CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 18 AUGUST 2021

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 – 08/21	**List of Accounts Paid for the Period Ending 31 July 2021** **Attachments** 1. List of Accounts Paid as at 31 July 2021	1 – 8
CS02 – 08/21	**Monthly Financial Report for the Period Ending 31 July 2021** **Attachments** 1. Monthly Financial Report for the Period Ending 31 July 2021	9 – 34

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 31 JULY 2021 PRESENTED TO THE
COUNCIL MEETING ON THE 18TH AUGUST 2021

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 18 AUGUST 2021, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
Payroll	PR5833	$102,724.41	1	1	1	Municipal Fund
Payroll	PR5836	$106,423.33	1	1	1	Municipal Fund
Payroll	0	$0.00	1	1	1	Municipal Fund
EFT21959	EFT22118	$734,860.07	1	7	1	Municipal Fund
Direct	Debit	$101,001.90	7	8	1	Municipal Fund
Cheque	Cheque	$0.00	8	8	1	Municipal Fund
	Total	**$1,045,009.71**				

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

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

Date of Report: 02 AUGUST 2021

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN JULY 21 - SUBMITTED TO COUNCIL 18 AUGUST 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	Payroll Payments					
1	PR5833	07/07/2021	PAYROLL	PPE 07/07/2021		$ 102,724.41
2	PR5836	21/07/2021	PAYROLL	PPE 21/07/2021		$ 106,423.33
				Total Payroll Payments		**$ 209,147.74**
	EFT Payments					
3	EFT21959	02/07/2021	BINDOON MECHANICAL PTY LTD			$ 9,043.45
	729	09/06/2021	BINDOON MECHANICAL PTY LTD	CH5040 - Lower Chittering 2.4 - Logbook Service	$ 2,044.69	
	744	25/06/2021	BINDOON MECHANICAL PTY LTD	CH784 - Undertake 120,000KM Service as required	$ 597.69	
	728	28/06/2021	BINDOON MECHANICAL PTY LTD	CH1894 - Upper Chittering LT1	$ 3,113.98	
	730	30/06/2021	BINDOON MECHANICAL PTY LTD	CH5040 - Lower Chittering 2.4 - Repairs noted on Service Report	$ 3,287.09	
4	EFT21960	02/07/2021	BINDOON PHARMACY	HEP B Vaccine		$ 35.75
5	EFT21961	02/07/2021	BOB WADDELL & ASSOCIATES	Annual Financial Report Training		$ 66.00
6	EFT21962	02/07/2021	CAM'S CARPET CLEANING	Shire Admin - Carpet cleaning to all areas		$ 850.00
7	EFT21963	02/07/2021	CARMEL ROSS	Qtr 4 2020/21		$ 4,483.94
8	EFT21964	02/07/2021	CHITTERING PEST & WEED			$ 5,005.00
	2021-321	01/06/2021	CHITTERING PEST & WEED	Timber Pest Inspections 10/05/2021 to 17/05/2021	$ 3,157.00	
	2021-322	01/06/2021	CHITTERING PEST & WEED	Rodent Bait Refill and Replacement	$ 1,848.00	
9	EFT21965	02/07/2021	JCB CONSTRUCTION EQUIPMENT AUSTRALIA			$ 3,102.90
	J1CMP34859	01/06/2021	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	Backhoe Repairs	$ 1,320.30	
	J1CMP35268	17/06/2021	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	Backhoe - Ride float switch repair - Muchea Landfill 03/05/2021	$ 794.80	
	J1CMP35644	18/06/2021	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	Backhoe -attend site to investigate/repair diff leak	$ 987.80	
10	EFT21966	02/07/2021	JOHN CURTIS	Qtr 4 2020-21		$ 3,782.23
11	EFT21967	02/07/2021	KLEEN WEST DISTRIBUTORS	Cleaning Supplies		$ 2,263.86
12	EFT21968	02/07/2021	KYLIE MICHELLE HUGHES	QTR 4 20/21		$ 8,631.15
13	EFT21969	02/07/2021	LGRCEU	Payroll deductions		$ 20.50
14	EFT21970	02/07/2021	LINDA JEAN FOLDENAUER	Rates refund for assessment A11714 Lot 704 Willaring Way Chittering 6084		$ 4,233.82
15	EFT21971	02/07/2021	MARK CAMPBELL	Qtr 4 2020-21		$ 4,573.93
16	EFT21972	02/07/2021	MARY ANGUS	Qtr 4 2020-21		$ 3,627.53
17	EFT21973	02/07/2021	MASTERSHEDS OF GINGIN	Labour for Concrete pour - Base slab 2		$ 1,200.00
18	EFT21974	02/07/2021	PETER OSBORN	Qtr 4 2020-21		$ 3,627.53
19	EFT21975	02/07/2021	PUMA ENERGY	Fuel June 2021		$ 1,659.03
20	EFT21976	02/07/2021	RDA WHEATBELT INC	RDA Wheatbelt and Midwest Gascoyne GrantGuru Portal - Year 2 of a 3 year subscription		$ 1,237.50
21	EFT21977	02/07/2021	REBECCA FOULKES-TAYLOR	Qtr 4 2020-21		$ 3,738.55
22	EFT21978	02/07/2021	Rusty's Plumbing Gas & Maintenance			$ 4,565.00
	63	29/06/2021	Rusty's Plumbing Gas & Maintenance	Bindoon Public Toilets - undertake septic pump-out	$ 1,100.00	
	67	29/06/2021	Rusty's Plumbing Gas & Maintenance	Chittering Valley Road - Onsite assistance for steel placement - wing walls	$ 3,465.00	
23	EFT21979	02/07/2021	TAURUS MOTOR FINANCE	Payroll deductions		$ 193.08
24	EFT21980	02/07/2021	WORKWEAR GROUP - LGCC	Uniform order pack Kat Schofield		$ 299.00
25	EFT21981	09/07/2021	ACTECH	Chittering Valley Rd Bridge - supply 2 X boxes of max re-bar tie wire for RBB398		$ 929.50
26	EFT21982	09/07/2021	AUSSIE GOLD	1 x Jacket additional		$ 98.95
27	EFT21983	09/07/2021	AUSTECH SURVEILLANCE PTY LTD			$ 873.00
	82652	10/06/2021	AUSTECH SURVEILLANCE PTY LTD	Sussex Bend - Monthly Internet Connection & DDNS registration	$ 71.00	
	82653	10/06/2021	AUSTECH SURVEILLANCE PTY LTD	Muchea Landfill - CCTV - Monthly Internet Connection & DDNS Registration	$ 71.00	
	82654	10/06/2021	AUSTECH SURVEILLANCE PTY LTD	Muchea Hall - CCTV - Monthly Internet Connection & DDNS Registration	$ 71.00	
	82655	10/06/2021	AUSTECH SURVEILLANCE PTY LTD	John Glenn Park - CCTV - Monthly Internet Connection & DDNS Registration	$ 71.00	
	82656	10/06/2021	AUSTECH SURVEILLANCE PTY LTD	Lower Chittering Hall - CCTV - Monthly Internet Connection & DDNS Registration	$ 71.00	
	82775	16/06/2021	AUSTECH SURVEILLANCE PTY LTD	PWO- Security - 2 X Solosafe Device including Annual Monitoring	$ 98.00	
	82784	17/06/2021	AUSTECH SURVEILLANCE PTY LTD	Shire Admin - Re-routing of camera for reading nook	$ 420.00	
28	EFT21984	09/07/2021	AUSTRALIA POST	Admin postage June 2021		$ 334.85
29	EFT21985	09/07/2021	AUSTRALIAN TAXATION OFFICE (ATO)	BAS June 2021		$ 20,962.00
30	EFT21986	09/07/2021	AUTOSPARK BULLSBROOK	Call out of contractor to repair flashing light on bobcat		$ 162.00
31	EFT21987	09/07/2021	AVON WASTE			$ 56,986.63
	00044682	18/06/2021	AVON WASTE	FT Commencing 7th June 2021	$ 28,619.08	
	00044894	30/06/2021	AVON WASTE	FT Commencing 21st June 2021	$ 28,367.55	
32	EFT21988	09/07/2021	Avantgarde Technologies Pty Ltd	3x Dell Optiplex 7080 SFF bundle with Monitor as per Quote QTE002657		$ 4,546.08
33	EFT21989	09/07/2021	BARBARA ALISON ADAMS	Honorarium Payment for Tourist Centre 26/06/2021		$ 50.00
34	EFT21990	09/07/2021	BINDOON BAKEHAUS & CAFE	Catering for Seniors Big Day Out		$ 553.30
35	EFT21991	09/07/2021	BINDOON GENERAL STORE	Governance Newspapers 2020/21		$ 49.00

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
36	EFT21992	09/07/2021	BINDOON MECHANICAL PTY LTD			$ 10,252.29
	727	09/06/2021	BINDOON MECHANICAL PTY LTD	1275CH - Lower Chittering LT1 - Repairs noted on service report	$ 3,685.38	
	760	30/06/2021	BINDOON MECHANICAL PTY LTD	CH10975 - undertake Major Service as required - 90,000KM	$ 2,298.50	
	761	30/06/2021	BINDOON MECHANICAL PTY LTD	CH1669 - Muchea 2.4 - Logbook Service	$ 2,193.96	
	759	30/06/2021	BINDOON MECHANICAL PTY LTD	CH1272 - Upper Chittering 2.4 - Logbook Service	$ 2,074.45	
37	EFT21993	09/07/2021	BINDOON THEATRE INC	Event Sponsorship - Mitchell Martin Band		$ 1,000.00
38	EFT21994	09/07/2021	BOB WADDELL & ASSOCIATES	Assistance with 2021-22 Annual Budget		$ 792.00
39	EFT21995	09/07/2021	BRAGSKALE PTY LTD			$ 1,510.00
	801	22/06/2021	BRAGSKALE PTY LTD	Manufacture and installation of accessible hand railing.	$ 660.00	
	802	30/06/2021	BRAGSKALE PTY LTD	Bindoon townsite footpaths - removal and replacement of tactiles	$ 250.00	
	803	30/06/2021	BRAGSKALE PTY LTD	Road Board Building repairs and maintenance	$ 600.00	
40	EFT21996	09/07/2021	BUNNINGS BUILDING SUPPLIES	Chittering Valley Road Bridge -to supply 30 X 600mm Silicon sausages		$ 361.80
41	EFT21997	09/07/2021	Bullsbrook and Districts Glass and Aluminium	2 x Windscreens		$ 980.00
42	EFT21998	09/07/2021	CDWA INVESTMENTS PTY LTD	Wannamal Cricket Ground & Community Hall WAN618 T5882		$ 2,750.00
43	EFT21999	09/07/2021	CHITTERING LANDCARE GROUP	Djidi Djidi Ridge Reserve - Treatment number 1413		$ 9,400.00
44	EFT22000	09/07/2021	Compac Marketing Australia	Djidi-Djidi Ridge Trail Head Sign		$ 1,567.50
45	EFT22001	09/07/2021	DAVID WILLS & ASSOCIATES	Clune to Brockman Walk Trail - Civil Design for Bike Trail 35% complete		$ 4,647.50
46	EFT22002	09/07/2021	DEPARTMENT OF FIRE AND EMERGENCY SERVICES (DFES)	40% Cost Sharing for CESM 26/03/2021 to 24/06/2021		$ 14,218.10
47	EFT22003	09/07/2021	DIRECT COMMUNICATIONS			$ 2,327.60
	112712	18/06/2021	DIRECT COMMUNICATIONS	CH5987 - Repairs to radio volume port	$ 143.00	
	112714	18/06/2021	DIRECT COMMUNICATIONS	Supply 3 X TAIT TP3300 0-KEY, UHF Portable Radios	$ 2,184.60	
48	EFT22004	09/07/2021	DOWNER EDI WORKS PTY LTD	Chittering Rd Bridge June 2021		$ 2,139.50
49	EFT22005	09/07/2021	Dynamic Group Communications & Electrical			$ 2,036.52
	161855	28/06/2021	Dynamic Group Communications & Electrical	Bindoon Transit Park - test RCD's	$ 156.75	
	161869	30/06/2021	Dynamic Group Communications & Electrical	Binda Place - replace faulty lighting near Caltex	$ 1,116.41	
	161878	30/06/2021	Dynamic Group Communications & Electrical	Chinkabee Complex Bindoon	$ 763.36	
50	EFT22006	09/07/2021	ELEMENT ADVISORY PTY LTD			$ 5,500.00
	53692	14/06/2021	ELEMENT ADVISORY PTY LTD	Master Plan - Maps and Plans for Lower Chittering x 3, alterations to Bindoon.	$ 4,400.00	
	53692	14/06/2021	ELEMENT ADVISORY PTY LTD	LC Community Space - Option 2 Aspirational Plans	$ 1,100.00	
51	EFT22007	09/07/2021	ENVIRONMENTAL SITE SERVICES	Detailed Site Investigation for 131 Muchea East Road		$ 7,392.00
52	EFT22008	09/07/2021	Euan Martin	Reimbursements x 2		$ 47.51
53	EFT22009	09/07/2021	FRONTLINE FIRE & RESCUE EQUIPMENT			$ 12,980.60
	71262	16/06/2021	FRONTLINE FIRE & RESCUE EQUIPMENT	Lower Chittering Station - supply hoses	$ 631.33	
	71260	16/06/2021	FRONTLINE FIRE & RESCUE EQUIPMENT	Upper Chittering LT1 - Replacement tank lid 355MM	$ 81.35	
	71261	16/06/2021	FRONTLINE FIRE & RESCUE EQUIPMENT	Supply 10 X 3M FF-400 Series Full Face Respirators	$ 2,868.18	
	71263	16/06/2021	FRONTLINE FIRE & RESCUE EQUIPMENT	PPC/PPE & Equipment	$ 2,770.63	
	71259	16/06/2021	FRONTLINE FIRE & RESCUE EQUIPMENT	PPC/PPE & Equipment	$ 200.75	
	71502	30/06/2021	FRONTLINE FIRE & RESCUE EQUIPMENT	PPC/PPE as per quote	$ 6,428.36	
54	EFT22010	09/07/2021	FULTON HOGAN INDUSTRIES PTY LTD	Asphalt and Emulsion for variou roads		$ 1,408.00
55	EFT22011	09/07/2021	GINGIN FUEL AND TYRES	CH1252 - rear tyre replacement - 225/70/R19.5 Kapsen HS205		$ 1,036.00
56	EFT22012	09/07/2021	HIGHWAY TRAFFIC PTY LTD	Supply a Traffic Management Team for Road Marking of Muchea East Road		$ 3,789.50
57	EFT22013	09/07/2021	INSTANT TOILETS AND SHOWERS T/AS INSTANT PRODUCTS HIRE	Lower Chittering Bonfire - Toilet hire		$ 556.40
58	EFT22014	09/07/2021	JCT'S CREATIVE SOLUTIONS	Fire Station Cleaning		$ 330.00
59	EFT22015	09/07/2021	JEFF LOUDON	Wannamal Rest Stop - Monthly cleaning of Public Toilets		$ 825.00
60	EFT22016	09/07/2021	KEYSTART HOME LOANS LTD	Loan Repayment # 72 - Final Payment - Interest, Principal & Conveyancing Fee Repayment		$ 346.24
61	EFT22017	09/07/2021	KOMATSU AUSTRALIA PTY LTD			$ 745.55
	002351484	14/06/2021	KOMATSU AUSTRALIA PTY LTD	CH10555 - Replacement Indicator	$ 75.33	
	002368671	29/06/2021	KOMATSU AUSTRALIA PTY LTD	CH10555 - GD655-5 Monthly Maintenance Contract June 2021	$ 670.22	
62	EFT22018	09/07/2021	LANDGATE CUSTOMER ACCOUNT			$ 168.79
	366148	23/06/2021	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Expenses	$ 128.19	
	366346	26/06/2021	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Expenses	$ 40.60	
63	EFT22019	09/07/2021	LGRCEU	Payroll deductions		$ 20.50
64	EFT22020	09/07/2021	MADELEINE CORP PTY LTD T/A SAFER SANDS	Clune Park, Chinkabee Complex & Wannamal Hall		$ 8,553.60
65	EFT22021	09/07/2021	MIDALIA STEEL	Sales Order 21928966		$ 1,896.31
66	EFT22022	09/07/2021	MUCHEA PLUMBING & GAS	Bindoon Hall - Quarterly Service of ATU System		$ 660.00

