CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 11 DECEMBER 2024

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 30 NOVEMBER 2024 PRESENTED TO THE
COUNCIL MEETING ON THE 11 DECEMBER 2024

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 11 December 2024, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
Payroll	PR 6741	$ 138,944.79	1	1	1	Municipal Fund
Payroll	PR 6744	$ 138,404.31	1	1	1	Municipal Fund
EFT27645	EFT 27791	$ 725,078.73	1	5	1	Municipal Fund
Direct	Debit	$ 64,429.84	5	5	1	Municipal Fund
Cheque	Cheque	$ -	6	6	1	Municipal Fund
	Total	**$ 1,066,857.67**				

Officer: Catherine Choules ***Signature: On file***

Authorised by: Scott Clayton ***Signature: On file***

Date of Report - 4 December 2024

Disclosure of Interest by Officer: Nil

 LIST OF ACCOUNTS PAID IN NOVEMBER 2024 - SUBMITTED TO COUNCIL 11 DECEMBER 2024

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	Payroll Payments				
1	PR 6741	06/11/2024	Payroll		$ 138,944.79
2	PR 6744	20/11/2024	Payroll		$ 138,404.31
					$ 277,349.10
	EFT Payments				
	Chq/EFT	**Date**	**Name**	**Invoice Amount**	**Payment Amount**
1	EFT27645	01/11/2024	Alcolizer Technology		$ 605.00
2	EFT27646	01/11/2024	Alison Reliti		$ 41.58
3	EFT27647	01/11/2024	Aussie Natural Spring Water		$ 10.75
4	EFT27648	01/11/2024	Australian Black Limes		$ 195.70
5	EFT27649	01/11/2024	Avantgarde Technologies Pty Ltd		$ 541.89
6	EFT27650	01/11/2024	Avon Waste		$ 38,428.84
	00065599	04/10/2024	Avon Waste	$ 18,983.57	
	00065616	18/10/2024	Avon Waste	$ 19,445.27	
7	EFT27651	01/11/2024	Bindoon General Store		$ 66.50
8	EFT27652	01/11/2024	Bindoon Hardware & Rural Supplies		$ 1,250.26
9	EFT27653	01/11/2024	Bindoon Sporting and Recreation Association Inc		$ 450.49
10	EFT27654	01/11/2024	BlackBox Control		$ 3,882.00
	73775	24/10/2024	BlackBox Control	$ 2,875.00	
	74063	27/10/2024	BlackBox Control	$ 1,007.00	
11	EFT27655	01/11/2024	Brett's Embroidery		$ 500.00
12	EFT27656	01/11/2024	Brooks Hire Service Pty Ltd		$ 6,399.36
13	EFT27657	01/11/2024	Bunnings Building Supplies		$ 1,769.67
	2174-01250263	10/10/2024	Bunnings Building Supplies	$ 648.00	
	2174-99829726	15/10/2024	Bunnings Building Supplies	$ 521.18	
	2174-01571639	22/10/2024	Bunnings Building Supplies	$ 600.49	
14	EFT27658	01/11/2024	Chittering Pest & Weed		$ 1,760.00
15	EFT27659	01/11/2024	D & N Mechanical Services		$ 19,969.47
	00000203	15/10/2024	D & N Mechanical Services	$ 6,810.32	
	00000205	20/10/2024	D & N Mechanical Services	$ 6,921.71	
	00000212	29/10/2024	D & N Mechanical Services	$ 6,237.44	
16	EFT27660	01/11/2024	Del Botanics Environmental Consulting		$ 15,851.00
