



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 17 APRIL 2024**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 - 04/24	List of Accounts Paid for the Period Ending 31 March 2024 Attachments 1. List of Accounts Paid as at 31 March 2024	1 – 7
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SHIRE OF CHITTERING

**ACCOUNTS PAID
AS AT 31 MARCH 2024 PRESENTED TO THE
COUNCIL MEETING ON THE 17 APRIL 2024**

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 17 April 2024, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
Payroll	PR 6571	\$ 122,718.93	1	1	1	Municipal Fund
Payroll	PR 6575	\$ 126,097.42	1	1	1	Municipal Fund
EFT26577	EFT26732	\$ 1,192,722.77	1	6	1	Municipal Fund
Direct	Debit	\$ 281,688.91	6	6	1	Municipal Fund
Cheque	Cheque		6	6	1	Municipal Fund
	Total	\$ 1,723,228.03				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report - 05 April 2024

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
Payroll Payments						
1	PR 6571	13/03/2024	Payroll	PPE - 13 March 2024		\$122,718.93
2	PR 6575	27/03/2024	Payroll	PPE - 27 March 2024		\$126,097.42
					Total Payroll Payments	\$248,816.35
EFT Payments						
	Chq/EFT	Date	Name	Description	Amount	
1	EFT26577	06/03/2024	Alcolizer Technology	Equipment Calibration		\$145.20
2	EFT26578	06/03/2024	AMPAC Debt Recovery			\$2,422.84
	104397	16/02/2024	AMPAC Debt Recovery	Debt Collection Expenses - February 2024	\$880.60	
	104475	23/02/2024	AMPAC Debt Recovery	Debt Collection Expenses - February 2024	\$1,542.24	
3	EFT26579	06/03/2024	Autospark Bullsbrook	CH1890 - 2022 Toyota Landcruiser Light Tanker Air Compressor		\$1,857.40
4	EFT26580	06/03/2024	Avon Waste	Sanitation Waste Collection - Commencing 29 January 2024		\$18,409.24
5	EFT26581	06/03/2024	Alex Crowley Studios			\$1,320.00
	#220224-1	22/02/2024	Alex Crowley Studios	Bindoon MTB Park Motif Design - Trail 23 - Ewe-choose	\$880.00	
	#280224-1	28/02/2024	Alex Crowley Studios	Bindoon MTB Park Motif Desgin - Trail 9 - Daniel's Downhill Duo	\$440.00	
6	EFT26582	06/03/2024	Alison Adams	Chittering Visitor Centre Honorarium Payment - 25 February 2024		\$100.00
7	EFT26583	06/03/2024	Aussie Natural Spring Water	Landfill - Bottled Water		\$53.75
8	EFT26584	06/03/2024	BEAT - Bindoon Theatre Inc	CAGS 2023-2024 - New Years Eve Event		\$500.00
9	EFT26585	06/03/2024	Bindoon and District Historical Society Inc	CAGS 2023-2024 - Bindoon & District Historical Society - Historic Vehicle Day		\$1,000.00
10	EFT26586	06/03/2024	Bindoon and Districts Agricultural Society Inc			\$6,000.00
	2023/31	18/02/2024	Bindoon and Districts Agricultural Society Inc	CAGS 2023-2024 - Bindoon Ag Show 2023	\$3,000.00	
	2023/32	18/02/2024	Bindoon and Districts Agricultural Society Inc	CAGS 2023-2024 - Bindoon Rodeo 2023	\$3,000.00	
11	EFT26587	06/03/2024	Bindoon Mechanical Pty Ltd			\$7,363.09
	2709	15/02/2024	Bindoon Mechanical Pty Ltd	CH003 - Windscreen Replacement, Moulding Sensors andd Calibration	\$1,679.99	
	2710	15/02/2024	Bindoon Mechanical Pty Ltd	CH924 - Windscreen Replacement & Consumables	\$1,831.50	
	2718	15/02/2024	Bindoon Mechanical Pty Ltd	CH1802 - Replacement of Tyres & CH1611 - Repair Value Control Box	\$3,851.60	
12	EFT26588	06/03/2024	Boya Equipment Pty Ltd	CH1260 - Slasher Blade and Bolt set for Kubota Skid Steer Loader		\$743.60
13	EFT26589	06/03/2024	Chittering Health Service	Pre-Employment Medical - Casual Landfill Attendant		\$154.00
14	EFT26590	06/03/2024	Dun Direct Pty Ltd (Dunning's)			\$14,085.49
	SMY-FEB 2024	29/02/2024	Dun Direct Pty Ltd (Dunning's)	Fuel Card Purchases - February 2024	\$10,800.18	
	SMY-POD FEB	29/02/2024	Dun Direct Pty Ltd (Dunning's)	Diesel Mobile Pod Purchases - February 2024	\$3,285.31	
15	EFT26591	06/03/2024	Eurofins ARL Pty Ltd	Fire Mitigation - Water Sampling, Salinity And Heavy Metals		\$152.90
16	EFT26592	06/03/2024	Hersey's Safety Pty Ltd	Plant & Sundries		\$1,572.78
17	EFT26593	06/03/2024	Jason Sign Makers	Bindoon Mountain Bike Park Trail Signage		\$24,037.89
18	EFT26594	06/03/2024	Jive Media Solutions	2024 Visitor Guide - Graphic Design		\$3,326.40
19	EFT26595	06/03/2024	Landgate Customer Account			\$199.35
	391471	20/02/2024	Landgate Customer Account	GRV Schedule G2024/01 & 02 - Dated 23/12/2023 to 02/02/2024	\$74.15	
	391538	22/02/2024	Landgate Customer Account	GRV Schedule G2023/13 - Dated 25/11/2023 to 22/12/2023	\$125.20	
20	EFT26596	06/03/2024	LGRCEU (WA)	Payroll Deductions		\$20.50
21	EFT26597	06/03/2024	Local Government Works Association WA Inc	Local Government Works Association Membership		\$100.00
22	EFT26598	06/03/2024	Margaret Bradford-Seeley	Purchase of Retail Items for the Chittering Visitor Centre		\$24.00
23	EFT26599	06/03/2024	Natasha Muir	Professional Development - Nannup MTB Park Information & Tourism		\$112.80
24	EFT26600	06/03/2024	Neva Harris			\$200.00
	VC 17022024	21/02/2024	Neva Harris	Chittering Visitor Centre Honorarium Payment - 17 February 2024	\$50.00	
	VC 18022024	21/02/2024	Neva Harris	Chittering Visitor Centre Honorarium Payment - 18 February 2024	\$100.00	
	VC24022024	24/02/2024	Neva Harris	Chittering Visitor Centre Honorarium Payment - 24 February 2024	\$50.00	
25	EFT26601	06/03/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe			\$335.00
	INV-0202	14/02/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	Catering for the Bushfire Advisory Committee Meetings	\$80.00	
	INV-0204	20/02/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	Staff Farewell Refreshments	\$105.00	
	INV-0205	20/02/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	Catering for Bindoon Fire Debrief 22 February 2024	\$150.00	
26	EFT26602	06/03/2024	Open Systems Technology T/As CouncilFirst			\$7,634.00
	SI008271	15/02/2024	Open Systems Technology T/As CouncilFirst	Council First Monthly User Licence Fees - March 2024	\$5,566.00	
	SI008291	20/02/2024	Open Systems Technology T/As CouncilFirst	Professional Services - January Support 2024	\$2,068.00	
27	EFT26603	06/03/2024	RBC Rural	Photocopier Charges - February 2024		\$979.75
28	EFT26604	06/03/2024	Seek	Advertising - Ranger position		\$401.50
29	EFT26605	06/03/2024	Sunny Sign Company			\$2,452.59
	511380	01/02/2024	Sunny Sign Company	Santa Gertrudis Drive - Kangaroo Signs RQ-00001273	\$468.38	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	510443	01/02/2024	Sunny Sign Company	Transit Park - Signage	\$1,984.21	
30	EFT26606	06/03/2024	Three Chillies Design Pty Ltd	Mountain Bike Park - Repair Access Road		\$1,650.00
31	EFT26607	06/03/2024	Team Global Express Pty Ltd			\$138.50
	0560-S282300	18/02/2024	Team Global Express Pty Ltd	Freight - Sunny Signs	\$68.41	
	0561	25/02/2024	Team Global Express Pty Ltd	Freight - Stewart & Heaton	\$70.09	
32	EFT26608	06/03/2024	Telstra Limited	Fire Communications - SMS Messages - February 2024		\$2,444.28
33	EFT26609	06/03/2024	Veteran Classic Car Club of WA (Inc)	CAGS 2023-2024 - Veteran Car Day 2023		\$997.00
34	EFT26610	06/03/2024	WA Library Supplies	Library Equipment & Supplies		\$627.59
35	EFT26611	06/03/2024	Wannamal Volunteer Bushfire Brigade	Reimbursement Refreshments Incident 654613		\$321.00
36	EFT26612	06/03/2024	Winc Australia Pty Ltd			\$1,181.52
	9044515405	01/02/2024	Winc Australia Pty Ltd	ESL Fire Stationery and Office Equipment	\$383.47	
	9044659430	16/02/2024	Winc Australia Pty Ltd	Office Stationery & Supplies	\$798.05	
37	EFT26613	06/03/2024	Wex Australia Pty Ltd	Fuel Card Charges - February 2024		\$2,883.97
38	EFT26614	06/03/2024	William Lee			\$250.00
	VFCO2022-23	07/02/2024	William Lee	2022-2023 Volunteer Fire Control Officer Honorarium Payment	\$100.00	
	VFCO2023-24	07/02/2024	William Lee	2023-2024 Volunteer Fire Control Officer Honorarium Payment	\$150.00	
39	EFT26615	06/03/2024	Workwear Supplies	Protective Uniforms - Outdoor Staff		\$184.36
40	EFT26616	12/03/2024	Alison Adams	Chittering Visitor Centre Honorarium Payment - 2 March 2024		\$50.00
41	EFT26617	12/03/2024	Alison Reliti	Reimbursement - Keyboard for MRC - CD Staff		\$20.00
42	EFT26618	12/03/2024	Avon Valley Plumbing & Gas			\$27,413.10
	INV-0962	01/03/2024	Avon Valley Plumbing & Gas	Staff Housing - Plumbing Repairs	\$8,800.00	
	INV-0994	01/03/2024	Avon Valley Plumbing & Gas	Staff Housing - Fit Pump & Plumbing for Rainwater Tank	\$7,260.00	
	INV-1000	04/03/2024	Avon Valley Plumbing & Gas	Tourist Centre, Depot & Bindoon Fire Station - Plumbing Maintenance	\$2,750.00	
	INV-1009	07/03/2024	Avon Valley Plumbing & Gas	Staff Housing & Depot - Plumbing Repairs	\$2,035.00	
	INV-1011	07/03/2024	Avon Valley Plumbing & Gas	Bindoon Mountain Bike Park - Extend Pipe Works to Supply Water & Run Water to Toilet Block	\$4,400.00	
	INV-1014	08/03/2024	Avon Valley Plumbing & Gas	Edmonds Place - Find and Repair ATU Fields Water Leak, Located Sewer Line	\$2,168.10	
43	EFT26619	12/03/2024	Bindoon Mechanical Pty Ltd			\$27,543.56
	2695	01/03/2024	Bindoon Mechanical Pty Ltd	CH5040 - Investigate and Repair after Bindoon Fires	\$3,819.54	
	2714	01/03/2024	Bindoon Mechanical Pty Ltd	CH5040 - Replace Gearbox	\$13,200.00	
	2740	03/03/2024	Bindoon Mechanical Pty Ltd	Fire Fleet - Service and Repairs	\$10,524.02	
44	EFT26620	12/03/2024	Bragaskale Pty Ltd			\$6,058.82
	INV1110	01/03/2024	Bragaskale Pty Ltd	Chittering Hall, Bindoon Toilets, 2/11 Edmonds, Admin - Building Maintenance & Repairs	\$2,482.44	
	INV1110	01/03/2024	Bragaskale Pty Ltd	Sussex Bend Playground - Remove Shade Sails from Storm Damage	\$336.60	
	INV1110	01/03/2024	Bragaskale Pty Ltd	Mountain Bike Park - Assist with Construction of Lower Toilet Building	\$1,178.10	
	INV1110	01/03/2024	Bragaskale Pty Ltd	Clune Park - Removal of Existing Shelters	\$2,061.68	
45	EFT26621	12/03/2024	Chris Waldie	Courtesy Bus Driver Honorarium Payment - January & February 2024		\$200.00
46	EFT26622	12/03/2024	Geared Construction Pty Ltd			\$361,482.81
	INV-0648	01/03/2024	Geared Construction Pty Ltd	Muchea Complex Redevelopment - Progress Claim #15	\$181,596.58	
	INV-0653	07/03/2024	Geared Construction Pty Ltd	Muchea Complex Redevelopment - Progress Claim #16	\$179,886.23	
47	EFT26623	12/03/2024	Graham Furlong	Reimbursement - Welfare for Incident 654397 & Tie Downs for 000CH		\$152.52
48	EFT26624	12/03/2024	Haydon Agricultural Contractors			\$84,975.00
	373	01/03/2024	Haydon Agricultural Contractors	Bindoon Mountain Bike Park - Earth Works, Drainage Laying of Pipes and Concrete for Access Roads	\$83,985.00	
	738	01/03/2024	Haydon Agricultural Contractors	Bindoon Mountain Bike Park Toilet Blocks - Supply and Deliver 3 Loads of Yellow Sand	\$990.00	
49	EFT26625	12/03/2024	JCT's Creative Solutions	Fire Station Cleaning - February 2024		\$286.00
50	EFT26626	12/03/2024	John Barlow	Courtesy Bus Driver Honorarium Payment - 27 February 2024		\$50.00
51	EFT26627	12/03/2024	Judy Maycroft	A10952 Rates Refund		\$799.00
52	EFT26628	12/03/2024	Justin Kay	Reimbursement - Containers for Change Refund Cancelled - 13 February 2024		\$126.60
53	EFT26629	12/03/2024	Neva Harris	Chittering Visitor Centre Honorarium Payment - 3 March 2024		\$100.00
54	EFT26630	12/03/2024	Paul Groves	Reimbursement - Catering for ISB Training		\$108.20
55	EFT26631	12/03/2024	Terence Hehir	Courtesy Bus Driver Honorarium Payment - January & February 2024		\$200.00
56	EFT26632	12/03/2024	Three Chillies Design Pty Ltd			\$38,856.13