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
67	EFT22023	09/07/2021	McLEODS BARRISTERS & SOLICITORS			$ 4,327.56
	119747	30/06/2021	McLEODS BARRISTERS & SOLICITORS	Lot 477 (RN406) Santa Gertrudis Dr, Lower Chittering	$ 276.87	
	119817	30/06/2021	McLEODS BARRISTERS & SOLICITORS	Contract of Sale : Portion of Lot 100 (No.21) Chinkabee Road, Bindoon & Lot 3874	$ 177.59	
	119787	30/06/2021	McLEODS BARRISTERS & SOLICITORS	Event Contract - A Taste of Chittering	$ 3,873.10	
68	EFT22024	09/07/2021	NORTH METROPOLITAN TAFE			$ 1,709.10
	I0024345	16/06/2021	NORTH METROPOLITAN TAFE	Traineeship Training Fees	$ 392.85	
	I0024382	16/06/2021	NORTH METROPOLITAN TAFE	Traineeship Fees	$ 1,316.25	
69	EFT22025	09/07/2021	P & G BODY BUILDERS	2 x Retractable Tarps		$ 3,058.00
70	EFT22026	09/07/2021	PIRTEK (MALAGA) PTY LTD	P1273 - Trax Machine - onsite repair to hydraulic hose		$ 749.60
71	EFT22027	09/07/2021	RBC RURAL	June 2021		$ 1,557.36
72	EFT22028	09/07/2021	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY			$ 679.80
	59	30/06/2021	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	Repair Chainsaw and supply Chains	$ 470.80	
	62	30/06/2021	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	Supply 20 L of Chainbar Oil	$ 209.00	
73	EFT22029	09/07/2021	Rusty's Plumbing Gas & Maintenance			$ 495.00
	64	29/06/2021	Rusty's Plumbing Gas & Maintenance	Clune Park - Repairs to drink fountain	$ 165.00	
	65	29/06/2021	Rusty's Plumbing Gas & Maintenance	Wannamal Fire Station - repair leak to water pump	$ 165.00	
	66	29/06/2021	Rusty's Plumbing Gas & Maintenance	2/8 Edmonds - repairs to kitchen taps	$ 165.00	
74	EFT22030	09/07/2021	SMEC AUSTRALIA PTY LTD			$ 14,485.35
	0144362	29/06/2021	SMEC AUSTRALIA PTY LTD	Design Chittering Road Culvert Replacement of Bridges	$ 4,059.00	
	0144362	29/06/2021	SMEC AUSTRALIA PTY LTD	Structural Bridge Design	$ 3,894.00	
	0144362	29/06/2021	SMEC AUSTRALIA PTY LTD	Chittering Road Bridge - 4026 - Proposed VO#2 Bridge Design	$ 6,532.35	
75	EFT22031	09/07/2021	STEWART & HEATON CLOTHING CO P/L			$ 2,496.02
	3385087	11/06/2021	STEWART & HEATON CLOTHING CO P/L	PPC for VBFB	$ 123.48	
	3388853	18/06/2021	STEWART & HEATON CLOTHING CO P/L	2 x Jacket AS4824	$ 377.63	
	3389622	21/06/2021	STEWART & HEATON CLOTHING CO P/L	PPC for VBFB	$ 1,624.48	
	3389285	21/06/2021	STEWART & HEATON CLOTHING CO P/L	PPC for VBFB	$ 370.43	
76	EFT22032	09/07/2021	SUNNY SIGN COMPANY PTY LTD			$ 423.05
	458314	04/06/2021	SUNNY SIGN COMPANY PTY LTD	8 x Signs	$ 312.40	
	458338	04/06/2021	SUNNY SIGN COMPANY PTY LTD	6 x signs	$ 76.00	
	459409	23/06/2021	SUNNY SIGN COMPANY PTY LTD	1 x No Through Road Sign	$ 34.65	
77	EFT22033	09/07/2021	TAURUS MOTOR FINANCE	Payroll deductions		$ 193.08
78	EFT22034	09/07/2021	TELSTRA			$ 9,071.08
	MAY 21	14/06/2021	TELSTRA	Telstra May 2021	$ 7,851.25	
	JUNE 2021	30/06/2021	TELSTRA	Telstra June 2021	$ 1,219.83	
79	EFT22035	09/07/2021	thinkproject AUSTRALIA PTY LTD	Ramm Online Training - Asset Valuation & set-up		$ 2,843.50
80	EFT22036	09/07/2021	TOLL GROUP			$ 1,311.43
	0448-S282300	01/06/2021	TOLL GROUP	Freight 29/04/2021	$ 12.32	
	0449-S282300	01/06/2021	TOLL GROUP	Freight 03/05/2021	$ 11.55	
	0450-S282300 16 MAY 21	01/06/2021	TOLL GROUP	Freight 12/05/21 and 13/05/21	$ 117.04	
	0451-S282300 23 MAY 21	01/06/2021	TOLL GROUP	Freight 17/05/2021, 18/05/2021 and 20/05/2021	$ 38.06	
	0452-S282300 30 MAY 21	01/06/2021	TOLL GROUP	Freight 25/05/21, 26/05/21 and 27/05/21	$ 90.09	
	0453-S282300 20 JUN 21	01/06/2021	TOLL GROUP	Freight 08th, 11th, 14th and 16th June 21	$ 51.87	
	0447-S282300 25 APR 21	01/06/2021	TOLL GROUP	Freight 22/04/21	$ 990.50	
81	EFT22037	09/07/2021	The Walter Armenti Family Trust T/as Hotel Scottalian	OCM 16 June 2021 - Dinner Order		$ 312.00
82	EFT22038	09/07/2021	WALGA			$ 585.00
	I03087547	29/06/2021	WALGA	Understanding Local Government | Conflicts of Interest | Serving on Council	$ 195.00	
	I03087548	29/06/2021	WALGA	Understanding Local Government | Conflicts of Interest | Serving on Council	$ 195.00	
	I03087549	29/06/2021	WALGA	Understanding Local Government | Conflicts of Interest | Serving on Council	$ 195.00	
83	EFT22039	09/07/2021	WATER CORPORATION	Water 3/11 Edmonds Place		$ 55.14
84	EFT22040	09/07/2021	WCS CONCRETE PTY LTD	Chittering Valley Road Bridge - Concrete for Base Slab 2		$ 7,843.00
85	EFT22041	09/07/2021	WESTERN EDUCTING SERVICES	Educting services on Ridgetop Ramble		$ 1,588.13
86	EFT22042	16/07/2021	B & B Concrete Pumping Pty Ltd Trustee for the Winchester Family Trust	Chittering Valley Rd - pump truck for wing walls - pour 2		$ 1,200.10
87	EFT22043	16/07/2021	BANDIT TREE EQUIPMENT	CH3752 - Bandit Chipper - attend site to undertake re-retension of belts		$ 526.30

