



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 13 DECEMBER 2023**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 - 12/23	List of Accounts Paid for the Period Ending 30 November 2023 Attachments 1. List of Accounts Paid as at 30 November 2023	1 - 6
CS02 - 12/23	Monthly Financial Report for the Period Ending 30 November 2023 Attachments 1. Monthly Financial Report for the Period Ending 30 November 2023	7 - 32

SHIRE OF CHITTERING

ACCOUNTS PAID AS AT 30 NOVEMBER 2023 PRESENTED TO THE COUNCIL MEETING ON THE 13 DECEMBER 2023
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This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 13 December 2023, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
Payroll	PR 6514	\$121,452.27	1	1	1	Municipal Fund
Payroll	PR 6522	\$122,994.97	1	1	1	Municipal Fund
EFT26060	EFT26165	\$ 1,004,258.89	1	4	1	Municipal Fund
Direct	Debit	\$ 62,110.09	4	5	1	Municipal Fund
Cheque	Cheque	\$ -	5	5	1	Municipal Fund
	Total	\$ 1,310,816.22				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report: 7 December 2023

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
Payroll Payments						
1	PR 6514	08/11/2023	Payroll	PPE 08 November 2023		\$121,452.27
2	PR 6522	22/11/2023	Payroll	PPE 22 November 2023		\$122,994.97
					Total Payroll Payments	\$244,447.24
EFT Payments						
	Chq/EFT	Date	Name	Description	Amount	
1	EFT26060	17/11/2023	AMPAC Debt Recovery	Debt Collection Expenses - October 2023		\$867.75
2	EFT26061	17/11/2023	Annie Hudson	Reimbursement - PLWA Parking, FNF Refreshments & Library Books		\$170.26
3	EFT26062	17/11/2023	Australia Post	Postage - October 2023		\$223.34
4	EFT26063	17/11/2023	Avon Valley Plumbing & Gas	Sussex Bend - Investigate and Repair Leaking Toilets		\$775.50
5	EFT26064	17/11/2023	Avon Waste	Sanitation Waste Collection - Commencing 23 October 2023		\$18,652.99
6	EFT26065	17/11/2023	Alison Adams	Chattering Visitor Centre Honorarium Payment - 5 November 2023		\$100.00
7	EFT26066	17/11/2023	Applied Mechanical Solutions Pty Ltd			\$6,337.22
	INV-01195	01/11/2023	Applied Mechanical Solutions Pty Ltd	CH10907 Komatsu WA250 - Repairs to Door	\$2,798.62	
	INV-01198	01/11/2023	Applied Mechanical Solutions Pty Ltd	CH1255 - Rear Axle Brakes Air Leak	\$500.01	
	INV-01200	01/11/2023	Applied Mechanical Solutions Pty Ltd	CH1255 - Air Line and Bracket Repairs	\$936.10	
	INV-01216	07/11/2023	Applied Mechanical Solutions Pty Ltd	CH10907 - Call Out to Fit Cutting Edges but Needed to Reschedule	\$550.00	
	INV-01217	07/11/2023	Applied Mechanical Solutions Pty Ltd	CH10907 - Fit Cutting Edges	\$877.80	
	INV-01225	13/11/2023	Applied Mechanical Solutions Pty Ltd	CH1273 - Trax Belt Snapped & Replaced with New Belt	\$674.69	
8	EFT26067	17/11/2023	Aussie Natural Spring Water			\$55.10
	2867602	01/10/2023	Aussie Natural Spring Water	Mucnea Landfill - Bottled Water	\$24.50	
	2867603	01/10/2023	Aussie Natural Spring Water	Bindoon Landfill - Bottled Water	\$12.25	
	CR 2877510	01/10/2023	Aussie Natural Spring Water	Credit - Overcharge on Inv 2849293 as Dispenser Already Received	-\$42.90	
	2924427	01/11/2023	Aussie Natural Spring Water	Bindoon and Mucnea Landfill - Bottled Water	\$61.25	
9	EFT26068	17/11/2023	Austech Illusions Pty Ltd	Monthly Internet & DDNS Registration - November 2023		\$450.00
10	EFT26069	17/11/2023	Avantgarde Technologies Pty Ltd			\$7,877.10
	2984	01/11/2023	Avantgarde Technologies Pty Ltd	Monitor Stands for Library	\$140.25	
	2997	01/11/2023	Avantgarde Technologies Pty Ltd	IT Managed Services - November 2023	\$5,984.00	
	2998	01/11/2023	Avantgarde Technologies Pty Ltd	Monthly Cloud Services Backup - November 2023	\$997.59	
	2998	01/11/2023	Avantgarde Technologies Pty Ltd	Monthly Cloud Back up Fee for Office 365 - November 2023	\$375.10	
	3019	03/11/2023	Avantgarde Technologies Pty Ltd	Microsoft Office 365 Basic Licenses x 2	\$380.16	
11	EFT26070	17/11/2023	Bindoon & District Historical Society Inc	Stonehouse Walk Family Fun Run - Museum Entry For Event Participants		\$150.00
12	EFT26071	17/11/2023	Bindoon Arts & Craft	CAGS 23/24 - Quilts in Spring 2023		\$225.28
13	EFT26072	17/11/2023	Bindoon General Store			\$118.00
	A5944	01/11/2023	Bindoon General Store	Daily Newspapers - August 2023	\$60.00	
	A5948	04/11/2023	Bindoon General Store	Daily Newspapers - October 2023	\$58.00	
14	EFT26073	17/11/2023	Bindoon Mechanical Services	Fleet Service and Repairs		\$11,226.19
15	EFT26074	17/11/2023	Bob Waddell Consultant			\$577.50
	3624	06/11/2023	Bob Waddell Consultant	Assistance with 2022-2023 Annual Financial Report & Auditor Queries	\$371.25	
	3636	12/11/2023	Bob Waddell Consultant	Assistance with 2022-2023 Annual Financial Report & Auditor Queries	\$206.25	
16	EFT26075	17/11/2023	Brgaskale Pty Ltd			\$8,120.48
	INV1070	01/11/2023	Brgaskale Pty Ltd	Chambers - Building Maintenance	\$2,440.35	
	INV1070	01/11/2023	Brgaskale Pty Ltd	Mountain Bike Park - Assist with Construction of Toilet Building	\$546.98	
	INV1070	01/11/2023	Brgaskale Pty Ltd	Depot Buildings - Assist with Construction of 2 Concrete Pads and Sheds	\$2,776.95	
	INV1075	15/11/2023	Brgaskale Pty Ltd	Depot Buildings - Assist with Construction of 2 Concrete Pads and Sheds	\$2,356.20	
17	EFT26076	17/11/2023	Brett Walton - Tractor Man			\$9,229.00
	00001708	01/11/2023	Brett Walton - Tractor Man	Fire Mitigation Control - Weeds Targeted - Watsonia, Arum Lily	\$1,100.00	
	00001711	01/11/2023	Brett Walton - Tractor Man	Fire Mitigation Control - Firebreak at Spoonbill Treatment 10769	\$1,353.00	
	00001712	01/11/2023	Brett Walton - Tractor Man	Fire Mitigation Control - General Spray Burnt Area at Spoonbill Treatment 10770	\$3,498.00	
	00001713	01/11/2023	Brett Walton - Tractor Man	Fire Mitigation Control - General Spray Front of Harris Reserve Treatment CH130	\$1,650.00	
	00001724	04/11/2023	Brett Walton - Tractor Man	Fire Mitigation Control - Brushcutting along Polinelli Road Treatment 26257	\$1,628.00	
18	EFT26077	17/11/2023	Bindoon Hardware & Rural Supplies			\$14,071.17
	10313758	01/11/2023	Bindoon Hardware & Rural Supplies	Admin - Painting Supplies	\$218.75	
	10316595	01/11/2023	Bindoon Hardware & Rural Supplies	Annual Noxious Weed Spraying - Glyphosate	\$5,159.35	
	10316776	01/11/2023	Bindoon Hardware & Rural Supplies	Water for Fire Brigades & Freight	\$1,670.00	
	10321518	01/11/2023	Bindoon Hardware & Rural Supplies	Stephens Road - Fence Droppers for Survey Stakes	\$453.62	
	10322554	01/11/2023	Bindoon Hardware & Rural Supplies	Mucnea Rec Centre - Evacuation Centre Cupboard Supplies	\$403.65	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	10324122	01/11/2023	Bindoon Hardware & Rural Supplies	Fire Prevention - Chain x 240 Metres With 24 x Fluro Paint And 24 x Primer	\$4,066.90	
	OCTOBER 2023	01/11/2023	Bindoon Hardware & Rural Supplies	Hardware Supplies - October 2023	\$2,098.90	
19	EFT26078	17/11/2023	CDWA Investments Pty Ltd			\$9,604.98
	1003	01/11/2023	CDWA Investments Pty Ltd	Fire Mitigation MAF - Yozzi Road Rosa Park	\$8,999.98	
	2540	01/11/2023	CDWA Investments Pty Ltd	Incident 645443 - Work Carried Out at Fire on 194 Powderbark Rd, Lower Chittering	\$605.00	
20	EFT26079	17/11/2023	Chittering Health Service			\$274.00
	95692	01/11/2023	Chittering Health Service	Medical Appointment - Work Incident	\$120.00	
	96061	08/11/2023	Chittering Health Service	Pre-Employment Medical Appointment	\$154.00	
21	EFT26080	17/11/2023	Chittering Pest & Weed	Annual Spraying Program - Spraying Services		\$1,430.00
22	EFT26081	17/11/2023	Construction Trainging Fund	CTF Levy Fee - October 2023		\$1,075.45
23	EFT26082	17/11/2023	Coo-ee Couriers & Transport	Library Monthly Freight Charges - 6 October 2023		\$145.20
24	EFT26083	17/11/2023	Chris Waldie	Courtesy Bus Driver Honorarium Payment - 10 & 24 October 2023		\$100.00
25	EFT26084	17/11/2023	Compac Marketing Australia	Council Chambers - Wall Panelling and Screenprint Wallpaper		\$16,879.50
26	EFT26085	17/11/2023	Department of Mines, Industry Regulation & Safety	BSL Levy Fees - October 2023		\$4,197.56
27	EFT26086	17/11/2023	Down to Earth Training & Assessing Enterprises Pty Ltd	Training - Roller, Backhoe and Loader Operations		\$1,850.00
28	EFT26087	17/11/2023	Downer EDI Works Pty Ltd	Bridge Maintenance - Bridge 4026 Stage 2		\$5,742.22
29	EFT26088	17/11/2023	Daniel McMahon	Reimbursement - Diesel & PPE Boots		\$301.59
30	EFT26089	17/11/2023	Department of Fire and Emergency (DFES)	50% Cost Sharing for Community Fire Manager - 30 June to 28 September 2023		\$18,219.06
31	EFT26090	17/11/2023	Dry Kirkness (Audit) Pty Ltd	Audit of the R2R Acquittal Report for the Year Ended 30 June 2023		\$1,650.00
32	EFT26091	17/11/2023	Dun Direct Pty Ltd (Dunning's)			\$26,209.58
	SMY-OCT POD 23	31/10/2023	Dun Direct Pty Ltd (Dunning's)	Diesel Mobile Pod Purchases - October 2023	\$8,691.13	
	SMY-OCT 23	31/10/2023	Dun Direct Pty Ltd (Dunning's)	Fuel Card Purchases - October 2023	\$17,518.45	
33	EFT26092	17/11/2023	Eco Springs Perth	Muchea Landfill - Annual Rental of Water Cooler and Purification System		\$624.00