	INV-02081	01/03/2024	Three Chillies Design Pty Ltd	Mountain Bike Park Trail 9 Construction	\$22,203.50	
	INV-02087	08/03/2024	Three Chillies Design Pty Ltd	Mountain Bike Park Trail 23 Construction	\$16,652.63	
57	EFT26633	12/03/2024	WA Stump Grinding			\$14,833.50
	INV-0254	01/03/2024	WA Stump Grinding	Byrne Road - Trim Large Gum Tree as per Western Power Requirements	\$742.50	
	INV-0255	01/03/2024	WA Stump Grinding	Robin Close - Overhead Pruning Affecting Collection of Bins	\$451.00	
	INV-0256	01/03/2024	WA Stump Grinding	Owen Road - Storm Damage Clean Up	\$9,020.00	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	INV-0257	01/03/2024	WA Stump Grinding	Spillman Road - Storm Damage Clean Up	\$4,620.00	
58	EFT26634	22/03/2024	A1 Plaques WA	Niche Wall Plaque Backing Plate		\$385.00
59	EFT26635	22/03/2024	AMPAC Debt Recovery			\$5,232.05
	105181	01/03/2024	AMPAC Debt Recovery	Debt Collection Expenses - March 2024	\$2,660.99	
	104607	01/03/2024	AMPAC Debt Recovery	Debt Collection Expenses - March 2024	\$2,571.06	
60	EFT26636	22/03/2024	Australia Post	Postage Charges - February 2024		\$1,649.11
61	EFT26637	22/03/2024	Alison Adams	Chittering Visitor Centre Honorarium Payment - 10 March 2024		\$100.00
62	EFT26638	22/03/2024	Allstate Kerbing & Concrete	Lot 4 Euro Court Chittering - Kerbing to Prevent Erosion		\$5,005.00
63	EFT26639	22/03/2024	Artistralia Pty Ltd (The Jaffa Room)	Lower Chittering Movie Night 9 March 2024 - Kangaroo Jack		\$385.00
64	EFT26640	22/03/2024	Aussie Natural Spring Water	Landfill - Bottled Water		\$43.00
65	EFT26641	22/03/2024	Australia Day Council of WA	Australia Day Awards - Extra Medallion And Postage		\$27.90
66	EFT26642	22/03/2024	Autospark Bullsbrook			\$4,536.90
	25036	05/03/2024	Autospark Bullsbrook	CH1669 - Repairs To Siren & Air Conditioner	\$466.00	
	25082	08/03/2024	Autospark Bullsbrook	CH354 - Intallation Of Lights, Power To Firefighting Pump And Tray Worklights	\$1,289.40	
	25113	12/03/2024	Autospark Bullsbrook	CH11115 - Repairs To BRO FSV	\$2,781.50	
67	EFT26643	22/03/2024	Avon Valley Plumbing & Gas	Lower Chittering Hall Ladies Toilets - Replace Damaged Pan		\$643.50
68	EFT26644	22/03/2024	Avon Waste			\$36,634.79
	00061176	01/03/2024	Avon Waste	Sanitation Waste Collection - Commencing 12 February 2024	\$18,091.19	
	00061673	08/03/2024	Avon Waste	Sanitation Waste Collection - Commencing 26 February 2024	\$18,543.60	
69	EFT26645	22/03/2024	Beam Me Up Media Pty Ltd T/As Star Tracks Astro Events			\$3,245.00
	INV-0102	01/03/2024	Beam Me Up Media Pty Ltd T/As Star Tracks Astro Events	Astrotourism Towns Community Stargazing Event	\$2,750.00	
	0103	01/03/2024	Beam Me Up Media Pty Ltd T/As Star Tracks Astro Events	Astrotourism Towns Community Stargazing Event - Musical Entertainment	\$495.00	
70	EFT26646	22/03/2024	Bell Fire Equipment Co Pty Ltd			\$14,536.50
	INV-18193	01/03/2024	Bell Fire Equipment Co Pty Ltd	Fire Brigades - Protective Equipment	\$7,474.50	
	INV-18303	13/03/2024	Bell Fire Equipment Co Pty Ltd	Fire Vehicles - Replacement of Layflat Hoses	\$7,062.00	
71	EFT26647	22/03/2024	Bindoon Mechanical Pty Ltd	CH10421, 000CH, CH354, CH11115 & CH1734 - Service & Repairs		\$4,085.76
72	EFT26648	22/03/2024	Bira Enterprises Pty Ltd T/As Technifire			\$6,153.61
	25331	05/03/2024	Bira Enterprises Pty Ltd T/As Technifire	1275CH - Maintenance and Repairs to Lower Chittering Light Tanker	\$3,797.29	
	25334	11/03/2024	Bira Enterprises Pty Ltd T/As Technifire	CH1611 - Repairs to Siren and Intercom	\$2,356.32	
73	EFT26649	22/03/2024	Brooks Hire Service Pty Ltd			\$4,845.52
	258017	01/03/2024	Brooks Hire Service Pty Ltd	Stephens Road - Cleaning & Fuel on Return of Machine	\$365.97	
	256425	01/03/2024	Brooks Hire Service Pty Ltd	Bindoon Landfill - Hire of Smooth Vibe Roller	\$4,479.55	
74	EFT26650	22/03/2024	Construction Training Fund			\$6,136.62
	T560	19/03/2024	Construction Training Fund	CTF Levy Fee - September 2023	\$1,359.93	
	T560	19/03/2024	Construction Training Fund	CTF Levy Fee - January 2024	\$434.68	
	T560	21/03/2024	Construction Training Fund	CTF Levy Fee - February 2024	\$4,342.01	
75	EFT26651	22/03/2024	Chittering Health Service	Pre-Employment Medical - General Hand Position		\$154.00
76	EFT26652	22/03/2024	Compac Marketing Australia	Mountain Bike Park Signage and Delivery		\$3,421.00
77	EFT26653	22/03/2024	Coo-ee Couriers & Transport	Library Monthly Freight - February 2024		\$169.40
78	EFT26654	22/03/2024	Dept of Mines, Industry Regulation and Safety	BSL Levy Fee - February 2024		\$6,264.56
79	EFT26655	22/03/2024	Daimler Trucks Perth			\$2,541.30
	XA980051500:01	01/03/2024	Daimler Trucks Perth	CH1254 - Supply Parts for Repairs	\$47.37	
	RA980027700:01	12/03/2024	Daimler Trucks Perth	CH1254 - Electrical & Clutch Assessment & Repairs	\$1,889.19	
	XA980052378:01	14/03/2024	Daimler Trucks Perth	CH1254 - Supply Parts for Repairs	\$450.99	
	XA980052378:02	13/03/2024	Daimler Trucks Perth	CH1254 - Battery Holder & Support Battery Parts	\$153.75	
80	EFT26656	22/03/2024	Dynamic Group Electrical Air & Data			\$839.20
	INV-170287	08/03/2024	Dynamic Group Electrical Air & Data	Chinkabee Complex - Investigate Aircon Fault, Replace 2 x External Isolation Switches	\$344.46	
	INV-170292	11/03/2024	Dynamic Group Electrical Air & Data	Muchea Rec Centre - Supply & Install Oval Siren & Timer	\$494.74	
81	EFT26657	22/03/2024	Ecowater Services Pty Ltd			\$2,563.98
	N3927	05/03/2024	Ecowater Services Pty Ltd	Community Housing C3028 - Quarterly Service of ATU System	\$276.50	
	N3928	05/03/2024	Ecowater Services Pty Ltd	Senior Housing C3113 - Quarterly Service of ATU System	\$276.50	
	N3929	05/03/2024	Ecowater Services Pty Ltd	Senior Housing C3029 - Quarterly Service of ATU System	\$289.98	
	N3931	05/03/2024	Ecowater Services Pty Ltd	Tourist Bureau C3221 - Quarterly Service of ATU System	\$276.50	
	N3932	05/03/2024	Ecowater Services Pty Ltd	21 Binda Place C4202 - Quarterly Service of ATU System	\$276.50	
	N3935	05/03/2024	Ecowater Services Pty Ltd	Bindoon Hall C4450 - Quarterly Service of ATU System	\$516.00	
	N3934	05/03/2024	Ecowater Services Pty Ltd	Clune Park C1821 - Quarterly Service of ATU System	\$375.50	
	H2139	13/03/2024	Ecowater Services Pty Ltd	Bindoon Mens Shed C4451 - Quarterly Service of ATU System	\$276.50	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
82	EFT26658	22/03/2024	Everjazz Pty Ltd T/As Alarm Asset Group	Admin - Solosafe Monthly Monitoring		\$98.00
83	EFT26659	22/03/2024	Frontline Fire & Rescue Equipment			\$2,311.77
	81536	01/03/2024	Frontline Fire & Rescue Equipment	Fire Brigade PPE & Equipment	\$1,849.03	
	81611	12/03/2024	Frontline Fire & Rescue Equipment	CH130 - Repair of 2 x Protek Branches	\$462.74	
84	EFT26660	22/03/2024	Gingin Florist	Get Well Flowers		\$80.00
85	EFT26661	22/03/2024	Gingin Fuel and Tyres	CH5757 - Inspect, Replace Two Tyres & Balance		\$934.00
86	EFT26662	22/03/2024	Great Aussie Patios Pty Ltd	Admin Building - Remove Old Patio and Replace Patio to Cover the Disability Ramp		\$3,800.00
87	EFT26663	22/03/2024	Gro-Turf Pty Ltd	Muchea Oval - Mowing Services - February 2024		\$3,943.50
88	EFT26664	22/03/2024	Immaculate Heart College Parents and Friends Association	CAGS 2023-2024 - Soccer Goals for School		\$1,356.67
89	EFT26665	22/03/2024	J & RM Loudon	Wannamal Rest Stop - Monthly Cleaning of Public Toilets - February 2024		\$725.00
90	EFT26666	22/03/2024	Jason Sign Makers	Bindoon Mountain Bike Park - Signage		\$1,290.47
91	EFT26667	22/03/2024	Jive Media Solutions			\$1,306.80
	5970	05/03/2024	Jive Media Solutions	Mountain Bike Park Signage - Map Updates for Additional Trails	\$594.00	
	6004	20/03/2024	Jive Media Solutions	Bindoon Mountain Bike Park - Ride, Explore, Experience Brochure Campaign	\$712.80	
92	EFT26668	22/03/2024	Kleen West Distributors			\$2,563.17
	00090856	01/03/2024	Kleen West Distributors	Cleaning Products and Bathroom Supplies	\$1,769.13	
	00092227	15/03/2024	Kleen West Distributors	Cleaning Products and Bathroom Supplies	\$794.04	
93	EFT26669	22/03/2024	LGRCEU (WA)	Payroll Deductions		\$20.50
94	EFT26670	22/03/2024	Landgate Customer Account	2023-2024 SLIP Subscription & Title Search		\$5,096.50
95	EFT26671	22/03/2024	Local Government Works Association WA Inc	Local Government Works Association Membership		\$100.00
96	EFT26672	22/03/2024	Major Motors	CH1258 & CH10099 - Replacement Mirror Assembly & Lamp		\$658.17
97	EFT26673	22/03/2024	McLeods Barristers & Solicitors			\$24,314.48
	134167	01/03/2024	McLeods Barristers & Solicitors	Legal Expenses - Lot 89 Koomal Street Bindoon - Review of Approval Issues	\$16,079.04	
	134375	01/03/2024	McLeods Barristers & Solicitors	Legal Expenses - Agreement for Stage 11 Maryville: Lot 650 McGlew Road, Lower Chittering	\$3,171.50	
	134462	01/03/2024	McLeods Barristers & Solicitors	Legal Expenses - Lot 89 Koomal Street Bindoon - Review of Approval Issues	\$5,063.94	
98	EFT26674	22/03/2024	Midland Mowers	Purchase of Husqvarna Pole Saw & Kits and Safety Helmets		\$2,196.70
99	EFT26675	22/03/2024	Natalie Van Rooyen	Reimbursement - Youth Krew Supplies		\$37.40
100	EFT26676	22/03/2024	Natasha Muir	Reimbursement - Staff Cards		\$77.93
101	EFT26677	22/03/2024	Need Water	Lower Chittering Fire Station - Emergency Supply and Delivery of Potable Water		\$370.00
102	EFT26678	22/03/2024	Neva Harris	Chittering Visitor Centre Honorarium Payment - 9 March 2024		\$50.00
103	EFT26679	22/03/2024	Northern Valleys News			\$1,785.00
	INV-3535	06/03/2024	Northern Valleys News	Advertising - Chatter March 2024	\$935.00	
	INV-3539	06/03/2024	Northern Valleys News	Advertising - Quarterly Financial Dashboard	\$400.00	
	INV-3554	12/03/2024	Northern Valleys News	Advertising - Hike Collective & Stargazing Music Event Event Advertising - Chittering Starry Night	\$450.00	
104	EFT26680	22/03/2024	Officeworks	Office Stationery & Supplies		\$201.42
105	EFT26681	22/03/2024	On Hold On Line	Monthly On Hold Messages - March 2024		\$77.00
106	EFT26682	22/03/2024	Open Systems Technology T/As CouncilFirst	CouncilFirst Subscription - April 2024		\$5,566.00
107	EFT26683	22/03/2024	Pinnacle Coachlines	Mountain Bike Park Sundowner Event - 4WD Bus Hire		\$874.00
108	EFT26684	22/03/2024	RBC Rural	Admin Photocopier Charges - March 2024		\$907.67
109	EFT26685	22/03/2024	Response Mutual T/As Response Hire	Hire of Auger to Fit on SoC Skid Steer for Signage		\$752.40
110	EFT26686	22/03/2024	RJWR Pty Ltd T/as Bindoon Mowers & Machinery	Sundry Plant Repairs - Concrete Screed Repairs		\$198.00
111	EFT26687	22/03/2024	Rowe Group (WA) Pty Ltd T/As Air Tools WA	Servicing of Compressors		\$1,257.62
112	EFT26688	22/03/2024	Shire of Chittering			\$209.25
	T559	14/03/2024	Shire of Chittering	BSL Agent Levy Fee - February 2024	\$135.00	
	T560	19/03/2024	Shire of Chittering	CTF Agent Levy Fee - September 2023	\$24.75	
	T560	19/03/2024	Shire of Chittering	CTF Agent Levy Fee - January 2024	\$33.00	
	T560	21/03/2024	Shire of Chittering	CTF Agent Levy Fee - February 2024	\$16.50	
113	EFT26689	22/03/2024	Stirling Asphalt	Chittering Road - Supply & Machine Lay Asphalt		\$87,201.64
114	EFT26690	22/03/2024	Sam Durey T/As Last Drop Water Carriers	Bindoon Arts and Crafts Building - Supply and Delivery of Water		\$200.00
115	EFT26691	22/03/2024	Site Architecture Studio			\$8,014.60