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
88	EFT22044	16/07/2021	BARBARA ALISON ADAMS	Honorarium Payment - Visitor Centre 03/07/2021 and 10/07/2021		$ 100.00
89	EFT22045	16/07/2021	BINDOON HARDWARE & RURAL SUPPLIES	Hardware Supplies June 2021		$ 603.94
90	EFT22046	16/07/2021	BOB WADDELL & ASSOCIATES	June monthly financial statements		$ 726.00
91	EFT22047	16/07/2021	BUNNINGS BUILDING SUPPLIES	Bus Shelter Supplies		$ 394.15
92	EFT22048	16/07/2021	CHILDREN'S HEALTH QLD HOSPITAL & HEALTH SERVICE	Birdie Books X 5		$ 59.00
93	EFT22049	16/07/2021	CHITTERING PEST & WEED	Spider treatment in and around event shed in depot		$ 99.00
94	EFT22050	16/07/2021	CIVIC LEGAL	Professional fees for revision of draft license agreement for South Midlands Polocrosse Club		$ 1,258.95
95	EFT22051	16/07/2021	FUEL DISTRIBUTORS OF WESTERN AUSTRALIA PTY LTD	Supply and deliver 9525L Diesel Fuel		$ 12,582.53
96	EFT22052	16/07/2021	FULTON HOGAN INDUSTRIES PTY LTD	To supply 2 x 1 tonne EZ Street Asphalt		$ 1,408.00
97	EFT22053	16/07/2021	GINGIN FUEL AND TYRES	To repair rear left tyre		$ 447.80
98	EFT22054	16/07/2021	IGA BINDOON			$ 2,174.36
	MARCH 2021	01/06/2021	IGA BINDOON	IGA March 2021	$ 639.86	
	APRIL 2021	01/06/2021	IGA BINDOON	IGA April 2021	$ 845.24	
	MAY 2021	01/06/2021	IGA BINDOON	IGA May 2021	$ 689.26	
99	EFT22055	16/07/2021	INDUSTRIAL RECRUITMENT PARTNERS			$ 2,341.96
	17345	01/06/2021	INDUSTRIAL RECRUITMENT PARTNERS	Admin - Recruitment - Temporary Executive Assistant W/E 07/03/21	$ 1,399.09	
	17461	01/06/2021	INDUSTRIAL RECRUITMENT PARTNERS	Admin - Recruitment - Temporary Executive Assistant W/E 14/03/21	$ 425.81	
	17518	01/06/2021	INDUSTRIAL RECRUITMENT PARTNERS	Admin - Recruitment - Temporary Executive Assistant W/E 21/03/21	$ 517.06	
100	EFT22056	16/07/2021	KIM KLUG	Honorarium Payment - Visitor Centre 11/07/21		$ 100.00
101	EFT22057	16/07/2021	LEONE DUNN	Honorarium Payment - Visitor Centre 04/07/21		$ 100.00
102	EFT22058	16/07/2021	LOCAL COMMUNITY INSURANCE SERVICES	Insurance Renewal - 2021/22 - Uninsured Stallholders, Buskers, Performers & Entertainers Policy		$ 726.00
103	EFT22059	16/07/2021	METAL ARTWORK CREATIONS	7 x Staff Badges		$ 87.01
104	EFT22060	16/07/2021	ON PRESS DIGITAL PRINT SOLUTIONS	DL flyers & Mailing		$ 1,087.90
105	EFT22061	16/07/2021	ONEMUSIC AUSTRALIA	Music License for Shire buildings		$ 154.96
106	EFT22062	16/07/2021	SHERIDANS FOR BADGES	Engraved Plates for Council Chamber Honour Boards		$ 293.70
107	EFT22063	16/07/2021	SHIRE OF GOOMALLING	LGIS Local Government Golf Tournament - Friday 20 August 2021		$ 480.00
108	EFT22064	16/07/2021	SLIMS TYRE SERVICE			$ 641.85
	00021908	08/07/2021	SLIMS TYRE SERVICE	To supply a new tyre for CH3752	$ 330.00	
	00021956	12/07/2021	SLIMS TYRE SERVICE	To supply 1x 17.5 235/75R tyre, fit and disposal	$ 311.85	
109	EFT22065	16/07/2021	SUNNY SIGN COMPANY PTY LTD	18 x signs and fixings		$ 1,052.70
110	EFT22066	16/07/2021	SYNERGY	Electricity 30 June 2021		$ 15,312.31
111	EFT22067	16/07/2021	TOLL GROUP	Freight 25/06/21		$ 30.42
112	EFT22068	16/07/2021	UPPER CHITTERING VOLUNTEER BUSHFIRE BRIGADE	Fire Mitigation Treatment #6967		$ 484.00
113	EFT22069	16/07/2021	WINC AUSTRALIA PTY LTD	Stationery Supplies		$ 136.20
114	EFT22070	23/07/2021	BINDOON BAKEHAUS & CAFE			$ 1,440.00
	00001766	18/06/2021	BINDOON BAKEHAUS & CAFE	5 & 6 June Bushfire safety awareness - Lunch for 25 pax	$ 690.00	
	00001769	23/06/2021	BINDOON BAKEHAUS & CAFE	19 & 20 June Bushfire Fighting skills - Lunch for 25 pax	$ 750.00	
115	EFT22071	23/07/2021	BINDOON GENERAL STORE	Purchasing of refreshments		$ 108.00
116	EFT22072	23/07/2021	BINDOON HARDWARE & RURAL SUPPLIES			$ 2,391.00
	10225788	30/06/2021	BINDOON HARDWARE & RURAL SUPPLIES	Chittering Road - to supply fence droppers x 3 packs	$ 597.00	
	10226486	30/06/2021	BINDOON HARDWARE & RURAL SUPPLIES	Chemicals for Weed Control Spraying	$ 1,794.00	
117	EFT22073	23/07/2021	BINDOON MECHANICAL PTY LTD			$ 2,163.34
	753	01/07/2021	BINDOON MECHANICAL PTY LTD	1275CH - Lower Chittering LT1 - Additional works from service report	$ 707.85	
	758	08/07/2021	BINDOON MECHANICAL PTY LTD	repair emergency breakdown to an air leak	$ 872.24	
	766	12/07/2021	BINDOON MECHANICAL PTY LTD	Service for CH354	$ 583.25	
118	EFT22074	23/07/2021	CHITTERING HEALTH SERVICE	Natasha Kawame's pre-appointment medical		$ 236.50
119	EFT22075	23/07/2021	CONSTRUCTION TRAINING FUND	CTF Levy Fee for June 2021		$ 4,316.60
120	EFT22076	23/07/2021	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL Levy Fee for June 2021		$ 9,697.48
121	EFT22077	23/07/2021	Dynamic Group Communications & Electrical			$ 5,875.54
	161900	30/06/2021	Dynamic Group Communications & Electrical	Chinkabee Courts - Replacement of 4 Gear Trains on Netball Courts	$ 5,307.50	
	161883	20/07/2021	Dynamic Group Communications & Electrical	Unit 2/11 Edmonds Place Repair	$ 568.04	
122	EFT22078	23/07/2021	FINISHING WA	10 x Binding of Council Minutes Book		$ 894.30
123	EFT22079	23/07/2021	IT VISION USER GROUP	User Group Annual Subscription 2021/22		$ 748.00
124	EFT22080	23/07/2021	JAKE WHISTLER	Reimbursement for Work Pants		$ 69.99
125	EFT22081	23/07/2021	KEYSTONE PROPERTY MAINTENANCE	5/11 Edmonds Place - Renovation works prior to re-letting Unit		$ 9,305.00
126	EFT22082	23/07/2021	LANDGATE CUSTOMER ACCOUNT			$ 1,466.45
	363203-10000926	01/06/2021	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Expenses	$ 427.30	
	364067-10000926	01/06/2021	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Expenses	$ 1,039.15	

LIST OF ACCOUNTS PAID IN JULY 21 - SUBMITTED TO COUNCIL 18 AUGUST 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
127	EFT22083	23/07/2021	MAJOR MOTORS	CH10099 - To supply 1 x left hand side mirror replacement		$ 243.71
128	EFT22084	23/07/2021	MASTERSHEDS OF GINGIN	Chittering Valley Road Bridge - BR4868 - Labour for concrete pour - Wing walls 2		$ 1,430.00
129	EFT22085	23/07/2021	NORTH METROPOLITAN TAFE	Additional course fees for Semester 1		$ 10.01
130	EFT22086	23/07/2021	RAVI CONCRETE CONTRACTORS	Upper Chittering Fire Station - Concrete hard stand		$ 4,103.00
131	EFT22087	23/07/2021	SHIRE OF CHITTERING			$ 211.00
	T391	15/07/2021	SHIRE OF CHITTERING	BSL Levy Agent Fee for June 2021	$ 145.00	
	T392	19/07/2021	SHIRE OF CHITTERING	CTF Levy Agent Fee for June 2021	$ 66.00	
132	EFT22088	23/07/2021	TOLL GROUP	Freight Costs		$ 92.40
133	EFT22089	23/07/2021	Transcore Pty Ltd	Peer review of engineering requirements for proposed amendment to the LSP for P1 of the MIP.		$ 2,750.00
134	EFT22090	23/07/2021	WALGA			$ 36,249.69
	I3087879	15/07/2021	WALGA	WALGA - Annual Membership 2021/22	$ 10,629.81	
	I3087880	15/07/2021	WALGA	WALGA - Procurement Services 2021/22	$ 2,860.00	
	I3087881	15/07/2021	WALGA	WALGA - Tax Services 2021/22	$ 2,007.50	
	I3087882	15/07/2021	WALGA	WALGA - Employee Relations 2021/22	$ 7,447.00	
	I3087883	15/07/2021	WALGA	WALGA - Local Law Services 2021/22	$ 709.50	
	I3087884	15/07/2021	WALGA	WALGA - Governance Service 2021/22	$ 605.88	
	I3087885	15/07/2021	WALGA	WALGA - Council Connect Subscription 2021/22	$ 11,990.00	
135	EFT22091	23/07/2021	WATER CORPORATION	31 Binda Place		$ 48.55
136	EFT22092	23/07/2021	WCS CONCRETE PTY LTD	Chittering Valley Road Bridge - Concrete for wing walls 2 - 7m/3		$ 1,771.00
137	EFT22093	23/07/2021	WORKWEAR GROUP - LGCC	Uniform		$ 60.27
138	EFT22094	30/07/2021	AUSTECH SURVEILLANCE PTY LTD			$ 589.88
	82760	01/07/2021	AUSTECH SURVEILLANCE PTY LTD	Shire Admin - GPRS Security Monitoring quarterly charge	$ 136.88	
	82826	01/07/2021	AUSTECH SURVEILLANCE PTY LTD	Sussex Bend - CCTV monthly data charges	$ 71.00	
	82827	01/07/2021	AUSTECH SURVEILLANCE PTY LTD	Muchea Landfill - Monthly Internet Connection & DDNS Registration	$ 71.00	
	82829	01/07/2021	AUSTECH SURVEILLANCE PTY LTD	John Glenn Park - Monthly Internet Connection & DDNS Registration	$ 71.00	
	82828	01/07/2021	AUSTECH SURVEILLANCE PTY LTD	Muchea Hall - Monthly Internet Connection & DDNS Registration	$ 71.00	
	82830	01/07/2021	AUSTECH SURVEILLANCE PTY LTD	Lower Chittering Hall - Monthly Internet Connection & DDNS Registration	$ 71.00	
	82861	01/07/2021	AUSTECH SURVEILLANCE PTY LTD	Shire Admin - Solosafe monitoring monthly fee	$ 98.00	
139	EFT22095	30/07/2021	AVON WASTE	Waste Collection FT commencing 05/07/2021		$ 16,815.94
140	EFT22096	30/07/2021	Avantgarde Technologies Pty Ltd	IT Managed Services July 2021		$ 5,984.00
141	EFT22097	30/07/2021	BARBARA ALISON ADAMS	Honorarium Payments 24/07/21 & 25/07/21		$ 150.00
142	EFT22098	30/07/2021	BINDOON BAKEHAUS & CAFE	MTB Park Steering GRP Meeting - Refreshments		$ 47.00
143	EFT22099	30/07/2021	BINDOON HARDWARE & RURAL SUPPLIES	Fencing Panels, Posts, Caps, Clips and Freight		$ 614.60
144	EFT22100	30/07/2021	BINDOON MECHANICAL PTY LTD			$ 6,273.47
	775	30/06/2021	BINDOON MECHANICAL PTY LTD	CH1611 - Muchea 1.4 - Logbook service	$ 1,981.63	
	776	30/06/2021	BINDOON MECHANICAL PTY LTD	CH924 - Bindoon 2.4 - Logbook service	$ 2,068.89	
	780	30/06/2021	BINDOON MECHANICAL PTY LTD	CH130 - Bindoon 3.4 - Log book service	$ 2,222.95	
145	EFT22101	30/07/2021	BRAGSKALE PTY LTD			$ 12,184.00
	805	30/06/2021	BRAGSKALE PTY LTD	Bridge 4868 - Chittering Valley Road - Set out/ box out and final concrete pour	$ 7,500.00	
	807	30/06/2021	BRAGSKALE PTY LTD	John Glenn Shade Sail - Onsite assistance for install of new shade shelter	$ 1,144.00	
	809	30/06/2021	BRAGSKALE PTY LTD	Shire Admin - onsite assistance to form up, prep and lay new paving	$ 2,000.00	
	806	27/07/2021	BRAGSKALE PTY LTD	Bindoon Public Toilets - emergency works	$ 550.00	
	808	27/07/2021	BRAGSKALE PTY LTD	Leschenaultia Drive - installation of bus shelter	$ 990.00	
146	EFT22102	30/07/2021	BRIAN COLLIER	Honorarium Payment - Tourist Centre 18/07/2021		$ 100.00
147	EFT22103	30/07/2021	DAVID WILLS & ASSOCIATES			$ 10,642.50
	00031066	30/06/2021	DAVID WILLS & ASSOCIATES	Clune to Brockman Walk Trail - Civil design for bike trail	$ 7,436.00	
	00031058	30/06/2021	DAVID WILLS & ASSOCIATES	Clune to Brockman Transport Trail - To undertake geotechnical investigation for pedestrian bridge	$ 3,206.50	
148	EFT22104	30/07/2021	DOWN TO EARTH TRAINING AND ASSESSING (DTE) ENTERPRISES PTY LTD	CERT III in Civil Construction - Road construction & Maintenance - RII30919		$ 1,147.50
149	EFT22105	30/07/2021	ENTIRE FIRE MANAGEMENT	Hazard Reduction Burn - Dewars Pool Rd from GNH intersection approx 3kms East as per quote		$ 18,216.00
150	EFT22106	30/07/2021	JIVE MEDIA SOLUTIONS			$ 1,062.05
	4383	16/07/2021	JIVE MEDIA SOLUTIONS	Chittering Trail Brochure Order	$ 968.00	
	4382	16/07/2021	JIVE MEDIA SOLUTIONS	Chittering Trail Brochure small redesign.	$ 94.05	