17	EFT27661	01/11/2024	Department of Fire and Emergency (DFES)		$ 93,534.30
18	EFT27662	01/11/2024	Dynamic Group Electrical Air & Data		$ 4,495.22
	INV-170748	14/10/2024	Dynamic Group Electrical Air & Data	$ 198.00	
	INV-170753	18/10/2024	Dynamic Group Electrical Air & Data	$ 145.98	
	INV-170758	18/10/2024	Dynamic Group Electrical Air & Data	$ 4,151.24	
19	EFT27663	01/11/2024	Ecowater Services Pty Ltd		$ 2,811.00
	J3042	01/10/2024	Ecowater Services Pty Ltd	$ 291.50	
	J3044	01/10/2024	Ecowater Services Pty Ltd	$ 291.50	
	J3045	01/10/2024	Ecowater Services Pty Ltd	$ 479.00	
	J3046	01/10/2024	Ecowater Services Pty Ltd	$ 291.50	
	J3047	01/10/2024	Ecowater Services Pty Ltd	$ 291.50	
	J3048	01/10/2024	Ecowater Services Pty Ltd	$ 291.50	
	J3049	01/10/2024	Ecowater Services Pty Ltd	$ 291.50	
	K2432	16/10/2024	Ecowater Services Pty Ltd	$ 291.50	
	K2411	18/10/2024	Ecowater Services Pty Ltd	$ 291.50	
20	EFT27664	01/11/2024	Frontline Fire & Rescue Equipment		$ 2,964.73
21	EFT27665	01/11/2024	Gingin Fuel & Tyres Pty Ltd		$ 7,546.50
22	EFT27666	01/11/2024	Harriet Murphy		$ 5,000.00
23	EFT27667	01/11/2024	Haydon Agricultural Contractors		$ 858.00
	843	14/10/2024	Haydon Agricultural Contractors	$ 429.00	
	844	14/10/2024	Haydon Agricultural Contractors	$ 429.00	
24	EFT27668	01/11/2024	Hersey's Safety Pty Ltd		$ 460.35
25	EFT27669	01/11/2024	Integrity Fencing & Gates		$ 1,705.00
26	EFT27670	01/11/2024	JB Hi-Fi Group Pty Ltd		$ 2,289.56
	BD1547694	01/10/2024	JB Hi-Fi Group Pty Ltd	$ 1,362.89	
	BD1578182	08/10/2024	JB Hi-Fi Group Pty Ltd	$ 383.32	
	BD1579040	09/10/2024	JB Hi-Fi Group Pty Ltd	$ 543.35	
27	EFT27671	01/11/2024	Jason & Lynette Prendergast		$ 500.00
28	EFT27672	01/11/2024	Jive Media Solutions		$ 228.70
29	EFT27673	01/11/2024	Keith Cunningham		$ 265.10
30	EFT27674	01/11/2024	Kleen West Distributors		$ 2,014.98
31	EFT27675	01/11/2024	LGISWA		$ 201,851.65
	100-158156-02	29/10/2024	LGISWA	$ 53,041.06	
	100-158156-02	29/10/2024	LGISWA	$ 39,434.29	
	100-158156-02	29/10/2024	LGISWA	$ 45,689.05	
	100-158156-02	29/10/2024	LGISWA	$ 63,687.25	
32	EFT27676	01/11/2024	LGRCEU (WA)		$ 20.50
33	EFT27677	01/11/2024	Landgate Customer Account		$ 9.05
34	EFT27678	01/11/2024	Lock, Stock & Farrell		$ 275.00
35	EFT27679	01/11/2024	Lorraine Martin		$ 200.00
36	EFT27680	01/11/2024	Matthew Vigar		$ 200.00
37	EFT27681	01/11/2024	Natalie Van Rooyen		$ 74.34
38	EFT27682	01/11/2024	North Metropolitan Tafe		$ 1,121.25
39	EFT27683	01/11/2024	Northern Valley Plumbing Pty Ltd		$ 18,535.00
	INV-1407	08/10/2024	Northern Valley Plumbing Pty Ltd	$ 1,155.00	
	INV-1435	21/10/2024	Northern Valley Plumbing Pty Ltd	$ 8,250.00	
	INV-1436	21/10/2024	Northern Valley Plumbing Pty Ltd	$ 3,850.00	

