



**Special Council Meeting Attachments**  
**Wednesday 27 March 2019**

| <b>REPORT NUMBER</b> | <b>REPORT TITLE AND ATTACHMENT DESCRIPTION</b>   | <b>PAGE NUMBER(S)</b> |
|----------------------|--|-----------------------|
| <b>6.1</b>           | <b>2018-2019 Budget Review to 28 February 2019</b><br>1. 2018-2019 Budget Review<br>2. 2018-2019 Budget Review Variances | 1 – 11                |

**SHIRE OF CHITTERING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 28 February 2019**

|  | Note | Adopted<br>Annual Budget | YTD<br>Actual<br>(b) | Forecast<br>Actual<br>(e) | Var. \$<br>(e)-(d) | Var. %<br>(e)-(d)/(d) | Var.<br>▲▼ | Significant<br>Var.<br>S |
|--|------|--------------------------|----------------------|---------------------------|--------------------|-----------------------|------------|--------------------------|
|  |      | \$                       | \$                   | \$                        | \$                 | %                     |            |                          |
| <b>Opening Funding Surplus(Deficit)</b>            | 3    | 1,671,698                | 1,704,754            | 1,704,754                 | 0                  | 0%                    |            |                          |
| <b>Revenue from operating activities</b>           |      |                          |                      |                           |                    |                       |            |                          |
| Governance   |      | 14,100                   | 15,953               | 16,600                    | 2,500              | 18%                   | ▲          |                          |
| General Purpose Funding - Rates                    | 9    | 5,576,226                | 5,500,938            | 5,503,548                 | 78                 | 0%                    | ▲          |                          |
| General Purpose Funding - Other                    |      | 850,710                  | 481,868              | 842,340                   | (81,126)           | (9%)                  | ▼          |                          |
| Law, Order and Public Safety                       |      | 313,553                  | 178,592              | 307,628                   | (5,925)            | (2%)                  | ▼          |                          |
| Health   |      | 53,375                   | 32,340               | 42,760                    | (10,615)           | (20%)                 | ▼          | S                        |
| Education and Welfare                              |      | 19,100                   | 12,274               | 19,410                    | 310                | 2%                    | ▲          |                          |
| Housing  |      | 132,080                  | 141,913              | 191,213                   | 59,133             | 45%                   | ▲          | S                        |
| Community Amenities                                |      | 940,048                  | 900,468              | 981,039                   | 40,991             | 4%                    | ▲          |                          |
| Recreation and Culture                             |      | 13,400                   | 9,763                | 19,672                    | 6,272              | 47%                   | ▲          |                          |
| Transport  |      | 110,277                  | 106,478              | 110,316                   | 39                 | 0%                    | ▲          |                          |
| Economic Services                                  |      | 303,487                  | 137,950              | 242,928                   | (60,559)           | (20%)                 | ▼          | S                        |
| Other Property and Services                        |      | 33,224                   | 20,071               | 23,879                    | (9,345)            | (28%)                 | ▼          |                          |
|  |      | <b>8,359,580</b>         | <b>7,538,607</b>     | <b>8,301,333</b>          |                    |                       |            |                          |
| <b>Expenditure from operating activities</b>       |      |                          |                      |                           |                    |                       |            |                          |
| Governance   |      | (867,599)                | (491,025)            | (901,632)                 | (34,033)           | (4%)                  | ▼          |                          |
| General Purpose Funding                            |      | (318,712)                | (171,062)            | (334,300)                 | (15,588)           | (5%)                  | ▼          |                          |
| Education and Welfare                              |      | (116,647)                | (65,996)             | (124,198)                 | (7,551)            | (6%)                  | ▼          | S                        |
| Housing  |      | (416,226)                | (209,231)            | (384,610)                 | 31,616             | 8%                    | ▲          | S                        |
| Community Amenities                                |      | (2,143,972)              | (1,286,746)          | (2,105,077)               | 38,895             | 2%                    | ▲          | S                        |
| Recreation and Culture                             |      | (1,393,070)              | (964,353)            | (1,258,803)               | 134,267            | 10%                   | ▲          |                          |
| Transport  |      | (4,662,554)              | (2,072,511)          | (4,688,568)               | (26,014)           | (1%)                  | ▼          |                          |
| Economic Services                                  |      | (1,222,668)              | (633,499)            | (1,156,799)               | 65,869             | 5%                    | ▲          | S                        |
| Other Property and Services                        |      | (23,115)                 | (78,363)             | (21,007)                  | 2,108              | 9%                    | ▲          |                          |
|  |      | <b>(12,558,499)</b>      | <b>(6,836,605)</b>   | <b>(12,304,074)</b>       |                    |                       |            |                          |
| <b>Operating activities excluded from budget</b>   |      |                          |                      |                           |                    |                       |            |                          |
| Add back Depreciation                              |      | 4,742,350                | 2,209,412            | 4,742,350                 | 0                  | 0%                    |            |                          |
| Adjust (Profit)/Loss on Asset Disposal             | 8    | 298,820                  | (63,215)             | 169,741                   | (129,079)          | (43%)                 | ▼          | S                        |
| Movement in Leave Reserve (Added Back)             |      | 0                        | 72                   | 42,747                    | 42,747             |                       | ▲          | S                        |
| Movement in Deferred Pensioner Rates/ESL           |      | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| Movement in Employee Benefit Provisions            |      | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| Rounding Adjustments                               |      | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| Adjustment in Fixed Assets                         |      | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| <b>Amount attributable to operating activities</b> |      | <b>842,251</b>           | <b>2,848,271</b>     | <b>952,097</b>            |                    |                       |            |                          |
| <b>Investing Activities</b>                        |      |                          |                      |                           |                    |                       |            |                          |
| Non-operating Grants, Subsidies and Contributions  | 11   | 1,012,284                | 314,292              | 1,012,284                 | 0                  | 0%                    |            |                          |
| Proceeds from Disposal of Assets                   | 8    | 1,130,855                | 263,142              | 1,073,142                 | (57,713)           | (5%)                  | ▼          |                          |
| Land Held for Resale                               | 13   | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| Land and Buildings                                 | 13   | (1,139,042)              | (371,792)            | (1,243,568)               | (104,526)          | (9%)                  | ▼          |                          |
| Plant and Equipment                                | 13   | (1,008,377)              | (356,764)            | (936,692)                 | 71,685             | 7%                    | ▲          | S                        |
| Furniture and Equipment                            | 13   | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| Infrastructure Assets - Roads                      | 13   | (2,499,043)              | (1,057,422)          | (2,542,301)               | (43,258)           | (2%)                  | ▼          |                          |
| Infrastructure Assets - Bridges                    | 13   | (97,319)                 | (32,868)             | (97,319)                  | 0                  | 0%                    |            | S                        |
| Infrastructure Assets - Footpaths                  | 13   | (297,742)                | (22,781)             | (297,742)                 | 0                  | 0%                    |            | S                        |
| Infrastructure Assets - Drainage                   | 13   | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| Infrastructure Assets - Parks & Ovals              | 13   | (169,266)                | (72,604)             | (178,357)                 | (9,091)            | (5%)                  | ▼          | S                        |
| Infrastructure Assets - Airports                   | 13   | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| Infrastructure Assets - Sewerage                   | 13   | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| Infrastructure Assets - Other                      | 13   | (20,000)                 | 0                    | (20,000)                  | 0                  | 0%                    |            | S                        |
| <b>Amount attributable to investing activities</b> |      | <b>(3,087,650)</b>       | <b>(1,336,797)</b>   | <b>(3,230,553)</b>        |                    |                       |            |                          |
| <b>Financing Activities</b>                        |      |                          |                      |                           |                    |                       |            |                          |
| Proceeds from New Debentures                       |      | 705,000                  | 0                    | 705,000                   | 0                  | 0%                    |            |                          |
| Proceeds from Advances                             |      | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| Self-Supporting Loan Principal                     |      | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| Transfer from Reserves                             | 7    | 979,629                  | 0                    | 979,629                   | 0                  | 0%                    |            |                          |
| Advances to Community Groups                       |      | 0                        | 0                    | 0                         | 0                  |                       |            |                          |
| Repayment of Debentures                            | 10   | (509,216)                | (171,279)            | (509,216)                 | 0                  | 0%                    |            |                          |
| Transfer to Reserves                               | 7    | (601,711)                | (1,025)              | (601,711)                 | 0                  | 0%                    |            | S                        |
| <b>Amount attributable to financing activities</b> |      | <b>573,702</b>           | <b>(172,305)</b>     | <b>573,702</b>            |                    |                       |            |                          |
| <b>Closing Funding Surplus(Deficit)</b>            | 3    | <b>0</b>                 | <b>3,043,924</b>     | <b>0</b>                  |                    |                       |            |                          |