	103629	01/03/2024	Site Architecture Studio	Lower Chittering Community Centre - Updated QS Value for Growing Regions Grant Application	\$880.00	
	103635	05/03/2024	Site Architecture Studio	Muchea Complex Redevelopment - Contract Administration - February 2024	\$7,134.60	
116	EFT26692	22/03/2024	Smart Waste Solutions Australia Pty Ltd	Plastic Bags for Waste Collection		\$769.34
117	EFT26693	22/03/2024	So Media Group Pty Ltd	Destination Perth - Day Trips Collaboration With So Perth		\$5,280.00
118	EFT26694	22/03/2024	Stewart & Heaton Clothing Co Pty Ltd			\$1,113.57
	SIN-3861359	01/03/2024	Stewart & Heaton Clothing Co Pty Ltd	2023-2024 Brigade Uniforms	\$373.47	
	SIN-3863578	01/03/2024	Stewart & Heaton Clothing Co Pty Ltd	2023-2024 Brigade Uniforms	\$109.99	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	SIN-3863579	01/03/2024	Stewart & Heaton Clothing Co Pty Ltd	2023-2024 Brigade Uniforms	\$36.66	
	SIN-3873447	13/03/2024	Stewart & Heaton Clothing Co Pty Ltd	2023-2024 Brigade Uniforms	\$593.45	
119	EFT26695	22/03/2024	Synergy	Electrical Charges - March 2024		\$26,601.35
120	EFT26696	22/03/2024	Talis Consultants Pty Ltd	Mountain Bike Park - Variation for Concept & Detailed Design for Access Road and Carpark		\$4,400.00
121	EFT26697	22/03/2024	Team Global Express Pty Ltd	Freight - Metrocount, Stewart & Heaton and Eurofins		\$182.52
122	EFT26698	22/03/2024	Telstra Limited			\$9,598.71
	T311 - FEB 2024	12/03/2024	Telstra Limited	Fire Communications - SMS Messages	\$1,524.11	
	K753276331-7	21/03/2024	Telstra Limited	Telephone Charges - February 2024	\$8,074.60	
123	EFT26699	22/03/2024	The Hike Collective	Chattering Scavenger Hunt - Guided Hike Series		\$6,600.00
124	EFT26700	22/03/2024	True Blue Containers (2005) Pty Ltd	Hire of Two Storage Containers for Muchea Complex Redevelopment - March 2024		\$409.20
125	EFT26701	22/03/2024	Vanguard Press			\$4,900.50
	00041334	01/03/2024	Vanguard Press	2024 Visitor Guide Hi Resolution Print & Distribution (6000 copies)	\$4,691.50	
	00041420	01/03/2024	Vanguard Press	A5 Brochure Distribution - March 2024	\$209.00	
126	EFT26702	22/03/2024	WA Stump Grinding			\$9,460.00
	INV-0266	12/03/2024	WA Stump Grinding	Dewers Road - Storm Clean Up	\$4,840.00	
	INV-0267	12/03/2024	WA Stump Grinding	McGlew Road - Storm Clean Up	\$4,620.00	
127	EFT26703	22/03/2024	WALGA	WALGA Aboriginal Engagement Forum - 20 March 2024		\$190.00
128	EFT26704	22/03/2024	WCS Concrete Pty Ltd			\$1,587.96
	00011703	01/03/2024	WCS Concrete Pty Ltd	Bindoon Mountain Bike Park - Concrete Delivery and Pour for MBP Toilet Block Pad	\$605.88	
	00011704	01/03/2024	WCS Concrete Pty Ltd	Clune Park - Concrete Delivery and Pour for Picnic Shelter Pads	\$982.08	
129	EFT26705	22/03/2024	Water Corporation	Water and Service Charges - February 2024		\$6,618.01
130	EFT26706	22/03/2024	Watertorque Group (Tanks) Pty Ltd			\$752.73
	WT0021071	01/03/2024	Watertorque Group (Tanks) Pty Ltd	Camlock Coupling Seal Rings	\$56.65	
	SCR0000983	01/03/2024	Watertorque Group (Tanks) Pty Ltd	Credit - Camlock Coupling Seal Rings	-\$56.65	
	WT0021029	01/03/2024	Watertorque Group (Tanks) Pty Ltd	Muchea Oval - Sprinkler Head & Cap	\$15.16	
	WT0021090	01/03/2024	Watertorque Group (Tanks) Pty Ltd	Bindoon Oval - Reticulation Repair Slip Joint	\$69.11	
	WT0021091	01/03/2024	Watertorque Group (Tanks) Pty Ltd	Bindoon Oval - Coupling for Reticulation Repair	\$8.80	
	WT0021110	01/03/2024	Watertorque Group (Tanks) Pty Ltd	Sandown Park - Reticulation Coil	\$26.20	
	WT0021229	11/03/2024	Watertorque Group (Tanks) Pty Ltd	Sandown Park - Reticulation Repairs Solenoid, connectors, cable	\$93.46	
	WT0021241	11/03/2024	Watertorque Group (Tanks) Pty Ltd	Bindoon Oval - Reticulation Inspection and Testing	\$540.00	
131	EFT26707	22/03/2024	Welldone Fencing Pty Ltd	Muchea Rec Centre - Installation of Bollards to Prevent Vehicle Access over Flat Bed Leach Drains		\$1,863.40
132	EFT26708	28/03/2024	Aaron King	Shire President Allowance 2023-2024 - 3rd Quarter		\$9,570.00
133	EFT26709	28/03/2024	Alison Adams	Chattering Visitor Cente Honorarium Payment - 16 March 2024		\$50.00
134	EFT26710	28/03/2024	Avon Valley Plumbing & Gas			\$1,281.50
	INV-1042	20/03/2024	Avon Valley Plumbing & Gas	Mountain Bike Park - Supply Water Connection to the Bike Wash Pad	\$929.50	
	INV-1043	20/03/2024	Avon Valley Plumbing & Gas	Plumbing Maintenance - John Glenn Toilets	\$352.00	
135	EFT26711	28/03/2024	Carmel Ross	Councillor Allowance 2023-2024 - 3rd Quarter		\$4,001.50
136	EFT26712	28/03/2024	Chadson Engineering Pty Ltd			\$329.45
	A0106421	01/03/2024	Chadson Engineering Pty Ltd	Thermometer - Blister Pack for Water Testing Kit	\$4.95	
	A0106740	22/03/2024	Chadson Engineering Pty Ltd	Annual Calibration of Water Testing Kit	\$324.50	
137	EFT26713	28/03/2024	Chattering Pest & Weed			\$594.00
	2024-15	21/03/2024	Chattering Pest & Weed	Sandown Park Clubrooms - Spray for Cockroaches and Spiders	\$396.00	
	2024-19	21/03/2024	Chattering Pest & Weed	Staff Housing - Spraying of Meat Ants around the Water Meters	\$198.00	
138	EFT26714	28/03/2024	Compac Marketing Australia			\$32,994.50
	35643	19/03/2024	Compac Marketing Australia	Bindoon Mountain Bike Park Trail Signage	\$4,152.50	
	63542	19/03/2024	Compac Marketing Australia	Bindoon Mountain Bike Park Trail Signage	\$28,842.00	
139	EFT26715	28/03/2024	David Dewar	Councillor Allowance 2023-2024 - 3rd Quarter		\$4,001.50
140	EFT26716	28/03/2024	Department of Fire and Emergency (DFES)	ESLB Contribution 2023-2024 - 3rd Quarter		\$88,258.80
141	EFT26717	28/03/2024	Everjazz Pty Ltd T/As Alarm Asset Group			\$2,767.90
	102292	22/03/2024	Everjazz Pty Ltd T/As Alarm Asset Group	Undertake Cleaning Service on CCTV Cameras and Provide Written Report	\$731.90	
	102293	22/03/2024	Everjazz Pty Ltd T/As Alarm Asset Group	Admin - Supply and Install Security Camera in Server Room	\$2,036.00	
142	EFT26718	28/03/2024	Frontline Fire & Rescue Equipment			\$1,758.50
	81642	15/03/2024	Frontline Fire & Rescue Equipment	Brigade Uniforms and PPE	\$821.30	
	81728	21/03/2024	Frontline Fire & Rescue Equipment	Fire Brigade Vehicles - Replacement of Recovery Straps	\$937.20	
143	EFT26719	28/03/2024	Great Aussie Patios Pty Ltd	Admin Building - Remove Old Patio and Replace Patio to Cover the Disability Ramp		\$4,310.00
144	EFT26720	28/03/2024	JB Hi-Fi Group Pty Ltd			\$794.53
	BD1398201	08/03/2024	JB Hi-Fi Group Pty Ltd	Works Manager - Replacement Mobile Phone & Charger	\$728.08	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	BD1408878	21/03/2024	JB Hi-Fi Group Pty Ltd	Works Manager - Mobile Silicone Case & Delivery	\$66.45	
145	EFT26721	28/03/2024	John Curtis	Councillor Allowance 2023-2024 - 3rd Quarter		\$4,001.50
146	EFT26722	28/03/2024	Komatsu Australia Pty Ltd			\$1,325.67
	003626857	14/03/2024	Komatsu Australia Pty Ltd	CH1251 - Supply Parts & Freight	\$1,058.37	
	003633707	20/03/2024	Komatsu Australia Pty Ltd	CH10555 - Komatsu Grader Monthly Contract Maintenance - 31/12/2023 to 29/01/2024	\$267.30	
147	EFT26723	28/03/2024	Kylie Hughes	Councillor Allowance 2023-2024 - 3rd Quarter		\$4,001.50
148	EFT26724	28/03/2024	Mark Campbell	Councillor Allowance 2023-2024 - 3rd Quarter		\$4,419.19
149	EFT26725	28/03/2024	Mary Angus	Deputy Shire President's Allowance 2023-2024 - 3rd Quarter		\$4,955.50
150	EFT26726	28/03/2024	Nationwide Signs	Bindoon Mountain Bike Park Signage		\$486.20
151	EFT26727	28/03/2024	Neva Harris			\$200.00
	VC 17032024	17/03/2024	Neva Harris	Chattering Visitor Honorarium Payment - 17 March 2024	\$100.00	
	VC 24032024	24/03/2024	Neva Harris	Chattering Visitor Honorarium Payment - 24 March 2024	\$100.00	
152	EFT26728	28/03/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	Catering for BFB First Aid Course 16 March 2024		\$152.60
153	EFT26729	28/03/2024	Sherrin Rentals Pty Ltd	Bindoon Mountain Bike Carpark - Mobilisation & Hire of Roller		\$1,727.00
154	EFT26730	28/03/2024	Stewart & Heaton Clothing Co Pty Ltd	Fire Bridage PPE		\$918.39
155	EFT26731	28/03/2024	Team Global Express Pty Ltd	Freight - Stewart & Heaton, Dailmer, Major Motors and Hersey Safety		\$286.36
156	EFT26732	28/03/2024	Time Critical	Provide First Aid Training - Wannamal Fire Brigade		\$1,397.50
				Total EFT's		\$1,192,722.77
	Direct Debits					
	DD10755.1	13/03/2024	Aware Super	Payroll Deductions		\$15,584.85
	DD10755.3	13/03/2024	FirstChoice Wholesale Personal Super	Superannuation Contributions		\$127.58
	DD10755.4	13/03/2024	Mercer Tailored Super	Superannuation Contributions		\$135.49
	DD10755.5	13/03/2024	Q Super - Australian Retirement Fund	Payroll Deductions		\$107.19
	DD10755.6	13/03/2024	Rest Superannuation	Payroll Deductions		\$2,318.13
	DD10755.7	13/03/2024	ANZ Smart Choice Super	Superannuation Contributions		\$609.00
	DD10755.8	13/03/2024	Care Super	Superannuation Contributions		\$1,081.46
	DD10755.9	13/03/2024	Spirit Super	Superannuation Contributions		\$380.26
	DD10755.10	13/03/2024	Westpac Banking Corporation	Payroll Deductions		\$474.45
	DD10755.11	13/03/2024	Hostplus Superannuation Fund	Superannuation Contributions		\$2,199.42
	DD10755.12	13/03/2024	Australian Super	Superannuation Contributions		\$3,620.48
	DD10755.13	13/03/2024	CBUS Super	Superannuation Contributions		\$572.94
	DD10755.14	13/03/2024	The Trustee for BNTCL SMSF	Superannuation Contributions		\$278.60
	DD10757.1	15/03/2024	Australian Taxation Office	BAS - February 2024		\$58,192.00
	DD10758.1	15/03/2024	Ricoh Australia Pty Ltd	Lease of Photocopiers - March 2024		\$489.51
	DD10775.1	27/03/2024	Sheriff's Office Perth	Bush Fire Offence Infringements		\$918.50
	DD10776.1	27/03/2024	Krystal Ferro-Jakeman	Neighbourhood Party Assistance		\$200.00
	DD10777.1	13/03/2024	Western Australian Treasury Corporation	Loan No. 82 Principle and Interest Payment - Lot 168 Binda Place		\$38,828.94
	DD10777.2	20/03/2024	Western Australian Treasury Corporation	Loan No. 92 Principle and Interest payment - Redevelopment of Muchea Complex		\$127,105.39
	DD10783.1	27/03/2024	Aware Super	Payroll Deductions		\$15,621.28
	DD10783.2	27/03/2024	The Trustee for BNTCL SMSF	Superannuation Contributions		\$278.60
	DD10783.3	27/03/2024	MLC Navigator Retirement Plan	Superannuation Contributions		\$283.41
	DD10783.4	27/03/2024	FirstChoice Wholesale Personal Super	Superannuation Contributions		\$122.78
	DD10783.5	27/03/2024	Mercer Tailored Super	Superannuation Contributions		\$138.66
	DD10783.6	27/03/2024	Q Super - Australian Retirement Fund	Payroll Deductions		\$107.19
	DD10783.7	27/03/2024	Rest Superannuation	Payroll Deductions		\$2,412.40
	DD10783.8	27/03/2024	ANZ Smart Choice Super	Superannuation Contributions		\$656.69
	DD10783.9	27/03/2024	Care Super	Superannuation Contributions		\$1,081.46
	DD10783.10	27/03/2024	Spirit Super	Superannuation Contributions		\$392.43
	DD10783.11	27/03/2024	Westpac Banking Corporation	Payroll Deductions		\$474.45
	DD10783.12	27/03/2024	Hostplus Superannuation Fund	Superannuation Contributions		\$2,183.41
	DD10783.13	27/03/2024	Australian Super	Superannuation Contributions		\$3,764.01
	DD10783.14	27/03/2024	AMP Wealth Personal Superannuation	Superannuation Contributions		\$52.71
	DD10783.15	27/03/2024	CBUS Super	Superannuation Contributions		\$611.83
				Total Direct Debits		\$281,688.91
	Cheques				Total Cheques	\$0.00
				Total Municipal Payments		\$1,723,228.03