LIST OF ACCOUNTS PAID IN NOVEMBER 2024 - SUBMITTED TO COUNCIL 11 DECEMBER 2024

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	INV-1437	21/10/2024	Northern Valley Plumbing Pty Ltd	$ 2,695.00	
	INV-1433	21/10/2024	Northern Valley Plumbing Pty Ltd	$ 330.00	
	INV-1434	21/10/2024	Northern Valley Plumbing Pty Ltd	$ 2,255.00	
40	EFT27684	01/11/2024	Officeworks		$ 90.80
41	EFT27685	01/11/2024	OnPress Digital Print Solutions		$ 1,794.10
	INV-0014382	01/10/2024	OnPress Digital Print Solutions	$ 877.80	
	INV-0014425	01/10/2024	OnPress Digital Print Solutions	$ 184.80	
	INV-0014597	15/10/2024	OnPress Digital Print Solutions	$ 731.50	
42	EFT27686	01/11/2024	Onemusic Australia		$ 233.35
43	EFT27687	01/11/2024	Pirtek (Malaga) Pty Ltd		$ 963.59
44	EFT27688	01/11/2024	Print Media Group		$ 1,403.56
45	EFT27689	01/11/2024	RBC Rural		$ 821.80
46	EFT27690	01/11/2024	SW Taylor T/As Prompt Safety Solutions		$ 1,430.00
47	EFT27691	01/11/2024	Stewart & Heaton Clothing Co Pty Ltd		$ 68.19
48	EFT27692	01/11/2024	Structerre Consulting Group		$ 3,575.00
49	EFT27693	01/11/2024	T-Quip		$ 254.28
50	EFT27694	01/11/2024	Team Global Express Pty Ltd		$ 96.17
	0582-S282300	13/10/2024	Team Global Express Pty Ltd	$ 63.68	
	0583-S282300	20/10/2024	Team Global Express Pty Ltd	$ 32.49	
51	EFT27695	01/11/2024	Verina Jones		$ 801.50
52	EFT27696	01/11/2024	Volunteering WA		$ 385.00
53	EFT27697	01/11/2024	Westrac Pty Ltd		$ 684.29
54	EFT27698	01/11/2024	Wilko's Feral Pest Control		$ 300.00
55	EFT27699	01/11/2024	Winc Australia Pty Ltd		$ 1,359.51
	9046226066	01/10/2024	Winc Australia Pty Ltd	$ 602.90	
	9046310198	01/10/2024	Winc Australia Pty Ltd	$ 129.49	
	9046379611	10/10/2024	Winc Australia Pty Ltd	$ 32.66	
	9046392401	11/10/2024	Winc Australia Pty Ltd	$ 561.80	
	9046392710	11/10/2024	Winc Australia Pty Ltd	$ 32.66	
56	EFT27700	14/11/2024	Australia Post		$ 460.06
57	EFT27701	14/11/2024	Dun Direct Pty Ltd (Dunning's)		$ 14,504.43
	SMY-OCT 2024	31/10/2024	Dun Direct Pty Ltd (Dunning's)	$ 9,727.18	
	SMY-POD - OCT 2024	31/10/2024	Dun Direct Pty Ltd (Dunning's)	$ 4,777.25	
58	EFT27702	14/11/2024	LGRCEU (WA)		$ 20.50
59	EFT27703	14/11/2024	Synergy		$ 20,733.90
60	EFT27704	14/11/2024	Telstra Limited		$ 7,479.62
	K552586431-6	14/11/2024	Telstra Limited	$ 7,462.29	
	T311 12102024	14/11/2024	Telstra Limited	$ 17.33	