34	EFT26093	17/11/2023	Ecowater Services Pty Ltd	Sussex Bend - ATU Quarterly Service		\$276.50
35	EFT26094	17/11/2023	Emerg Solutions Pty Ltd	BART Subscription Region (DFES Chittering Shire Subscription District)		\$2,560.00
36	EFT26095	17/11/2023	Everjazz Pty Ltd T/As Alarm Asset Group			\$258.00
	102037	01/11/2023	Everjazz Pty Ltd T/As Alarm Asset Group	Admin - Solosafe Monthly Monitoring - November 2023	\$98.00	
	102030	03/11/2023	Everjazz Pty Ltd T/As Alarm Asset Group	Library - Emergency Callout to Remove Key from the Library Panic Button Switch	\$160.00	
37	EFT26096	17/11/2023	Flex Pak Solutions	Retail Items for the Chittering Visitor Centre		\$19.00
38	EFT26097	17/11/2023	Flick Anticimex Pty Ltd	Muchea Rec Centre - New/Additional Incubicle Services		\$77.09
39	EFT26098	17/11/2023	Frontline Fire & Rescue Equipment			\$3,134.73
	79588	01/11/2023	Frontline Fire & Rescue Equipment	CH1252 - Recovery Strap	\$715.75	
	80103	01/11/2023	Frontline Fire & Rescue Equipment	2023-2024 Brigade Uniforms and PPE	\$1,252.54	
	80157	03/11/2023	Frontline Fire & Rescue Equipment	2023-2024 Brigade Uniforms and PPE	\$742.50	
	80255	10/11/2023	Frontline Fire & Rescue Equipment	2023-2024 Brigade Uniforms and PPE	\$423.94	
40	EFT26099	17/11/2023	Filtrex Innovative Wastewater Solutions	Refund - Cancelled Application for Lot 252 Nyingarn Way Chittering (Rec 87804)		\$118.00
41	EFT26100	17/11/2023	Geared Construction Pty Ltd			\$396,446.06
	INV-0617	01/11/2023	Geared Construction Pty Ltd	Muchea Complex Redevelopment - Progress Claim #11	\$158,777.91	
	INV-0627	01/11/2023	Geared Construction Pty Ltd	Muchea Complex Redevelopment - Progress Claim #12	\$237,668.15	
42	EFT26101	17/11/2023	Highways Traffic Pty Ltd	Wandena Road and Chittering Road - Road Sweeping		\$1,925.00
43	EFT26102	17/11/2023	IGA Bindoon	Governance Refreshments - October 2023		\$562.47
44	EFT26103	17/11/2023	J & RM Loudon	Wannamal Rest Stop - Monthly Cleaning of Public Toilets - October 2023		\$852.50
45	EFT26104	17/11/2023	JB Hi-Fi Group Pty Ltd			\$10,215.38
	BD1285064	01/11/2023	JB Hi-Fi Group Pty Ltd	Microsoft Tablets with Keyboards and Docks for CEO, EMDS and EMTS	\$8,738.25	
	BD1286082	01/11/2023	JB Hi-Fi Group Pty Ltd	Apple Ipad and Case - Councillor Curtis	\$749.16	
	BD1286470	01/11/2023	JB Hi-Fi Group Pty Ltd	Firebreak Inspectors - Apple iPad	\$727.97	
46	EFT26105	17/11/2023	JCT'S Creative Solutions	Fire Station Cleaning - October 2023		\$352.00
47	EFT26106	17/11/2023	Jo Larvin Communications	Photography & Video for Marketing, Visitor Guides, Annual Report And Website		\$1,120.00
48	EFT26107	17/11/2023	John Barlow	Courtesy Bus Driver Honorarium Payment - 3 & 17 October 2023		\$100.00
49	EFT26108	17/11/2023	Kelyn Traning Services	Ranger - Basic Traffic Management Course		\$620.00
50	EFT26109	17/11/2023	Komatsu Australia Pty Ltd	CH10555 - Komatsu Grader Monthly Contract Maintenance		\$538.56
51	EFT26110	17/11/2023	Kosmic Sonar	Retail Items for the Chittering Visitor Centre		\$52.80
52	EFT26111	17/11/2023	Leone Dunn	Chittering Visitor Centre Honorarium Payment - 29 October 2023		\$100.00
53	EFT26112	17/11/2023	LGISWA			\$186,873.11
	100-154444-02	01/11/2023	LGISWA	LGIS Insurance - 2nd Instalment	\$50,276.32	
	100-154444-02	01/11/2023	LGISWA	Workers Compensation Insurance Renewal - 2nd Instalment	\$59,454.82	
	100-154444-02	01/11/2023	LGISWA	Property Insurance Renewal - 2nd Instalment	\$46,041.40	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	100-154444-02	01/11/2023	LGISWA	Motor Vehicle Insurance - 2nd Instalment	\$38,102.35	
	100-155489	01/11/2023	LGISWA	Credit Note - Workers Compensation - Actual Wages Adjustment for 2022-2023	-\$7,001.78	
54	EFT26113	17/11/2023	LGRCEU	Payroll Deductions		\$20.50
55	EFT26114	17/11/2023	Lock, Stock & Farrell			\$2,651.05
	17896-1	01/11/2023	Lock, Stock & Farrell	Muchea Rec Centre - New Lock Barrels for 8 x Roller Shutters Keyed to Shire Master Key System	\$2,278.05	
	18459-1	01/11/2023	Lock, Stock & Farrell	WHS Promaster Key Manager 8 Premium Annual Licence	\$298.00	
	18460-1	01/11/2023	Lock, Stock & Farrell	Muchea Rec Centre - Provide Keys to Judo Store & General Hire	\$75.00	
56	EFT26115	17/11/2023	Lauren Cunningham	Sponsorship - National BMX Championships		\$400.00
57	EFT26116	17/11/2023	Local Government Professionals Australia WA Inc	LG Pro WA Annual State Conference 2023		\$1,615.00
58	EFT26117	17/11/2023	Margaret Bradford-Seeley	Retail Items for the Chittering Visitor Centre		\$93.00
59	EFT26118	17/11/2023	Metrocount	Metrocount Traffic Survey Accessories		\$726.00
60	EFT26119	17/11/2023	Muchea Volunteer Bush Fire Brigade			\$800.00
	REIM - 2408	01/11/2023	Muchea Volunteer Bush Fire Brigade	Reimbursement - Prescribed Burn - 105 Ghost Gum Ridge Chittering - 24 August 2023	\$600.00	
	REIM - 1906	16/11/2023	Muchea Volunteer Bush Fire Brigade	Reimbursement - Prescribed Burn - 154 Davern Street Muchea - 19 June 2023	\$200.00	
61	EFT26120	17/11/2023	McLeods Barristers & Solicitors			\$3,777.95
	132454	01/11/2023	McLeods Barristers & Solicitors	Legal Expenses - Lot 89 Koomal Street Bindoon, Review of Approval Issues	\$2,417.80	
	132335	01/11/2023	McLeods Barristers & Solicitors	Legal Expenses - Review of Terms and Conditions for Fun Run	\$1,360.15	
62	EFT26121	17/11/2023	Nathan Gough	Reimbursement - Renewal of Building Practitioner Registration		\$747.00
63	EFT26122	17/11/2023	Nereida Costick	Reimbursement - WHS Doctor Fees		\$73.40
64	EFT26123	17/11/2023	North Metropolitan Tafe	Enrolment Estimate - Certificate 4 in Accounting and Bookkeeping		\$666.25
65	EFT26124	17/11/2023	Northern Valleys News			\$1,335.00
	INV-3404	01/11/2023	Northern Valleys News	Chatter - November 2023	\$935.00	
	INV-3414	01/11/2023	Northern Valleys News	Quarterly Financial Dashboard - November 2023	\$400.00	
66	EFT26125	17/11/2023	Natalie Van Rooyen	Reimbursement - Seniors Week Activity Supplies		\$139.70
67	EFT26126	17/11/2023	Natasha Muir	Reimbursement - Stonehouse Walk Opening, BBQ Supplies		\$81.12
68	EFT26127	17/11/2023	Neva Harris			\$100.00
	VC 28102023	01/11/2023	Neva Harris	Chittering Visitor Centre Honorarium Payment - 28 October 2023	\$50.00	
	VC - 04112023	04/11/2023	Neva Harris	Chittering Visitor Centre Honorarium Payment - 4 November 2023	\$50.00	
69	EFT26128	17/11/2023	Officeworks			\$2,000.90
	610285998	01/11/2023	Officeworks	WHS - Office Furniture	\$338.95	
	610286621	01/11/2023	Officeworks	WHS - Office Furniture	\$1,661.95	
70	EFT26129	17/11/2023	On Hold On Line	Monthly On Hold Messages - November 2023		\$77.00
71	EFT26130	17/11/2023	Open Systems Technology T/As CouncilFirst	Monthly Licensing Fee CouncilFirst CRMS - November 2023		\$5,588.00
72	EFT26131	17/11/2023	RBC Rural	Photocopier Charges - October 2023		\$781.17
73	EFT26132	17/11/2023	Rural Water Council of WA Inv	2023-2024 Membership		\$300.00
74	EFT26133	17/11/2023	Rusty's Electrical			\$8,778.00
	118	11/11/2023	Rusty's Electrical	Electrical Repairs - Lower Chittering & Wannamal Halls & Clune Park	\$1,958.00	
	117	11/11/2023	Rusty's Electrical	John Glen Park - Community Notice Board Install of Power and New Connections	\$6,600.00	
	117	11/11/2023	Rusty's Electrical	John Glenn Park - Repairs to Retic	\$220.00	
75	EFT26134	17/11/2023	Seek	Advertising - Recruitment of Plant Operator		\$401.50
76	EFT26135	17/11/2023	Shire of Chittering			\$207.75
	T559	14/11/2023	Shire of Chittering	BSL Agent Levy Fee - October 2023	\$150.00	
	T560	14/11/2023	Shire of Chittering	CTF Agent Levy Fee - October 2023	\$57.75	
77	EFT26136	17/11/2023	Site Architecture Studio	Muchea Rec Centre - Variation Hazmat Consultant		\$2,831.40
78	EFT26137	17/11/2023	Stacey McMullen	Sponsorship - State Representation in National Active Riding Team		\$200.00
79	EFT26138	17/11/2023	Stewart & Heaton Clothing Co Pty Ltd			\$2,020.46
	SIN-3810470	01/11/2023	Stewart & Heaton Clothing Co Pty Ltd	Brigade Uniforms - Blue Cargo Pants	\$1,836.78	
	SIN-3813162	08/11/2023	Stewart & Heaton Clothing Co Pty Ltd	Brigade Uniforms - Blue Cargo Pants	\$183.68	
80	EFT26139	17/11/2023	Synergy	Electricity Charges - November 2023		\$16,628.00
81	EFT26140	17/11/2023	Safety Barriers WA Pty Ltd	Chittering Road - Repair Guardrail due to Damage		\$6,536.99
82	EFT26141	17/11/2023	Specialized Cleaning Group Pty Ltd	Bindoon Town Vicinity - Street Sweeping		\$2,752.36
83	EFT26142	17/11/2023	St John Ambulance Aust Chittering Gingin	Muchea Rec Centre - Workplace Modular First Aid Kits		\$349.92
84	EFT26143	17/11/2023	T-Quip	CH10886 - Service, Parts & Repairs		\$1,439.50
85	EFT26144	17/11/2023	Safe Roads WA	Chittering Valley Road - Shoulder Repair, Audio Tactile and White Line Marking		\$46,343.00
86	EFT26145	17/11/2023	Terence Hehir	Courtesy Bus Driver Honorarium Payment - 31 October 2023		\$50.00
87	EFT26146	17/11/2023	Team Global Express Pty Ltd	Freight - Stewart & Heaton		\$36.44
88	EFT26147	17/11/2023	The Land Division	Bindoon-Moora Road, Wannamal - Amalgamation of 2 Crown Lots		\$1,540.00