**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 2024**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 11/04/2024

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 March 2024

Key Information

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 4.

Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 31 March 2024 of \$1,926,379.

Items of Significance

The material variance adopted by the Shire for the 2023/24 year is \$10,000 and 10%. The following selected items have been highlighted due to their significance in this financial year. A full listing and explanation of all items considered of significant variance is disclosed in Note 2.

Capital Expenditure

Land and Buildings	▲	\$316,209
Plant and Equipment	▲	\$792,708
Infrastructure Assets - Roads	▲	\$381,348
Infrastructure Assets - Footpaths	▲	\$19,595
Infrastructure Assets - Parks & Ovals	▼	(\$19,506)
Infrastructure Assets - Other	▲	\$205,029
Capital Revenue		
Capital Grants, Subsidies and Contributions	▼	(\$601,637)
Proceeds from Disposal of Assets	▼	(\$64,309)

	% Collected	Annual Budget	YTD Budget	YTD Actual
	/ Completed			
Significant Projects				
Muchea Recreation Centre Redevel (Capital)	101%	\$ 2,819,532	\$ 2,819,532	\$ 2,844,248
Mountain Bike Park (Capital)	88%	\$ 327,954	\$ 271,251	\$ 289,972
Chittering Valley Road (R2R)	113%	\$ 149,877	\$ 121,142	\$ 169,987
Mooliabeenee Road (RRG)	62%	\$ 355,982	\$ 270,184	\$ 221,566
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	23%	\$ 2,370,677	\$ 1,829,561	\$ 539,587
Capital Grants, Subsidies and Contributions	57%	\$ 2,775,738	\$ 2,190,193	\$ 1,588,556
	41%	\$ 5,146,415	\$ 4,019,754	\$ 2,128,143
Rates Levied	100%	\$ 7,209,053	\$ 5,407,806	\$ 7,186,953

% Compares Current YTD Actuals to Annual Budget

		Prior Year 31	Current Year
		March 2023	31 March 2024
Financial Position			
Adjusted Net Current Assets	30%	\$ 6,462,238	\$ 1,925,745
Cash and Equivalent - Unrestricted	51%	\$ 6,950,408	\$ 3,550,241
Cash and Equivalent - Restricted	104%	\$ 2,513,294	\$ 2,610,028
Receivables - Rates	101%	\$ 405,236	\$ 408,936
Receivables - Other	74%	\$ 401,517	\$ 298,704
Payables	159%	\$ 716,136	\$ 1,136,214