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

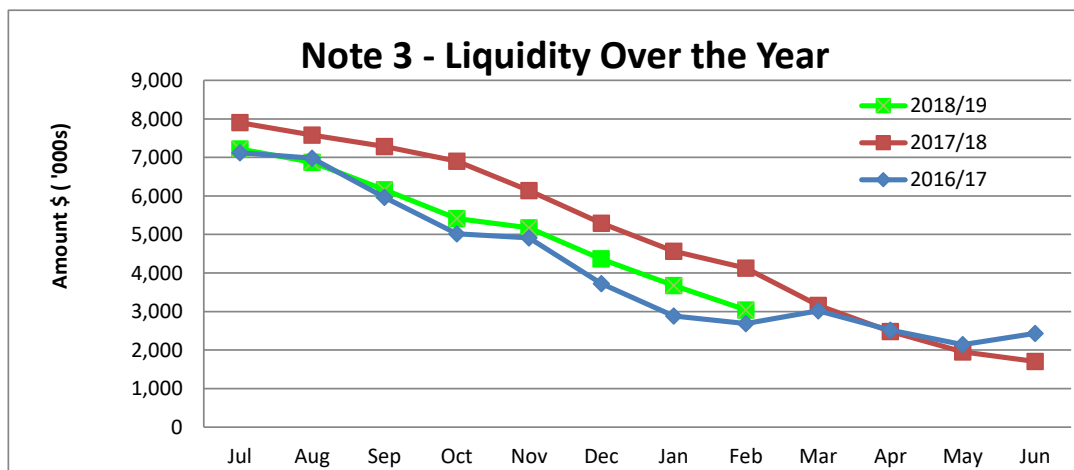
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

|   |      | Last Years<br>Closing | This Time Last<br>Year | Current          | Forecast           |
|---|------|-----------------------|------------------------|------------------|--------------------|
|   | Note | 30/06/2018            | 28/02/2018             | 28/02/2019       | 30/06/2019         |
|   |      | \$                    | \$                     | \$               | \$                 |
| <b>Current Assets</b>   |      |                       |                        |                  |                    |
| Cash Unrestricted   | 4    | 981,411               | 3,788,135              | 2,093,024        | 63,919             |
| Cash Restricted - Conditions over Grants  | 11   | 703,438               | 154,444                | 605,642          | 150,000            |
| Cash Restricted - Reserves  | 4    | 2,094,182             | 1,605,198              | 2,095,208        | 1,716,264          |
| Receivables - Rates   | 6    | 293,669               | 984,542                | 934,175          | 250,000            |
| Receivables - Other   | 6    | 440,582               | 211,231                | 85,448           | 300,000            |
| Inventories   |      | 3,676                 | 9,252                  | 21,345           | 6,000              |
|   |      | <u>4,516,958</u>      | <u>6,752,802</u>       | <u>5,834,841</u> | <u>2,486,183</u>   |
| <b>Less: Current Liabilities</b>  |      |                       |                        |                  |                    |
| Payables  |      | (319,185)             | (615,343)              | (308,374)        | (450,000)          |
| Loan Liability  |      | (248,357)             | (20,216)               | (77,078)         | (100,000)          |
| Provisions  |      | (535,702)             | (497,808)              | (529,632)        | (500,000)          |
|   |      | <u>(1,103,243)</u>    | <u>(1,133,366)</u>     | <u>(915,084)</u> | <u>(1,050,000)</u> |
| Less: Cash Reserves   | 7    | (2,094,182)           | (1,605,198)            | (2,095,208)      | (1,716,264)        |
| Add Back: Component of Leave Liability not<br>Adjustment for Trust Transactions Within Muni |      | (470)                 | 0                      | 4,891            | 0                  |
| <b>Net Current Funding Position</b>   |      | <u>1,704,754</u>      | <u>4,130,887</u>       | <u>3,043,924</u> | <u>0</u>           |



Comments - Net Current Funding Position

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 8: Disposal of Assets**

| Asset Number | Asset Description   | YTD Actual     |                |               |          | Forecast Actual  |                  |               |                  | Amended Budget   |                  |               |                  |
|--------------|---|----------------|----------------|---------------|----------|------------------|------------------|---------------|------------------|------------------|------------------|---------------|------------------|
|              |   | Net Book       |                | Profit        | (Loss)   | Net Book         |                  | Profit        | (Loss)           | Net Book         |                  | Profit        | (Loss)           |
|              |   | Value          | Proceeds       |               |          | Value            | Proceeds         |               |                  | Value            | Proceeds         |               |                  |
|              |   | \$             | \$             | \$            | \$       | \$               | \$               | \$            | \$               | \$               | \$               | \$            |                  |
|              | <b>Land and Buildings</b>                                   |                |                |               |          |                  |                  |               |                  |                  |                  |               |                  |
|              | <b>Plant and Equipment</b>                                  |                |                |               |          |                  |                  |               |                  |                  |                  |               |                  |
| MVS159       | P&E - 2015 Holden Caprice - Nitrate Silver - CEO            |                |                |               | 34,923   | 24,091           |                  | (10,832)      | 34,923           | 24,091           |                  | (10,832)      |                  |
| MVU325       | P&E - 2014 Holden Colorado Space Cab 4x4 Chassis (Ranger)   |                |                |               | 10,072   | 10,000           |                  | (72)          | 10,072           | 10,000           |                  | (72)          |                  |
| MVU324       | P&E - 2014 Holden Colorado Wagon - CESM                     |                |                |               | 29,506   | 17,273           |                  | (12,233)      | 29,506           | 17,273           |                  | (12,233)      |                  |
| MVS721       | P&E - 2014 Holden Malibu - Black - (PBS)                    |                |                |               | 16,008   | 10,000           |                  | (6,008)       | 16,008           | 10,000           |                  | (6,008)       |                  |
| LDO19021     | LAND - Lot 121 - Land Bindoon - Cnr GN Hway & Edmonds-He    | 180,000        | 241,292        | 61,292        | 180,000  | 241,292          | 61,292           |               | 180,000          | 241,292          | 61,292           |               |                  |
| MVU714       | P&E - 2014 Holden Colorado Space Cab Chassis - NRMO Water   |                |                |               | 16,506   | 10,909           |                  | (5,597)       | 16,506           | 10,909           |                  | (5,597)       |                  |
| PLE475       | P&E - Road Broom - 2 Wheel - Pohlner - 3 point linkage      |                |                |               | 1,752    | 1,364            |                  | (388)         | 1,752            | 1,364            |                  | (388)         |                  |
| MVU818       | P&E - 2014 Holden Colorado Space Cab - P&G                  |                |                |               | 10,918   | 12,727           | 1,809            |               | 10,918           | 12,727           | 1,809            |               |                  |
| PH0001       | P&E - Grader - Cat 12H 2004 model                           |                |                |               | 37,014   | 35,000           |                  | (2,014)       | 37,014           | 35,000           |                  | (2,014)       |                  |
| MVU111       | P&E - Ford PK Ranger XL - Building Maintenance              |                |                |               | 8,396    | 8,636            | 240              |               | 8,396            | 8,636            | 240              |               |                  |
| PH1031       | P&E - 2010 Isuzu NQR450 Crew                                | 19,927         | 21,850         | 1,923         | 19,927   | 21,850           | 1,923            |               | 20,855           | 20,855           |                  |               |                  |
| MVM002       | P&E - Bus - Toyota Coaster 21 Seat                          |                |                |               | 0        | 0                |                  |               | 0                | 0                |                  |               |                  |
| LDV854       | LAND - Lot 95 Ridgetop Ramble, Bindoon                      |                |                |               | 347,772  | 350,000          | 2,228            |               | 347,772          | 350,000          | 2,228            |               |                  |
| LDV144       | LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts] |                |                |               | 320,000  | 120,000          |                  | (200,000)     | 320,000          | 120,000          |                  | (200,000)     |                  |
| MVS131       | P&E - 2015 Holden Commodore SV6 Sedan - White (EMCS)        |                |                |               | 10,089   | 10,000           |                  | (89)          | 10,089           | 10,000           |                  | (89)          |                  |
|              |   |                |                |               | 0        | 0                |                  |               |                  |                  |                  |               |                  |
|              |   | <b>199,927</b> | <b>263,142</b> | <b>63,215</b> | <b>0</b> | <b>1,242,883</b> | <b>1,073,142</b> | <b>67,492</b> | <b>(237,233)</b> | <b>1,243,811</b> | <b>1,072,147</b> | <b>65,569</b> | <b>(237,233)</b> |