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
89	EFT26148	17/11/2023	Theresa Goode	Reimbursement - Police Clearance Fee		\$58.70
90	EFT26149	17/11/2023	Timothy Rix			\$23,040.00
	1044	01/11/2023	Timothy Rix	Fire Mitigation Control - Treatment 20544 Rosa Park South & East	\$9,600.00	
	1045	02/11/2023	Timothy Rix	Fire Mitigation Control - Treatment 10466 Wisteria Way Reserve	\$11,200.00	
	1046	09/11/2023	Timothy Rix	Fire Mitigation Control - Treatment 10502 West Point Road	\$2,240.00	
91	EFT26150	17/11/2023	True Blue Containers (2005) Pty Ltd	Muchea Complex Redevelopment - Hire of Two Storage Containers - November 2023		\$396.00
92	EFT26151	17/11/2023	Uncle Jimmy Maher	Stonehouse Walk Family Fun Run - Welcome To Country		\$50.00
93	EFT26152	17/11/2023	Vanguard Press	A5 Brochure Distribution - October 2023		\$209.00
94	EFT26153	17/11/2023	WALGA			\$10,665.00
	SI-007766	01/11/2023	WALGA	Cr Mary Angus - Training - Serving on Council e-Module	\$495.00	
	SI-007775	01/11/2023	WALGA	Cr Mary Angus - Diploma Of Local Government, Elected Member	\$10,170.00	
95	EFT26154	17/11/2023	Wannamal Communtiy Centre Inc	CAGS 2023/2024 - Wannamal 100 years of Tennis		\$1,000.00
96	EFT26155	17/11/2023	Water Corporation	Water and Service Charges - November 2023		\$179.53
97	EFT26156	17/11/2023	Watertorque Group (Tanks) Pty Ltd			\$28,529.58
	WT0019377	01/11/2023	Watertorque Group (Tanks) Pty Ltd	Muchea Oval - Mainline Retic Repair	\$3,142.70	
	WT0019590	13/11/2023	Watertorque Group (Tanks) Pty Ltd	Muchea Hall - Supply and Installation of Fire Services Tank, Pump and Hydrants	\$25,386.88	
98	EFT26157	17/11/2023	Wattos Contracting WA	MAF Mitigation Control - North Road Treatment 10501		\$7,600.00
99	EFT26158	17/11/2023	WC & SJ Wright	Ellendale Dr x Navelina Dr, Lower Chittering - Use of Loader at Fire Incident 644886		\$660.00
100	EFT26159	17/11/2023	WCS Concrete Pty Ltd			\$3,335.42
	00010838	01/11/2023	WCS Concrete Pty Ltd	Depot (Parks & Garden Shed) & Mountain Bike Park - Supply & Deliver Concrete	\$1,292.94	
	00010838	01/11/2023	WCS Concrete Pty Ltd	Depot (Building Maintenance Shed) & 4/6194 GNH - Supply & Deliver Concrete	\$2,042.48	
101	EFT26160	17/11/2023	Western Power Corporation			\$5,112.38
	CORPB0689791	02/11/2023	Western Power Corporation	6169 GNH Bindoon - Recovery of Cost from Removing Vegetation Interfering with Powerlines	\$1,812.38	
	CORPB0691524	13/11/2023	Western Power Corporation	Lower Chittering Community Centre Site - Design of Electrical Sub Station	\$3,300.00	
102	EFT26161	17/11/2023	WINC Australia Pty Ltd			\$1,023.60
	9043705430	01/11/2023	WINC Australia Pty Ltd	Office and Stationery Supplies	\$705.00	
	9043711832	01/11/2023	WINC Australia Pty Ltd	Office and Stationery Supplies	\$58.61	
	9043851468	07/11/2023	WINC Australia Pty Ltd	Office and Stationery Supplies	\$259.99	
103	EFT26162	17/11/2023	Wex Australia Pty Ltd	Fuel Card Charges - October 2023		\$4,452.25
104	EFT26163	17/11/2023	Workwear Supplies	Staff Uniforms		\$199.27
105	EFT26164	23/11/2023	Department of Water & Environmental Regulation	Bindoon Landfill - Annual License Renewal		\$1,443.38
106	EFT26165	23/11/2023	Midland Toyota	Supply and Deliver - Camry 2.5L Hybrid CVT Ascent		\$30,485.20
				Total EFT's		\$1,004,258.89
	Direct Debits					
	DD10570.1	10/11/2023	Ricoh Australia Pty Ltd	Lease of Photocopiers Under Contract - November 2023		\$489.51
	DD10575.1	08/11/2023	Aware Super	Payroll Deductions		\$16,192.80
	DD10575.2	08/11/2023	The Trustee for BNTCL SMSF	Superannuation Contributions		\$284.05
	DD10575.3	08/11/2023	FirstChoice Wholesale Personal Super	Superannuation Contributions		\$123.94
	DD10575.4	08/11/2023	Q Super - Australian Retirement Fund	Payroll Deductions		\$91.38
	DD10575.5	08/11/2023	Rest Superannuation	Payroll Deductions		\$2,961.40
	DD10575.6	08/11/2023	ANZ Smart Choice Super	Superannuation Contributions		\$609.00
	DD10575.7	08/11/2023	Care Super	Superannuation Contributions		\$1,081.46
	DD10575.8	08/11/2023	Spirit Super	Superannuation Contributions		\$380.26
	DD10575.9	08/11/2023	Westpac Banking Corporation	Payroll Deductions		\$474.45
	DD10575.10	08/11/2023	Australia Super	Superannuation Contributions		\$3,465.96
	DD10575.11	08/11/2023	Hostplus Superannuation Fund	Superannuation Contributions		\$1,656.69
	DD10575.12	08/11/2023	AMP Wealth Personal Superannuation Pension Fund	Superannuation Contributions		\$24.80
	DD10575.13	08/11/2023	CBUS Super	Superannuation Contributions		\$556.71
	DD10586.1	22/11/2023	Aware Super	Payroll Deductions		\$15,138.25
	DD10586.2	22/11/2023	FirstChoice Wholesale Personal Super	Superannuation Contributions		\$135.04
	DD10586.3	22/11/2023	Netwealth	Superannuation Contributions		\$36.27
	DD10586.4	22/11/2023	Q Super - Australian Retirement Fund	Payroll Deductions		\$195.05
	DD10586.5	22/11/2023	Rest Superannuation	Payroll Deductions		\$2,861.62
	DD10586.6	22/11/2023	ANZ Smart Choice Super	Superannuation Contributions		\$609.00
	DD10586.7	22/11/2023	Care Super	Superannuation Contributions		\$1,143.72
	DD10586.8	22/11/2023	Spirit Super	Superannuation Contributions		\$380.26
	DD10586.9	22/11/2023	Westpac Banking Corporation	Payroll Deductions		\$474.45

Chq/EFT	Date	Name	Description	Invoice Amount	Payment
DD10586.10	22/11/2023	Hostplus Superannuation Fund	Superannuation Contributions		\$2,303.35
DD10586.11	22/11/2023	Australia Super	Superannuation Contributions		\$3,554.34
DD10586.12	22/11/2023	CBUS Super	Superannuation Contributions		\$560.04
DD10586.13	22/11/2023	The Trustee for BNTCL SMSF	Superannuation Contributions		\$278.60
DD10589.1	24/11/2023	Bendigo Bank	Bendigo Bank Credit Card - October 2023		\$6,047.69
171-01	30/11/2023	Bendigo Bank	Department of Transport - Manual Vehicle Search	\$19.85	
171-02	30/11/2023	Bendigo Bank	Department of Transport - CH1256 - Change of Plates & Remake of Plates	\$155.20	
171-03	30/11/2023	Bendigo Bank	Town of Cambridge - Parking - Professional Development	\$6.40	
171-04	30/11/2023	Bendigo Bank	Jaycar - Computer Leads	\$38.90	
171-05	30/11/2023	Bendigo Bank	SP Irrigation Store - Irrigation Supplies	\$198.31	
171-06	30/11/2023	Bendigo Bank	Tailwinds - Meeting Refreshments - Yued People	\$10.30	
171-07	30/11/2023	Bendigo Bank	Totally Workwear Safety - Compliance Workshop Planning	\$1,457.50	
171-08	30/11/2023	Bendigo Bank	Bindoon Bakehaus - Meeting Refreshments to Discuss MBP	\$46.50	
171-09	30/11/2023	Bendigo Bank	Planning Institute - Planning Membership	\$60.84	
171-10	30/11/2023	Bendigo Bank	CPP Convention - Parking for Professional Development	\$24.23	
171-11	30/11/2023	Bendigo Bank	Bunnings - 2/6194 GNH Sprinklers	\$51.70	
171-12	30/11/2023	Bendigo Bank	National Pen - Shire Logo Pens (Taupe)	\$164.78	
171-13	30/11/2023	Bendigo Bank	National Pen - Shire Logo Pens (Rose Gold)	\$164.78	
171-14	30/11/2023	Bendigo Bank	Dunnings - Fire Incident 642422 - Toy Road, Refreshments	\$456.70	
171-15	30/11/2023	Bendigo Bank	Bindoon General Store - Chamber Refreshments	\$35.00	
171-16	30/11/2023	Bendigo Bank	Planning Institute of Australia - Registration Fee Introduction to Planning	\$660.00	
171-17	30/11/2023	Bendigo Bank	Department of Transport - Manual Vehicle Search	\$19.85	
171-18	30/11/2023	Bendigo Bank	Cape to Cairo - Gifts for Yued Elders	\$35.46	
171-19	30/11/2023	Bendigo Bank	Department of Transport - 1HVP515 12 Month Vehicle Registration	\$415.70	
171-20	30/11/2023	Bendigo Bank	Sign-a-Rama - Flags for Clune to Brockman Event	\$379.50	
171-21	30/11/2023	Bendigo Bank	Ink Station - Ink for Badgy Machine	\$79.00	
171-22	30/11/2023	Bendigo Bank	BP Muchea - Refreshments Incident 644886 Ellendale x Navelina	\$624.50	
171-23	30/11/2023	Bendigo Bank	BP Lesmurdie - Diesel (Puma card didn't work)	\$255.01	
171-24	30/11/2023	Bendigo Bank	Zoom - Annual Subscription	\$216.20	
171-25	30/11/2023	Bendigo Bank	Raine Square - Parking POI Training	\$36.45	
171-26	30/11/2023	Bendigo Bank	Daynite Towing - CH11115 Towing for Repairs	\$319.00	
171-27	30/11/2023	Bendigo Bank	Bindoon Bakehaus - Meeting Refreshments with Councillors	\$36.20	
171-28	30/11/2023	Bendigo Bank	Joblink Midwest - Advertising - Project Officer - Road Construction	\$55.83	
171-29	30/11/2023	Bendigo Bank	Bendigo Bank - Card Fee (6)	\$24.00	
				Total Direct Debits	\$62,110.09
				Total Cheques	
				Total Municipal Payments	\$1,310,816.22



**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 November 2023**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 07/12/2023

SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 November 2023

Key Information

Report Purpose

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

Overview

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

Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 30 November 2023 of \$6,175,910.

