept people for their differences.

Sample Don'ts

1. Spread rumours or engage in gossip.
2. Be dismissive of people's beliefs or values.
3. Raise your voice.
4. Throw tantrums.

EFFECTIVE COMMUNICATION

Notes:

- To respond internally
- Be transparent
- Be open to Feedback
- Be timely
- Be open
- To respond with external customers/clients/contacts

Outcomes:

- Promotes Health and wellbeing
- Promotes team environment

Value Statement: Listen to what is being said, responding with respect.

Sample Do's

1. Provide accurate accounts of actions taken and options available going forward.
2. Be available in the moment, free from disruptions and other distractions.
3. Be clear and concise in your responses.
4. Accept feedback.

Sample Don'ts

1. Disregard differences of opinion.
2. Be afraid to voice a difference of opinion.
3. Take too long to respond to a co-worker or a community query.
4. Dismiss an issue raised without seeing it through.

QUOTES

SUPPORT

"We can't help everyone, but everyone can help someone"

"Sometimes we need someone to simply be there, not to fix anything just to let us know that we are cared for and supported"

"No act of kindness, no matter how small is wasted"

HONESTY

"The best thing about telling the truth is you don't have to remember what you said"

"Following the path of least resistance is what makes people and rivers crooked"

"It's not what happens to you, but how you react to it that matters"

ACCOUNTABILITY

"It is not only what we do but also what we do not do for which we are accountable"

"On good teams managers hold staff accountable, on great teams staff hold staff accountable"

"A duty dodged is like a debt unpaid, it is only deferred and we must come back to settle the account at last"

RESPECT

"Treat people the way you want to be treated, talk to people the way that you want to be talked to, respect is earned, not given"

"Give to every other person every right that you claim for yourself"

"The only true disability is the inability to accept and respect differences"

EFFECTIVE COMMUNICATION

"The most important thing in communication is hearing what isn't being said"

"The single biggest problem in communication is the illusion that it has taken place"

"You can have brilliant ideas but if you don't get them across, your ideas won't get you anywhere"



NEW LISTING Apple iPhone 6s - 64GB - Space Grey (Unlocked) A1688 (CDMA + GSM) (AU Stock)

Purchased October 2016, been in lifeproof since new, phone is in perfect condition, charger and headphones never used, sync cable minor use. Will include old lifeproof case which is broken, silicon case and another protectant case Also includes the box

★★★★★ 63 product ratings

AU \$62.00

AU \$10.50 postage

59 new & refurbished from AU \$339.00

6d 10h

Brand: Apple

Model: Apple iPhone 6s Plus

Style: Bar



Apple iPhone 6s - 64GB - Silver (Unlocked) A1688 (CDMA + GSM) (AU Stock)

Apple iPhone 6s is in very good condition, AUSTRALIAN STOCK, network and iCloud unlocked. The screen has some medium scratches on it. Have taken a picture to try and show it. The frame is in very good condition. Comes in the original box with wall

★★★★★ 36 product ratings

AU \$161.00

AU \$17.00 postage

66 new & refurbished from AU \$329.99

1d 6h

Click & Collect

Brand: Apple

Model: Apple iPhone 6s Plus

Style: Bar



NEW LISTING Apple iPhone 6s - 64GB - Silver (Unlocked) A1688 (CDMA + GSM) (AU Stock)

iPhone 6s 64GB Silver. Immaculate condition, works perfectly fine. Served me well, minimal use and only general wear on screen. Back always protected with cover. Unfortunately no cord/headphones or box will be shipped with iPhone. Headphone

★★★★★ 36 product ratings

AU \$105.50

Free postage

66 new & refurbished from AU \$329.99

6d 9h

Click & Collect

Brand: Apple

Model: Apple iPhone 6s Plus

Style: Bar



NEW LISTING Apple iPhone 6s - 64GB - Rose Gold (Unlocked) A1688 (CDMA + GSM) (AU Stock)

iPhone 6s 64gb rose gold unlocked. In almost flawless condition! Only a few small marks on the back.

★★★★★ 48 product ratings

AU \$100.00

Free postage

or Best Offer

77 new & refurbished from AU \$329.99

2d 11h

Click & Collect

Brand: Apple

Model: Apple iPhone 6s Plus

Style: Bar



APPLE iPhone 6s 64GB Space Grey (Unlocked) A1688 (AU) AS NEW CONDITION

Apple iPhone 6S, Space grey, 64GB. Evutech black protection case Condition. It has had a Belkin glass screen protector on it since new (removed now to take photos) and a Evutech black protection case.

★★★★★ 63 product ratings

AU \$192.50

AU \$8.00 postage

59 new & refurbished from AU \$339.00

3d 8h

Click & Collect

Brand: Apple

Model: Apple iPhone 6s

Style: Bar



iphone 6s 64gb UNLOCKED . Great Condition, No Marks Or Scratches

Apple iPhone 6s Plus wallet case. Model Ng4f2zp/A In great condition, no scratches or marks on phone. Comes with used folding leather case wallet, charger and lightning cable. Unlocked and reset to factory settings

AU \$222.50

AU \$15.00 postage

5h 28m

Click & Collect

Brand: Apple

Model: Apple iPhone 6s

Style: Bar