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2019**

**Note 10: Information on Borrowings**

## (a) Debenture Repayments

| Particulars/Purpose                   | 01 Jul 2018 | New Loans       |            |                | Principal Repayments |            |                | Principal Outstanding |           |                | Interest Repayments |        |                |
|---------------------------------------|-------------|-----------------|------------|----------------|----------------------|------------|----------------|-----------------------|-----------|----------------|---------------------|--------|----------------|
|                                       |             | Forecast Actual | YTD Actual | Adopted Budget | Forecast Actual      | Actual YTD | Adopted Budget | Forecast Actual       | Actual    | Adopted Budget | Forecast Actual     | Actual | Adopted Budget |
|                                       |             | \$              | \$         | \$             | \$                   | \$         | \$             | \$                    | \$        | \$             | \$                  | \$     | \$             |
| <b>Governance</b>                     |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 80 Admin Server/IT Upgrade       | 100,000     | 0               | 0          | 0              | 18,934               | 8,763      | 18,934         | 81,066                | 91,237    | 81,066         | 2,592               | 1,712  | 2,592          |
| <b>Health</b>                         |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 79 - Multi Purpose Health Centre | 562,652     | 0               | 0          | 0              | 27,155               | 19,691     | 27,155         | 535,497               | 542,961   | 535,497        | 24,529              | 8,115  | 24,529         |
| <b>Housing</b>                        |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 72 Staff Housing Development     | 101,222     | 0               | 0          | 0              | 29,324               | 21,540     | 29,324         | 71,898                | 79,682    | 71,898         | 4,932               | 4,151  | 4,932          |
| Loan 73 Seniors & Community Housing   | 35,009      | 0               | 0          | 0              | 8,497                | 6,319      | 8,497          | 26,512                | 28,690    | 26,512         | 2,113               | 1,057  | 2,113          |
| <b>Recreation and Culture</b>         |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 74 Land Acquisition Gray Road    | 65,437      | 0               | 0          | 0              | 13,766               | 10,238     | 13,766         | 51,671                | 55,199    | 51,671         | 4,013               | 2,007  | 4,013          |
| <b>Transport</b>                      |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 79 New Grader                    | 262,351     | 0               | 0          | 0              | 12,662               | 0          | 12,662         | 249,689               | 262,351   | 249,689        | 11,437              | -4,698 | 11,437         |
| <b>Economic Services</b>              |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 81 Land Lot 215 Great Nth Hwy    | 67,048      | 0               | 0          | 0              | 67,048               | 13,102     | 67,048         | 0                     | 53,946    | 0              | 1,706               | 309    | 1,706          |
| Loan 85 Land Lot 215 Great Nth Hwy    | 187,500     | 0               | 0          | 0              | 187,500              | 62,500     | 187,500        | 0                     | 125,000   | 0              | 5,625               | 5,625  | 5,625          |
| Loan 82 Land Lot 168 Binda Place      | 636,312     | 0               | 0          | 0              | 79,945               | 29,125     | 79,945         | 556,367               | 607,187   | 556,367        | 18,963              | 3,850  | 18,963         |
| Loan 83 Lifestyle Village             | 0           | 650,000         | 0          | 650,000        | 59,362               | 0          | 59,362         | 590,638               | 0         | 590,638        | 13,000              | 0      | 13,000         |
| <b>Other Property &amp; Services</b>  |             |                 |            |                |                      |            |                |                       |           |                |                     |        |                |
| Loan 86 Admin Telephone System        | 0           | 55,000          | 0          | 55,000         | 5,023                | 0          | 5,023          | 49,977                | 0         | 49,977         | 1,100               | 0      | 1,100          |
|                                       | 2,017,531   | 705,000         | 0          | 705,000        | 509,216              | 171,279    | 509,216        | 2,213,315             | 1,846,252 | 2,213,315      | 90,010              | 22,128 | 90,010         |

All debenture repayments were financed by general purpose revenue.