Items of Significance

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

Capital Expenditure

Land and Buildings	▼	(\$421,668)
Plant and Equipment	▲	\$89,933
Infrastructure Assets - Roads	▲	\$218,216
Infrastructure Assets - Footpaths	▲	\$2,614
Infrastructure Assets - Parks & Ovals	▲	\$75,253
Infrastructure Assets - Other	▼	(\$40,780)

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$694,280)
Proceeds from Disposal of Assets	▼	(\$195,114)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Recreation Centre Redevel (Capital)	240%	\$ 836,022	\$ 836,022	\$ 2,003,613
Mountain Bike Park (Capital)	38%	\$ 234,812	\$ 97,835	\$ 89,242
Chittering Valley Road (R2R)	24%	\$ 334,703	\$ 139,455	\$ 81,895
Mooliabeenee Road (RRG)	12%	\$ 378,283	\$ 157,615	\$ 44,898
Chittering Road (RRG)	97%	\$ 350,627	\$ 146,090	\$ 341,536
Julimar Road (BS)	17%	\$ 336,600	\$ 140,250	\$ 57,228
Stephens Road	122%	\$ 88,755	\$ 36,975	\$ 108,154
Steer Street	2%	\$ 140,000	\$ 58,330	\$ 3,321
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	13%	\$ 2,392,330	\$ 1,083,717	\$ 315,442
Capital Grants, Subsidies and Contributions	21%	\$ 3,292,679	\$ 1,380,250	\$ 685,970
Rates Levied	18%	\$ 5,685,009	\$ 2,463,967	\$ 1,001,412
	100%	\$ 7,161,256	\$ 7,157,203	\$ 7,169,976

% Compares Current YTD Actuals to Annual Budget

		Prior Year 30 November 2022	Current Year 30 November 2023
Financial Position			
Adjusted Net Current Assets	55%	\$ 11,241,394	\$ 6,175,910
Cash and Equivalent - Unrestricted	55%	\$ 11,396,566	\$ 6,278,168
Cash and Equivalent - Restricted	104%	\$ 2,513,294	\$ 2,610,028
Receivables - Rates	96%	\$ 2,041,707	\$ 1,950,564
Receivables - Other	219%	\$ 227,036	\$ 497,190
Payables	140%	\$ 1,005,419	\$ 1,408,240

% 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

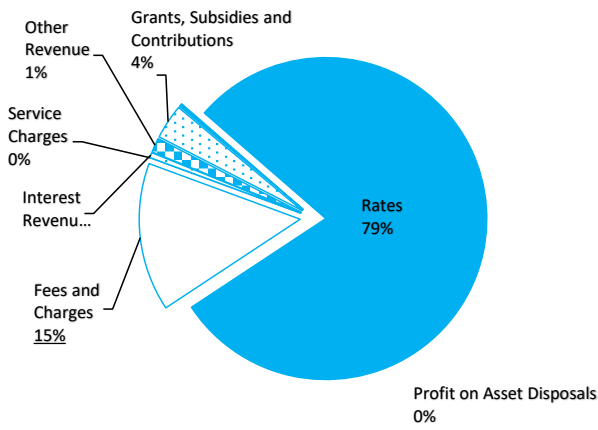
Prepared by: Samantha Young

Reviewed by: Melinda Prinsloo

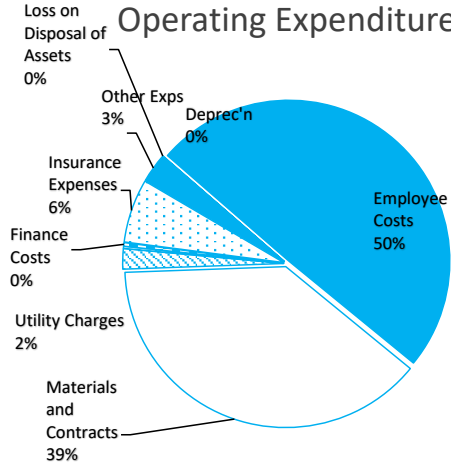
Date prepared: 07/12/2023

SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 November 2023

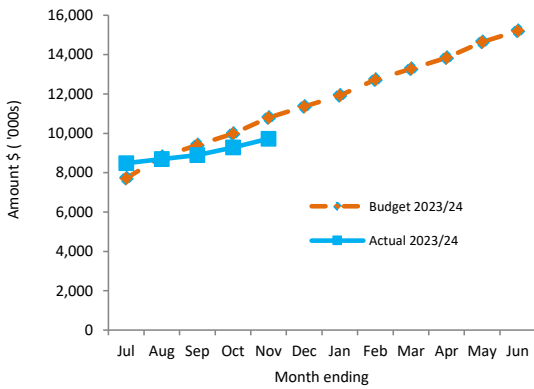
Operating Revenue



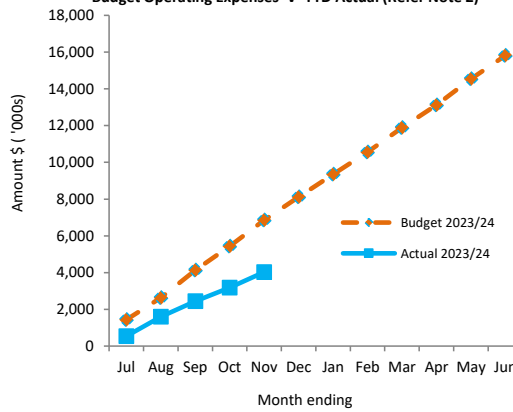
Operating Expenditure



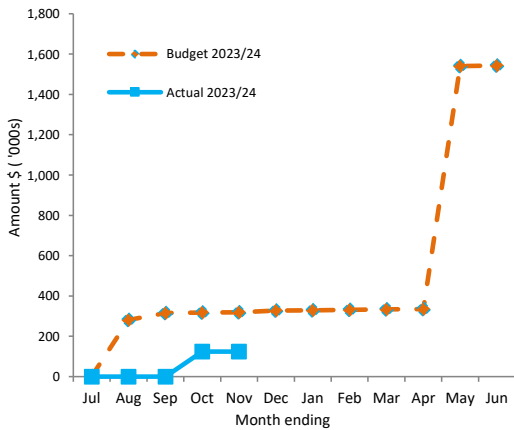
Budget Operating Revenues -v- Actual (Refer Note 2)



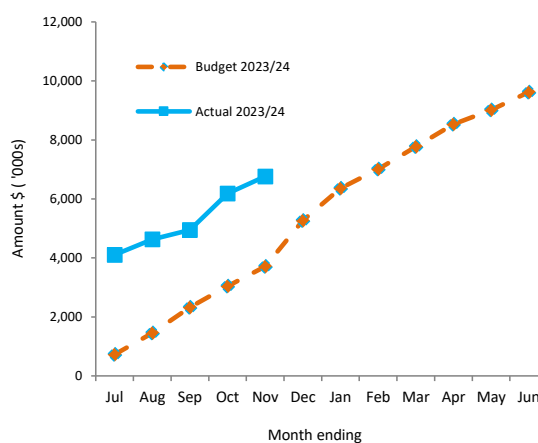
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 30 November 2023

Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)/(a)	Var. ▲▼	Significant Var. S
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance	6,100	6,100	2,535	454	(2,081)	(82%)	▼	
General Purpose Funding	8,136,851	8,136,851	7,637,093	7,336,130	(300,963)	(4%)	▼	
Law, Order and Public Safety	1,609,711	1,609,711	704,822	148,670	(556,152)	(79%)	▼	S
Health	65,034	65,034	28,260	35,694	7,434	26%	▲	
Education and Welfare	6,653	6,653	2,765	1,227	(1,538)	(56%)	▼	
Housing	135,954	135,954	56,590	67,026	10,436	18%	▲	S
Community Amenities	1,203,518	1,203,518	501,425	1,072,521	571,096	114%	▲	S
Recreation and Culture	18,056	18,056	7,505	8,852	1,347	18%	▲	
Transport	368,455	368,455	153,515	226,745	73,230	48%	▲	S
Economic Services	250,037	250,037	112,895	103,143	(9,752)	(9%)	▼	
Other Property and Services	108,213	108,213	45,075	38,197	(6,878)	(15%)	▼	
	11,908,581	11,908,581	9,252,480	9,038,659				
Expenditure from operating activities								
Governance	(1,370,636)	(1,370,636)	(568,540)	(440,803)	127,737	22%	▲	S
General Purpose Funding	(535,065)	(535,065)	(214,741)	(154,227)	60,514	28%	▲	S
Law, Order and Public Safety	(2,051,793)	(2,051,793)	(895,583)	(776,613)	118,970	13%	▲	S
Health	(513,033)	(513,033)	(226,909)	(120,470)	106,439	47%	▲	S
Education and Welfare	(64,592)	(64,592)	(27,284)	(11,391)	15,893	58%	▲	S
Housing	(358,354)	(358,354)	(158,689)	(114,223)	44,466	28%	▲	S
Community Amenities	(2,411,300)	(2,411,300)	(1,025,821)	(856,194)	169,627	17%	▲	S
Recreation and Culture	(1,929,393)	(1,929,393)	(823,710)	(453,040)	370,670	45%	▲	S
Transport	(5,356,000)	(5,356,000)	(2,254,794)	(577,591)	1,677,203	74%	▲	S
Economic Services	(1,184,253)	(1,184,253)	(509,382)	(392,373)	117,009	23%	▲	S
Other Property and Services	(36,487)	(36,487)	(150,403)	(130,702)	19,701	13%	▲	S
	(15,810,906)	(15,810,906)	(6,855,856)	(4,027,627)				
Operating activities excluded from budget								
Add back Depreciation	4,470,134	4,470,134	1,862,515	8,603	(1,853,912)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8 (238,708)	(238,708)	(99,460)	(27,678)	71,782	(72%)	▲	
Movement in Leave Reserve (Added Back)	0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL	0	0	0	0	0			
Movement in Receivable - Employee Related Provision Non-Current	0	0	0	0	0			
Movement in Employee Benefit Provisions Non-Current	0	0	0	0	0			
Movement in Landfill Site Provision	0	0	0	0	0			
Rounding Adjustments	0	0	0	0	0			
Movement Due to Changes in Accounting Standards	0	0	0	0	0			
Gain/Loss on FV Adjustment of Assets	0	0	0	0	0			
Adjustments to landfill site provisions through other comprehensive income	0	0	0	0	0			
Adjustment in Fixed Assets	0	0	0	0	0			
	4,231,425	4,231,425	1,763,055	(19,075)				
Amount attributable to operating activities	329,101	329,101	4,159,679	4,991,957				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11 3,292,679	3,292,679	1,380,250	685,970	(694,280)	(50%)	▼	S
Proceeds from Disposal of Assets	8 339,500	339,500	319,205	124,091	(195,114)	(61%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	3,632,179	3,632,179	1,699,455	810,061				
Outflows from investing activities								
Land Held for Resale	13 0	0	0	0	0			
	13 (3,161,924)	(3,161,924)	(1,679,539)	(2,101,207)	(421,668)	(25%)	▼	S
Plant and Equipment	13 (2,215,400)	(2,215,400)	(536,065)	(446,132)	89,933	17%	▲	S
Furniture and Equipment	13 0	0	0	0	0			
Infrastructure Assets - Roads	13 (2,470,823)	(2,470,823)	(1,029,440)	(811,224)	218,216	21%	▲	S
Infrastructure Assets - Bridges	13 0	0	0	0	0			
Infrastructure Assets - Footpaths	13 (30,000)	(30,000)	(12,500)	(9,886)	2,614	21%	▲	S
Infrastructure Assets - Drainage	13 0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13 (456,312)	(456,312)	(164,495)	(89,242)	75,253	46%	▲	S
Infrastructure Assets - Airports	13 0	0	0	0	0			
Infrastructure Assets - Sewerage	13 0	0	0	0	0			
Infrastructure Assets - Other	13 (705,383)	(705,383)	(179,416)	(220,196)	(40,780)	(23%)	▼	S
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	(9,039,842)	(9,039,842)	(3,601,455)	(3,677,888)				
Amount attributable to investing activities	(5,407,663)	(5,407,663)	(1,902,000)	(2,867,827)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	1,203,545	1,203,545	0	0	0			
Transfer from Reserves	7 0	0	0	0	0			
	1,203,545	1,203,545	0	0				
Outflows from financing activities								
Repayment of Borrowings	10 (544,319)	(544,319)	(111,893)	(110,766)	1,127	1%	▲	
Transfer to Reserves	7 (35,000)	(35,000)	0	0	0			
	(579,319)	(579,319)	(111,893)	(110,766)				
Amount attributable to financing activities	624,226	624,226	(111,893)	(110,766)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3 4,412,186	4,162,545	4,162,545	4,162,545	0	0%		
Amount attributable to operating activities	329,101	329,101	4,159,679	4,991,957	832,278	20%	▲	S
Amount attributable to investing activities	(5,407,663)	(5,407,663)	(1,902,000)	(2,867,827)	(965,827)	51%	▼	
Amount attributable to financing activities	624,226	624,226	(111,893)	(110,766)	1,127	(1%)	▲	
Surplus or deficit at the end of the financial year	3 (42,150)	(291,790)	6,308,332	6,175,910	(132,421)	(2%)	▼	

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

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature)
For the Period Ended 30 November 2023

Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	9	7,161,256	7,161,256	7,157,203	7,169,976	12,773	0%	▲
Grants, Subsidies and Contributions	11	2,392,330	2,392,330	1,083,717	315,442	(768,275)	(71%)	▼ S
Fees and Charges		1,607,459	1,607,459	700,175	1,346,432	646,257	92%	▲ S
Service Charges		0	0	0	0	0		
Interest Revenue		178,690	178,690	74,445	46,575	(27,870)	(37%)	▼ S
Other Revenue		319,265	319,265	132,955	130,920	(2,035)	(2%)	
Profit on Disposal of Assets	8	249,581	249,581	103,985	29,315	(74,670)	(72%)	▼ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		11,908,581	11,908,581	9,252,480	9,038,659			
Expenditure from operating activities								
Employee Costs		(5,173,752)	(5,173,752)	(2,285,247)	(1,994,816)	290,431	13%	▲ S
Materials and Contracts		(4,991,232)	(4,991,232)	(2,096,587)	(1,551,352)	545,235	26%	▲ S
Utility Charges		(254,364)	(254,364)	(118,314)	(82,293)	36,021	30%	▲ S
Depreciation		(4,470,134)	(4,470,134)	(1,862,515)	(8,603)	1,853,912	100%	▲ S
Finance Costs		(226,910)	(226,910)	(91,919)	(14,331)	77,588	0%	▲
Insurance Expenses		(249,171)	(249,171)	(249,138)	(257,687)	(8,549)	(3%)	▼
Other Expenditure		(434,471)	(434,471)	(147,611)	(116,909)	30,702	21%	▲ S
Loss on Disposal of Assets	8	(10,873)	(10,873)	(4,525)	(1,636)	2,889	64%	▲ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		(15,810,906)	(15,810,906)	(6,855,856)	(4,027,627)			
Operating activities excluded from budget								
Add back Depreciation		4,470,134	4,470,134	1,862,515	8,603	(1,853,912)	(100%)	▼ S
Adjust (Profit)/Loss on Asset Disposal	8	(238,708)	(238,708)	(99,460)	(27,678)	71,782	(72%)	▲
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Receivable - Employee Related		0	0	0	0	0		
Provision Non-Current		0	0	0	0	0		
Movement in Employee Benefit Provisions Non-Current		0	0	0	0	0		
Movement in Landfill Site Provision		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting		0	0	0	0	0		
Gain/Loss on FV Adjustment of Assets		0	0	0	0	0		
Adjustments to landfill site provisions through other comprehensive income		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
		4,231,425	4,231,425	1,763,055	(19,075)			
Amount attributable to operating activities		329,101	329,101	4,159,679	4,991,957			
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	3,292,679	3,292,679	1,380,250	685,970	(694,280)	(50%)	▼ S
Proceeds from Disposal of Assets	8	339,500	339,500	319,205	124,091	(195,114)	(61%)	▼ S
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		3,632,179	3,632,179	1,699,455	810,061			
Outflows from investing activities								
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(3,161,924)	(3,161,924)	(1,679,539)	(2,101,207)	(421,668)	(25%)	▼ S
Plant and Equipment	13	(2,215,400)	(2,215,400)	(536,065)	(446,132)	89,933	17%	▲ S
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,470,823)	(2,470,823)	(1,029,440)	(811,224)	218,216	21%	▲ S
Infrastructure Assets - Bridges	13	0	0	0	0	0		
Infrastructure Assets - Footpaths	13	(30,000)	(30,000)	(12,500)	(9,886)	2,614	21%	▲ S
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(456,312)	(456,312)	(164,495)	(89,242)	75,253	46%	▲ S
Infrastructure Assets - Airports	13	0	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0	0		
Infrastructure Assets - Other	13	(705,383)	(705,383)	(179,416)	(220,196)	(40,780)	(23%)	▼ S
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		(9,039,842)	(9,039,842)	(3,601,455)	(3,677,888)			
Amount attributable to investing activities		(5,407,663)	(5,407,663)	(1,902,000)	(2,867,827)			
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	1,203,545	1,203,545	0	0	0		
Transfer from Reserves	7	0	0	0	0.00	0		
		1,203,545	1,203,545	0	0			
Outflows from financing activities								
Repayment of Borrowings	10	(544,319)	(544,319)	(111,893)	(110,766)	1,127	1%	▲
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0		
		(579,319)	(579,319)	(111,893)	(110,766)			
Amount attributable to financing activities		624,226	624,226	(111,893)	(110,766)			
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	4,412,186	4,162,545	4,162,545	4,162,545	0	0%	
Amount attributable to operating activities		329,101	329,101	4,159,679	4,991,957	832,278	20%	▲ S
Amount attributable to investing activities		(5,407,663)	(5,407,663)	(1,902,000)	(2,867,827)	(965,827)	51%	
Amount attributable to financing activities		624,226	624,226	(111,893)	(110,766)	1,127	(1%)	
Surplus or deficit at the end of the financial year	3	(42,150)	(291,790)	6,308,332	6,175,910	(132,421)	(2%)	

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

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 November 2023

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	2,101,207	1,679,539	3,161,924	2,101,207	421,668
Plant and Equipment	13	0	446,132	536,065	2,215,400	446,132	(89,933)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	811,224	1,029,440	2,470,823	811,224	(218,216)
Infrastructure Assets - Bridges	13	0	0	0	0	0	0
Infrastructure Assets - Footpaths	13	0	9,886	12,500	30,000	9,886	(2,614)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	89,242	164,495	456,312	89,242	(75,253)
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	220,196	179,416	705,383	220,196	40,780
Capital Expenditure Totals		0	3,677,888	3,601,455	9,039,842	3,677,888	76,433
Capital acquisitions funded by:							
Capital Grants and Contributions				1,380,250	3,292,679	685,970	
Borrowings				0	1,203,545	0	
Other (Disposals & C/Fwd)				319,205	339,500	124,091	
Council contribution - Cash Backed Reserves							
Various Reserves				0		0	
Council contribution - operations				1,902,000		2,867,827	
Capital Funding Total				3,601,455		3,677,888	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2023

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.

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

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2023

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

Note 1: Significant Accounting Policies

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Program Classifications (Function/Activity)

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

GOVERNANCE**Objective:**

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

Activities:

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

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

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

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

Activities:

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

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE**Objective:**

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

Activities:

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

HOUSING**Objective:**

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

Activities:

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

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE**Objective:**

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

Activities:

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

TRANSPORT**Objective:**

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

Activities:

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

ECONOMIC SERVICES**Objective:**

To help promote the Shire and its economic wellbeing.

Activities:

Note 1: Significant Accounting Policies

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

OTHER PROPERTY AND SERVICES**Objective:**

To monitor and control Shire overheads operating accounts.