61	EFT27705	14/11/2024	Wex Australia Pty Ltd		$ 5,637.77
	120	31/10/2024	Wex Australia Pty Ltd	$ 2,199.05	
	120-POD	31/10/2024	Wex Australia Pty Ltd	$ 3,438.72	
62	EFT27706	20/11/2024	Aimee Ellis		$ 500.00
63	EFT27707	20/11/2024	Alison Adams		$ 100.00
64	EFT27708	20/11/2024	All Filters		$ 10,055.62
	I-7663	01/11/2024	All Filters	$ 7,971.98	
	I-7770	01/11/2024	All Filters	$ 2,083.64	
65	EFT27709	20/11/2024	Annie Hudson		$ 171.62
66	EFT27710	20/11/2024	Aussie Natural Spring Water		$ 32.25
	3486977	01/11/2024	Aussie Natural Spring Water	$ 21.50	
	3509192	11/11/2024	Aussie Natural Spring Water	$ 10.75	
67	EFT27711	20/11/2024	Austech Illusions Pty Ltd		$ 450.00
68	EFT27712	20/11/2024	Avantgarde Technologies Pty Ltd		$ 9,504.11
69	EFT27713	20/11/2024	Avon Waste		$ 14,486.03
70	EFT27714	20/11/2024	Bindoon Hardware & Rural Supplies		$ 2,895.31
71	EFT27715	20/11/2024	Bindoon Primary School		$ 250.00
72	EFT27716	20/11/2024	Biomax		$ 294.00
73	EFT27717	20/11/2024	Bragskale Pty Ltd		$ 1,980.00
74	EFT27718	20/11/2024	Brett's Embroidery		$ 77.50
75	EFT27719	20/11/2024	Brooks Hire Service Pty Ltd		$ 1,747.15
	280217	01/11/2024	Brooks Hire Service Pty Ltd	$ 1,032.15	
	280218	01/11/2024	Brooks Hire Service Pty Ltd	$ 715.00	
76	EFT27720	20/11/2024	Bunnings Building Supplies		$ 202.20
77	EFT27721	20/11/2024	CDWA Investments Pty Ltd		$ 9,900.00
78	EFT27722	20/11/2024	Chittering Landcare Group		$ 46,005.00
	780	01/11/2024	Chittering Landcare Group	$ 80.00	
	783	06/11/2024	Chittering Landcare Group	$ 45,925.00	
79	EFT27723	20/11/2024	Chittering Pest & Weed		$ 4,840.00
80	EFT27724	20/11/2024	Construction Training Fund		$ 590.84
81	EFT27725	20/11/2024	Coo-ee Couriers & Transport		$ 145.20
82	EFT27726	20/11/2024	Corsign WA		$ 105.60
83	EFT27727	20/11/2024	D & L Studio Pty LTd T/A Metal Artwork Badges		$ 119.41
84	EFT27728	20/11/2024	D & N Mechanical Services		$ 11,517.65
	00000216	06/11/2024	D & N Mechanical Services	$ 3,999.44	
	00000219	08/11/2024	D & N Mechanical Services	$ 7,518.21	
85	EFT27729	20/11/2024	David Ayris		$ 174.80
86	EFT27730	20/11/2024	Department of Mines, Industry Regulation and Safety		$ 6,573.04
87	EFT27731	20/11/2024	Dry Kirkness (Audit) Pty Ltd		$ 1,650.00
88	EFT27732	20/11/2024	Dun Direct Pty Ltd (Dunning's)		$ 1,072.78
89	EFT27733	20/11/2024	Dynamic Group Electrical Air & Data		$ 264.00