LIST OF ACCOUNTS PAID IN JULY 21 - SUBMITTED TO COUNCIL 18 AUGUST 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
151	EFT22107	30/07/2021	LGISWA			$ 196,742.00
	100-142175	02/07/2021	LGISWA	Bushfire Insurance 2021/22	$ 21,267.84	
	100-142176	02/07/2021	LGISWA	Commercial Crime and Cyber Liability Insurance 2021/22	$ 6,718.02	
	100-142177	02/07/2021	LGISWA	Management Liability Insurance 2021/22	$ 18,886.31	
	100-142178	02/07/2021	LGISWA	Insurance Premium 2021/22 Motor Vehicle and Plant	$ 51,796.16	
	100-143220	06/07/2021	LGISWA	Travel Insurance 2021/22	$ 825.00	
	100-143222	06/07/2021	LGISWA	Personal Accident Insurance 2021/22	$ 467.50	
	100-143224	06/07/2021	LGISWA	Liability Insurance Premium 2021/22 1st Instalment	$ 21,443.91	
	100-143858	09/07/2021	LGISWA	Workers Compensation Insurance Premium 2021/22 Instalment 1	$ 79,781.80	
	100-144115	15/07/2021	LGISWA	2021/22 Membership Contributions Credit - 1/4		$ 4,444.53
152	EFT22108	30/07/2021	LGRCEU	Payroll deductions		$ 20.50
153	EFT22109	30/07/2021	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Full membership 2021-22		$ 531.00
154	EFT22110	30/07/2021	NORTHERN VALLEYS NEWS	Wildflower Ridge Estate		$ 295.00
155	EFT22111	30/07/2021	ON PRESS DIGITAL PRINT SOLUTIONS			$ 3,526.60
	0011769	30/06/2021	ON PRESS DIGITAL PRINT SOLUTIONS	Printing and mail out of 2021/2022 Rates Notices and brochure.	$ 3,066.80	
	0011770	30/06/2021	ON PRESS DIGITAL PRINT SOLUTIONS	Additional costs for printing and mailout of 2021/22 Rates Notices	$ 459.80	
156	EFT22112	30/07/2021	PK READ CONTRACTING			$ 3,300.00
	00002730	30/06/2021	PK READ CONTRACTING	Lower Chittering Community Bonfire	$ 550.00	
	00002729	30/06/2021	PK READ CONTRACTING	McKenzie St Reserve Muchea MU088 T328	$ 2,750.00	
157	EFT22113	30/07/2021	ROBYN PELLEGRINO	Honorarium Payment - Tourist Centre 17/07/2021		$ 50.00
158	EFT22114	30/07/2021	Refire Group Pty Ltd	Galv Pipe & Fittings		$ 375.65
159	EFT22115	30/07/2021	Rusty's Plumbing Gas & Maintenance			$ 2,164.80
	68	23/07/2021	Rusty's Plumbing Gas & Maintenance	8/11 Edmonds Place - Emergency call out to ATU fault repair	$ 275.00	
	69	23/07/2021	Rusty's Plumbing Gas & Maintenance	Bindoon Hall Waste Water repairs	$ 594.00	
	71	23/07/2021	Rusty's Plumbing Gas & Maintenance	Staff Housing - Investigation of water leak	$ 998.80	
	70	23/07/2021	Rusty's Plumbing Gas & Maintenance	Bindoon Public Toilets - to undertake mixer tap replacement in ladies	$ 297.00	
160	EFT22116	30/07/2021	TAURUS MOTOR FINANCE	Payroll deductions		$ 193.08
161	EFT22117	30/07/2021	thinkproject AUSTRALIA PTY LTD			$ 9,439.73
	RSL-17865	01/07/2021	thinkproject AUSTRALIA PTY LTD	Rental of Pocket RAMM software for period 1/7/21 to 30/6/22	$ 1,562.00	
	RSL-17894	01/07/2021	thinkproject AUSTRALIA PTY LTD	Rental of the RAMM Work Management license for the period 1/7/21 to 30/6/22	$ 7,877.73	
162	EFT22118	30/07/2021	WCS CONCRETE PTY LTD	Upper Chittering Fire Station - concrete hard stand - supply of concrete 17m/3 of N25/20		$ 3,852.20
				Total EFT's		**$ 734,860.07**

LIST OF ACCOUNTS PAID IN JULY 21 - SUBMITTED TO COUNCIL 18 AUGUST 2021

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
Direct Debits					
DD9201.1	07/07/2021	AWARE SUPER	Payroll deductions		$ 10,705.82
DD9201.2	07/07/2021	MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions		$ 195.44
DD9201.3	07/07/2021	AMP SUPERLEADER	Superannuation contributions		$ 199.50
DD9201.4	07/07/2021	HESTA	Superannuation contributions		$ 364.68
DD9201.5	07/07/2021	CBUS SUPER	Superannuation contributions		$ 203.66
DD9201.6	07/07/2021	MLC Super - Plum Super - USI 70732426024150	Payroll deductions		$ 405.87
DD9201.7	07/07/2021	Colonial First State First Choice Personal Superannuation	Superannuation contributions		$ 109.53
DD9201.8	07/07/2021	REST SUPERANNUATION	Superannuation contributions		$ 295.44
DD9201.9	07/07/2021	ANZ SMART CHOICE SUPER	Superannuation contributions		$ 401.16
DD9227.1	11/07/2021	ISUZU AUSTRALIA PTY LTD	Lease Payment July 2021 CH10099 Ch1256		$ 727.91
DD9240.1	21/07/2021	AWARE SUPER	Payroll deductions		$ 11,478.62
DD9240.2	21/07/2021	MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions		$ 196.56
DD9240.3	21/07/2021	AMP SUPERLEADER	Superannuation contributions		$ 199.50
DD9240.4	21/07/2021	HESTA	Superannuation contributions		$ 382.08
DD9240.5	21/07/2021	CBUS SUPER	Superannuation contributions		$ 206.05
DD9240.6	21/07/2021	MLC Super - Plum Super - USI 70732426024150	Payroll deductions		$ 407.99
DD9240.7	21/07/2021	Colonial First State First Choice Personal Superannuation	Superannuation contributions		$ 114.26
DD9240.8	21/07/2021	REST SUPERANNUATION	Superannuation contributions		$ 296.56
DD9240.9	21/07/2021	ANZ SMART CHOICE SUPER	Superannuation contributions		$ 403.46
DD9242.1	23/07/2021	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan Guarantee Fees June 2021		$ 6,122.25
DD9248.1	14/07/2021	BENDIGO BANK	Credit Card Purchases - July		$ 8,808.34
DD9257.1	27/07/2021	WA PROPERTY LAWYERS	Deposit for Purchase of Land for Mountain Bike Park		$ 50,000.00
DD9201.10	07/07/2021	CARE SUPER	Superannuation contributions		$ 857.03
DD9201.11	07/07/2021	SPIRIT SUPER	Superannuation contributions		$ 190.50
DD9201.12	07/07/2021	AUSTRALIAN SUPER	Payroll deductions		$ 1,844.61
DD9201.13	07/07/2021	Australian Ethical Retail Superannuation Fund	Superannuation contributions		$ 302.95
DD9201.14	07/07/2021	Colonial First State Rollover & Superannuation Fund	Superannuation contributions		$ 126.70
DD9201.15	07/07/2021	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions		$ 1,030.93
DD9240.10	21/07/2021	CARE SUPER	Superannuation contributions		$ 868.62
DD9240.11	21/07/2021	SPIRIT SUPER	Superannuation contributions		$ 236.56
DD9240.12	21/07/2021	AUSTRALIAN SUPER	Payroll deductions		$ 1,811.74
DD9240.13	21/07/2021	Australian Ethical Retail Superannuation Fund	Superannuation contributions		$ 306.72
DD9240.14	21/07/2021	Colonial First State Rollover & Superannuation Fund	Superannuation contributions		$ 144.72
DD9240.15	21/07/2021	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions		$ 1,056.14
			Total Direct Debits		**$ 101,001.90**
Cheques					
					$ -
			Total Cheques		**$ -**
			Total Municipal Payments		**$ 1,045,009.71**

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Information Summary		2-4
Statement of Financial Activity by Program		5
Statement of Financial Activity by Nature or Type		6
Statement of Financial Activity by Business Unit		7
Statement of Capital Acquisitions and Capital Funding		8
Note 1	Significant Accounting Policies	9-13
Note 2	Explanation of Material Variances	14
Note 3	Net Current Funding Position	15
Note 4	Cash and Investments	16
Note 5	Budget Amendments	17
Note 6	Receivables	18
Note 7	Cash Backed Reserves	19
Note 8	Disposal of Assets	20
Note 9	Rating Information	21
Note 10	Information on Borrowings	22
Note 11	Grants and Contributions	23
Note 12	Trust Fund	24
Note 13	Capital Acquisitions	25-27

Date prepared: 13/08/2021

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 July 2021

Key Information

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

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

Statement of Financial Activity by Reporting Program
Is presented on page 6 and shows a surplus as at 31 July 2021 of $10,452,966.

Items of Significance

The material variance adopted by the Shire for the 2021/22 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.

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Complex Redevelopment	0%	$ 2,700,000	$ 225,000	$ -
Mountain Bike Park (Capital)	3%	$ 1,944,973	$ 162,081	$ 50,000
Muchea to Northlink Connect (Capital)	0%	$ 381,000	$ 31,750	$ -
Binda Place	0%	$ 138,637	$ 11,551	$ -
Chittering Road (RRG)	0%	$ 338,252	$ 28,189	$ 641
Chittering Valley Road (R2R)	0%	$ 275,792	$ 22,982	$ -
Wannamal Hall Infrastructure Other (Capital)	0%	$ 138,000	$ 11,500	$ -
North Rd	0%	$ 98,790	$ 8,232	$ -
Wandena Road	0%	$ 238,142	$ 19,842	$ -
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	7%	$ 1,763,888	$ 178,681	$ 122,007
Non-operating Grants, Subsidies and Contributions	6%	$ 4,970,550	$ 414,211	$ 320,405
	7%	$ 6,734,438	$ 592,892	$ 442,412
Rates Levied	100%	$ 6,106,099	$ 6,103,527	$ 6,087,915

% Compares Current YTD Actuals to Annual Budget

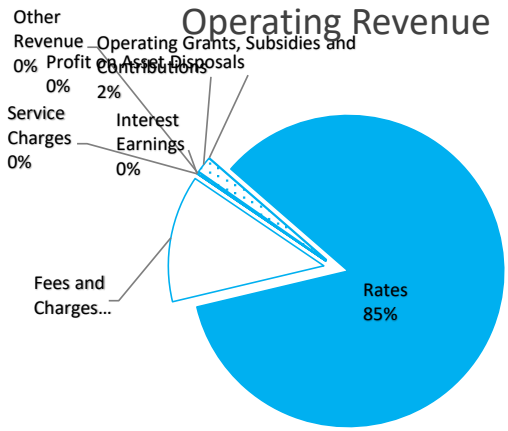
Financial Position		Prior Year 31 July 2020	Current Year 31 July 2021
Adjusted Net Current Assets	172%	$ 6,069,732	$ 10,452,966
Cash and Equivalent - Unrestricted	545%	$ 922,040	$ 5,028,480
Cash and Equivalent - Restricted	108%	$ 1,967,788	$ 2,131,386
Receivables - Rates	99%	$ 7,177,164	$ 7,095,532
Receivables - Other	220%	$ 195,771	$ 431,246
Payables	106%	$ 813,105	$ 860,052

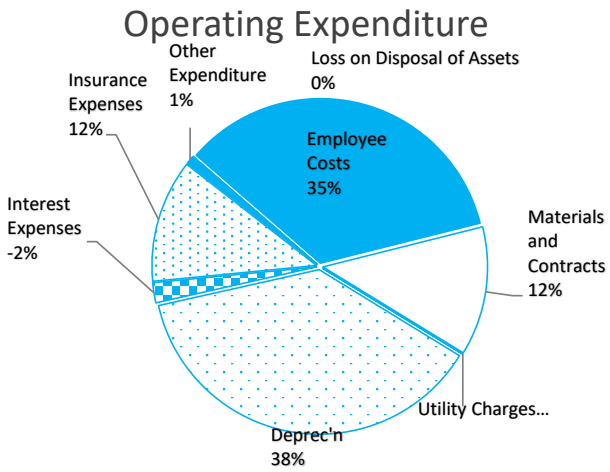
% Compares Current YTD Actuals to Prior Year Actuals at the same time
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