## (b) New Debentures

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

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2019

Note 13: Capital Acquisitions

| Assets   | Account   | Balance Sheet Category | Job | YTD Actual  |          |                  | Forecast Actual      |                  |                  | Adopted          | Amended Budget   |                  |                  | Strategic Reference / Comment                 |
|--|---|------------------------|-----|-------------|----------|------------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|
|  |   |                        |     | New/Upgrade | Renewal  | Total YTD        | New/Upgrade Forecast | Renewal Forecast | Total Forecast   | Annual Budget    | Annual Budget    | YTD Budget       | YTD Variance     |   |
|  |   |                        |     | \$          | \$       | \$               | \$                   | \$               | \$               | \$               | \$               | \$               |                  |   |
| <i>Level of completion indicator, please see table at the end of this note for further detail.</i> |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
| <b>Land</b>  |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
| <b>Economic Services</b>   |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
|  | Lot 8017 (IHC) Purchase                               | 4110309                | 509 | LC383       | 0        | (6,722)          | (6,722)              | 0                | (20,000)         | (20,000)         | (20,000)         | (20,000)         | (20,000)         | 13,278  |
|  | Lifestyle Village Land (Capital)                      | 4130109                | 509 | LC210       | 0        | 0                | 0                    | 0                | (510,000)        | (510,000)        | (550,000)        | (550,000)        | (550,000)        | 550,000                                       |
|  | Lot 168 Binda Place Subdivision                       | 4130609                | 509 | LC481       | 0        | 0                | 0                    | 0                | (40,000)         | (40,000)         | (40,000)         | (40,000)         | (40,000)         | 40,000  |
|  | Lot 104 Gray Road Subdivision                         | 4130609                | 509 | LC483       | 0        | 0                | 0                    | 0                | (30,000)         | (30,000)         | (30,000)         | (30,000)         | (30,000)         | 30,000  |
|  | 131 Muchea East Road Remediation                      | 4130609                | 509 | LC484       | 0        | 0                | 0                    | 0                | (40,000)         | (40,000)         | (40,000)         | (40,000)         | (40,000)         | 40,000  |
|  | Lot 9 Binda Place (Mitre 10)                          | 4130609                | 509 | LC485       | 0        | 0                | 0                    | 0                | (40,000)         | (40,000)         | 0                | 0                | 0                | 0   |
|  | <b>Total - Economic Services</b>                      |                        |     |             | <b>0</b> | <b>(6,722)</b>   | <b>(6,722)</b>       | <b>0</b>         | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>673,278</b>                                |
|  | <b>Total - Land</b>                                   |                        |     |             | <b>0</b> | <b>(6,722)</b>   | <b>(6,722)</b>       | <b>0</b>         | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>(680,000)</b> | <b>673,278</b>                                |
| <b>Buildings</b>   |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
| <b>Community Amenities</b>   |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
|  | Wannamal Public Conveniences Buildings (Capital)      | 4100710                | 510 | BC307       | 0        | (5,558)          | (5,558)              | 0                | (5,588)          | (5,588)          | (5,000)          | (5,000)          | (5,000)          | (558) Completed                               |
|  | Muchea Hall Buildings (Capital)                       | 4110110                | 510 | BC313       | 0        | (4,787)          | (4,787)              | 0                | (10,000)         | (10,000)         | (10,000)         | (10,000)         | (10,000)         | 5,213 ATU works 80% Completed                 |
|  | Muchea Hall Pavilion Upgrade                          | 4110110                | 510 | BC313B      | 0        | (26,474)         | (26,474)             | 0                | (26,474)         | (26,474)         | (18,386)         | (18,386)         | (18,386)         | (8,088) Completed                             |
|  | <b>Total - Community Amenities</b>                    |                        |     |             | <b>0</b> | <b>(36,820)</b>  | <b>(36,820)</b>      | <b>0</b>         | <b>(42,062)</b>  | <b>(42,062)</b>  | <b>(33,386)</b>  | <b>(33,386)</b>  | <b>(33,386)</b>  | <b>(3,434)</b>                                |
| <b>Recreation And Culture</b>  |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
|  | Sandown Park Ablution/Shower Block                    | 4110310                | 510 | BC338A      | 0        | (36,699)         | (36,699)             | 0                | (36,700)         | (36,700)         | (8,920)          | (8,920)          | (8,923)          | (27,776) Completed                            |
|  | Brockman Centre Precinct Buildings (Capital)          | 4110310                | 510 | BC380       | 0        | 0                | 0                    | 0                | (36,006)         | (36,006)         | (36,006)         | (36,006)         | (36,006)         | 36,006 Yet to commence                        |
|  | Lower Chittering Sports & Recreation Buildings (Capit | 4110310                | 510 | BC383       | 0        | (72,975)         | (72,975)             | 0                | (100,000)        | (100,000)        | (100,000)        | (100,000)        | (100,000)        | 27,025 BBRF Grant approved                    |
|  | <b>Total - Recreation And Culture</b>                 |                        |     |             | <b>0</b> | <b>(109,674)</b> | <b>(109,674)</b>     | <b>0</b>         | <b>(172,706)</b> | <b>(172,706)</b> | <b>(144,926)</b> | <b>(144,926)</b> | <b>(144,929)</b> | <b>35,255</b>                                 |
| <b>Transport</b>   |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
|  | Depot Buildings (Capital)                             | 4120110                | 510 | BC410       | 0        | (20,914)         | (20,914)             | 0                | (38,000)         | (38,000)         | (38,000)         | (38,000)         | (38,000)         | 17,086  |
|  | Depot Machinery Shed and Fencing Upgrade              | 4120110                | 510 | BC410A      | 0        | (17,362)         | (17,362)             | 0                | (32,500)         | (32,500)         | (32,500)         | (32,500)         | (32,500)         | 15,138  |
|  | <b>Total - Transport</b>                              |                        |     |             | <b>0</b> | <b>(38,276)</b>  | <b>(38,276)</b>      | <b>0</b>         | <b>(70,500)</b>  | <b>(70,500)</b>  | <b>(70,500)</b>  | <b>(70,500)</b>  | <b>(70,500)</b>  | <b>32,224</b>                                 |
| <b>Economic Services</b>   |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
|  | Lifestyle Village Buildings (Capital)                 | 4130110                | 510 | BC210       | 0        | (2,000)          | (2,000)              | 0                | (100,000)        | (100,000)        | (100,000)        | (100,000)        | 0                | (2,000) Stage 1 Design (\$2,000 Concept Plan) |
|  | Visitor Centre Auto Door                              | 4130210                | 510 | BC470A      | 0        | 0                | 0                    | 0                | 0                | 0                | 0                | 0                | 0                | 0   |
|  | <b>Total - Economic Services</b>                      |                        |     |             | <b>0</b> | <b>(2,000)</b>   | <b>(2,000)</b>       | <b>0</b>         | <b>(100,000)</b> | <b>(100,000)</b> | <b>(100,000)</b> | <b>(100,000)</b> | <b>0</b>         | <b>(2,000)</b>                                |
| <b>Other Property &amp; Services</b>   |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
|  | Administration Buildings (Capital)                    | 4140210                | 510 | BC560       | 0        | (174,443)        | (174,443)            | 0                | (174,443)        | (174,443)        | (110,230)        | (110,230)        | (110,230)        | (64,213) Completed                            |
|  | Records Storage Donga                                 | 4140210                | 510 | BC563       | 0        | (3,857)          | (3,857)              | 0                | (3,857)          | (3,857)          | 0                | 0                | 0                | (3,857) Completed                             |
|  | <b>Total - Other Property &amp; Services</b>          |                        |     |             | <b>0</b> | <b>(178,300)</b> | <b>(178,300)</b>     | <b>0</b>         | <b>(178,300)</b> | <b>(178,300)</b> | <b>(110,230)</b> | <b>(110,230)</b> | <b>(110,230)</b> | <b>(68,070)</b>                               |
|  | <b>Total - Buildings</b>                              |                        |     |             | <b>0</b> | <b>(365,070)</b> | <b>(365,070)</b>     | <b>0</b>         | <b>(563,568)</b> | <b>(563,568)</b> | <b>(459,042)</b> | <b>(459,042)</b> | <b>(359,045)</b> | <b>(6,025)</b>                                |
| <b>Plant , Equip. &amp; Vehicles</b>   |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
| <b>Governance</b>  |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
|  | OCH New Vehicle (P0001) (CEO)                         | 4040230                | 530 | PA0001      | 0        | 0                | 0                    | 0                | (51,818)         | (51,818)         | (51,818)         | (51,818)         | 0                | 0 April                                       |
|  | <b>Total - Governance</b>                             |                        |     |             | <b>0</b> | <b>0</b>         | <b>0</b>             | <b>0</b>         | <b>(51,818)</b>  | <b>(51,818)</b>  | <b>(51,818)</b>  | <b>(51,818)</b>  | <b>0</b>         | <b>0</b>                                      |
| <b>Law, Order And Public Safety</b>  |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
|  | CH230 New Utility 4x2 Tray Top (P0230) (Ranger)       | 4050230                | 530 | PA0230      | 0        | 0                | 0                    | 0                | (42,727)         | (42,727)         | (42,727)         | (42,727)         | (42,727)         | 42,727  |
|  | CCTV Throughout Shire                                 | 4050330                | 530 | PE700       | 0        | (64,482)         | (64,482)             | 0                | (64,482)         | (64,482)         | (64,526)         | (64,526)         | (64,526)         | 44 Completed                                  |
|  | 000CH New Vehicle (P10178) (CESM)                     | 4050730                | 530 | PA000       | 0        | (80,937)         | (80,937)             | 0                | (80,937)         | (80,937)         | (79,682)         | (79,682)         | (79,682)         | (1,255) Completed                             |
|  | <b>Total - Law, Order And Public Safety</b>           |                        |     |             | <b>0</b> | <b>(145,419)</b> | <b>(145,419)</b>     | <b>0</b>         | <b>(188,146)</b> | <b>(188,146)</b> | <b>(186,935)</b> | <b>(186,935)</b> | <b>(186,935)</b> | <b>41,516</b>                                 |
| <b>Health</b>  |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
|  | CH451 New Sedan (Health)                              | 4070430                | 530 | PA1270      | 0        | 0                | 0                    | 0                | (30,000)         | (30,000)         | (30,000)         | (30,000)         | 0                | 0   |
|  | <b>Total - Health</b>                                 |                        |     |             | <b>0</b> | <b>0</b>         | <b>0</b>             | <b>0</b>         | <b>(30,000)</b>  | <b>(30,000)</b>  | <b>(30,000)</b>  | <b>(30,000)</b>  | <b>0</b>         | <b>0</b>                                      |
| <b>Community Amenities</b>   |   |                        |     |             |          |                  |                      |                  |                  |                  |                  |                  |                  |   |
|  | CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)       | 4100530                | 530 | PA1892      | 0        | 0                | 0                    | 0                | (42,727)         | (42,727)         | (42,727)         | (42,727)         | 0                | 0   |
|  | <b>Total - Community Amenities</b>                    |                        |     |             | <b>0</b> | <b>0</b>         | <b>0</b>             | <b>0</b>         | <b>(42,727)</b>  | <b>(42,727)</b>  | <b>(42,727)</b>  | <b>(42,727)</b>  | <b>0</b>         | <b>0</b>                                      |