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
90	EFT27734	20/11/2024	Eco Springs Perth		$ 624.00
91	EFT27735	20/11/2024	Ecowater Services Pty Ltd		$ 291.50
92	EFT27736	20/11/2024	Edmund Rice College		$ 250.00
93	EFT27737	20/11/2024	Fields Advisory Pty Ltd		$ 4,950.00
94	EFT27738	20/11/2024	Fulton Hogan Industries Pty Ltd		$ 2,816.00
95	EFT27739	20/11/2024	Ghost Gum Gourmet Cupcakery		$ 120.00
96	EFT27740	20/11/2024	Gingin Florist		$ 80.00
97	EFT27741	20/11/2024	Gro-Turf Pty Ltd		$ 5,208.50
	00005425	01/11/2024	Gro-Turf Pty Ltd	$ 3,696.00	
	37601	01/11/2024	Gro-Turf Pty Ltd	$ 1,512.50	
98	EFT27742	20/11/2024	Guardian Tactile Systems Pty Ltd		$ 1,723.87
99	EFT27743	20/11/2024	Hoopla ANZ LLC		$ 71.78
	505985851	01/11/2024	Hoopla ANZ LLC	$ 14.77	
	506116427	01/11/2024	Hoopla ANZ LLC	$ 57.01	
100	EFT27744	20/11/2024	IGA Bindoon		$ 1,002.32
101	EFT27745	20/11/2024	Immaculate Heart College		$ 500.00
102	EFT27746	20/11/2024	Integrity Fencing & Gates		$ 1,320.00
103	EFT27747	20/11/2024	J & RM Loudon		$ 852.50
104	EFT27748	20/11/2024	JB Hi-Fi Group Pty Ltd		$ 1,188.86
	BD1580233	01/11/2024	JB Hi-Fi Group Pty Ltd	$ 957.78	
	BD1590465	01/11/2024	JB Hi-Fi Group Pty Ltd	$ 231.08	
105	EFT27749	20/11/2024	KBK Plant Hire		$ 880.00
106	EFT27750	20/11/2024	Kate Durey		$ 150.00
	VC20102024	15/11/2024	Kate Durey	$ 100.00	
	VC26102024	15/11/2024	Kate Durey	$ 50.00	
107	EFT27751	20/11/2024	Kennards Hire Pty Ltd (Malaga)		$ 275.00
108	EFT27752	20/11/2024	Kennards Hire Pty Ltd - Welshpool		$ 1,167.00
109	EFT27753	20/11/2024	Kleen West Distributors		$ 2,272.11
	00100851	01/11/2024	Kleen West Distributors	$ 2,159.14	
	00101516	08/11/2024	Kleen West Distributors	$ 112.97	
110	EFT27754	20/11/2024	Landgate Customer Account		$ 94.80
111	EFT27755	20/11/2024	Local Government Professionals Australia WA Inc		$ 4,715.00
	41317	01/11/2024	Local Government Professionals Australia WA Inc	$ 1,600.00	
	41318	01/11/2024	Local Government Professionals Australia WA Inc	$ 1,600.00	
	41320	01/11/2024	Local Government Professionals Australia WA Inc	$ 1,515.00	
112	EFT27756	20/11/2024	Local Government Works Association WA Inc		$ 550.00
113	EFT27757	20/11/2024	McLeods Lawyers Pty Ltd		$ 6,914.71
	141701	01/11/2024	McLeods Lawyers Pty Ltd	$ 2,133.45	
	141891	01/11/2024	McLeods Lawyers Pty Ltd	$ 4,781.26	
114	EFT27758	20/11/2024	Michael King		$ 1,000.00