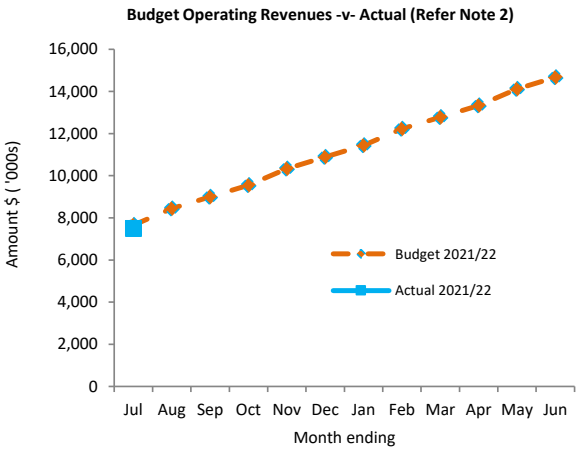
Preparation

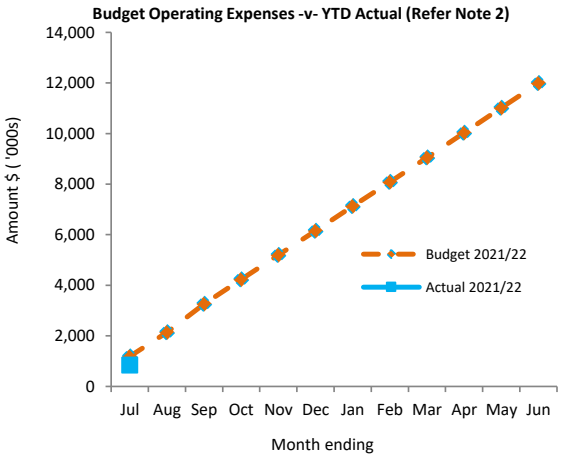
Prepared by: Bob Waddell
Reviewed by: Melinda Prinsloo
Date prepared: 13/08/2021

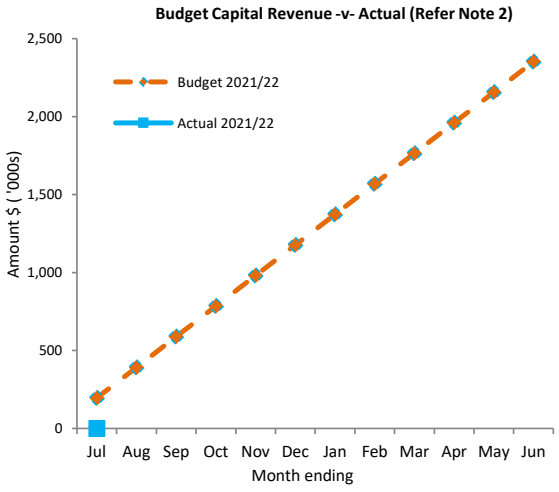
SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 July 2021

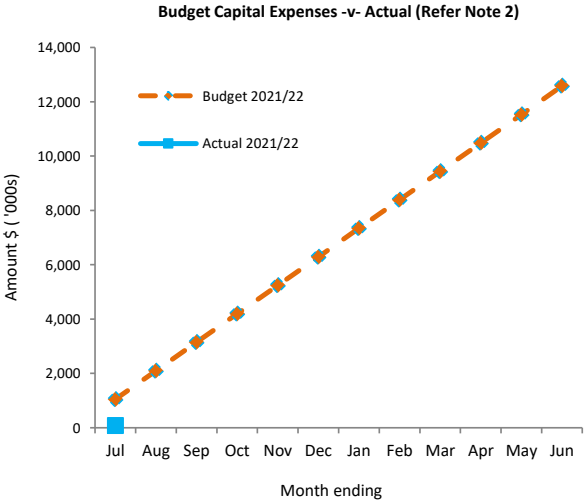












This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 July 2021

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
Opening Funding Surplus(Deficit)	3	3,823,108	3,556,728	3,556,728	**3,556,728**	0	0%		
Revenue from operating activities									
Governance		6,638	6,638	552	**345**	(207)	(37%)	▼	
General Purpose Funding - Rates	9	6,106,099	6,106,099	6,103,527	**6,087,915**	(15,612)	(0%)	▼	
General Purpose Funding - Other		867,567	867,567	12,649	**5,398**	(7,251)	(57%)	▼	
Law, Order and Public Safety		928,144	928,144	58,590	**2,742**	(55,848)	(95%)	▼	S
Health		47,796	47,796	3,982	**3,296**	(687)	(17%)	▼	
Education and Welfare		34,049	34,049	2,836	**3,100**	264	9%	▲	
Housing		146,389	146,389	12,185	**11,989**	(196)	(2%)	▼	
Community Amenities		1,138,482	1,138,482	901,358	**919,404**	18,047	2%	▲	
Recreation and Culture		8,080	8,080	671	**614**	(57)	(8%)	▼	
Transport		214,137	214,137	127,933	**122,007**	(5,926)	(5%)	▼	
Economic Services		154,644	154,644	12,883	**10,943**	(1,940)	(15%)	▼	
Other Property and Services		50,226	50,226	4,183	**3,239**	(944)	(23%)	▼	
		9,702,251	**9,702,251**	**7,241,348**	**7,170,993**	**2**			
Expenditure from operating activities									
Governance		(1,040,806)	(1,040,806)	(90,576)	**(71,894)**	18,682	21%	▲	S
General Purpose Funding		(310,135)	(310,135)	(28,584)	**(25,475)**	3,109	11%	▲	S
Law, Order and Public Safety		(1,676,194)	(1,676,194)	(156,818)	**(102,300)**	54,518	35%	▲	S
Health		(368,411)	(368,411)	(37,278)	**(15,489)**	21,789	58%	▲	S
Education and Welfare		(139,699)	(139,699)	(11,931)	**(3,934)**	7,997	67%	▲	S
Housing		(310,011)	(310,011)	(34,880)	**(13,916)**	20,964	60%	▲	S
Community Amenities		(2,101,782)	(2,101,782)	(195,860)	**(114,995)**	80,865	41%	▲	S
Recreation and Culture		(1,636,855)	(1,636,855)	(153,762)	**(78,553)**	75,209	49%	▲	S
Transport		(3,553,592)	(3,553,592)	(309,090)	**(292,222)**	16,868	5%	▲	
Economic Services		(832,618)	(832,618)	(83,031)	**(42,561)**	40,470	49%	▲	S
Other Property and Services		(22,397)	(22,397)	(85,767)	**(89,958)**	3	(5%)	▲	
		(11,992,500)	**(11,992,500)**	**(1,187,577)**	**(851,298)**				
Operating activities excluded from budget									
Add back Depreciation		3,755,880	3,755,880	312,980	**334,429**	21,449	7%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(82,801)	(82,801)	(6,900)	**0**	6,900	(100%)	▲	
Movement in Leave Reserve (Added Back)		53,996	53,996	0	**0**	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	**868**	868		▲	
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Gain/Loss on FV Adjustment of Assets		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
Amount attributable to operating activities		**1,436,826**	**1,436,826**	**6,359,851**	**6,654,992**				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	4,970,550	4,970,550	414,211	**320,405**	(93,806)	(23%)	▼	S
Proceeds from Disposal of Assets	8	672,000	672,000	55,999	**0**	5	(100%)	▲	
Land Held for Resale	13	0	0	0	**0**	0			
Land and Buildings	13	(3,619,100)	(3,619,100)	(301,585)	**(113)**	301,472	100%	▲	S
Plant and Equipment	13	(1,086,374)	(1,086,374)	(90,528)	**0**	90,528	100%	▲	S
Furniture and Equipment	13	0	0	0	**0**	0			
Infrastructure Assets - Roads	13	(2,663,355)	(2,663,355)	(221,933)	**(22,389)**	199,544	90%	▲	S
Infrastructure Assets - Bridges	13	(754,061)	(754,061)	(62,838)	**(6,493)**	56,345	90%	▲	S
Infrastructure Assets - Footpaths	13	(688,955)	(688,955)	(57,412)	**0**	57,412	100%	▲	S
Infrastructure Assets - Drainage	13	0	0	0	**0**	0			
Infrastructure Assets - Parks & Ovals	13	(2,630,973)	(2,630,973)	(219,246)	**(50,000)**	169,246	77%	▲	S
Infrastructure Assets - Airports	13	0	0	0	**0**	0			
Infrastructure Assets - Sewerage	13	0	0	0	**0**	0			
Infrastructure Assets - Other	13	(153,000)	(153,000)	(12,750)	**0**	12,750	100%	▲	S
Amount attributable to investing activities		**(5,953,268)**	**(5,953,268)**	**(496,082)**	**241,410**				
Financing Activities									
Proceeds from New Debentures		1,279,755	1,279,755	106,646	**0**	(106,646)	(100%)	▼	S
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal		0	0	0	**0**	0			
Transfer from Reserves	7	400,000	400,000	33,332	**0**	(33,332)	(100%)	▼	S
Advances to Community Groups		0	0	0	**0**	0			
Repayment of Debentures	10	(507,424)	(507,424)	(42,283)	**(164)**	42,119	100%	▲	S
Transfer to Reserves	7	(478,996)	(478,996)	(39,916)	**0**	39,916	100%	▲	S
Amount attributable to financing activities		**693,335**	**693,335**	**57,779**	**(164)**				
Closing Funding Surplus(Deficit)	3	**0**	**(266,380)**	**9,478,276**	**10,452,966**				

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

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 July 2021

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
Opening Funding Surplus (Deficit)	3	3,823,108	3,556,728	3,556,728	**3,556,728**	0	0%		
Revenue from operating activities									
Rates	9	6,106,099	6,106,099	6,103,527	**6,087,915**	(15,612)	(0%)	▼	
Operating Grants, Subsidies and Contributions	11	1,763,888	1,763,888	178,681	**122,007**	(56,674)	(32%)	▼	S
Fees and Charges		1,470,889	1,470,889	929,041	**946,463**	17,423	2%	▲	
Service Charges		0	0	0	**0**	0			
Interest Earnings		95,971	95,971	7,996	**934**	(7,062)	(88%)	▼	
Other Revenue		170,386	170,386	14,187	**13,673**	(514)	(4%)	▼	
Profit on Disposal of Assets	8	95,018	95,018	7,917	**0**	(7,917)	(100%)	▼	
Gain on FV Adjustment of Assets		0	0	0	**0**	0			
		9,702,251	**9,702,251**	**7,241,348**	**7,170,993**				
Expenditure from operating activities									
Employee Costs		(4,046,185)	(4,046,185)	(421,593)	**(307,500)**	114,093	27%	▲	S
Materials and Contracts		(3,327,064)	(3,327,064)	(271,328)	**(112,286)**	159,042	59%	▲	S
Utility Charges		(168,448)	(168,448)	(31,625)	**(49)**	31,576	100%	▲	S
Depreciation on Non-Current Assets		(3,755,880)	(3,755,880)	(312,980)	**(334,429)**	(21,449)	(7%)	▼	
Interest Expenses		(123,518)	(123,518)	(10,287)	**17,492**	27,779	270%	▲	S
Insurance Expenses		(221,228)	(221,228)	(110,590)	**(106,992)**	3,598	3%	▲	
Other Expenditure		(337,960)	(337,960)	(28,157)	**(7,534)**	20,623	73%	▲	S
Loss on Disposal of Assets	8	(12,217)	(12,217)	(1,017)	**0**	1,017	100%	▲	S
Gain on FV Adjustment of Assets		0	0	0	**0**	0			
		(11,992,500)	**(11,992,500)**	**(1,187,577)**	**(851,298)**				
Operating activities excluded from budget									
Add back Depreciation		3,755,880	3,755,880	312,980	**334,429**	21,449	7%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(82,801)	(82,801)	(6,900)	**0**	6,900	(100%)	▲	
Movement in Leave Reserve (Added Back)		53,996	53,996	0	**0**	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	**868**	868		▲	
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting		0	0	0	**0**	0			
Gain/Loss on FV Adjustment of Assets		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
Amount attributable to operating activities		**1,436,826**	**1,436,826**	**6,359,851**	**6,654,992**				
Investing activities									
Grants, Subsidies and Contributions	11	4,970,550	4,970,550	414,211	**320,405**	(93,806)	(23%)	▼	S
Proceeds from Disposal of Assets	8	672,000	672,000	55,999	**0**	(55,999)	(100%)	▼	S
Land Held for Resale	13	0	0	0	**0**	0			
Land and Buildings	13	(3,619,100)	(3,619,100)	(301,585)	**(113)**	301,472	100%	▲	S
Plant and Equipment	13	(1,086,374)	(1,086,374)	(90,528)	**0**	90,528	100%	▲	S
Furniture and Equipment	13	0	0	0	**0**	0			
Infrastructure Assets - Roads	13	(2,663,355)	(2,663,355)	(221,933)	**(22,389)**	199,544	90%	▲	S
Infrastructure Assets - Bridges	13	(754,061)	(754,061)	(62,838)	**(6,493)**	56,345	90%	▲	S
Infrastructure Assets - Footpaths	13	(688,955)	(688,955)	(57,412)	**0**	57,412	100%	▲	S
Infrastructure Assets - Drainage	13	0	0	0	**0**	0			
Infrastructure Assets - Parks & Ovals	13	(2,630,973)	(2,630,973)	(219,246)	**(50,000)**	169,246	77%	▲	S
Infrastructure Assets - Airports	13	0	0	0	**0**	0			
Infrastructure Assets - Sewerage	13	0	0	0	**0**	0			
Infrastructure Assets - Other	13	(153,000)	(153,000)	(12,750)	**0**	12,750	100%	▲	S
Amount attributable to investing activities		**(5,953,268)**	**(5,953,268)**	**(496,082)**	**241,410**				
Financing Activities									
Proceeds from New Debentures		1,279,755	1,279,755	106,646	**0**	(106,646)	(100%)	▼	S
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal		0	0	0	**0.00**	0			
Transfer from Reserves	7	400,000	400,000	33,332	**0.00**	(33,332)	(100%)	▼	S
Advances to Community Groups		0	0	0	**0.00**	0			
Repayment of Debentures	10	(507,424)	(507,424)	(42,283)	**(164)**	42,119	100%	▲	S
Transfer to Reserves	7	(478,996)	(478,996)	(39,916)	**0**	39,916	100%	▲	S
Amount attributable to financing activities		**693,335**	**693,335**	**57,779**	**(164)**				
Closing Funding Surplus (Deficit)	3	**0**	**(266,380)**	**9,478,276**	**10,452,966**				