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2019

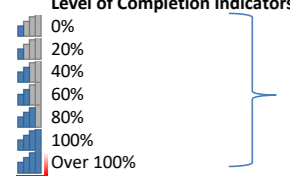
Note 13: Capital Acquisitions

| Assets                               | Account   | Balance Sheet Category | Job | YTD Actual  |          |                    | Forecast Actual      |                  |                    | Adopted            | Amended Budget     |                    |                    | Strategic Reference / Comment    |
|--------------------------------------|---|------------------------|-----|-------------|----------|--------------------|----------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------------|
|                                      |   |                        |     | New/Upgrade | Renewal  | Total YTD          | New/Upgrade Forecast | Renewal Forecast | Total Forecast     | Annual Budget      | Annual Budget      | YTD Budget         | YTD Variance       |                                  |
|                                      |   |                        |     | \$          | \$       | \$                 | \$                   | \$               | \$                 | \$                 | \$                 | \$                 |                    |                                  |
| <b>Transport</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                                  |
|                                      | CH6085 Broom Tractor Towed (P0001) (Works)      | 4120330                | 530 | PA6085      | 0        | (41,500)           | (41,500)             | 0                | (41,500)           | (41,500)           | (36,182)           | (36,182)           | (36,182)           | (5,318) Completed                |
|                                      | CH354 New Utility 4x4 Tray Top (P0035) (Works)  | 4120330                | 530 | PA0035      | 0        | 0                  | 0                    | 0                | (44,455)           | (44,455)           | (44,455)           | (44,455)           | (44,455)           | 44,455                           |
|                                      | CH1261 New Grader (P1261) (Works)               | 4120330                | 530 | PA1261      | 0        | 0                  | 0                    | 0                | (292,657)          | (292,657)          | (372,727)          | (372,727)          | (372,727)          | 372,727                          |
|                                      | CH5026 New Utility 4x2 Tray Top (P5026) (Works) | 4120330                | 530 | PA5026      | 0        | (36,225)           | (36,225)             | 0                | (36,225)           | (36,225)           | (40,909)           | (40,909)           | (40,909)           | 4,685 Completed                  |
|                                      | CH1252 New Truck Crew Cab (P1252) (WORKS)       | 4120330                | 530 | PA1252      | 0        | (82,250)           | (82,250)             | 0                | (82,250)           | (82,250)           | (85,710)           | (85,710)           | (85,710)           | 3,460 Completed                  |
|                                      | <b>Total - Transport</b>                        |                        |     |             | <b>0</b> | <b>(159,975)</b>   | <b>(159,975)</b>     | <b>0</b>         | <b>(497,087)</b>   | <b>(497,087)</b>   | <b>(579,983)</b>   | <b>(579,983)</b>   | <b>(579,983)</b>   | <b>420,008</b>                   |
| <b>Other Property &amp; Services</b> |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                                  |
|                                      | Admin Server/IT Upgrade (Capital)               | 4140230                | 530 | PE562       | 0        | 0                  | 0                    | 0                | (25,550)           | (25,550)           | (25,550)           | (25,550)           | (25,550)           | 25,550                           |
|                                      | Admin Telephone System Upgrade                  | 4140230                | 530 | PE564       | 0        | (51,370)           | (51,370)             | 0                | (65,000)           | (65,000)           | (55,000)           | (55,000)           | (55,000)           | 3,630 Apr                        |
|                                      | 00CH New Vehicle (P0003) (EMDS)                 | 4140230                | 530 | PA0003      | 0        | 0                  | 0                    | 0                | (36,364)           | (36,364)           | (36,364)           | (36,364)           | 0                  | 0                                |
|                                      | <b>Total - Other Property &amp; Services</b>    |                        |     |             | <b>0</b> | <b>(51,370)</b>    | <b>(51,370)</b>      | <b>0</b>         | <b>(126,914)</b>   | <b>(126,914)</b>   | <b>(116,914)</b>   | <b>(116,914)</b>   | <b>(80,550)</b>    | <b>29,180</b>                    |
|                                      | <b>Total - Plant , Equip. &amp; Vehicles</b>    |                        |     |             | <b>0</b> | <b>(356,764)</b>   | <b>(356,764)</b>     | <b>0</b>         | <b>(936,692)</b>   | <b>(936,692)</b>   | <b>(1,008,377)</b> | <b>(1,008,377)</b> | <b>(847,468)</b>   | <b>490,705</b>                   |
| <b>Roads (Non Town)</b>              |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                                  |
| <b>Transport</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                                  |
|                                      | Davis Road                                      | 4120140                | 540 | RC024       | 0        | (39,725)           | (39,725)             | 0                | (39,725)           | (39,725)           | (35,310)           | (35,310)           | (35,310)           | (4,415) Completed                |
|                                      | Carl Street                                     | 4120140                | 540 | RC060       | 0        | 0                  | 0                    | 0                | 0                  | 0                  | 0                  | 0                  | 0                  | 0                                |
|                                      | Mackenzie Street                                | 4120142                | 540 | RC066       | 0        | 0                  | 0                    | 0                | (139,967)          | (139,967)          | (139,967)          | (139,967)          | (24,118)           | 24,118 Mar                       |
|                                      | Chittering Road (RRG)                           | 4120149                | 540 | RRG002      | 0        | 0                  | 0                    | 0                | 0                  | 0                  | 0                  | 0                  | 0                  | 0                                |
|                                      | Chittering Valley Road (RRG)                    | 4120149                | 540 | RRG007      | 0        | 0                  | 0                    | 0                | 0                  | 0                  | 0                  | 0                  | 0                  | 0                                |
|                                      | <b>Total - Transport</b>                        |                        |     |             | <b>0</b> | <b>(39,725)</b>    | <b>(39,725)</b>      | <b>0</b>         | <b>(179,692)</b>   | <b>(179,692)</b>   | <b>(175,277)</b>   | <b>(175,277)</b>   | <b>(59,428)</b>    | <b>19,703</b>                    |
|                                      | <b>Total - Roads (Non Town)</b>                 |                        |     |             | <b>0</b> | <b>(39,725)</b>    | <b>(39,725)</b>      | <b>0</b>         | <b>(179,692)</b>   | <b>(179,692)</b>   | <b>(175,277)</b>   | <b>(175,277)</b>   | <b>(59,428)</b>    | <b>19,703</b>                    |
| <b>Roads (Town)</b>                  |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                                  |
| <b>Transport</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                                  |
|                                      | Chittering Road                                 | 4120141                | 540 | RC002       | 0        | (64,341)           | (64,341)             | 0                | (304,045)          | (304,045)          | (304,045)          | (304,045)          | 0                  | (64,341)                         |
|                                      | Hay Flat Road                                   | 4120141                | 540 | RC008       | 0        | (283)              | (283)                | 0                | 0                  | 0                  | 0                  | 0                  | 0                  | (283)                            |
|                                      | Wells Glover Road                               | 4120141                | 540 | RC009       | 0        | (5,352)            | (5,352)              | 0                | (43,810)           | (43,810)           | (43,810)           | (43,810)           | (43,810)           | 38,458                           |
|                                      | North Rd  | 4120141                | 540 | RC012       | 0        | (55,107)           | (55,107)             | 0                | (68,605)           | (68,605)           | (68,605)           | (68,605)           | (37,220)           | (17,887)                         |
|                                      | Wandena Road                                    | 4120141                | 540 | RC030       | 0        | (40,063)           | (40,063)             | 0                | (48,425)           | (48,425)           | (48,425)           | (48,425)           | (48,425)           | 8,362                            |
|                                      | Forrest Hills Parade                            | 4120141                | 540 | RC103       | 0        | 0                  | 0                    | 0                | (124,624)          | (124,624)          | (124,624)          | (124,624)          | 0                  | 0 Completed                      |
|                                      | Snake Spring Road                               | 4120141                | 540 | RC132       | 0        | (21,641)           | (21,641)             | 0                | (37,560)           | (37,560)           | (37,560)           | (37,560)           | (37,560)           | 15,919 Are more funds required   |
|                                      | Hereford Way                                    | 4120141                | 540 | RC145       | 0        | (18,663)           | (18,663)             | 0                | (28,780)           | (28,780)           | (28,780)           | (28,780)           | (28,780)           | 10,117                           |
|                                      | Murray Grey Circle                              | 4120141                | 540 | RC146       | 0        | (45,545)           | (45,545)             | 0                | (56,490)           | (56,490)           | (56,490)           | (56,490)           | (56,490)           | 10,945                           |
|                                      | Santa Gertrudis Drive                           | 4120141                | 540 | RC150       | 0        | (28,497)           | (28,497)             | 0                | (58,040)           | (58,040)           | (58,040)           | (58,040)           | (58,040)           | 29,543                           |
|                                      | Ayreshire Loop                                  | 4120141                | 540 | RC180       | 0        | (27,542)           | (27,542)             | 0                | (78,030)           | (78,030)           | (78,030)           | (78,030)           | (78,030)           | 50,488                           |
|                                      | Flat Rocks Road                                 | 4120142                | 540 | RC011       | 0        | (65,698)           | (65,698)             | 0                | (65,698)           | (65,698)           | (55,535)           | (55,535)           | (55,535)           | (10,163) Completed               |
|                                      | Spillman Road                                   | 4120142                | 540 | RC051       | 0        | (28,679)           | (28,679)             | 0                | (28,680)           | (28,680)           | 0                  | 0                  | 0                  | (28,679) Are more funds required |
|                                      | Muchea East Road Renewal (RRG)                  | 4120149                | 540 | RRG004      | 0        | (366,963)          | (366,963)            | 0                | (791,547)          | (791,547)          | (791,547)          | (791,547)          | (791,547)          | 424,584                          |
|                                      | Mooliabeenie Road (BS)                          | 4120153                | 540 | RBS001      | 0        | (23,437)           | (23,437)             | 0                | (25,450)           | (25,450)           | (25,450)           | (25,450)           | (25,450)           | 2,013                            |
|                                      | Chittering Road (BS)                            | 4120141                | 540 | RBS002      | 0        | (8,500)            | (8,500)              | 0                | (16,000)           | (16,000)           | (16,000)           | (16,000)           | (16,000)           | 7,500                            |
|                                      | Muchea East Road (BS)                           | 4120142                | 540 | RBS004      | 0        | (213,884)          | (213,884)            | 0                | (272,300)          | (272,300)          | (272,300)          | (272,300)          | (272,300)          | 58,416                           |
|                                      | Wandena Road (BS)                               | 4120142                | 540 | RBS030      | 0        | (3,500)            | (3,500)              | 0                | (314,525)          | (314,525)          | (314,525)          | (314,525)          | (314,525)          | 311,025                          |
|                                      | <b>Total - Transport</b>                        |                        |     |             | <b>0</b> | <b>(1,017,696)</b> | <b>(1,017,696)</b>   | <b>0</b>         | <b>(2,362,609)</b> | <b>(2,362,609)</b> | <b>(2,323,766)</b> | <b>(2,323,766)</b> | <b>(1,863,712)</b> | <b>846,016</b>                   |
|                                      | <b>Total - Roads (Town)</b>                     |                        |     |             | <b>0</b> | <b>(1,017,696)</b> | <b>(1,017,696)</b>   | <b>0</b>         | <b>(2,362,609)</b> | <b>(2,362,609)</b> | <b>(2,323,766)</b> | <b>(2,323,766)</b> | <b>(1,863,712)</b> | <b>846,016</b>                   |
| <b>Bridges and Culverts</b>          |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                                  |
| <b>Transport</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                                  |
|                                      | Bridge 4701 - Blizzard Road Slk 0.32 - Cap Ex   | 4120167                | 555 | BR4701      | 0        | (32,868)           | (32,868)             | 0                | (97,319)           | (97,319)           | (97,319)           | (97,319)           | 0                  | (32,868)                         |
|                                      | <b>Total - Transport</b>                        |                        |     |             | <b>0</b> | <b>(32,868)</b>    | <b>(32,868)</b>      | <b>0</b>         | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>0</b>           | <b>(32,868)</b>                  |
|                                      | <b>Total - Bridges and Culverts</b>             |                        |     |             | <b>0</b> | <b>(32,868)</b>    | <b>(32,868)</b>      | <b>0</b>         | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>(97,319)</b>    | <b>0</b>           | <b>(32,868)</b>                  |
| <b>Footpaths</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                                  |
| <b>Transport</b>                     |   |                        |     |             |          |                    |                      |                  |                    |                    |                    |                    |                    |                                  |