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

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

Preparation

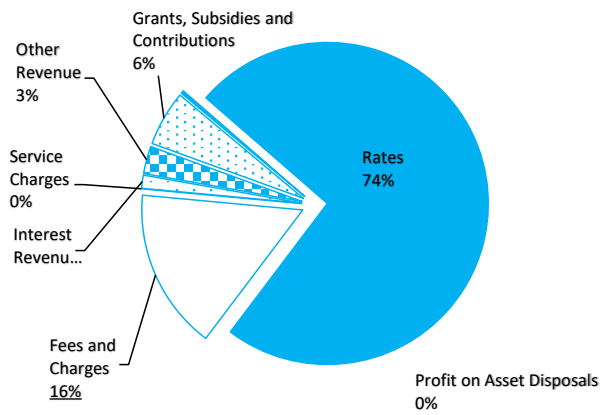
Prepared by: Sam Young

Reviewed by: Scott Clayton

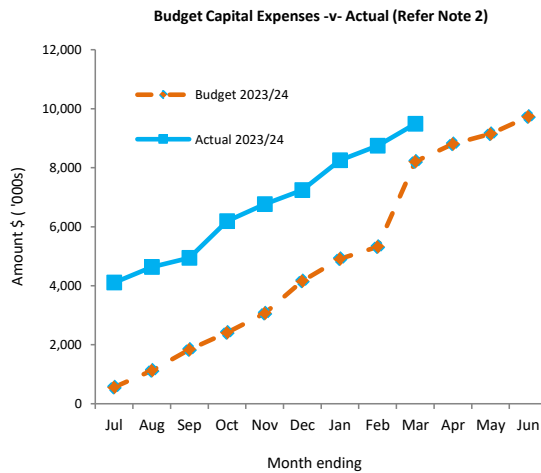
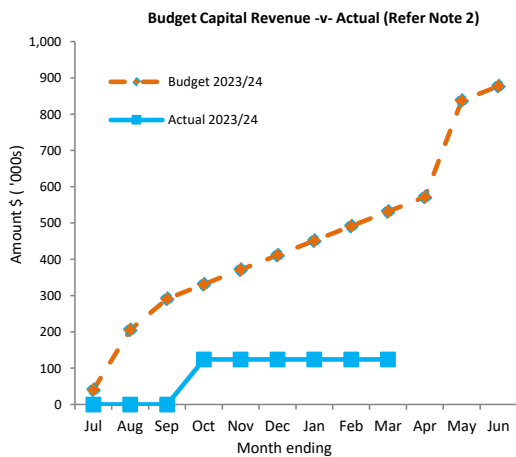
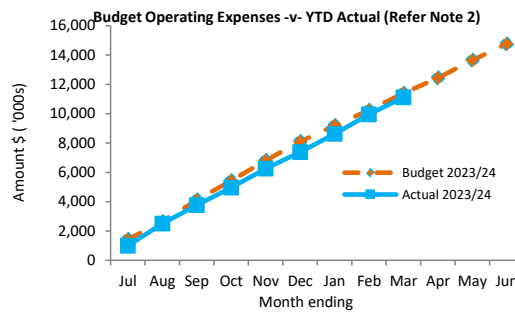
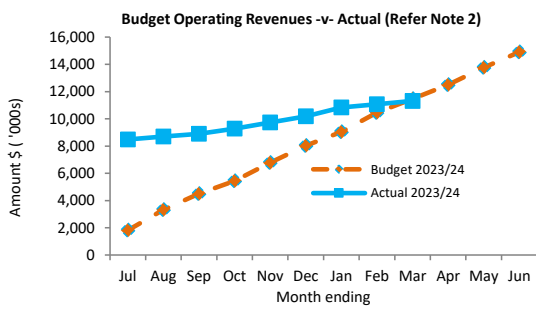
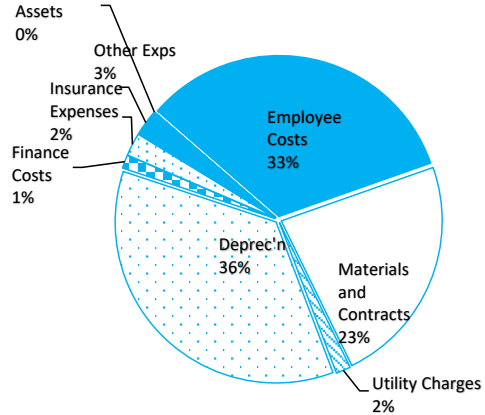
Date prepared: 11/04/2024

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 March 2024

Operating Revenue



Operating Expenditure



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 31 March 2024

Note	Adopted	Amended	YTD	YTD	Var. \$	Var. %	Var.	Significant Var. \$	
	Annual Budget	Annual Budget (d)	Budget (a)	Actual (b)	(b)-(a)	(b)/(a)			
	\$	\$	\$	\$	\$	%	▲▼	\$	
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance	6,100	6,100	4,563	619	(3,944)	(86%)	▼		
General Purpose Funding	8,136,851	8,364,248	6,175,455	7,503,562	1,328,107	22%	▲	\$	
Law, Order and Public Safety	1,609,711	1,585,432	1,201,324	378,404	(822,920)	(69%)	▼	\$	
Health	65,034	72,634	57,102	54,164	(2,938)	(5%)	▼		
Education and Welfare	6,653	5,953	4,455	4,654	199	4%	▲		
Housing	135,954	167,714	126,233	122,525	(3,708)	(3%)	▼		
Community Amenities	1,203,518	1,273,510	1,152,731	1,157,748	5,017	0%	▲		
Recreation and Culture	18,056	22,181	16,912	13,885	(3,027)	(18%)	▼		
Transport	368,455	258,619	257,465	252,286	(5,179)	(2%)	▼		
Economic Services	250,037	258,456	199,854	177,763	(22,091)	(11%)	▼	\$	
Other Property and Services	108,213	110,713	83,639	58,209	(25,430)	(30%)	▼	\$	
	11,908,581	12,125,559	9,279,733	9,723,820					
Expenditure from operating activities									
Governance	(1,370,636)	(1,264,725)	(948,204)	(793,587)	154,616	16%	▲	\$	
General Purpose Funding	(535,065)	(517,218)	(386,120)	(302,746)	83,374	22%	▲	\$	
Law, Order and Public Safety	(2,051,793)	(1,914,793)	(1,450,448)	(1,541,988)	(91,541)	(6%)	▼		
Health	(513,033)	(445,033)	(341,693)	(316,357)	25,336	7%	▲		
Education and Welfare	(64,592)	(67,454)	(51,400)	(36,846)	14,554	28%	▲	\$	
Housing	(358,354)	(347,592)	(264,059)	(244,002)	20,057	8%	▲		
Community Amenities	(2,411,300)	(2,270,782)	(1,703,957)	(1,710,973)	(7,016)	(0%)	▼		
Recreation and Culture	(1,929,393)	(1,863,394)	(1,442,025)	(1,257,465)	184,560	13%	▲	\$	
Transport	(5,356,000)	(4,944,844)	(3,821,350)	(3,959,491)	(138,141)	(4%)	▼		
Economic Services	(1,184,253)	(1,111,303)	(861,241)	(703,761)	157,480	18%	▲	\$	
Other Property and Services	(36,487)	(11,109)	(122,976)	(246,410)	(123,435)	(100%)	▼	\$	
	(15,810,906)	(14,758,248)	(11,393,472)	(11,113,627)					
Movement in Employee Benefit Provisions Non-Current	0	0	0	0	0				
Movement in Landfill Site Provision	0	0	0	0	0				
Rounding Adjustments	0	0	0	0	0				
Movement Due to Changes in Accounting Standards	0	0	0	0	0				
Gain/Loss on FV Adjustment of Assets	0	0	0	0	0				
Adjustments to landfill site provisions through other comprehensive income	0	0	0	0	0				
Adjustment in Fixed Assets	0	0	0	0	0				
	4,231,425	4,439,114	3,330,214	3,954,541					
Amount attributable to operating activities	329,101	1,806,426	1,216,476	2,564,733					
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	11	3,332,679	2,775,738	2,190,193	1,588,556	(601,637)	(27%)	▼	\$
Proceeds from Disposal of Assets	8	339,500	194,298	188,400	124,091	(64,309)	(34%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		3,672,179	2,970,036	2,378,593	1,712,647				
Outflows from investing activities									
Land Held for Resale	13	0	0	0	0	0			
	13	(3,161,924)	(3,640,820)	(3,321,166)	(3,004,957)	316,209	10%	▲	
Plant and Equipment	13	(2,215,400)	(1,498,477)	(1,248,474)	(455,766)	792,708	63%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,470,823)	(2,814,411)	(2,240,158)	(1,858,810)	381,348	17%	▲	\$
Infrastructure Assets - Bridges	13	0	0	0	0	0			
Infrastructure Assets - Footpaths	13	(30,000)	(29,481)	(29,481)	(9,886)	19,595	66%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(456,312)	(393,954)	(316,242)	(335,748)	(19,506)	(6%)	▼	
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(705,383)	(770,736)	(669,941)	(464,912)	205,029	31%	▲	\$
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(9,039,842)	(9,147,879)	(7,825,462)	(6,130,080)				
Amount attributable to investing activities		(5,367,663)	(6,177,843)	(5,446,870)	(4,417,433)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		1,203,545	0	0	0	0			
Transfer from Reserves	7	0	682,797	343,350	0	(343,350)	(100%)	▼	\$
		1,203,545	682,797	343,350	0				
Outflows from financing activities									
Repayment of Borrowings	10	(544,319)	(544,319)	(384,049)	(383,467)	582	0%	▲	
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0			
		(579,319)	(579,319)	(384,049)	(383,467)				
Amount attributable to financing activities		624,226	103,478	(40,699)	(383,467)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	3	4,412,186	4,162,545	4,162,545	4,162,545	0	0%		
Amount attributable to operating activities		329,101	1,806,426	1,216,476	2,564,733	1,348,258	111%	▲	\$
Amount attributable to investing activities		(5,367,663)	(6,177,843)	(5,446,870)	(4,417,433)	1,029,437	(19%)	▲	
Amount attributable to financing activities		624,226	103,478	(40,699)	(383,467)	(342,768)	842%	▼	
Surplus or deficit at the end of the financial year	3	(2,150)	(105,393)	(108,547)	1,926,379	2,034,926	(1875%)	▲	

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

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature)
For the Period Ended 31 March 2024

	Note	Adopted Annual Budget \$	Amended Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var. ▲▼	Significant Var. \$
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	9	7,161,256	7,209,053	5,407,806	7,186,953	1,779,147	33%	▲	\$
Grants, Subsidies and Contributions	11	2,392,330	2,370,677	1,829,561	539,587	(1,289,974)	(71%)	▼	\$
Fees and Charges		1,607,459	1,826,638	1,607,025	1,572,220	(34,805)	(2%)	▼	
Service Charges		0	0	0	0	0			
Interest Revenue		178,690	337,000	144,866	127,810	(17,056)	(12%)	▼	\$
Other Revenue		319,265	337,339	254,994	267,934	12,940	7%	▲	
Profit on Disposal of Assets	8	249,581	44,853	35,481	29,315	(6,166)	(17%)	▲	
Gain on FV Adjustment of Assets		0	0	0	0	0			
		11,908,581	12,125,559	9,279,733	9,723,820				
Expenditure from operating activities									
Employee Costs		(5,173,752)	(4,780,482)	(3,610,221)	(3,692,604)	(82,383)	(2%)	▼	
Materials and Contracts		(4,991,232)	(4,363,504)	(3,441,302)	(2,573,861)	867,442	25%	▲	\$
Utility Charges		(254,364)	(212,714)	(176,691)	(163,727)	12,964	7%	▲	
Depreciation		(4,470,134)	(4,470,134)	(3,352,527)	(3,982,219)	(629,692)	(19%)	▼	\$
Finance Costs		(226,910)	(226,910)	(205,370)	(149,008)	56,362	0%	▲	
Insurance Expenses		(249,171)	(280,954)	(280,422)	(257,687)	22,735	8%	▲	
Other Expenditure		(434,471)	(409,717)	(313,770)	(292,886)	20,884	7%	▲	
Loss on Disposal of Assets	8	(10,873)	(13,834)	(13,169)	(1,636)	11,532	88%	▲	\$
Gain on FV Adjustment of Assets		0	0	0	0	0			
		(15,810,906)	(14,758,248)	(11,393,472)	(11,113,627)				
Operating activities excluded from budget									
Add back Depreciation		4,470,134	4,470,134	3,352,527	3,982,219	629,692	19%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	(238,708)	(31,019)	(22,313)	(27,678)	(5,366)	24%	▼	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Receivable - Employee Related		0	0	0	0	0			
Provision Non-Current		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
		4,231,425	4,439,114	3,330,214	3,954,541				
Amount attributable to operating activities		329,101	1,806,426	1,216,476	2,564,733				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	11	3,332,679	2,775,738	2,190,193	1,588,556	(601,637)	(27%)	▼	\$
Proceeds from Disposal of Assets	8	339,500	194,298	188,400	124,091	(64,309)	(34%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0.00	0			
		3,672,179	2,970,036	2,378,593	1,712,647				
Outflows from investing activities									
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(3,161,924)	(3,640,820)	(3,321,166)	(3,004,957)	316,209	10%	▲	
Plant and Equipment	13	(2,215,400)	(1,498,477)	(1,248,474)	(455,766)	792,708	63%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,470,823)	(2,814,411)	(2,240,158)	(1,858,810)	381,348	17%	▲	\$
Infrastructure Assets - Bridges	13	0	0	0	0	0			
Infrastructure Assets - Footpaths	13	(30,000)	(29,481)	(29,481)	(9,886)	19,595	66%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(456,312)	(393,954)	(316,242)	(335,748)	(19,506)	(6%)	▼	
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(705,383)	(770,736)	(669,941)	(464,912)	205,029	31%	▲	\$
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0.00	0			
		(9,039,842)	(9,147,879)	(7,825,462)	(6,130,080)				
Amount attributable to investing activities		(5,367,663)	(6,177,843)	(5,446,870)	(4,417,433)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	10	1,203,545	0	0	0	0			
Transfer from Reserves	7	0	682,797	343,350	0.00	(343,350)	(100%)	▼	\$
		1,203,545	682,797	343,350	0				
Outflows from financing activities									
Repayment of Borrowings	10	(544,319)	(544,319)	(384,049)	(383,467)	582	0%	▲	
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0			
		(579,319)	(579,319)	(384,049)	(383,467)				
Amount attributable to financing activities		624,226	103,478	(40,699)	(383,467)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	3	4,412,186	4,162,545	4,162,545	4,162,545	0	0%		
Amount attributable to operating activities		329,101	1,806,426	1,216,476	2,564,733	1,348,258	111%	▲	\$
Amount attributable to investing activities		(5,367,663)	(6,177,843)	(5,446,870)	(4,417,433)	1,029,437	(19%)		
Amount attributable to financing activities		624,226	103,478	(40,699)	(383,467)	(342,768)	842%		
Surplus or deficit at the end of the financial year	3	(2,150)	(105,393)	(108,547)	1,926,379	2,034,926	(1875%)		