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

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2021

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		$	$	$	$	$	$
Land Held for Resale	13	0	0	0	0	**0**	0
Land and Buildings	13	0	113	301,585	3,619,100	**113**	(301,472)
Plant and Equipment	13	0	0	90,528	1,086,374	**0**	(90,528)
Furniture and Equipment	13	0	0	0	0	**0**	0
Infrastructure Assets - Roads	13	0	22,389	221,933	2,663,355	**22,389**	(199,544)
Infrastructure Assets - Bridges	13	0	6,493	62,838	754,061	**6,493**	(56,345)
Infrastructure Assets - Footpaths	13	0	0	57,412	688,955	**0**	(57,412)
Infrastructure Assets - Drainage	13	0	0	0	0	**0**	0
Infrastructure Assets - Parks & Ovals	13	0	50,000	219,246	2,630,973	**50,000**	(169,246)
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	0	12,750	153,000	**0**	(12,750)
Capital Expenditure Totals		0	78,995	966,292	11,595,818	**78,995**	(887,297)
Capital acquisitions funded by:							
Capital Grants and Contributions				414,211	4,970,550	**320,405**	
Borrowings				106,646	1,279,755	**0**	
Other (Disposals & C/Fwd)				55,999	672,000	**0**	
Council contribution - Cash Backed Reserves							
Various Reserves				33,332		**0**	
Council contribution - operations				**356,104**		**(241,410)**	
Capital Funding Total				**966,292**		**78,995**	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 1: Significant Accounting Policies

(a) Basis of Accounting

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

Land Held for Resale

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

(i) Fixed Assets

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year 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 July 2021

Note 1: Significant Accounting Policies

Borrowing Costs

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 1: Significant Accounting Policies

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Program Classifications (Function/Activity)

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

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

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

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE

Objective:

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

Activities:

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

HOUSING

Objective:

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

Activities:

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

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the Shire and its economic wellbeing.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 1: Significant Accounting Policies

Activities:

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

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 2: Explanation of Material Variances

Variances will be adjusted following the adoption of the Budget Review.
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2021/22 year is $10,000 and 10%.

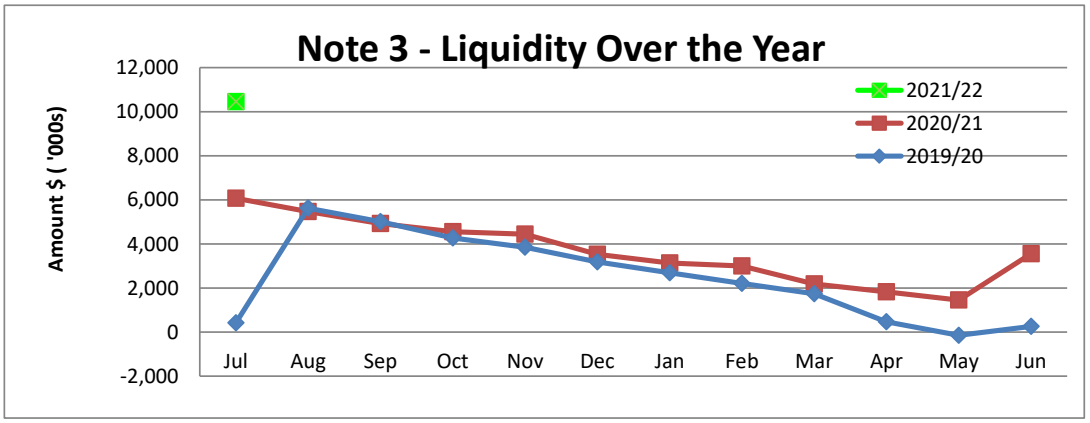
Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
Law, Order and Public Safety	(55,848)	(95%)	▼	S	Timing	ESL Grant income spread over twelve months.
Expenditure from operating activities						
Governance	18,682	21%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
General Purpose Funding	3,109	11%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Law, Order and Public Safety	54,518	35%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Health	21,789	58%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Education and Welfare	7,997	67%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Housing	20,964	60%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Community Amenities	80,865	41%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Recreation and Culture	75,209	49%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Economic Services	40,470	49%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(93,806)	(23%)	▼	S	Timing	Various differences in actual to budgeted income due to budget phasing.
Land and Buildings	301,472	100%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Plant and Equipment	90,528	100%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Infrastructure Assets - Roads	199,544	90%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Infrastructure Assets - Bridges	56,345	90%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Infrastructure Assets - Footpaths	57,412	100%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Infrastructure Assets - Parks & Ovals	169,246	77%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Infrastructure Assets - Other	12,750	100%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Financing Activities						
Proceeds from New Debentures	(106,646)	(100%)	▼	S	Timing	Various differences in actual to budgeted income due to budget phasing.
Transfer from Reserves	(33,332)	(100%)	▼	S	Timing	Various differences in actual to budgeted income due to budget phasing.
Repayment of Debentures	42,119	100%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Transfers to Reserves	39,916	100%	▲	S	Timing	Various differences in actual to budgeted expenditure due to budget phasing.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing 30/06/2021	This Time Last Year 31/07/2020	Current 31/07/2021
		$	$	$
Current Assets				
Cash Unrestricted	4	5,234,293	767,596	4,708,075
Cash Restricted - Conditions over Grants	11	0	154,444	320,405
Cash Restricted - Reserves	4	2,131,386	1,967,788	2,131,386
Receivables - Rates	6	228,037	7,177,164	7,095,532
Receivables - Other	6	83,941	195,771	431,246
Inventories		3,567	5,248	4,675
		7,681,224	10,268,011	14,691,319
Less: Current Liabilities				
Payables		(746,194)	(813,105)	(860,052)
Contract Liabilities		(814,522)	(768,415)	(814,522)
Loan Liability		(463,366)	(399,184)	(463,201)
Provisions		(650,123)	(782,670)	(650,123)
		(2,674,206)	(2,763,374)	(2,787,898)
Less: Cash Reserves	7	(2,131,386)	(1,967,788)	(2,131,386)
Add Back: Component of Leave Liability not Required to be funded		217,730	133,699	217,730
Add Back: Current Loan Liability		463,366	399,184	463,201
Net Current Funding Position		**3,556,728**	**6,069,732**	**10,452,966**



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$	$			
(a) **Cash Deposits**								
Municipal Bank Account	2,027,270				2,027,270	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		86			86	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	3,000,000				3,000,000	Bendigo	0.40%	27-Feb-22
Reserve Bank - Term Deposit Investments		2,131,300			2,131,300	Bendigo	0.40%	27-Jun-22
(c) **Investments**								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	**5,028,470**	**2,131,386**	**10**	**45,500**	**7,205,366**			

Comments/Notes - Investments

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 5: Budget Amendments

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					$	$	$	$
		Budget Adoption		Opening Surplus		0		0
		Permanent Changes						
		Opening surplus adjustment					(266,380)	(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
								(266,380)
					0	**0**	**(266,380)**	

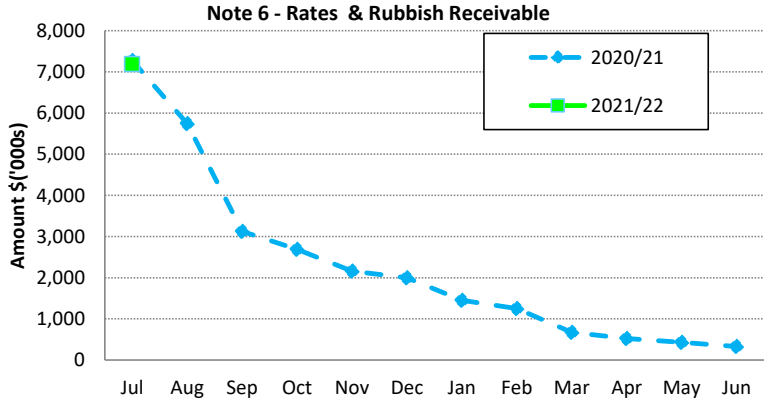
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

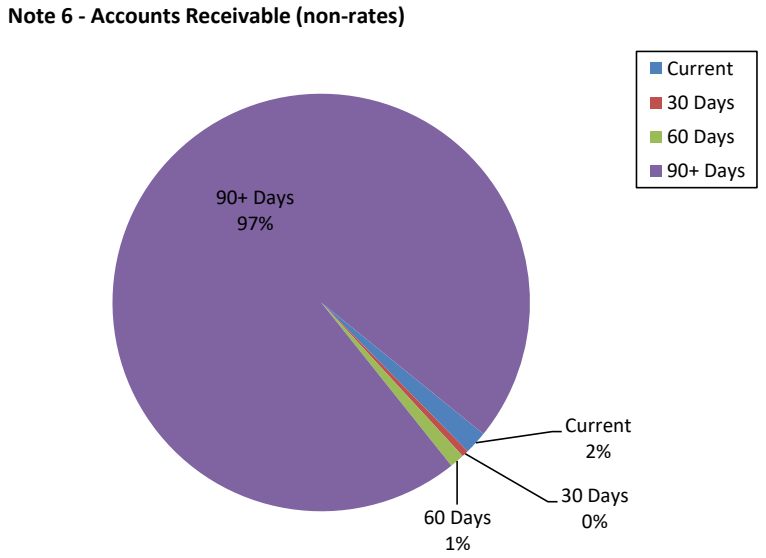
Note 6: Receivables

Receivables - Rates & Rubbish	31 July 2021	30 June 2021
	$	$
Opening Arrears Previous Years	328,127	361,453
Levied this year	6,970,368	6,397,580
Less Collections to date	(103,741)	(6,430,906)
Equals Current Outstanding	**7,194,754**	**328,127**
Net Rates Collectable	**7,194,754**	**328,127**
% Collected	1.42%	95.15%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	$	$	$	$	$
Receivables - General	6,390	1,867	4,025	344,011	356,293
Balance per Trial Balance					
Sundry Debtors					356,293
Receivables - Other					74,953
Total Receivables General Outstanding					**431,246**

Amounts shown above include GST (where applicable)





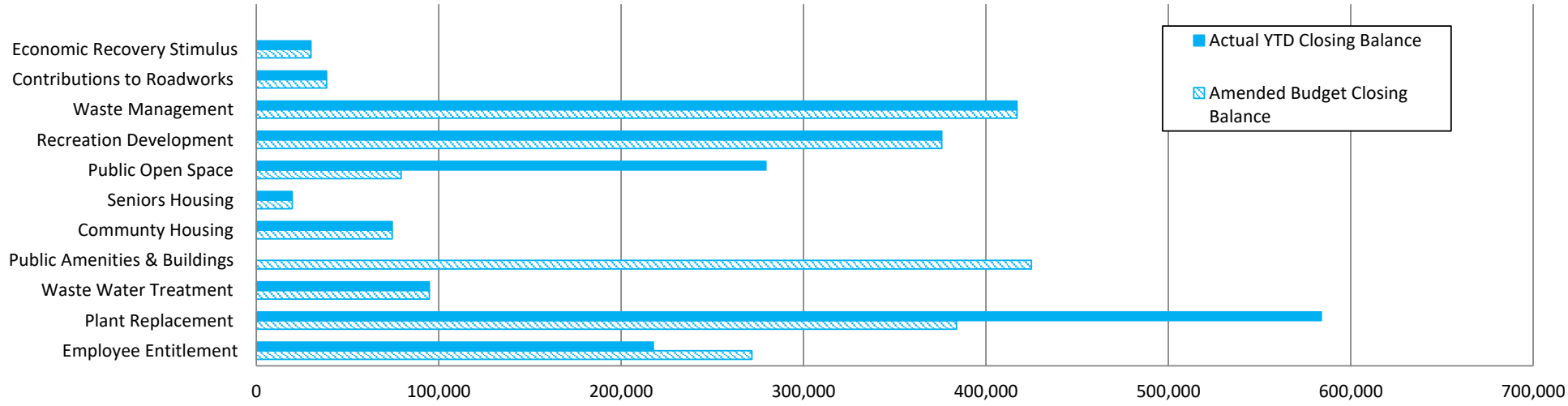
Comments/Notes - Receivables Rates & Rubbish
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Employee Entitlement	217,730	0	0	53,996	0	0	0	271,726	217,730
Plant Replacement	583,838	0	0	0	0	(200,000)	0	383,838	583,838
Waste Water Treatment	94,844	0	0	0	0	0	0	94,844	94,844
Public Amenities & Buildings	0	0	0	425,000	0	0	0	425,000	0
Communty Housing	74,555	0	0	0	0	0	0	74,555	74,555
Seniors Housing	19,664	0	0	0	0	0	0	19,664	19,664
Public Open Space	279,419	0	0	0	0	(200,000)	0	79,419	279,419
Recreation Development	375,800	0	0	0	0	0	0	375,800	375,800
Waste Management	417,001	0	0	0	0	0	0	417,001	417,001
Contributions to Roadworks	38,535	0	0	0	0	0	0	38,535	38,535
Economic Recovery Stimulus	30,000	0	0	0	0	0	0	30,000	30,000
	2,131,386	**0**	**0**	**478,996**	**0**	**(400,000)**	**0**	**2,210,382**	**2,131,386**