115	EFT27759	20/11/2024	Mitchell Byrne's Contracting Pty Ltd		$ 8,327.00
116	EFT27760	20/11/2024	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)		$ 451.80
117	EFT27761	20/11/2024	Monique Di Francesco		$ 2,500.00
118	EFT27762	20/11/2024	Muchea Tree Farm		$ 13.00
119	EFT27763	20/11/2024	Natalie Van Rooyen		$ 166.88
120	EFT27764	20/11/2024	Natural Area Holdings Pty Ltd		$ 3,344.00
121	EFT27765	20/11/2024	Neva Harris		$ 400.00
	VC27102024	15/11/2024	Neva Harris	$ 100.00	
	VC 03112024	15/11/2024	Neva Harris	$ 50.00	
	VC09112024	15/11/2024	Neva Harris	$ 50.00	
	VC10112024	15/11/2024	Neva Harris	$ 100.00	
	VC17112024	17/11/2024	Neva Harris	$ 100.00	
122	EFT27766	20/11/2024	Northern Valley Plumbing Pty Ltd		$ 3,410.00
	INV-1448	12/11/2024	Northern Valley Plumbing Pty Ltd	$ 1,210.00	
	INV-1475	14/11/2024	Northern Valley Plumbing Pty Ltd	$ 2,200.00	
123	EFT27767	20/11/2024	Northern Valleys Locavore Store		$ 168.00
	INV-0232	08/11/2024	Northern Valleys Locavore Store	$ 60.00	
	INV-0234	15/11/2024	Northern Valleys Locavore Store	$ 108.00	
124	EFT27768	20/11/2024	Northern Valleys News		$ 1,785.00
	INV-3824	08/11/2024	Northern Valleys News	$ 225.00	
	INV-3823	08/11/2024	Northern Valleys News	$ 935.00	
	INV-3825	08/11/2024	Northern Valleys News	$ 225.00	
	INV-3826	08/11/2024	Northern Valleys News	$ 400.00	
125	EFT27769	20/11/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		$ 1,005.00
	INV-0240	01/11/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$ 151.00	
	INV-0243	05/11/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$ 203.00	
	INV-0244	05/11/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$ 203.00	
	INV-0246	13/11/2024	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	$ 448.00	
126	EFT27770	20/11/2024	On Hold On Line		$ 77.00
127	EFT27771	20/11/2024	Open Systems Technology T/As CouncilFirst		$ 6,844.75
	SI008704	01/11/2024	Open Systems Technology T/As CouncilFirst	$ 1,163.25	
	SI008721	01/11/2024	Open Systems Technology T/As CouncilFirst	$ 5,654.00	
	SI008728	04/11/2024	Open Systems Technology T/As CouncilFirst	$ 27.50	
128	EFT27772	20/11/2024	Print Media Group		$ 42.95
129	EFT27773	20/11/2024	SAI Global Limited		$ 3,520.00
130	EFT27774	20/11/2024	Scott Clayton		$ 506.20
131	EFT27775	20/11/2024	Seek		$ 825.00
	700838754	01/11/2024	Seek	$ 357.50	
	700881178	11/11/2024	Seek	$ 467.50	