SHIRE OF CHITTERING  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 28 FEBRUARY 2019

Note 13: Capital Acquisitions

| Assets  | Account | Balance Sheet Category | Job    | YTD Actual  |                    |                    | Forecast Actual      |                    |                    | Adopted            | Amended Budget     |                    |                  | Strategic Reference / Comment |
|---|---------|------------------------|--------|-------------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------------------------|
|   |         |                        |        | New/Upgrade | Renewal            | Total YTD          | New/Upgrade Forecast | Renewal Forecast   | Total Forecast     | Annual Budget      | Annual Budget      | YTD Budget         | YTD Variance     |                               |
|   |         |                        |        | \$          | \$                 | \$                 | \$                   | \$                 | \$                 | \$                 | \$                 | \$                 |                  |                               |
| Footpath - Archibald Street                           | 4120170 | 560                    | FC032  | 0           | (9,450)            | (9,450)            | 0                    | (190,302)          | (190,302)          | (190,302)          | (190,302)          | 0                  | (9,450)          |                               |
| Blackboy Ridge Trail                                  | 4120170 | 560                    | WT002  | 0           | 0                  | 0                  | 0                    | (36,500)           | (36,500)           | (36,500)           | (36,500)           | 0                  | 0                |                               |
| Chittering Walk Trail                                 | 4120170 | 560                    | WT001  | 0           | 0                  | 0                  | 0                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                |                               |
| Lake Needonga Trail                                   | 4120170 | 560                    | WT004  | 0           | (13,331)           | (13,331)           | 0                    | (35,000)           | (35,000)           | (35,000)           | (35,000)           | (35,000)           | 21,669           |                               |
| Wannamal Heritage Trail                               | 4120170 | 560                    | WT005  | 0           | 0                  | 0                  | 0                    | (20,940)           | (20,940)           | (20,940)           | (20,940)           | (20,940)           | 20,940           |                               |
| Mountain Bike Trail                                   | 4120170 | 560                    | WT007  | 0           | 0                  | 0                  | 0                    | (15,000)           | (15,000)           | (15,000)           | (15,000)           | (15,000)           | 15,000           |                               |
| <b>Total - Transport</b>                              |         |                        |        | <b>0</b>    | <b>(22,781)</b>    | <b>(22,781)</b>    | <b>0</b>             | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(70,940)</b>    | <b>48,159</b>    |                               |
| <b>Total - Footpaths</b>                              |         |                        |        | <b>0</b>    | <b>(22,781)</b>    | <b>(22,781)</b>    | <b>0</b>             | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(297,742)</b>   | <b>(70,940)</b>    | <b>48,159</b>    |                               |
| <b>Parks &amp; Ovals</b>                              |         |                        |        |             |                    |                    |                      |                    |                    |                    |                    |                    |                  |                               |
| <b>Community Amenities</b>                            |         |                        |        |             |                    |                    |                      |                    |                    |                    |                    |                    |                  |                               |
| Cemetery Memorial Gardens Infrastructure Parks (Ca    | 4100770 | 570                    | PC300  | 0           | (9,049)            | (9,049)            | 0                    | (34,434)           | (34,434)           | (34,434)           | (34,434)           | (28,028)           | 18,979           | Mar                           |
| <b>Total - Community Amenities</b>                    |         |                        |        | <b>0</b>    | <b>(9,049)</b>     | <b>(9,049)</b>     | <b>0</b>             | <b>(34,434)</b>    | <b>(34,434)</b>    | <b>(34,434)</b>    | <b>(34,434)</b>    | <b>(28,028)</b>    | <b>18,979</b>    |                               |
| <b>Recreation And Culture</b>                         |         |                        |        |             |                    |                    |                      |                    |                    |                    |                    |                    |                  |                               |
| John Glenn Parks & Ovals (Capital)                    | 4110370 | 570                    | PC304  | 0           | (33)               | (33)               | 0                    | (15,000)           | (15,000)           | (15,000)           | (15,000)           | (15,000)           | 14,968           | Mar                           |
| Clune Park Infrastructure Parks (Capital)             | 4110370 | 570                    | PC305  | 0           | 0                  | 0                  | 0                    | (18,000)           | (18,000)           | (18,000)           | (18,000)           | (18,000)           | 18,000           | Dec                           |
| Town Centre Pop Up Park (Capital)                     | 4110370 | 570                    | PC370  | 0           | 0                  | 0                  | 0                    | (18,000)           | (18,000)           | (18,000)           | (18,000)           | (18,000)           | 18,000           | Mar                           |
| Bindoon Oval Infrastructure Parks (Capital)           | 4110370 | 570                    | PC310  | 0           | (4,730)            | (4,730)            | 0                    | (12,000)           | (12,000)           | (12,000)           | (12,000)           | (12,000)           | 7,270            | Jan                           |
| Muchea Oval Infrastructure Parks (Capital)            | 4110370 | 570                    | PC313  | 0           | (49,702)           | (49,702)           | 0                    | (66,832)           | (66,832)           | (66,832)           | (66,832)           | (31,000)           | (18,702)         | Done                          |
| Muchea Dual Pump and Jump Track                       | 4110370 | 570                    | PC313A | 0           | (9,091)            | (9,091)            | 0                    | (9,091)            | (9,091)            | 0                  | 0                  | 0                  | (9,091)          |                               |
| Maddern Road Nature Park Infrastructure Parks (Cap    | 4110370 | 570                    | PC360  | 0           | 0                  | 0                  | 0                    | (5,000)            | (5,000)            | (5,000)            | (5,000)            | (5,000)            | 5,000            | Jan                           |
| <b>Total - Recreation And Culture</b>                 |         |                        |        | <b>0</b>    | <b>(63,555)</b>    | <b>(63,555)</b>    | <b>0</b>             | <b>(143,923)</b>   | <b>(143,923)</b>   | <b>(134,832)</b>   | <b>(134,832)</b>   | <b>(99,000)</b>    | <b>35,445</b>    |                               |
| <b>Total - Parks &amp; Ovals</b>                      |         |                        |        | <b>0</b>    | <b>(72,604)</b>    | <b>(72,604)</b>    | <b>0</b>             | <b>(178,357)</b>   | <b>(178,357)</b>   | <b>(169,266)</b>   | <b>(169,266)</b>   | <b>(127,028)</b>   | <b>54,424</b>    |                               |
| <b>Infrastructure - Other</b>                         |         |                        |        |             |                    |                    |                      |                    |                    |                    |                    |                    |                  |                               |
| <b>Economic Services</b>                              |         |                        |        |             |                    |                    |                      |                    |                    |                    |                    |                    |                  |                               |
| Muchea Entry Statement Infrastructure Other (Capital) | 4130290 | 590                    | OC475  | 0           | 0                  | 0                  | 0                    | (20,000)           | (20,000)           | (20,000)           | (20,000)           | 0                  | 0                | May                           |
| <b>Total - Economic Services</b>                      |         |                        |        | <b>0</b>    | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>0</b>           | <b>0</b>         |                               |
| <b>Total - Infrastructure - Other</b>                 |         |                        |        | <b>0</b>    | <b>0</b>           | <b>0</b>           | <b>0</b>             | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>(20,000)</b>    | <b>0</b>           | <b>0</b>         |                               |
| <b>Capital Expenditure Total</b>                      |         |                        |        | <b>0</b>    | <b>(1,914,230)</b> | <b>(1,914,230)</b> | <b>0</b>             | <b>(5,315,979)</b> | <b>(5,315,979)</b> | <b>(5,230,789)</b> | <b>(5,230,789)</b> | <b>(4,007,621)</b> | <b>2,093,391</b> |                               |