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

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 March 2024

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0
Land and Buildings	13	0	3,004,957	3,321,166	3,161,924	3,004,957	(316,209)
Plant and Equipment	13	0	455,766	1,248,474	2,215,400	455,766	(792,708)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	1,858,810	2,240,158	2,470,823	1,858,810	(381,348)
Infrastructure Assets - Bridges	13	0	0	0	0	0	0
Infrastructure Assets - Footpaths	13	0	9,886	29,481	30,000	9,886	(19,595)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	335,748	316,242	456,312	335,748	19,506
Infrastructure Assets - Airports	13	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	464,912	669,941	705,383	464,912	(205,029)
Capital Expenditure Totals		0	6,130,080	7,825,462	9,039,842	6,130,080	(1,695,383)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,190,193	3,332,679	1,588,556	
Borrowings				0	1,203,545	0	
Other (Disposals & C/Fwd)				188,400	339,500	124,091	
Council contribution - Cash Backed Reserves							
Various Reserves				343,350		0	
Council contribution - operations				5,103,520		4,417,433	
Capital Funding Total				7,825,462		6,130,080	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2024

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

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories**General**

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

Land Held for Resale

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

(i) Fixed Assets

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2024

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

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

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

Asset	Years
Buildings	30 to 50 years
pavement (construction and road base)	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
gravel sheet	12 years
Formed roads	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
Footpaths - slab	40 years
Footpaths - asphalt	10 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2024

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

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

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

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2024

Note 1: Significant Accounting Policies

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Program Classifications (Function/Activity)

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

GOVERNANCE**Objective:**

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

Activities:

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

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

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

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

Activities:

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

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE**Objective:**

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

Activities:

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

HOUSING**Objective:**

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

Activities:

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

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE**Objective:**

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

Activities:

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

TRANSPORT**Objective:**

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

Activities:

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

ECONOMIC SERVICES**Objective:**

To help promote the Shire and its economic wellbeing.

Activities:

Note 1: Significant Accounting Policies

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

OTHER PROPERTY AND SERVICES**Objective:**

To monitor and control Shire overheads operating accounts.

Activities:

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2024

Note 2: Explanation of Material Variances by N&T

Variances will be adjusted following the adoption of the Budget Review.

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

The material variance adopted by Council for the 2023/24 year is \$10,000 and 10%.

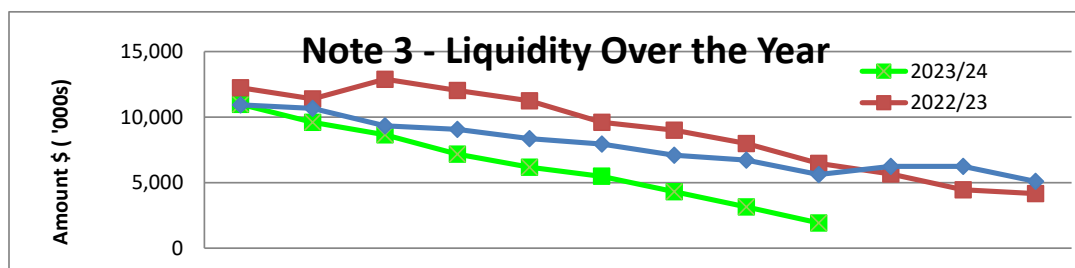
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities						
Rates	\$ 1,779,147	33%	▲	S	Timing	Rates income budgeted over 12 months
Grants, Subsidies and Contributions	(1,289,974)	(71%)	▼	S	Timing	Grant income budgeted over 12 months
Interest Revenue	(17,056)	(12%)	▼	S	Timing	Interest income less than budgeted
Expenditure from operating activities						
Materials and Contracts	867,442	25%	▲	S	Timing	M&C costs against jobs spread over 12 mths
Depreciation	(629,692)	(19%)	▼	S	Timing	Depreciation spread across 12 mths
Loss on Disposal of Assets	11,532	88%	▲	S	Timing	Assets not yet disposed
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(601,637)	(27%)	▼	S	Permanent	Chittering Bridge Grant overstated in original budget
Proceeds from Disposal of Assets	(64,309)	(34%)	▼	S	Timing	Plant replacements ordered awaiting deliv
Infrastructure Assets - Footpaths	19,595	66%	▲	S	Timing	Footpath projects not all completed yet

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2024

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2023	31/03/2023	31/03/2024
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	5,502,525	6,795,964	2,465,001
Cash Restricted - Conditions over Grants	11	0	154,444	1,085,240
Cash Restricted - Reserves	4	2,610,028	2,513,294	2,610,028
Receivables - Rates	6	36,818	405,236	408,936
Receivables - Other	6	420,469	401,517	298,704
Inventories		5,978	7,916	3,643
		8,575,819	10,278,370	6,871,552
Less: Current Liabilities				
Payables		(1,220,383)	(716,136)	(1,136,214)
Contract Liabilities		(201,694)	(226,485)	(818,396)
Loan Liability		(544,319)	(117,914)	(160,852)
Provisions		(663,683)	(632,752)	(663,683)
		(2,630,079)	(1,693,287)	(2,779,145)
Less: Cash Reserves	7	(2,610,028)	(2,513,294)	(2,610,028)
Add Back: Component of Leave Liability not Required to be funded		282,515	272,535	282,515
Add Back: Current Loan Liability		544,319	117,914	160,852
Net Current Funding Position		4,162,545	6,462,238	1,925,745



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2024

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	1,049,031				1,049,031	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		10,028			10,028	Bendigo	0.00%	At Call
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	0				0	N/A	Nil	On Hand
Cash On Hand 7	0				0	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	2,500,000				1,000,000	Bendigo	5.45%	22-Apr-24
					1,500,000	Bendigo	4.70%	20-Jun-24
Reserve Bank - Term Deposit Investments		2,600,000			2,600,000	Bendigo	5.45%	20-Jun-24
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	3,550,231	2,610,028	10	45,500	6,205,768			

Comments/Notes - Investments

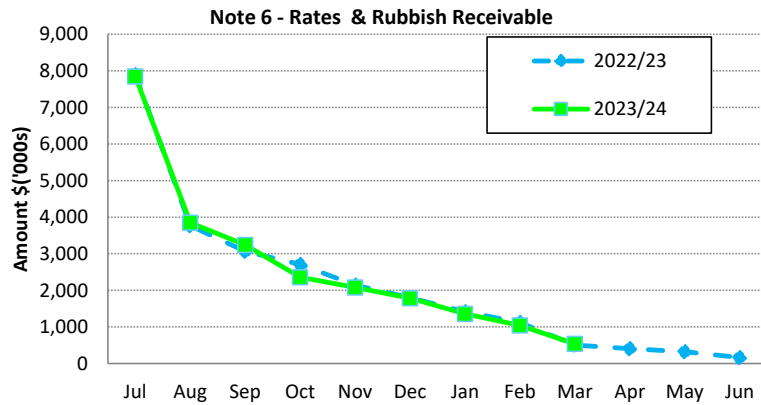
SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 March 2024

Note 6: Receivables

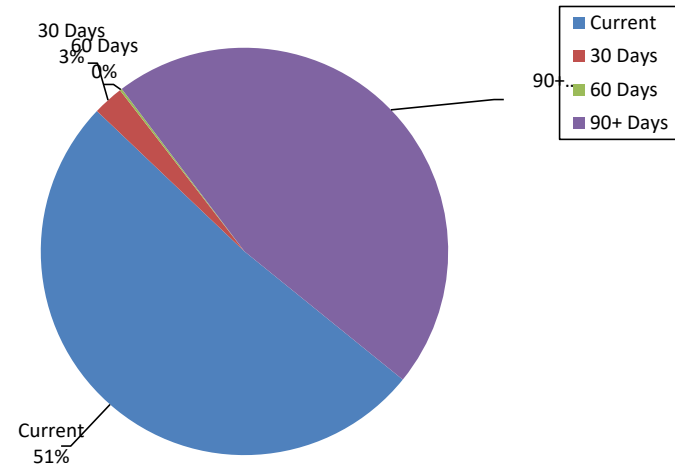
Receivables - Rates & Rubbish	31 March 2024	30 June 2023
	\$	\$
Opening Arrears Previous Years	164,148	274,665
Levied this year	8,160,251	7,277,332
Less Collections to date	(7,788,133)	(7,387,849)
Equals Current Outstanding	536,266	164,148
Net Rates Collectable	536,266	164,148
% Collected	93.56%	97.83%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	89,972	4,252	314	80,941	175,480
Balance per Trial Balance					
Sundry Debtors					175,480
Receivables - Other					123,224
Total Receivables General Outstanding					298,704

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates & Rubbish

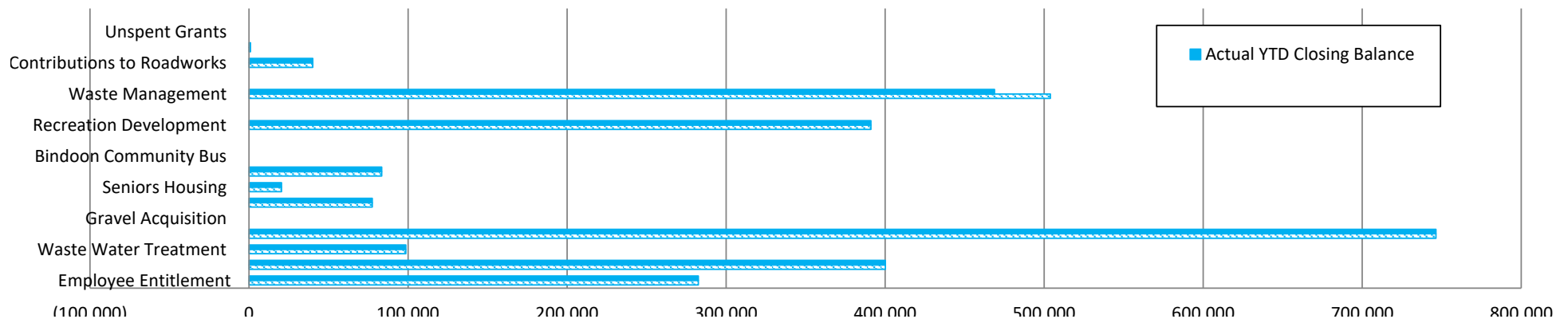
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 March 2024

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	282,515	0	0	0	0	0	0	282,515	282,515
Plant Replacement	400,141	0	0	0	0	0	0	400,141	400,141
Waste Water Treatment	98,682	0	0	0	0	0	0	98,682	98,682
Public Amenities & Buildings	746,366	0	0	0	0	0	0	746,366	746,366
Gravel Acquisition	0	0	0	0	0	0	0	0	0
Communny Housing	77,572	0	0	0	0	0	0	77,572	77,572
Seniors Housing	20,459	0	0	0	0	0	0	20,459	20,459
Public Open Space	83,403	0	0	0	0	0	0	83,403	83,403
Bindoon Community Bus	0	0	0	0	0	0	0	0	0
Bindoon Cemetery Development	0	0	0	0	0	0	0	0	0
Recreation Development	391,008	0	0	0	0	0	0	391,008	391,008
Ambulance Replacement	0	0	0	0	0	0	0	0	0
Waste Management	468,875	0	0	35,000	0	0	0	503,875	468,875
Landcare Vehicles	(0)	0	0	0	0	0	0	(0)	(0)
Contributions to Roadworks	40,094	0	0	0	0	0	0	40,094	40,094
Economic Recovery Stimulus	913	0	0	0	0	0	0	913	913
Unspent Grants	0	0	0	0	0	0	0	0	0
	2,610,028	0	0	35,000	0	0	0	2,645,028	2,610,028