Activities:

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2023

Note 2: Explanation of Material Variances by N&T

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

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

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

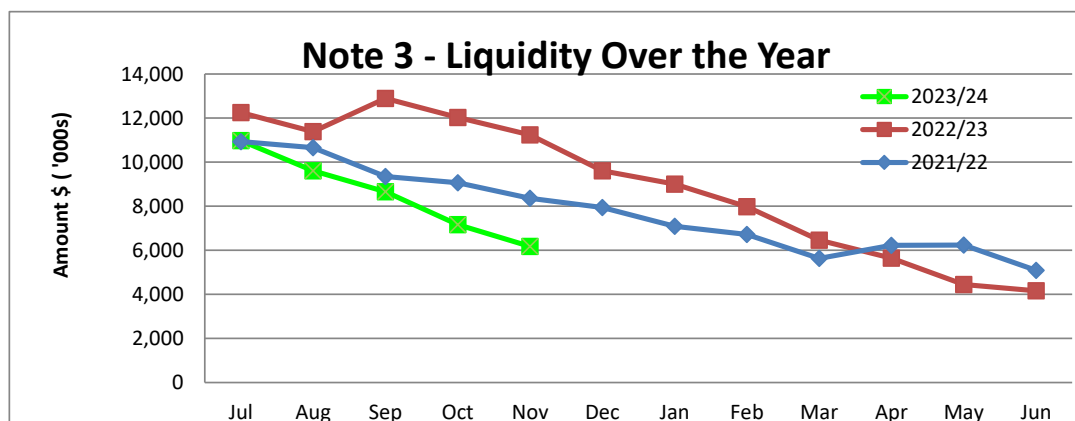
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities	\$	%				
Grants, Subsidies and Contributions	(768,275)	(71%)	▼	S	Timing	Grant income budgeted over 12 months
Fees and Charges	646,257	92%	▲	S	Timing	Fees & Charges's spread across 12 mths
Interest Revenue	(27,870)	(37%)	▼	S	Timing	Interest income less than budgeted
Profit on Disposal of Assets	(74,670)	(72%)	▼	S	Timing	Not all assets disposed of as yet
Expenditure from operating activities						
Employee Costs	290,431	13%	▲	S	Timing	Emp costs against jobs, spread over 12 mths
Materials and Contracts	545,235	26%	▲	S	Timing	M&C costs against jobs spread over 12 mths
Utility Charges	36,021	30%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	1,853,912	100%	▲	S	Timing	Depreciation not yet run for current FY
Other Expenditure	30,702	21%	▲	S	Timing	Councillor remunerations spread over 12 months instead of quarterly
Loss on Disposal of Assets	2,889	64%	▲	S	Timing	Assets not yet disposed
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(694,280)	(50%)	▼	S	Timing	Not all monies yet received
Proceeds from Disposal of Assets	(195,114)	(61%)	▼	S	Timing	Plant replacements ordered awaiting deliv
Land and Buildings	(421,668)	(25%)	▼	S	Timing	Muchea Complex over budget
Plant and Equipment	89,933	17%	▲	S	Timing	New plant not all yet acquired
Infrastructure Assets - Roads	218,216	21%	▲	S	Timing	Roads projects not all started yet
Infrastructure Assets - Footpaths	2,614	21%	▲	S	Timing	Footpath project not started yet
Infrastructure Assets - Parks & Ovals	75,253	46%	▲	S	Timing	Parks & Ovals projects not all started yet
Infrastructure Assets - Other	(40,780)	(23%)	▼	S	Timing	Other projects started ahead of budget

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2023

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2023	30/11/2022	30/11/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	5,502,525	11,242,122	5,752,586
Cash Restricted - Conditions over Grants	11	0	154,444	525,581
Cash Restricted - Reserves	4	2,610,028	2,513,294	2,610,028
Receivables - Rates	6	36,818	2,041,707	1,950,564
Receivables - Other	6	420,469	227,036	497,190
Inventories		5,978	4,133	5,667
		8,575,819	16,182,737	11,341,617
Less: Current Liabilities				
Payables		(1,220,383)	(1,005,419)	(1,408,240)
Contract Liabilities		(201,694)	(1,062,412)	(766,271)
Loan Liability		(544,319)	(383,818)	(433,553)
Provisions		(663,683)	(632,752)	(663,683)
		(2,630,079)	(3,084,401)	(3,271,747)
Less: Cash Reserves	7	(2,610,028)	(2,513,294)	(2,610,028)
Add Back: Component of Leave Liability not Required to be funded		282,515	272,535	282,515
Add Back: Current Loan Liability		544,319	383,818	433,553
Net Current Funding Position		4,162,545	11,241,394	6,175,910



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2023

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	2,276,958				2,276,958	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		10,028			10,028	Bendigo	0.00%	At Call
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	0				0	N/A	Nil	On Hand
Cash On Hand 7	0				0	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	4,000,000				2,000,000	Bendigo	4.49%	20-Dec-23
					1,000,000	Bendigo	5.35%	19-Jan-24
					1,000,000	Bendigo	5.45%	22-Apr-24
Reserve Bank - Term Deposit Investments		2,600,000			2,600,000	Bendigo	5.45%	20-Jun-24
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	6,278,158	2,610,028	10	45,500	8,933,696			

Comments/Notes - Investments

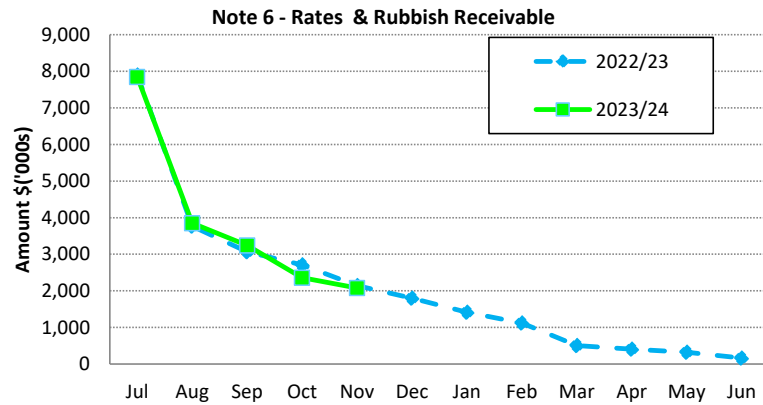
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2023

Note 6: Receivables

Receivables - Rates & Rubbish	30 November 2023	30 June 2023
	\$	\$
Opening Arrears Previous Years	164,148	274,665
Levied this year	8,142,896	7,277,332
Less Collections to date	(6,229,150)	(7,387,849)
Equals Current Outstanding	2,077,894	164,148
Net Rates Collectable	2,077,894	164,148
% Collected	74.99%	97.83%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	359,216	13,288	3,935	(2,629)	373,810
Balance per Trial Balance					
Sundry Debtors					372,746
Receivables - Other					124,444
Total Receivables General Outstanding					497,190

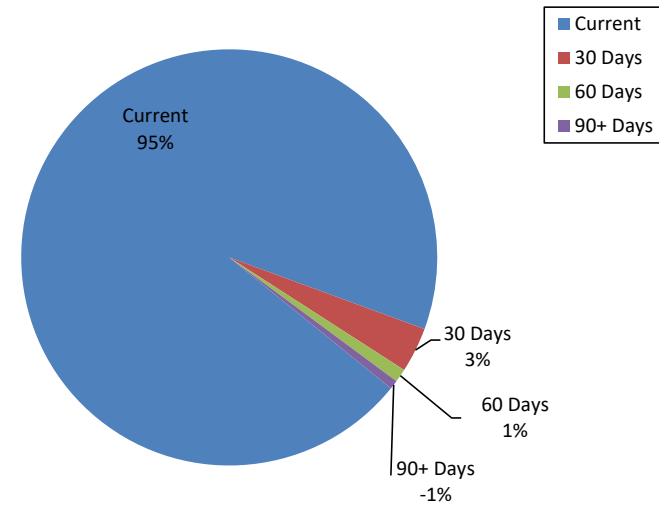
Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

[Insert explanatory notes and commentary on trends and timing]

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

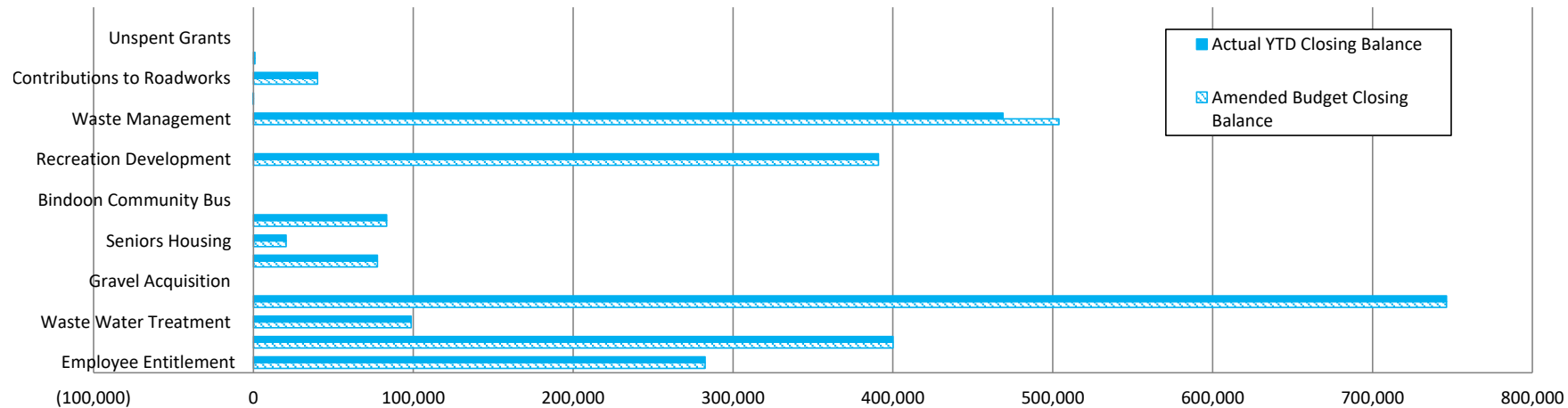
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2023

Note 7: Cash Backed Reserve

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

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



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2023

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
MVU332	CH10975 2018 ISUZU D-MAX TTOP 4X4 SX SPACE CAB AUTO (RANGER) (P10975)								
MVU715	CH5007 2014 HOLDEN COLORADO TTOP (MUCHEA LANDFILL) (CH1263)								
MVU329	CH319 2018 FORD RANGER TTOP MY Double PU XL 3.2D 6A 4x4 (WORKS MANAGER) (P319)								
PH1002	CH1256 2005 ISUZU FVZ WATER TRUCK INCLUDING STEEL WATER TANK (WORKS) (P1256)	67,504	96,818	29,315					
PH1032	CH1258 2015 FUSO CAB CHASSIS SMALL (PARKS) (P1258)	28,909	27,273		(1,636)				
MVU334	CH5026 2018 FORD RANGER TTOP 4X2 UTE (PARKS) (P5026A)								
PH1034	CH5757 2015 ISUZU FVZ SMALL TRUCK (WORKS) (P1257)								
PLV104	2014 ATTACHMENT PANTHER PROFESSIONAL 1800 (WORKS) (P1282)								
PLV502	2014 HOWARD HD180 ROTA SLASHER (PARKS) (P1284)								
MVS158	CH602 2015 HOLDEN CRUZE HTCHBK (POOL) (P602)								
		96,413	124,091	29,315	(1,636)	0	0	0	0