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



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

|   | Account Number | Reserve              |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            | Total Reserves |                  |
|---|----------------|----------------------|-------------------|-----------------------|-------------------|-----------------|-------------------|------------------------------|------------------------|-----------------------|------------------|----------------------------|----------------|------------------|
|   |                | Employee Entitlement | Plant Replacement | Waste Water Treatment | Communtiy Housing | Seniors Housing | Public Open Space | Bindoon Cemetery Development | Recreation Development | Ambulance Replacement | Waste Management | Contributions to Roadworks |                | Unspent Grants   |
| Opening Balance - 01 July 2018                          |                | 137,334              | 777,787           | 91,899                | 72,240            | 7,446           | 270,746           | 33,941                       | 233,351                | 4,341                 | 292,332          | 37,339                     | 135,426        | 2,094,182        |
| <i>Additions To Reserves</i>                            |                |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                |                  |
| Reserve Interest Received Allocated to Reserves         | 4030381        | 2,747                | 15,556            | 1,838                 | 1,445             | 149             | 5,415             | 679                          | 4,667                  | 87                    | 5,847            | 745                        | 2,709          | 41,884           |
| General provision to Employee Entitlements Reserve      | 4040281        | 40,000               |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 40,000           |
| General provision to Waste Management Reserve           | 4100181        |                      |                   |                       |                   |                 |                   |                              |                        |                       | 50,000           |                            |                | 50,000           |
| General provision to Waste Water Treatment Reserve      | 4100381        |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 0                |
| General provision to Recreation Development Reserve     | 4110381        |                      |                   |                       |                   |                 |                   |                              | 100,000                |                       |                  |                            |                | 100,000          |
| General provision to Plant Replacement Reserve          | 4120381        |                      | 369,827           |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 369,827          |
| Transfer of unspent grants & contributions to reserve   | 4140750        |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 0                |
|   |                |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 0                |
|   |                |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 0                |
| <b>Total Additions to Reserves</b>                      |                | <b>42,747</b>        | <b>385,383</b>    | <b>1,838</b>          | <b>1,445</b>      | <b>149</b>      | <b>5,415</b>      | <b>679</b>                   | <b>104,667</b>         | <b>87</b>             | <b>55,847</b>    | <b>745</b>                 | <b>2,709</b>   | <b>601,711</b>   |
| <i>Reserves Utilised</i>                                |                |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                |                  |
| COM HOUSE - Transfer from Reserve                       | 5090381        |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 0                |
| OTHER HEALTH - Transfers From Reserves MUN              | 5070781        |                      |                   |                       |                   |                 |                   |                              |                        | 4,428                 |                  |                            |                | 4,428            |
| ENVIRON - Transfer from Reserve                         | 5100581        |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 0                |
| COM AMEN - Transfers From Reserves MUN                  | 5100781        |                      |                   |                       |                   |                 |                   | 34,620                       |                        |                       |                  |                            |                | 34,620           |
| REC - Muchea and Bindoon Courts                         | 5110381        |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 0                |
| ROAD CONST - Gravel Acquisitions                        | 5120181        |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 0                |
| ROAD PLANT - Annual Plant Purchases                     | 5120381        |                      | 702,446           |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 702,446          |
| SEWERAGE - Waste Water Treatment                        | 5100381        |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 0                |
| REC & CULT - Lower Chittering Rec and Sporting Facility | 5110381        |                      |                   |                       |                   |                 |                   |                              | 100,000                |                       |                  |                            |                | 100,000          |
| UNCL - Transfer From Reserve                            | 5140750        |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  | 138,135                    |                | 138,135          |
|   |                |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 0                |
|   |                |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | 0                |
| <b>Total Reserves Utilised</b>                          |                | <b>0</b>             | <b>702,446</b>    | <b>0</b>              | <b>0</b>          | <b>0</b>        | <b>0</b>          | <b>34,620</b>                | <b>100,000</b>         | <b>4,428</b>          | <b>0</b>         | <b>0</b>                   | <b>138,135</b> | <b>979,629</b>   |
| Closing Balance - 30 June 2019                          |                | 180,081              | 460,724           | 93,737                | 73,685            | 7,595           | 276,161           | 0                            | 238,018                | (0)                   | 348,179          | 38,084                     | 0              | 1,716,264        |
| <b>Total Reserves - 30 June 2019</b>                    |                |                      |                   |                       |                   |                 |                   |                              |                        |                       |                  |                            |                | <b>1,716,264</b> |

### 2018-2019 Budget Review Variances

The Budget Review has been based on the Shire's 28 February 2019 actual financial balances and was completed on 22 March 2019.

In a snap shot, the overall operating costs have decreased by \$196,177 and is mostly attributed to lower than expected employee costs as a result of a number of staff terminations and vacant positions. The capital program has increased by \$142,903 relating to a number of projects exceeding budget expectations. Adjustments have been made and a balanced budget is presented in the 2018/19 Annual Budget Review document prepared for the Special Council Meeting to be held on 27 March 2018.