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



SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 March 2024

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
MVU332	CH10975 2018 ISUZU D-MAX TTOP 4X4 SX SPACE CAB AUTO (RANGER) (P10975)								
MVU715	CH5007 2014 HOLDEN COLORADO TTOP (MUCHEA LANDFILL) (CH1263)								
MVU329	CH784 2018 FORD RANGER TTOP MY Double PU XL 3.2D 6A 4x4 (BUILD MAINT) (P319)								
PH1002	CH1256 2005 ISUZU FVZ WATER TRUCK INCLUDING STEEL WATER TANK (WORKS) (P1256)	67,504	96,818	29,315					
PH1032	CH1258 2015 FUSO CAB CHASSIS SMALL (PARKS) (P1258)	28,909	27,273		(1,636)				
MVU334	CH5026 2018 FORD RANGER TTOP 4X2 UTE (PARKS) (P5026A)								
PH1034	CH5757 2015 ISUZU FVZ SMALL TRUCK (WORKS) (P1257)								
PLV104	2014 ATTACHMENT PANTHER PROFESSIONAL 1800 (WORKS) (P1282)								
PLV502	2014 HOWARD HD180 ROTA SLASHER (PARKS) (P1284)								
MVS158	CH602 2015 HOLDEN CRUZE HTCHBK (POOL) (P602)								
		96,413	124,091	29,315	(1,636)	0	0	0	0

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2024

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	11.48400	1,785	33,900,316	3,893,112	13,327	(4,712)	3,901,727	3,893,112		0	3,893,112
UV	0.60800	807	458,362,000	2,786,841	16,029	4,259	2,807,128	2,786,841		0	2,786,841
Non-Rateable			0	0		848	848		0	0	0
Sub-Totals		2,592	492,262,316	6,679,953	29,355	395	6,709,703	6,679,953	0	0	6,679,953
Minimum Payment	\$										
GRV	1,150.00	305	30,007,204	350,750	0	0	350,750	350,750	0	0	350,750
UV	1,100.00	115	455,575,159	126,500	0	0	126,500	126,500	0	0	126,500
Sub-Totals		420	485,582,363	477,250	0	0	477,250	477,250	0	0	477,250
		3,012	977,844,679	7,157,203	29,355	395	7,186,953	7,157,203	0	0	7,157,203
Discounts							0				0
Concession							0				0
Amount from General Rates							7,186,953				7,157,203
Ex-Gratia Rates							0	4,053			4,053
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							7,186,953				7,161,256

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2024

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2023	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 80 Admin Server/IT Upgrade	WATC	0	0	0	0.00	0	0	0.00	0	0	-29	0	0
Health													
Loan 79 - Multi Purpose Health Centre	WATC	414,216.31	0	0	41,733.08	33,773	33,773	372,483.23	380,443	380,443	14,652	17,898	17,898
Housing													
Recreation and Culture													
Loan 89 Muchea Complex	WATC	1,727,590.63	0	0	38,784.02	78,026	78,026	1,688,806.61	1,649,564	1,649,564	20,039	40,360	40,360
Loan 90 Mountain Bike Park Land	WATC	194,426.42	0	0	48,403.84	96,943	96,943	146,022.58	97,484	97,484	376	949	949
Loan 91 Mountain Bike Park Trail/Heads	WATC		0	1,203,545	0.00	0	0	0.00	0	1,203,545	0	0	0
Loan 92 Muchea Complex	WATC	3,250,513.46	0	0	105,985.65	105,986	105,986	3,144,527.81	3,144,528	3,144,528	106,064	148,225	148,225
Transport													
Loan 79 New Grader	WATC	193,138.98	0	0	7,787.99	15,748	15,748	185,350.99	177,391	177,391	839	8,346	8,346
Economic Services													
Loan 82 Land Lot 168 Binda Place	WATC	324,238.47	0	0	68,285.34	68,285	68,285	255,953.13	255,953	255,953	6,293	9,372	9,372
Loan 83 Lifestyle Village	WATC	134,202.32	0	0	66,832.15	134,202	134,202	67,370.17	0	0	714	1,623	1,623
Other Property & Services													
Loan 86 Admin Telephone System	WATC	11,355.59	0	0	5,655.03	11,356	11,356	5,700.56	(0)	-0	60	137	137
		6,249,682.18	0	1,203,545	383,467.10	544,319	544,319	5,866,215.08	5,705,364	6,908,909	149,008	226,910	226,910
Particulars/Purpose		Actual	Budget	Budget	Institution	(Years)	Rate	Actual	Budget	Budget	Actual	Budget	Budget
		\$	\$	\$			%	\$	\$	\$	\$	\$	\$
Loan 91 Mountain Bike Park Trail/Heads		0	0	1,203,545	WATC	20	4.00	0	0	1,203,545	0	0	0
		0	0	1,203,545				0	0	1,203,545	0	0	0

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 March 2024

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD Revised Budget	Adopted Annual Budget	Revised Annual Budget	YTD Actual		Unspent Grant (Tied) (a)+(b)	Unspent Grant (Tied) (a)+(b)
			Balance (a)	Operating	Capital				Revenue	(Expended) (b)		
				\$	\$	\$			\$	\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	455,000	0	341,250	455,000	455,000	46,538	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	227,500	0	170,625	227,500	227,500	14,585	(21,408)	0	0
Governance												
Other Governance Contributions	Various	Operating	0	600	0	450	600	600	45	0	0	0
Law, Order and Public Safety												
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	255,625	0	191,718	255,625	237,210	245,647	0	245,647	245,647
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	249,000	0	186,750	249,000	249,000	67,587	0	67,587	67,587
Grant - AFDRS Electronic Signage	Dept Fire & Emergency Service	Operating - Tied	0	32,200	0	24,147	32,200	32,200	0	0	0	0
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	0	1,000	0	0	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	747	1,000	1,000	1,000	(149)	851	851
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	1,000	0	747	1,000	1,000	0	0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	0	0	0	0	0	0	(2,362)	(2,362)	0
Recreation and Culture												
Contribution - Sandown Park Toilet Block	South Midlands Polocrosse Club	Operating	0	0	0	0	0	0	300	0	0	0
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	129,370	97,020	129,370	129,370	75,000	(2,844,248)	(2,769,248)	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	50,000	37,494	50,000	50,000	47,954	(289,972)	(242,018)	0
Contribution - Muchea Oval Retic & Lights	Community Groups	Non-operating	0	0	0	0	0	0	0	(2,844,248)	(2,844,248)	0
Grant - LC & Muchea Sports Complex	Dept Primary Indust & Region	Non-operating	0	0	25,000	18,747	25,000	25,000	0	0	0	0
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	25,000	93,747	25,000	100,000	100,000	(2,844,248)	(2,744,248)	0
Grant - Clune To Brockman Connection Trail 2	LRCIP	Non-operating	0	0	130,000	97,497	130,000	130,000	20,001	(45,777)	(25,776)	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	0	0	0	0	0	(289,972)	(289,972)	0
Grant - Carty To Clune Trail	BBRF	Non-operating	0	0	0	0	0	0	0	(289,972)	(289,972)	0
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	Non-operating	0	0	76,500	57,375	76,500	76,500	0	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,601	0	3,447	4,601	4,601	2,341	(51,210)	0	0
Grant - Direct Road	Main Roads WA	Operating	0	138,281	0	143,037	138,281	143,037	143,037	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	0	0	73,831	46,925	73,831	56,936	56,936	0	56,936	56,936
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	336,600	252,450	336,600	336,600	0	0	0	0
Grant - Black Spot - Muchea South Road	Main Roads WA	Non-operating	0	0	0	80,000	0	80,000	64,000	0	64,000	64,000
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	334,703	251,019	334,703	359,826	85,188	(169,987)	(84,799)	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	843,000	204,000	843,000	204,000	204,000	0	204,000	204,000
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	332,609	345,386	332,609	524,465	427,712	0	427,712	427,712
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	233,751	208,557	233,751	278,062	341,151	(422,849)	(81,698)	0
Grant - Mooliabeenee Road	Regional Road Group	Non-operating	0	0	542,315	162,316	542,315	162,316	166,614	(221,566)	(54,952)	0
Grant - Rural Rd Safety Program - Chittering Road	LRCIP	Non-operating	0	0	0	0	0	0	0	(405)	(405)	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0	0	0	(29,458)	(29,458)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	15,000	0	8,006	15,000	8,006	8,006	0	8,006	8,006
Grant - Hiking Event	Various	Operating - Tied	0	10,500	0	7,875	10,500	10,500	10,500	0	10,500	10,500
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,023	0	765	1,023	1,023	0	0	0	0
TOTALS			0	1,392,330	3,132,679	3,032,097	4,525,009	3,883,752	2,128,143	(10,406,067)	(8,373,915)	1,085,240
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	825,982	0	658,809	825,982	830,738	206,846	(110,855)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	566,348	0	420,755	566,348	539,939	332,741	(31,969)	300,772	332,592
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	3,132,679	1,952,533	3,132,679	2,513,075	1,588,556	(10,263,243)	(8,674,687)	752,648
TOTALS			0	1,392,330	3,132,679	3,032,097	4,525,009	3,883,752	2,128,143	(10,406,067)	(8,373,915)	1,085,240

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2024

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

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

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

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 31 Mar 2024
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	623.66	532.00	(532.00)	623.66
Bonds - Community Bus	1,100.00	1,000.00	(500.00)	1,600.00
Construction Training Fund (CTF)	4,469.47	16,679.69	(19,120.21)	2,028.95
Bonds - Crossovers	20,353.84	2,822.50	0.00	23,176.34
Bonds - Defects Roadworks	212,826.49	0.00	(46,855.48)	165,971.01
Bonds - Developer	133,825.63	459,513.30	0.00	593,338.93
Bonds - Extractive Industries	100,563.68	0.00	0.00	100,563.68
Bonds - Gravel Pit Rehabilitation	54,889.16	0.00	0.00	54,889.16
Bonds - Keys, Hall and Equipment	2,682.75	0.00	0.00	2,682.75
Building Services Levy (BSL)	17,694.32	47,499.58	(48,133.17)	17,060.73
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	500.00	(400.00)	100.00
Unclaimed Monies	1,201.40	800.00	0.00	2,001.40
Bonds - Senior Housing	0.00	548.00	(548.00)	0.00
Bonds - Staff Housing	0.00	2,176.00	(2,176.00)	0.00
Sub-Total	550,230.40	532,071.07	(118,264.86)	964,036.61
Trust Funds				
Nil	0.00	0.00	0.00	0.00