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2023

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	11.48400	1,785	33,900,316	3,893,112	12,223	0	3,905,335	3,893,112		0	3,893,112
UV	0.60800	807	458,362,000	2,786,841	407	166	2,787,414	2,786,841		0	2,786,841
Non-Rateable			0	0		(23)	(23)		0	0	0
Sub-Totals		2,592	492,262,316	6,679,953	12,630	143	6,692,726	6,679,953	0	0	6,679,953
Minimum Payment	\$										
GRV	1,150.00	305	30,007,204	350,750	0	0	350,750	350,750	0	0	350,750
UV	1,100.00	115	455,575,159	126,500	0	0	126,500	126,500	0	0	126,500
Sub-Totals		420	485,582,363	477,250	0	0	477,250	477,250	0	0	477,250
		3,012	977,844,679	7,157,203	12,630	143	7,169,976	7,157,203	0	0	7,157,203
Discounts							0				0
Concession							0				0
Amount from General Rates							7,169,976				7,157,203
Ex-Gratia Rates							0	4,053			4,053
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							7,169,976				7,161,256

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2023

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2023	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 80 Admin Server/IT Upgrade	WATC	0	0	0	0.00	0	0	0.00	0	0	-29	0	0
Health													
Loan 79 - Multi Purpose Health Centre	WATC	414,216.31	0	0	16,702.54	33,773	33,773	397,513.77	380,443	380,443	387	17,898	17,898
Housing													
Recreation and Culture													
Loan 89 Muchea Complex	WATC	1,727,590.63	0	0	0.00	78,026	78,026	1,727,590.63	1,649,564	1,649,564	-6,463	40,360	40,360
Loan 90 Mountain Bike Park Land	WATC	194,426.42	0	0	0.00	96,943	96,943	194,426.42	97,484	97,484	-849	949	949
Loan 91 Mountain Bike Park Trail/Heads	WATC		0	1,203,545	0.00	0	0	0.00	1,203,545	1,203,545	0	0	0
Loan 92 Muchea Complex	WATC	3,250,513.46	0	0	52,390.71	105,986	105,986	3,198,122.75	3,144,528	3,144,528	21,187	148,225	148,225
Transport													
Loan 79 New Grader	WATC	193,138.98	0	0	7,787.99	15,748	15,748	185,350.99	177,391	177,391	181	8,346	8,346
Economic Services													
Loan 82 Land Lot 168 Binda Place	WATC	324,238.47	0	0	33,884.30	68,285	68,285	290,354.17	255,953	255,953	793	9,372	9,372
Loan 83 Lifestyle Village	WATC	134,202.32	0	0	0.00	134,202	134,202	134,202.32	0	0	-808	1,623	1,623
Other Property & Services													
Loan 86 Admin Telephone System	WATC	11,355.59	0	0	0.00	11,356	11,356	11,355.59	(0)	-0	-68	137	137
		6,249,682.18	0	1,203,545	110,765.54	544,319	544,319	6,138,916.64	6,908,909	6,908,909	14,331	226,910	226,910

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

(b) New Debentures

Particulars/Purpose	Amount Borrowed			Institution	(Years)	Rate	Amount Used			Balance Unspent		
	Actual	Budget	Budget				Actual	Budget	Budget	Actual	Budget	Budget
	\$	\$	\$			%	\$	\$	\$	\$	\$	\$
Loan 91 Mountain Bike Park Trail/Heads	0	1,203,545	1,203,545	WATC	20	4.00	0	1,203,545	1,203,545	0	0	0
	0	1,203,545	1,203,545				0	1,203,545	1,203,545	0	0	0

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 November 2023

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Revisd	YTD Actual		Unspent	Unspent
			Balance	Operating	Capital	Revised	Annual	Annual	Revenue	(Expended)	Grant	Grant
			(a)			Budget	Budget	Budget		(b)	(Tied)	(Tied)
				\$	\$	\$			\$	\$	(a)+(b)	(a)+(b)
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	455,000	0	227,500	455,000	455,000	26,164	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	227,500	0	113,750	227,500	227,500	14,585	(21,408)	0	0
Governance												
Other Governance Contributions	Various	Operating	0	600	0	250	600	600	45	0	0	0
Law, Order and Public Safety												
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	255,625	0	127,812	255,625	255,625	122,605	0	122,605	122,605
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	249,000	0	103,750	249,000	249,000	0	0	0	0
Grant - AFDRS Electronic Signage	Dept Fire & Emergency Service	Operating - Tied	0	32,200	0	13,415	32,200	32,200	0	0	0	0
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	415	1,000	1,000	0	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	415	1,000	1,000	1,000	0	1,000	1,000
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	1,000	0	415	1,000	1,000	0	0	0	0
Recreation and Culture												
Contribution Muecha Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	129,370	53,900	129,370	129,370	0	(2,003,613)	(2,003,613)	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	50,000	20,830	50,000	50,000	5,000	(89,242)	(84,242)	0
Contribution - Muecha Oval Retic & Lights	Community Groups	Non-operating	0	0	0	0	0	0	0	(2,003,613)	(2,003,613)	0
Grant - LC & Muecha Sports Complex	Dept Primary Indust & Region	Non-operating	0	0	25,000	10,415	25,000	25,000	0	0	0	0
Grant Muecha Clubrooms Upgrade	CSRFF	Non-operating	0	0	25,000	10,415	25,000	25,000	100,000	(2,003,613)	(1,903,613)	0
Grant - Clune To Brockman Connection Trail 2	LRCIP	Non-operating	0	0	130,000	54,165	130,000	130,000	20,001	0	20,001	20,001
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	0	0	0	0	0	(89,242)	(89,242)	0
Grant - Carty To Clune Trail	BBRF	Non-operating	0	0	0	0	0	0	0	(89,242)	(89,242)	0
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	Non-operating	0	0	76,500	31,875	76,500	76,500	0	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,601	0	1,915	4,601	4,601	0	(28,315)	0	0
Grant - Direct Road	Main Roads WA	Operating	0	138,281	0	57,615	138,281	138,281	143,037	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	0	0	73,831	30,760	73,831	73,831	56,936	0	56,936	56,936
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	336,600	140,250	336,600	336,600	0	0	0	0
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	334,703	139,455	334,703	334,703	0	(81,895)	(81,895)	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	843,000	351,250	843,000	843,000	204,000	0	204,000	204,000
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	332,609	138,585	332,609	332,609	113,033	0	113,033	113,033
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	233,751	97,395	233,751	233,751	187,000	(341,536)	(154,536)	0
Grant - Mooliabeenee Road	Regional Road Group	Non-operating	0	0	542,315	225,960	542,315	542,315	0	(44,898)	(44,898)	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0	0	0	(29,433)	(29,433)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	15,000	0	15,000	15,000	15,000	8,006	0	8,006	8,006
Grant - Hiking Event		Operating - Tied	0	10,500	0	4,375	10,500	10,500	0	0	0	0
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,023	0	425	1,023	1,023	0	0	0	0
TOTALS			0	1,392,330	3,132,679	1,972,307	4,525,009	4,525,009	1,001,412	(6,867,054)	(5,961,512)	525,581
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	825,982	0	401,030	825,982	825,982	183,831	(87,960)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	566,348	0	266,022	566,348	566,348	131,611	(31,795)	99,816	131,611
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	3,132,679	1,305,255	3,132,679	3,132,679	685,970	(6,747,298)	(6,061,328)	393,970
TOTALS			0	1,392,330	3,132,679	1,972,307	4,525,009	4,525,009	1,001,412	(6,867,054)	(5,961,512)	525,581

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2023

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

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

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

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 30 Nov 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	623.66	532.00	(532.00)	623.66
Bonds - Community Bus	1,100.00	1,000.00	(500.00)	1,600.00
Construction Training Fund (CTF)	4,469.47	10,643.34	(8,469.91)	6,642.90
Bonds - Crossovers	20,353.84	2,822.50	0.00	23,176.34
Bonds - Defects Roadworks	212,826.49	0.00	(46,855.48)	165,971.01
Bonds - Developer	133,825.63	381,513.30	0.00	515,338.93
Bonds - Extractive Industries	100,563.68	0.00	0.00	100,563.68
Bonds - Gravel Pit Rehabilitation	54,889.16	0.00	0.00	54,889.16
Bonds - Keys, Hall and Equipment	2,682.75	0.00	0.00	2,682.75
Building Services Levy (BSL)	17,694.32	33,849.37	(24,801.00)	26,742.69
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	500.00	0.00	500.00
Unclaimed Monies	1,201.40	800.00	0.00	2,001.40
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	2,176.00	(2,176.00)	0.00
Sub-Total	550,230.40	433,836.51	(83,334.39)	900,732.52
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
Total	550,230.40	433,836.51	(83,334.39)	900,732.52

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>											
Land Held for Resale											
Land											
Economic Services											
LAND - IOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	(240,000)	(240,000)	0	0	
Total - Economic Services				0	0	0	0	(240,000)	(240,000)	0	0
Total - Land				0	0	0	(240,000)	(240,000)	0	0	
Buildings											
Law, Order & Public Safety											
Fire Building (Capital)	4050110	510	BC032	0	0	0	(12,500)	(12,500)	0	0	
Total - Law, Order & Public Safety				0	0	0	(12,500)	(12,500)	0	0	
Housing											
Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	(3,709)	(3,709)	0	0	0	(3,709)	Carry over from FY 2022/2023
Total - Housing				0	(3,709)	(3,709)	0	0	0	(3,709)	
Community Amenities											
Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	(7,505)	(7,505)	(115,000)	(115,000)	(49,755)	42,250	
Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	0	0	(15,000)	(15,000)	(6,250)	6,250	
Clune Park Public Conveniences Buildings (Capital)	4100710	510	BC305	0	(3,669)	(3,669)	(4,500)	(4,500)	(4,500)	831	
Total - Community Amenities				0	(11,174)	(11,174)	(134,500)	(134,500)	(60,505)	49,331	
Recreation And Culture											
Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	0	0	(33,375)	(33,375)	(13,905)	13,905	
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	(23,000)	(23,000)	(9,580)	9,580	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	(10,000)	(10,000)	(4,165)	4,165	
Lower Chittering Community Centre Building (Capital)	4110110	510	BC316	0	(3,000)	(3,000)	(400,000)	(400,000)	(10,000)	7,000	
Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	(5,000)	(5,000)	(2,080)	2,080	
MBP Kiosk & Bike Showroom Building (Capital)	4110310	510	BC361	0	0	0	(1,203,545)	(1,203,545)	(501,475)	501,475	
MBP Chemical Public Convenience (Capital)	4110310	510	BC361B	0	(52,793)	(52,793)	(220,982)	(220,982)	(220,982)	168,189	Carry over from FY 2022/2023
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(6,383)	(6,383)	(8,000)	(8,000)	(3,330)	(3,053)	
Muchea Complex Redevelopment	4110310	510	BC384	0	(2,003,613)	(2,003,613)	(836,022)	(836,022)	(836,022)	(1,167,591)	
Total - Recreation And Culture				0	(2,065,788)	(2,065,788)	(2,739,924)	(2,739,924)	(1,601,539)	(464,249)	
Transport											
Depot Buildings (Capital)	4120110	510	BC410	0	(12,140)	(12,140)	(10,000)	(10,000)	(4,165)	(7,975)	
Total - Transport				0	(12,140)	(12,140)	(10,000)	(10,000)	(4,165)	(7,975)	
Economic Services											
Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	(4,942)	(4,942)	(5,000)	(5,000)	(5,000)	58	
Total - Economic Services				0	(4,942)	(4,942)	(5,000)	(5,000)	(5,000)	58	
Other Property & Services											
Administration Buildings (Capital)	4140210	510	BC560	0	(3,455)	(3,455)	(20,000)	(20,000)	(8,330)	4,875	
Total - Other Property & Services				0	(3,455)	(3,455)	(20,000)	(20,000)	(8,330)	4,875	
Total - Buildings				0	(2,101,207)	(2,101,207)	(2,921,924)	(2,921,924)	(1,679,539)	(421,668)	
Plant, Equip. & Vehicles											
Law, Order And Public Safety											
Fire Mitigation upgrades to Ford Ranger (Old CESM Ute)	4050130	530	PA000A	0	0	0	(35,000)	(35,000)	(35,000)	35,000	
New Portable Fire Traffic Management Lights	4050130	530	PA003	0	0	0	(19,400)	(19,400)	(19,400)	19,400	