The Executive Management Team has discussed the findings of the Review compared to the Adopted Budget for 2018/19 and note it is anticipated all Capital Works will be completed by the end of the year. A summary of the major changes is listed below:

- The Opening Balance for 2018/19 as per the audited annual statements was \$1,704,754 whereas the figure adopted in the Annual Budget was \$1,671,698 – an increase of \$33,057 in the opening position. NB: It is generally expected to see a variance between the budgeted closing position and the actual opening position.
- Financial Assistance Grants of \$633,126 were budgeted whereas we were advised that we would receive \$624,306 - a decrease of \$8,820.
- Interim Rates and payment arrangement fees are higher than anticipated and is expected to continue in future years. The increase to date is \$24,114
- Rates Paid In Advance are required to be recognised in the year they are received in accordance with the new accounting standards required as at 1 July 2019. This has reduced the income recognised by \$94,342
- This year requires a revaluation of all GRV properties and we have received an official quotation which is \$10,000 higher than expected.
- Community Housing revenue is down by \$15,583 due to the sale of 6169 Great Northern Hwy.
- Senior Housing Building Operations and Maintenance has exceeded the budget due to unexpected works, however this has been offset by and insurance payout – increase of \$14,009.
- Income received for rubbish collection, recycling and royalties are higher than budgeted resulting in an increase in funds of \$30,652.
- Planning Application Fees, reimbursements, fines and penalties have increased by a total of \$22,089 and is expected to continue.
- Legal fees for town planning have decreased by \$40,000 as there have been no major challenges this year – saving of \$40,000.
- Planned maintenance for parks and ovals has not been required in accordance with the budget resulting in a decrease in funds required of \$149,402; this is mainly attributed to staff vacancies and staff being assigned to capital works.
- Lease fees for commercial properties ie Land behind Mitre 10 and NBN Tower have not progressed in accordance with the budget therefore revenue has been reduced by \$12,950.
- Due to the Manager - Information Technology resigning unexpectedly, IT services have been outsourced and costs will increase by \$73,743 – however this is offset by lower Employee Costs.
- Sandown Park ablutions required an upgrade not anticipated during the initial planning and has resulted in an increased expenditure of \$27,780.
- The Admin Building Renovations have gone over budget by \$64,213 mainly due to electrical upgrades, IT data cabling and construction of private offices not know at the time of estimating.
- It was decided to down grade the replacement Grader therefore there has been a saving of \$80,070.
- Works on Spillman Road were extended resulting in an increased expenditure of \$28,680.

## SUMMARY OF MAJOR MATTERS REPORTED FROM BUDGET REVIEW

|   | Decrease in funds available ▼ | Increase in funds available ▲ |
|---|-------------------------------|-------------------------------|
| Opening Position                            | 33,057                        | ▲                             |
| Interim Rates/Payment Arrangement Fees      | \$22,114                      | ▲                             |
| Movement in Excess Rates (Advance Paid)     | -\$94,342                     | ▼                             |
| Financial Assistance Grants                 | -\$8,820                      | ▼                             |
| Valuation Expenses                          | -\$10,000                     | ▼                             |
| Governance Legal Expenses                   | -\$6,964                      | ▼                             |
| Governance Consulting                       | -\$5,000                      | ▼                             |
| Animal Pound Fees, Registration & Penalties | -\$9,000                      | ▼                             |
| ESL Bush Fire Brigades Maintenance          | -\$6,928                      | ▼                             |
| CESM Motor Vehicle Expenses                 | \$8,354                       | ▲                             |
| Health Motor Vehicles Expenses              | -\$6,325                      | ▼                             |
| Other Health Fees & Charges                 | -\$10,615                     | ▼                             |
| Other Health Building Operations            | -\$5,160                      | ▼                             |
| Staff Housing Fees & Charges                | \$5,541                       | ▲                             |
| Community Housing Fees & Reimbursements     | -\$7,700                      | ▼                             |
| Community Housing – 6169 GNH Sold           | -\$15,583                     | ▼                             |
| Senior Housing Building Operations/Mtce     | -\$14,009                     | ▼                             |
| Sanitation Scrap Royalties                  | -\$10,000                     | ▼                             |
| Sanitation Domestic Rubbish                 | \$12,747                      | ▲                             |
| Sanitation Other Income                     | \$7,905                       | ▲                             |
| Commercial Tipping Fee                      | \$10,000                      | ▲                             |
| Planning Application Fees                   | \$9,689                       | ▲                             |
| Planning Fines & Penalties/Reimbursements   | \$12,400                      | ▲                             |
| Planning Application – Muchea BP Expenses   | -\$8,800                      | ▼                             |
| Planning Legal Expenses                     | \$40,000                      | ▲                             |
| Cemetery Maintenance                        | \$6,086                       | ▲                             |
| Public Conveniences Operations/Mtce         | \$7,075                       | ▲                             |
| Public Halls Fees and Reimbursements        | -\$5,350                      | ▼                             |
| Public Halls Maintenance                    | -\$6,065                      | ▼                             |
| Other Sports and Recreation Grants          | \$7,172                       | ▲                             |
| Parks & Gardens Maintenance                 | \$34,511                      | ▲                             |
| Ovals Maintenance                           | \$66,258                      | ▲                             |
| Dry Parks/Reserves Maintenance              | \$48,633                      | ▲                             |
| Expensed Minor Assets                       | -\$11,437                     | ▼                             |
| Depot Maintenance                           | -\$11,041                     | ▼                             |
| TASTE of Chittering income                  | \$10,879                      | ▲                             |
| Building Fees & Penalties                   | -\$12,200                     | ▼                             |
| MIP Grant –offset by lower expenditure      | -\$50,563                     | ▼                             |
| MIP Expenditure                             | \$46,887                      | ▲                             |
| Commercial Buildings Operations/Mtce        | -\$7,774                      | ▼                             |
| Commercial Property Leases                  | -\$12,950                     | ▼                             |
| Private Works– offset by lower expenditure  | -\$12,224                     | ▼                             |

## SUMMARY OF MAJOR MATTERS REPORTED FROM BUDGET REVIEW

|  |                             |   |
|--|-----------------------------|---|
|  | Decrease in funds available | ▼ |
|  | Increase in funds available | ▲ |
| Private Works Expenditure                                  | \$7,683                     | ▲ |
| Information Technology – offset by lower Employee Costs    | -\$73,743                   | ▼ |
| Administration Consultants– offset by lower Employee Costs | -\$10,100                   | ▼ |
| Works Printing and Stationery                              | -\$5,000                    | ▼ |
| Works OHS & Toolbox  | -\$7,485                    | ▼ |
| Internal Plant Repairs                                     | \$37,267                    | ▲ |
| External Plant Repairs                                     | -\$147,322                  | ▼ |
| Fuels & Oils   | \$18,795                    | ▲ |
| Workers Compensation                                       | -\$4,000                    | ▼ |
| Employee Costs   | \$164,664                   | ▲ |
| Admin Allocations  | -\$65,575                   | ▼ |
| Less Plant Op Costs  | \$89,782                    | ▲ |
| Less Allocated to Works                                    | \$6,125                     | ▲ |
| Admin Allocations Recovered                                | \$77,603                    | ▲ |
| Small Movements \$5,000                                    | -\$28,997                   | ▼ |
| Movement in Leave Reserve                                  | \$42,748                    | ▼ |
| Proceeds from Disposal                                     | -\$57,713                   | ▼ |
| Muchea Hall Pavilion Upgrade                               | -\$8,088                    | ▼ |
| Sandown Park Ablutions                                     | -\$27,780                   | ▼ |
| Admin Building Renovations                                 | -\$64,213                   | ▼ |
| Grader   | \$80,070                    | ▲ |
| Chamber Audio/Visual Equipment                             | -\$10,000                   | ▼ |
| Flat Rocks Road  | -\$10,163                   | ▼ |
| Spillman Road  | -\$28,680                   | ▼ |
| Muchea Dual Pump & Jump                                    | -9,091                      | ▼ |
| Small Capital Movements \$5,000                            | -7,245                      | ▼ |
|  | <u>\$0.00</u>               | ▲ |