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	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>											
Land Held for Resale											
Land											
Economic Services											
LAND - IOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	(240,000)	(120,000)	0	0	
Total - Economic Services				0	0	0	0	(240,000)	(120,000)	0	0
Total - Land				0	0	0	(240,000)	(120,000)	0	0	
Buildings											
Law, Order & Public Safety											
Fire Building (Capital)	4050110	510	BC032	0	0	0	(12,500)	0	0	0	
Health											
Housing											
Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	(3,709)	(3,709)	0	(3,709)	(2,781)	(928)	Carry over from FY 2022/2023
Total - Housing				0	(3,709)	(3,709)	0	(3,709)	(2,781)	(928)	
Community Amenities											
Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	(7,505)	(7,505)	(115,000)	(7,505)	(7,505)	0	
Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	0	0	(15,000)	0	0	0	
Clune Park Public Conveniences Buildings (Capital)	4100710	510	BC305	0	(3,669)	(3,669)	(4,500)	(3,669)	(3,669)	0	
Total - Community Amenities				0	(11,174)	(11,174)	(134,500)	(11,174)	(11,174)	0	
Recreation And Culture											
Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	0	0	(33,375)	0	0	0	
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	(23,000)	(3,720)	0	0	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	(10,000)	0	0	0	
Lower Chittering Community Centre Building (Capital)	4110110	510	BC316	0	(12,430)	(12,430)	(400,000)	(400,000)	(210,000)	197,570	
Sandown Park Clubrooms/Transp Toilet Building (Capital)	4110110	510	BC338	0	0	0	(5,000)	0	0	0	
MBP Kiosk & Bike Showroom Building (Capital)	4110310	510	BC361	0	0	0	(1,203,545)	0	0	0	
MBP Chemical Public Convenience (Capital)	4110310	510	BC361B	0	(80,509)	(80,509)	(220,982)	(220,982)	(220,982)	140,473	Carry over from FY 2022/2023
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(6,383)	(6,383)	(8,000)	(6,383)	(6,383)	0	
Muchea Complex Redevelopment	4110310	510	BC384	0	(2,844,248)	(2,844,248)	(836,022)	(2,819,532)	(2,819,532)	(24,715)	
Total - Recreation And Culture				0	(2,943,570)	(2,943,570)	(2,739,924)	(3,450,617)	(3,256,897)	313,327	
Transport											
Depot Buildings (Capital)	4120110	510	BC410	0	(12,320)	(12,320)	(10,000)	(12,320)	(12,320)	0	
Total - Transport				0	(12,320)	(12,320)	(10,000)	(12,320)	(12,320)	0	
Economic Services											
Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	(4,942)	(4,942)	(5,000)	(5,000)	(5,000)	58	
Total - Economic Services				0	(4,942)	(4,942)	(5,000)	(5,000)	(5,000)	58	
Other Property & Services											
Administration Buildings (Capital)	4140210	510	BC560	0	(29,242)	(29,242)	(20,000)	(38,000)	(32,994)	3,752	
Total - Other Property & Services				0	(29,242)	(29,242)	(20,000)	(38,000)	(32,994)	3,752	
Total - Buildings				0	(3,004,957)	(3,004,957)	(2,921,924)	(3,520,820)	(3,321,166)	316,209	
Plant, Equip. & Vehicles											
Law, Order And Public Safety											
Fire Mitigation upgrades to Ford Ranger (Old CESM Ute)	4050130	530	PA000A	0	0	0	(35,000)	0	0	0	
New Portable Fire Traffic Management Lights	4050130	530	PA003	0	0	0	(19,400)	0	0	0	

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	(65,000)	(42,695)	(42,695)	42,695	
ESL BFB - Plant & Equipment (Capital)	4050530	530		0	0	0	(1,000,000)	(1,000,000)	(749,997)	749,997	CH1272 UCVBFB Fire Tender
000CH - CESM New Vehicle	4050730	530	PA000	0	0	0	(50,000)	0	0	0	
Total - Law, Order And Public Safety				0	0	0	(1,169,400)	(1,042,695)	(792,692)	792,692	
Recreation And Culture											
Muchea Complex P&E (Capital)	4110330	530	PE384	0	(35,334)	(35,334)	0	(35,334)	(35,334)	0	Carry over from FY 22/23
Total - Recreation And Culture				0	(35,334)	(35,334)	0	(35,334)	(35,334)	0	
Transport											
New Slasher (Parks)	4120330	530	PA001	0	0	0	(7,000)	0	0	0	
New Fire Fighting Unit 4000L	4120330	530	PA004	0	0	0	(30,000)	0	0	0	
New Profiler attachment for Skid Steer	4120330	530	PA005	0	0	0	(38,000)	0	0	0	
New 10x6 Flat Top Trailer - Maintenance	4120330	530	PA006	0	0	0	(7,000)	0	0	0	
New Quad Bike for Mountain Bike Park	4120330	530	PA007	0	0	0	(20,000)	0	0	0	
CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	0	0	(55,000)	0	0	0	
CH1256 - New Water Truck	4120330	530	PA1256	0	(269,668)	(269,668)	(310,000)	(269,670)	(269,670)	2	
CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	(123,169)	(123,169)	(69,000)	(123,169)	(123,169)	0	
P1282 - New Panther Attachment (Works)	4120330	530	PA1282	0	0	0	(27,000)	0	0	0	
CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	(25,000)	0	0	0	
CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	0	0	(55,000)	0	0	0	
CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	(350,000)	0	0	0	
Total - Transport				0	(392,837)	(392,837)	(993,000)	(392,839)	(392,839)	2	
Other Property & Services											
CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	(27,596)	(27,596)	(53,000)	(27,609)	(27,609)	14	
Total - Other Property & Services				0	(27,596)	(27,596)	(53,000)	(27,609)	(27,609)	14	
Total - Plant , Equip. & Vehicles				0	(455,766)	(455,766)	(2,215,400)	(1,498,477)	(1,248,474)	792,708	
Roads (Non Town)											
Transport											
Flat Rocks Road	4120142	540	RC011	0	(44,175)	(44,175)	(72,575)	(52,575)	(43,217)	(958)	
Perry Road	4120142	540	RC015	0	(15,942)	(15,942)	(30,000)	(15,942)	(15,942)	0	
Stephens Road	4120142	540	RC017	0	(173,045)	(173,045)	(88,755)	(164,154)	(164,154)	(8,891)	
Spillman Road	4120142	540	RC051	0	(20,514)	(20,514)	(36,288)	(20,969)	(20,969)	455	
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(169,987)	(169,987)	(334,703)	(149,877)	(121,142)	(48,845)	
Wandena South Road (R2R)	4120145	540	R2R030	0	(173,100)	(173,100)	0	(175,000)	(175,000)	1,900	
Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(221,566)	(221,566)	(378,283)	(355,982)	(270,184)	48,618	
Chittering Road (RRG)	4120149	540	RRG002	0	(422,849)	(422,849)	(350,627)	(417,093)	(329,428)	(93,421)	
Julimar Road (BS)	4120153	540	RBS010	0	(71,323)	(71,323)	(336,600)	(336,600)	(252,450)	181,127	
Muchea Road South (BS)	4120153	540	RBS036	0	(5,538)	(5,538)	(80,000)	(80,000)	(59,994)	54,456	
Total - Transport				0	(1,318,039)	(1,318,039)	(1,707,831)	(1,768,191)	(1,452,479)	134,440	
Total - Roads (Non Town)				0	(1,318,039)	(1,318,039)	(1,707,831)	(1,768,191)	(1,452,479)	134,440	
Roads (Town)											
Transport											
Crest Hill Road	4120141	540	RC013	0	(102,251)	(102,251)	(65,000)	(102,000)	(50,138)	(52,113)	
Teatree Road	4120141	540	RC014	0	0	0	(50,000)	0	0	0	
Wandena Road	4120141	540	RC030	0	(269,049)	(269,049)	(246,704)	(524,465)	(462,792)	193,743	
Steer Street	4120141	540	RC063	0	(3,996)	(3,996)	(140,000)	(140,000)	(104,994)	100,998	

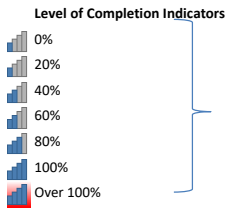
Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
▬ Ioppolo Road	4120141	540	RC075	0	(22,852)	(22,852)	(36,288)	(22,852)	(22,852)	0	
▬ Ridgetop Ramble	4120141	540	RC098	0	(39,678)	(39,678)	(85,000)	(48,338)	(48,338)	8,659	
▬ Edwards Place	4120141	540	RC122	0	(95,900)	(95,900)	(140,000)	(98,565)	(98,565)	2,665	
▬ Mooliabenee Road (WSFN)	4120141	540	RFN001	0	(7,044)	(7,044)	0	(110,000)	0	(7,044)	Wheatbelt Freight Network Grant
Total - Transport				0	(540,771)	(540,771)	(762,992)	(1,046,220)	(787,679)	246,908	
Total - Roads (Town)				0	(540,771)	(540,771)	(762,992)	(1,046,220)	(787,679)	246,908	
Footpaths											
Transport											
▬ Footpaths (Capital) - Budgeting Purposes Only	4120170	560	FC000	0	(405)	(405)	(30,000)	(20,000)	(20,000)	19,595	
▬ Clune to Brockman Trial**DO NOT USE SEE WT013**	4120170	560	WT006	0	(9,481)	(9,481)	0	(9,481)	(9,481)	0	Carry over from FY 22/23
Total - Transport				0	(9,886)	(9,886)	(30,000)	(29,481)	(29,481)	19,595	
Total - Footpaths				0	(9,886)	(9,886)	(30,000)	(29,481)	(29,481)	19,595	
Parks & Ovals											
Recreation And Culture											
▬ ***Sussex Bend Reserve (Capital)*** DO NOT USE SEE PC30	4110370	570	PC197	0	0	0	(40,000)	0	0	0	
▬ John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	0	0	(10,000)	(10,000)	(7,497)	7,497	
▬ Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(45,777)	(45,777)	(50,000)	(50,000)	(37,494)	(8,283)	
▬ Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(60,000)	(6,000)	0	0	
▬ Town Park Infrastructure Parks (Capital)	4110370	570	PC320	0	0	0	(61,500)	0	0	0	
▬ Mountain Bike Park (Capital)	4110370	570	PC361	0	(289,972)	(289,972)	(234,812)	(327,954)	(271,251)	(18,721)	
Total - Recreation And Culture				0	(335,748)	(335,748)	(456,312)	(393,954)	(316,242)	(19,506)	
Total - Parks & Ovals				0	(335,748)	(335,748)	(456,312)	(393,954)	(316,242)	(19,506)	
Infrastructure - Other											
Governance											
▬ Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	(63,845)	(63,845)	(17,500)	(70,300)	(70,300)	6,455	
Total - Governance				0	(63,845)	(63,845)	(17,500)	(70,300)	(70,300)	6,455	
Law, Order & Public Safety											
▬ FIRE - Australia Fire Danger Rating System Signs	4050190	590	OC238	0	(9,198)	(9,198)	(56,000)	(56,000)	(56,000)	46,802	
Total - Law, Order & Public Safety				0	(9,198)	(9,198)	(56,000)	(56,000)	(56,000)	46,802	
Recreation And Culture											
▬ Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	(6,700)	(6,700)	(8,000)	(6,700)	(6,700)	0	
▬ Yozzi Road Walk Trail - Infrastructure Other (Capital)	4110390	590	OC183	0	0	0	(18,070)	(18,070)	(18,070)	18,070	
▬ Muchea Hall Infrastructure Other (Capital)	4110390	590	OC313	0	(46,158)	(46,158)	(232,153)	(46,158)	(46,158)	0	
▬ Long Distance XC Regional Trail - Infrastructure Other (Capital)	4110390	590	OC320	0	0	0	(12,000)	0	0	0	
▬ Djidi Djidi Trail - Infrastructure Other (Capital)	4110390	590	OC331	0	(5,600)	(5,600)	(141,660)	(141,660)	(141,660)	136,060	
▬ Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	(251,563)	(251,563)	0	(350,000)	(249,205)	(2,358)	Carry Over from 22/23
Total - Recreation And Culture				0	(310,021)	(310,021)	(411,883)	(562,588)	(461,793)	151,772	
Transport											
▬ Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(81,848)	(81,848)	(200,000)	(81,848)	(81,848)	0	
Total - Transport				0	(81,848)	(81,848)	(200,000)	(81,848)	(81,848)	0	
Economic Services											
▬ OTH ECON - Electrical Vehicle Charging Station	4130890	590	OC800	0	0	0	(20,000)	0	0	0	
Total - Economic Services				0	0	0	(20,000)	0	0	0	
Total - Infrastructure - Other				0	(464,912)	(464,912)	(705,383)	(770,736)	(669,941)	205,029	

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 MARCH 2024

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Capital Expenditure Total				0	(6,130,080)	(6,130,080)	(9,039,842)	(9,147,879)	(7,825,462)	1,695,383	



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

Summary by Balance Sheet Category

Land	509	0	0	0	(240,000)	(120,000)	0	0
Buildings	510	0	(3,004,957)	(3,004,957)	(2,921,924)	(3,520,820)	(3,321,166)	316,209
Plant & Equipment	530	0	(455,766)	(455,766)	(2,215,400)	(1,498,477)	(1,248,474)	792,708
Infrastructure Roads	540	0	(1,858,810)	(1,858,810)	(2,470,823)	(2,814,411)	(2,240,158)	381,348
Infrastructure Footpaths	560	0	(9,886)	(9,886)	(30,000)	(29,481)	(29,481)	19,595
Infrastructure Parks & Ovals	570	0	(335,748)	(335,748)	(456,312)	(393,954)	(316,242)	(19,506)
Infrastructure Other	590	0	(464,912)	(464,912)	(705,383)	(770,736)	(669,941)	205,029
		0	(6,130,080)	(6,130,080)	(9,039,842)	(9,147,879)	(7,825,462)	1,695,383