Note 13: Capital Acquisitions



Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	(65,000)	(65,000)	(65,000)	65,000	
ESL BFB - Plant & Equipment (Capital)	4050530	530		0	0	0	(1,000,000)	(1,000,000)	(416,665)	416,665	CH1272 UCVBFB Fire Tender
000CH - CESM New Vehicle	4050730	530	PA000	0	0	0	(50,000)	(50,000)	0	0	
Total - Law, Order And Public Safety				0	0	0	(1,169,400)	(1,169,400)	(536,065)	536,065	
Recreation And Culture											
Muchea Complex P&E (Capital)	4110330	530	PE384	0	(25,535)	(25,535)	0	0	0	(25,535)	Carry over from FY 22/23
Total - Recreation And Culture				0	(25,535)	(25,535)	0	0	0	(25,535)	
Transport											
New Slasher (Parks)	4120330	530	PA001	0	0	0	(7,000)	(7,000)	0	0	
New Fire Fighting Unit 4000L	4120330	530	PA004	0	0	0	(30,000)	(30,000)	0	0	
New Profiler attachment for Skid Steer	4120330	530	PA005	0	0	0	(38,000)	(38,000)	0	0	
New 10x6 Flat Top Trailer - Maintenance	4120330	530	PA006	0	0	0	(7,000)	(7,000)	0	0	
New Quad Bike for Mountain Bike Park	4120330	530	PA007	0	0	0	(20,000)	(20,000)	0	0	
CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	0	0	(55,000)	(55,000)	0	0	
CH1256 - New Water Truck	4120330	530	PA1256	0	(269,668)	(269,668)	(310,000)	(310,000)	0	(269,668)	
CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	(123,169)	(123,169)	(69,000)	(69,000)	0	(123,169)	
P1282 - New Panther Attachment (Works)	4120330	530	PA1282	0	0	0	(27,000)	(27,000)	0	0	
CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	(25,000)	(25,000)	0	0	
CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	0	0	(55,000)	(55,000)	0	0	
CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	(350,000)	(350,000)	0	0	
Total - Transport				0	(392,837)	(392,837)	(993,000)	(993,000)	0	(392,837)	
Other Property & Services											
CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	(27,760)	(27,760)	(53,000)	(53,000)	0	(27,760)	
Total - Other Property & Services				0	(27,760)	(27,760)	(53,000)	(53,000)	0	(27,760)	
Total - Plant , Equip. & Vehicles				0	(446,132)	(446,132)	(2,215,400)	(2,215,400)	(536,065)	89,933	
Roads (Non Town)											
Transport											
Flat Rocks Road	4120142	540	RC011	0	(44,175)	(44,175)	(72,575)	(72,575)	(30,225)	(13,950)	
Perry Road	4120142	540	RC015	0	(15,942)	(15,942)	(30,000)	(30,000)	(12,500)	(3,442)	
Stephens Road	4120142	540	RC017	0	(108,154)	(108,154)	(88,755)	(88,755)	(36,975)	(71,179)	
Spillman Road	4120142	540	RC051	0	(20,514)	(20,514)	(36,288)	(36,288)	(15,110)	(5,404)	
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(81,895)	(81,895)	(334,703)	(334,703)	(139,455)	57,560	
Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(44,898)	(44,898)	(378,283)	(378,283)	(157,615)	112,717	
Chittering Road (RRG)	4120149	540	RRG002	0	(341,536)	(341,536)	(350,627)	(350,627)	(146,090)	(195,446)	
Julimar Road (BS)	4120153	540	RBS010	0	(57,228)	(57,228)	(336,600)	(336,600)	(140,250)	83,022	
Muchea Road South (BS)	4120153	540	RBS036	0	(5,538)	(5,538)	(80,000)	(80,000)	(33,330)	27,792	
Total - Transport				0	(719,296)	(719,296)	(1,707,831)	(1,707,831)	(711,550)	(7,746)	
Total - Roads (Non Town)				0	(719,296)	(719,296)	(1,707,831)	(1,707,831)	(711,550)	(7,746)	
Roads (Town)											
Transport											
Crest Hill Road	4120141	540	RC013	0	(1,214)	(1,214)	(65,000)	(65,000)	(27,080)	25,866	
Teatree Road	4120141	540	RC014	0	0	0	(50,000)	(50,000)	(20,830)	20,830	
Wandena Road	4120141	540	RC030	0	(56,904)	(56,904)	(246,704)	(246,704)	(102,795)	45,891	
Steer Street	4120141	540	RC063	0	(3,321)	(3,321)	(140,000)	(140,000)	(58,330)	55,009	
Ioppolo Road	4120141	540	RC075	0	(22,852)	(22,852)	(36,288)	(36,288)	(15,110)	(7,742)	

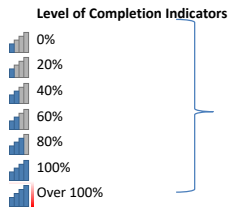
Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Ridgetop Ramble	4120141	540	RC098	0	(1,214)	(1,214)	(85,000)	(85,000)	(35,415)	34,201	
Edwards Place	4120141	540	RC122	0	(5,028)	(5,028)	(140,000)	(140,000)	(58,330)	53,302	
Mooliabeenee Road (WSFN)	4120141	540	RFN001	0	(1,394)	(1,394)	0	0	0	(1,394)	Wheatbelt Freight Network Grant
Total - Transport				0	(91,928)	(91,928)	(762,992)	(762,992)	(317,890)	225,962	
Total - Roads (Town)				0	(91,928)	(91,928)	(762,992)	(762,992)	(317,890)	225,962	
Footpaths											
Transport											
Footpaths (Capital) - Budgeting Purposes Only	4120170	560	FC000	0	(405)	(405)	(30,000)	(30,000)	(12,500)	12,095	
Clune to Brockman Trial	4120170	560	WT006	0	(9,481)	(9,481)	0	0	0	(9,481)	Carry over from FY 22/23
Total - Transport				0	(9,886)	(9,886)	(30,000)	(30,000)	(12,500)	2,614	
Total - Footpaths				0	(9,886)	(9,886)	(30,000)	(30,000)	(12,500)	2,614	
Parks & Ovals											
Recreation And Culture											
Sussex Bend Reserve (Capita)	4110370	570	PC197	0	0	0	(40,000)	(40,000)	(16,665)	16,665	
John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	0	0	(10,000)	(10,000)	(4,165)	4,165	
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	(50,000)	(50,000)	(20,830)	20,830	
Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(60,000)	(60,000)	(25,000)	25,000	
Town Park Infrastructure Parks (Capital)	4110370	570	PC320	0	0	0	(61,500)	(61,500)	0	0	
Mountain Bike Park (Capital)	4110370	570	PC361	0	(89,242)	(89,242)	(234,812)	(234,812)	(97,835)	8,593	
Total - Recreation And Culture				0	(89,242)	(89,242)	(456,312)	(456,312)	(164,495)	75,253	
Total - Parks & Ovals				0	(89,242)	(89,242)	(456,312)	(456,312)	(164,495)	75,253	
Infrastructure - Other											
Governance											
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	(63,845)	(63,845)	(17,500)	(17,500)	(17,500)	(46,345)	
Total - Governance				0	(63,845)	(63,845)	(17,500)	(17,500)	(17,500)	(46,345)	
Law, Order & Public Safety											
FIRE - Australia Fire Danger Rating System Signs	4050190	590	OC238	0	0	0	(56,000)	(56,000)	(56,000)	56,000	
Total - Law, Order & Public Safety				0	0	0	(56,000)	(56,000)	(56,000)	56,000	
Recreation And Culture											
Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	0	0	(8,000)	(8,000)	(8,000)	8,000	
Yozzi Road Walk Trail - Infrastructure Other (Capital)	4110390	590	OC183	0	0	0	(18,070)	(18,070)	0	0	
Muchea Hall Infrastructure Other (Capital)	4110390	590	OC313	0	(46,158)	(46,158)	(232,153)	(232,153)	(92,771)	46,613	
Long Distance XC Regional Trail - Infrastructure Other (Capital)	4110390	590	OC320	0	0	0	(12,000)	(12,000)	(5,145)	5,145	
Djidi Djidi Trail - Infrastructure Other (Capital)	4110390	590	OC331	0	(5,600)	(5,600)	(141,660)	(141,660)	0	(5,600)	
Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	(22,745)	(22,745)	0	0	0	(22,745)	Carry Over from 22/23
Total - Recreation And Culture				0	(74,503)	(74,503)	(411,883)	(411,883)	(105,916)	31,413	
Transport											
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(81,848)	(81,848)	(200,000)	(200,000)	0	(81,848)	
Total - Transport				0	(81,848)	(81,848)	(200,000)	(200,000)	0	(81,848)	
Economic Services											
OTH ECON - Electrical Vehicle Charging Station	4130890	590	OC800	0	0	0	(20,000)	(20,000)	0	0	
Total - Economic Services				0	0	0	(20,000)	(20,000)	0	0	

SHIRE OF CHITTING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 NOVEMBER 2023

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Total - Infrastructure - Other				0	(220,196)	(220,196)	(705,383)	(705,383)	(179,416)	(40,780)	
 Capital Expenditure Total				0	(3,677,888)	(3,677,888)	(9,039,842)	(9,039,842)	(3,601,455)	(76,433)	



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

Summary by Balance Sheet Category

Land	509	0	0	0	(240,000)	(240,000)	0	0
Buildings	510	0	(2,101,207)	(2,101,207)	(2,921,924)	(2,921,924)	(1,679,539)	(421,668)
Plant & Equipment	530	0	(446,132)	(446,132)	(2,215,400)	(2,215,400)	(536,065)	89,933
Infrastructure Roads	540	0	(811,224)	(811,224)	(2,470,823)	(2,470,823)	(1,029,440)	218,216
Infrastructure Footpaths	560	0	(9,886)	(9,886)	(30,000)	(30,000)	(12,500)	2,614
Infrastructure Parks & Ovals	570	0	(89,242)	(89,242)	(456,312)	(456,312)	(164,495)	75,253
Infrastructure Other	590	0	(220,196)	(220,196)	(705,383)	(705,383)	(179,416)	(40,780)
		0	(3,677,888)	(3,677,888)	(9,039,842)	(9,039,842)	(3,601,455)	(76,433)