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 July 2021

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)	Amended Budget Net Book Value	Amended Budget Proceeds	Amended Budget Profit	Amended Budget (Loss)
		$	$	$	$	$	$	$	$
	Land and Buildings								
LDV856	LAND - Lot 168 Binda Place, Bindoon - Land					295,000	295,000		
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					130,000	130,000		
	Plant and Equipment								
MVU327	CH003 Ranger 2018 MY Super CC XL 3.2D 6A 4x4 (Senior Ranger)					18,700	18,000		(700)
E6M002	CH1669 ISUZU 300 FIRENG 2004 TANKER (BFB MUCHEA) (P1669)					40,000	40,000		
MVU715	CH5007 HOLDEN COLORADO TTOP (NRMO AG) (P5007)					12,727	18,000	5,273	
MVU329	CH319 FORD RANGER TTOP 2018 MY Double PU XL 3.2D 6A 4x4 (WORKS MANAGER) (P319)					18,373	18,000		(373)
MVM002	CH5464 TOYOTA COASTER BUSTYP 21 SEAT (COMMUNITY) (P5464)					10,000	25,000	15,000	
PH1509	CH1271 TORO GM360 MOWER (WORKS) (P1271)					4,545	6,000	1,455	
PH1510	CH10886 TORO MOWER Z-MASTER 7000/ 52 ZERO TURN MOWER (WORKS) (P10886)					4,545	6,000	1,455	
PH1706	CH1263 MULTIPAC YL25C ROLLER SP (WORKS) (P1263)					20,000	40,000	20,000	
PH1202	P1273 2007 CAT 963C LOADER (P1273)					50,000	70,000	20,000	
MVS158	CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)					8,636	6,000		(2,636)
		0	**0**	**0**	**0**	**612,526**	**672,000**	**63,183**	**(3,709)**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 9: Rating Information

		Number		YTD Actual				Amended Budget			
	Rate in	of Properties	Rateable Value	Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	$		$	$	$	$	$	$	$	$	$
General Rate											
GRV	10.67920	1,706	32,001,227	3,417,475	(1,356)	0	3,416,119	3,428,082	0	0	3,428,082
UV	0.66470	716	330,735,000	2,198,396	0	0	2,198,396	2,199,812	0	0	2,199,812
Sub-Totals		**2,422**	**362,736,227**	**5,615,871**	**(1,356)**	**0**	**5,614,515**	**5,627,894**	**0**	**0**	**5,627,894**
	Minimum										
Minimum Payment	**$**										
GRV	1,050.00	368	2,217,603	386,400	0	0	386,400	386,400	0	0	386,400
UV	1,000.00	87	6,118,196	87,000	0	0	87,000	89,000	0	0	89,000
Sub-Totals		**455**	**8,335,799**	**473,400**	**0**	**0**	**473,400**	**475,400**	**0**	**0**	**475,400**
		2,877	**371,072,026**	**6,089,271**	**(1,356)**	**0**	**6,087,915**	**6,103,294**	**0**	**0**	**6,103,294**
Discounts							0				0
Concession							0				0
Amount from General Rates							**6,087,915**				**6,103,294**
Ex-Gratia Rates							0				2,805
Rates Adjustments							0				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Totals							**6,087,915**				**6,106,099**

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose		01 Jul 2021	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	42,860.00	0	0	0	0.00	20,533	20,533	42,860.00	22,327	22,327	-121	994	994
Health														
Loan 79 - Multi Purpose Health Centre	WATC	486,631.00	0	0	0	0.00	14,432	14,432	486,631.00	472,199	472,199	-3,927	9,661	9,661
Housing														
Loan 72 Staff Housing Development	KEYSTART	9,542.00	0	0	0	164.19	0	0	9,377.81	9,542	9,542	1	0	0
Loan 73 Seniors & Community Housing	WATC	7,670.00	0	0	0	0.00	5,190	5,190	7,670.00	2,480	2,480	-1	129	129
Recreation and Culture														
Loan 74 Land Acquisition Gray Road	WATC	21,213.00	0	0	0	0.00	17,111	17,111	21,213.00	4,102	4,102	-3	717	717
Loan 89 Muchea Complex	WATC	1,878,251.00	0	0	0	0.00	74,445	74,445	1,878,251.00	1,803,806	1,803,806	-365	43,940	43,940
Loan 90 Mountain Bike Park Land	WATC	386,700.00	0	0	0	0.00	95,869	95,869	386,700.00	290,831	290,831	-18	2,022	2,022
Loan 91 Mountain Bike Park Trail/Heads	WATC	0.00	0	1,279,755	1,279,755	0.00	43,654	43,654	0.00	1,236,101	1,236,101	0	25,595	25,595
Transport														
Loan 79 New Grader	WATC	213,518.00	0	0	0	0.00	30,952	30,952	213,518.00	182,566	182,566	-8,423	20,721	20,721
Economic Services														
Loan 82 Land Lot 168 Binda Place	WATC	454,761.00	0	0	0	0.00	64,274	64,274	454,761.00	390,487	390,487	-4,180	13,384	13,384
Loan 83 Lifestyle Village	WATC	396,236.00	0	0	0	0.00	129,967	129,967	396,236.00	266,269	266,269	-419	5,858	5,858
Other Property & Services														
Loan 86 Admin Telephone System	WATC	33,528.00	0	0	0	0.00	10,997	10,997	33,528.00	22,531	22,531	-35	496	496
		3,930,910.00	0	1,279,755	1,279,755	164.19	507,424	507,424	3,930,745.81	4,703,241	4,703,241	(17,492)	123,518	123,518

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

(b) New Debentures

Particulars/Purpose	Amount Borrowed						Amount Used			Balance Unspent		
	Actual	Budget	Budget	Institution	(Years)	Rate	Actual	Budget	Budget	Actual	Budget	Budget
	$	$	$			%	$	$	$	$	$	$
Loan 91 Mountain Bike Park Trail/Heads	0	1,279,755	1,279,755	WATC	20	4.00	0	1,279,755	1,279,755	0	0	0
	0	1,279,755	1,279,755				0	1,279,755	1,279,755	0	0	0

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD Revised	Adopted Annual	Revisd Annual	YTD Actual		Unspent Grant	Unspent Grant
			Balance (a)	Operating	Capital	Budget	Budget	Budget	Revenue	(Expended) (b)	(Tied) (a)+(b)	(Tied) (a)+(b)
				$	$	$			$	$	$	$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	458,845	0	0	458,845	458,845	0	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	256,901	0	0	256,901	256,901	0	(21,408)	0	0
Law, Order and Public Safety												0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	225,000	0	0	225,000	225,000	0	0	0	0
Grant - ESL BFB Capital Grant	Dept Fire & Emergency Service	Non-operating	0	0	165,000	13,750	165,000	165,000	0	0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	498,200	0	41,516	498,200	498,200	0	0	0	0
Education & Welfare										0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	21,779	0	1,814	21,779	21,779	0	0	0	0
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	12,270	0	1,022	12,270	12,270	0	0	0	0
Community Amenities											0	0
			0	0	0	0	0	0	0	0	0	0
Recreation and Culture											0	0
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	450,000	37,500	450,000	450,000	0	0	0	0
Contribution - Wannamal Court Resurfacing	Wannamal Community	Non-operating	0	0	60,000	5,000	60,000	60,000	0	0	0	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	4,100	341	4,100	4,100	0	(50,000)	(50,000)	0
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	300,000	25,000	300,000	300,000	0	0	0	0
Grant - Clune To Brockman Connnection Trail 2	LRCIP	Non-operating	0	0	95,757	7,979	95,757	95,757	77,064	0	77,064	77,064
Grant - Muchea To Northlink Connect	LRCIP	Non-operating	0	0	381,000	31,750	381,000	381,000	50,000	0	50,000	50,000
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	729,000	60,750	729,000	729,000	0	(50,000)	(50,000)	0
Grant - Cadbury Fundraiser	Cadbury	Operating	0	500	0	41	500	500	0	0	0	0
Transport									0		0	0
Grant - Street Lighting	Main Roads WA	Operating	0	4,295	0	357	4,295	4,295	0	0	0	0
Contribution - Road Works	Various	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Direct Road	Main Roads WA	Operating	0	120,098	0	120,098	120,098	120,098	122,007	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	0	0	267,937	22,328	267,937	267,937	0	(203)	(203)	0
Grant - Black Spot - Hibbertia Road	Main Roads WA	Non-operating	0	0	26,100	2,175	26,100	26,100	14,760	0	14,760	14,760
Grant - Black Spot - Ridgetop Ramble	Main Roads WA	Non-operating	0	0	24,250	2,020	24,250	24,250	10,240	0	10,240	10,240
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	295,792	24,649	295,792	295,792	0	0	0	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	754,061	62,838	754,061	754,061	0	0	0	0
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	376,779	31,398	376,779	376,779	0	0	0	0
Grant - Rural Rd Safety Program - Chittering Road	Rural Safety Program	Non-operating	0	0	573,157	47,764	573,157	573,157	0	(14,027)	(14,027)	0
Grant - WALGCC Bridge 4868 Chittering Valley Road	Regional Road Group	Non-operating	0	0	0	0	0	0	0	(6,493)	(6,493)	0
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	183,502	15,293	183,502	183,502	0	(641)	(641)	0
Grant - Muchea East Road 2017/18 - 2021/22	Regional Road Group	Non-operating	0	0	258,615	21,551	258,615	258,615	168,341	0	168,341	168,341
Grant - Granary Road Footpath	LRCIP	Non-operating		0	190,500	15,875	190,500	190,500	0	0	0	0
Economic Services											0	0
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,000	0	83	1,000	1,000	0	0	0	0
TOTALS			**0**	**1,598,888**	**5,135,550**	**592,892**	**6,734,438**	**6,734,438**	**442,412**	**(181,009)**	**199,042**	**320,405**
												320,405
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	840,638	0	120,496	840,638	840,638	122,007	(59,646)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	758,249	0	44,435	758,249	758,249	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	5,135,550	427,961	5,135,550	5,135,550	320,405	(121,364)	199,042	320,405
TOTALS			**0**	**1,598,888**	**5,135,550**	**592,892**	**6,734,438**	**6,734,438**	**442,412**	**(181,009)**	**199,042**	**320,405**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2021

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

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

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

Description	Opening Balance 01 Jul 2021	Amount Received	Amount Paid	Closing Balance 31 Jul 2021
	$	$	$	$
Restricted Cash - Bonds and Deposits				
Animal Control	417.21	0.00	0.00	**417.21**
Bonds - Community Bus	1,100.00	0.00	0.00	**1,100.00**
Construction Training Fund (CTF)	5,029.73	756.74	(4,382.60)	**1,403.87**
Bonds - Crossovers	16,513.89	0.00	0.00	**16,513.89**
Bonds - Defects Roadworks	123,673.22	0.00	0.00	**123,673.22**
Bonds - Developer	136,032.89	0.00	0.00	**136,032.89**
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	1,705.00	0.00	0.00	**1,705.00**
Building Services Levy (BSL)	17,651.77	2,772.58	(9,842.48)	**10,581.87**
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	240.00	0.00	0.00	**240.00**
Unclaimed Monies	1,448.37	0.00	0.00	**1,448.37**
Bonds - Senior Housing	0.00	0.00	0.00	**0.00**
Bonds - Staff Housing	0.00	0.00	0.00	**0.00**
Sub-Total	459,264.92	3,529.32	(14,225.08)	**448,569.16**
Trust Funds				
Nil	0.00	0.00	0.00	**0.00**
Sub-Total	0.00	0.00	0.00	**0.00**
Total	**459,264.92**	**3,529.32**	**(14,225.08)**	**448,569.16**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD		Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$		$	$	$	$	
Level of completion indicator, please see table at the end of this note for further detail.												
Land												
Economic Services												
Lot 8017 (IHC) Purchase	4110309	509	LC383	0	0	0		(823,000)	(823,000)	(68,583)	68,583	
Total - Economic Services				**0**	**0**	**0**	**0**	**(823,000)**	**(823,000)**	**(68,583)**	**68,583**	
Total - Land				**0**	**0**	**0**		**(823,000)**	**(823,000)**	**(68,583)**	**68,583**	
Buildings												
Law, Order & Public Safety												
Fire Building (Capital)	4050110	510	BC032	0	(113)	(113)		(2,600)	(2,600)	(216)	103	
Total - Law, Order & Public Safety				**0**	**(113)**	**(113)**		**(2,600)**	**(2,600)**	**(216)**	**103**	
Housing												
Unit 1/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC201	0	0	0		(1,600)	(1,600)	(133)	133	
Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	0	0		(4,800)	(4,800)	(400)	400	
Unit 1/8 Edmonds Place Buildings (Capital)	4090310	510	BC221	0	0	0		(4,500)	(4,500)	(375)	375	
Unit 3/8 Edmonds Place Buildings (Capital)	4090310	510	BC223	0	0	0		(1,850)	(1,850)	(154)	154	
Unit 5/8 Edmonds Place Buildings (Capital)	4090310	510	BC225	0	0	0		(2,500)	(2,500)	(208)	208	
Unit 6/8 Edmonds Place Buildings (Capital)	4090310	510	BC226	0	0	0		(2,400)	(2,400)	(200)	200	
Unit 1/11 Edmonds Place Buildings (Capital)	4090310	510	BC231	0	0	0		(2,220)	(2,220)	(185)	185	
Unit 2/11 Edmonds Place Buildings (Capital)	4090310	510	BC232	0	0	0		(1,700)	(1,700)	(141)	141	
Unit 4/11 Edmonds Place Buildings (Capital)	4090310	510	BC234	0	0	0		(6,500)	(6,500)	(541)	541	
Unit 5/11 Edmonds Place Buildings (Capital)	4090310	510	BC235	0	0	0		(2,220)	(2,220)	(185)	185	
Unit 6/11 Edmonds Place Buildings (Capital)	4090310	510	BC236	0	0	0		(2,220)	(2,220)	(185)	185	
Unit 7/11 Edmonds Place Buildings (Capital)	4090310	510	BC237	0	0	0		(2,220)	(2,220)	(185)	185	
Unit 8/11 Edmonds Place Buildings (Capital)	4090310	510	BC238	0	0	0		(7,220)	(7,220)	(601)	601	
Total - Housing				**0**	**0**	**0**		**(41,950)**	**(41,950)**	**(3,493)**	**3,493**	
Community Amenities												
Muchea Landfill Buildings (Capital)	4100110	510	BC241	0	0	0		(10,800)	(10,800)	(900)	900	
Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	0	0		(9,750)	(9,750)	(811)	811	
Total - Community Amenities				**0**	**0**	**0**		**(20,550)**	**(20,550)**	**(1,711)**	**1,711**	
Recreation And Culture												
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0		(3,000)	(3,000)	(250)	250	
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0		(28,000)	(28,000)	(2,332)	2,332	
Muchea Complex Redevelopment	4110310	510	BC384	0	0	0		(2,700,000)	(2,700,000)	(225,000)	225,000	
Total - Recreation And Culture				**0**	**0**	**0**		**(2,731,000)**	**(2,731,000)**	**(227,582)**	**227,582**	
Total - Buildings				**0**	**(113)**	**(113)**		**(2,796,100)**	**(2,796,100)**	**(233,002)**	**232,889**	
Plant , Equip. & Vehicles												
Law, Order And Public Safety												
CH003 Ford Ranger - Sen Ranger	4050230	530	PA003A	0	0	0		(55,000)	(55,000)	(4,583)	4,583	
ESL BFB - Plant & Equipment (Capital)	4050530	530		0	0	0		(165,000)	(165,000)	(13,750)	13,750	
Total - Law, Order And Public Safety				**0**	**0**	**0**		**(220,000)**	**(220,000)**	**(18,333)**	**18,333**	
Community Amenities												
CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)	4100530	530	PA1892	0	0	0		(38,000)	(38,000)	(3,166)	3,166	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Total - Community Amenities				**0**	**0**	**0**	**(38,000)**	**(38,000)**	**(3,166)**	**3,166**	
Transport											
CH5464 New Coaster Bus (P5464)	4120330	530	PA0177	0	0	0	(162,374)	(162,374)	(13,531)	13,531	
CH10886 Toro Mower	4120330	530	PA1088	0	0	0	(21,000)	(21,000)	(1,750)	1,750	
CH1255 - Fuso Truck	4120330	530	PA1255	0	0	0	(235,000)	(235,000)	(19,583)	19,583	
CH1271 - Toro Mower	4120330	530	PA1271	0	0	0	(25,000)	(25,000)	(2,083)	2,083	
P1273 2007 CAT 963C LOADER (P1273)	4120330	530	PA1273	0	0	0	(290,000)	(290,000)	(24,166)	24,166	
CH319 - Ford Ranger - Works Supervisor	4120330	530	PA319	0	0	0	(42,000)	(42,000)	(3,500)	3,500	
Total - Transport				**0**	**0**	**0**	**(775,374)**	**(775,374)**	**(64,613)**	**64,613**	
Other Property & Services											
Admin Server/IT Upgrade (Capital)	4140230	530	PE562	0	0	0	(53,000)	(53,000)	(4,416)	4,416	
Total - Other Property & Services				**0**	**0**	**0**	**(53,000)**	**(53,000)**	**(4,416)**	**4,416**	
Total - Plant , Equip. & Vehicles				**0**	**0**	**0**	**(1,086,374)**	**(1,086,374)**	**(90,528)**	**90,528**	
Roads (Non Town)											
Transport											
Binda Place	4120140	540	RC141	0	0	0	(138,637)	(138,637)	(11,551)	11,551	
Stephens Road	4120142	540	RC017	0	(7,518)	(7,518)	(59,958)	(59,958)	(4,995)	(2,523)	
Chittering Valley Road (R2R)	4120145	540	R2R007	0	0	0	(275,792)	(275,792)	(22,982)	22,982	
Chittering Road (RRG)	4120149	540	RRG002	0	(641)	(641)	(338,252)	(338,252)	(28,189)	27,548	
Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	0	0	(267,039)	(267,039)	(22,253)	22,253	
Chittering Road (Rural Rd Safety Program)	4120149	540	RRS002	0	(14,027)	(14,027)	(691,610)	(691,610)	(57,635)	43,608	
Teatree Road (BS)	4120153	540	RBS014	0	(203)	(203)	(362,355)	(362,355)	(30,195)	29,992	
Ridgetop Ramble/Sandpiper Mews (BS)	4120153	540	RBS098	0	0	0	(36,946)	(36,946)	(3,078)	3,078	
Hibbertia Road (BS)	4120153	540	RBS217	0	0	0	(52,778)	(52,778)	(4,398)	4,398	
Total - Transport				**0**	**(22,389)**	**(22,389)**	**(2,223,366)**	**(2,223,366)**	**(185,276)**	**162,887**	
Total - Roads (Non Town)				**0**	**(22,389)**	**(22,389)**	**(2,223,366)**	**(2,223,366)**	**(185,276)**	**162,887**	
Roads (Town)											
Transport											
North Rd	4120141	540	RC012	0	0	0	(98,790)	(98,790)	(8,232)	8,232	
Wandena Road	4120141	540	RC030	0	0	0	(238,142)	(238,142)	(19,842)	19,842	
Charolais Trail	4120141	540	RC164	0	0	0	(67,167)	(67,167)	(5,595)	5,595	
Sussex Bend	4120141	540	RC197	0	0	0	(35,890)	(35,890)	(2,988)	2,988	
Total - Transport				**0**	**0**	**0**	**(439,989)**	**(439,989)**	**(36,657)**	**36,657**	
Total - Roads (Town)				**0**	**0**	**0**	**(439,989)**	**(439,989)**	**(36,657)**	**36,657**	
Bridges and Culverts											
Transport											
Bridge 4026 - Chittering Road	4120167	555	BR4026	0	0	0	(754,061)	(754,061)	(62,838)	62,838	
Bridge 4868 - Chittering Valley Road	4120167	555	BR4868	0	(6,493)	(6,493)	0	0	0	(6,493)	
Total - Transport				**0**	**(6,493)**	**(6,493)**	**(754,061)**	**(754,061)**	**(62,838)**	**56,345**	
Total - Bridges and Culverts				**0**	**(6,493)**	**(6,493)**	**(754,061)**	**(754,061)**	**(62,838)**	**56,345**	
Footpaths											
Transport											

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Footpaths (Capital) - Budgeting Purposes Only	4120170	560	FC000	0	0	0	(338,868)	(338,868)	(28,239)	28,239	
Chittering Walk Trail	4120170	560	WT001	0	0	0	(4,330)	(4,330)	(360)	360	
Clune to Brockman Trial	4120170	560	WT006	0	0	0	(345,757)	(345,757)	(28,813)	28,813	
Total - Transport				**0**	**0**	**0**	**(688,955)**	**(688,955)**	**(57,412)**	**57,412**	
Total - Footpaths				**0**	**0**	**0**	**(688,955)**	**(688,955)**	**(57,412)**	**57,412**	
Parks & Ovals											
Recreation And Culture											
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	(5,000)	(5,000)	(416)	416	
Lower Chittering Hall Parks & Ovals (Capital)	4110370	570	PC312	0	0	0	(200,000)	(200,000)	(16,666)	16,666	
Muchea Oval Infrastructure Parks (Capital)	4110370	570	PC313	0	0	0	(100,000)	(100,000)	(8,333)	8,333	
Mountain Bike Park (Capital)	4110370	570	PC361	0	(50,000)	(50,000)	(1,944,973)	(1,944,973)	(162,081)	112,081	
Muchea to Northlink Connect (Capital)	4110370	570	PC364	0	0	0	(381,000)	(381,000)	(31,750)	31,750	
Total - Recreation And Culture				**0**	**(50,000)**	**(50,000)**	**(2,630,973)**	**(2,630,973)**	**(219,246)**	**169,246**	
Total - Parks & Ovals				**0**	**(50,000)**	**(50,000)**	**(2,630,973)**	**(2,630,973)**	**(219,246)**	**169,246**	
Infrastructure - Other											
Recreation And Culture											
Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	0	0	(138,000)	(138,000)	(11,500)	11,500	
Total - Recreation And Culture				**0**	**0**	**0**	**(138,000)**	**(138,000)**	**(11,500)**	**11,500**	
Economic Services											
Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(15,000)	(15,000)	(1,250)	1,250	
Total - Economic Services				**0**	**0**	**0**	**(15,000)**	**(15,000)**	**(1,250)**	**1,250**	
Total - Infrastructure - Other				**0**	**0**	**0**	**(153,000)**	**(153,000)**	**(12,750)**	**12,750**	
Capital Expenditure Total				**0**	**(78,995)**	**(78,995)**	**(11,595,818)**	**(11,595,818)**	**(966,292)**	**887,297**	

Level of Completion Indicators

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

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Amended Budget Annual Budget	Amended Budget YTD Budget	Amended Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Summary by Balance Sheet Category											
Land Held For Resale - Current		313		0	0	0	0	0	0	0	
Land Held For Resale Non Current		508		0	0	0	0	0	0	0	
Land		509		0	0	0	(823,000)	(823,000)	(68,583)	68,583	
Buildings		510		0	(113)	(113)	(2,796,100)	(2,796,100)	(233,002)	232,889	
Plant & Equipment		530		0	0	0	(1,086,374)	(1,086,374)	(90,528)	90,528	
Infrastructure Roads		540		0	(22,389)	(22,389)	(2,663,355)	(2,663,355)	(221,933)	199,544	
Infrastructure Bridges		555		0	(6,493)	(6,493)	(754,061)	(754,061)	(62,838)	56,345	
Infrastructure Footpaths		560		0	0	0	(688,955)	(688,955)	(57,412)	57,412	
Infrastructure Drainage		550		0	0	0	0	0	0	0	
Infrastructure Parks & Ovals		570		0	(50,000)	(50,000)	(2,630,973)	(2,630,973)	(219,246)	169,246	
Infrastructure Airports		575		0	0	0	0	0	0	0	
Infrastructure Sewerage		580		0	0	0	0	0	0	0	
Infrastructure Other		590		0	0	0	(153,000)	(153,000)	(12,750)	12,750	
				0	**(78,995)**	**(78,995)**	**(11,595,818)**	**(11,595,818)**	**(966,292)**	**887,297**	