CS01 - 12/24 LIST OF ACCOUNTS PAID IN NOVEMBER 2024 - SUBMITTED TO COUNCIL 11 DECEMBER 2024 ATTACHMENT 1

Chq/EFT	Date	Name	Invoice Amount	Payment Amount
EFT27776	20/11/2024	Shelley Mauritz		$ 63.80
EFT27777	20/11/2024	Shire Of Chittering		$ 196.00
T559	15/11/2024	Shire Of Chittering	$ 130.00	
T560	19/11/2024	Shire Of Chittering	$ 66.00	
EFT27778	20/11/2024	Stewart & Heaton Clothing Co Pty Ltd		$ 75.93
EFT27779	20/11/2024	Sydney Tools Pty Ltd		$ 1,000.00
EFT27780	20/11/2024	Team Global Express Pty Ltd		$ 188.01
EFT27781	20/11/2024	The Hive @ Little Eeden		$ 396.00
EFT27782	20/11/2024	Vanguard Press		$ 368.50
EFT27783	20/11/2024	WA Stump Grinding		$ 15,023.80
INV-0408	01/11/2024	WA Stump Grinding	$ 3,007.80	
INV-0408	01/11/2024	WA Stump Grinding	$ 12,016.00	
EFT27784	20/11/2024	WALGA		$ 1,292.50
SI-011927	01/11/2024	WALGA	$ 654.50	
SI-011669	01/11/2024	WALGA	$ 638.00	
EFT27785	20/11/2024	Wannamal Community Centre Inc		$ 200.00
EFT27786	20/11/2024	Water Corporation		$ 51.44
EFT27787	20/11/2024	Watertorque Group (Tanks) Pty Ltd		$ 1,471.36
EFT27788	20/11/2024	Wesfarmers Kleenheat Gas Pty Ltd		$ 99.00
EFT27789	20/11/2024	Workwear Supplies		$ 2,543.99
INV-5133	01/11/2024	Workwear Supplies	$ 536.37	
INV-5206	05/11/2024	Workwear Supplies	$ 437.91	
INV-5326	17/11/2024	Workwear Supplies	$ 437.75	
INV-5327	07/11/2024	Workwear Supplies	$ 384.12	
INV-5335	07/11/2024	Workwear Supplies	$ 109.62	
INV-5337	07/11/2024	Workwear Supplies	$ 236.28	
INV-5338	07/11/2024	Workwear Supplies	$ 401.94	
EFT27790	20/11/2024	Zone 50 Engineering Surveys Pty Ltd		$ 2,019.60
EFT27791	21/11/2024	Josephine Fern		$ 200.00
VC 13102024	15/11/2024	Josephine Fern	$ 100.00	
VC 19102024	15/11/2024	Josephine Fern	$ 50.00	
VC17112024	17/11/2024	Josephine Fern	$ 50.00	
				$ 725,078.73
Direct Debits				
DD11121.1	06/11/2024	Aware Super		$ 18,780.10
DD11121.2	06/11/2024	FirstChoice Wholesale Personal Super		$ 269.85
DD11121.3	06/11/2024	Mercer Tailored Super		$ 214.73
DD11121.4	06/11/2024	Australian Ethical Retail Superannuation Fund		$ 284.52
DD11121.5	06/11/2024	Rest Superannuation		$ 3,279.60
DD11121.6	06/11/2024	ANZ Smart Choice Super		$ 669.36
DD11121.7	06/11/2024	Care Super		$ 410.56
DD11121.8	06/11/2024	Spirit Super		$ 1,127.98
DD11121.9	06/11/2024	Westpac Banking Corporation		$ 474.45
DD11121.10	06/11/2024	Hostplus Superannuation Fund		$ 2,268.90
DD11121.11	06/11/2024	Australian Super		$ 3,287.89
DD11121.12	06/11/2024	The Trustee for BNTCL SMSF		$ 648.83
DD11121.13	06/11/2024	CBUS Super		$ 613.35
DD11121.14	06/11/2024	MLC Masterkey Super Fundamentals		$ 218.50
DD11128.1	06/11/2024	Ricoh Australia Pty Ltd		$ 489.51
DD11141.1	20/11/2024	Aware Super		$ 18,171.17
DD11141.2	20/11/2024	FirstChoice Wholesale Personal Super		$ 292.77
DD11141.3	20/11/2024	Mercer Tailored Super		$ 224.31
DD11141.4	20/11/2024	Australian Ethical Retail Superannuation Fund		$ 284.52
DD11141.5	20/11/2024	Rest Superannuation		$ 3,201.51
DD11141.6	20/11/2024	ANZ Smart Choice Super		$ 665.53
DD11141.7	20/11/2024	Care Super		$ 410.56
DD11141.8	20/11/2024	Spirit Super		$ 1,121.66
DD11141.9	20/11/2024	Westpac Banking Corporation		$ 474.45
DD11141.10	20/11/2024	Hostplus Superannuation Fund		$ 2,275.97
DD11141.11	20/11/2024	Australian Super		$ 2,795.90
DD11141.12	20/11/2024	The Trustee for BNTCL SMSF		$ 648.83
DD11141.13	20/11/2024	CBUS Super		$ 606.03
DD11141.14	20/11/2024	MLC Masterkey Super Fundamentals		$ 218.50
				$ 64,429.84
Cheques				$ -
				$ 1,066,857.67
		LIST OF ACCOUNTS PAID USING PURCHASING CARDS		
Fuel Cards Payments				
SMY-POD OCT 2024	31/10/2024	Dun Direct Pty Ltd (Dunning's)		$ 4,777.25
SMY-OCT 2024	31/10/2024	Dun Direct Pty Ltd (Dunning's)		$ 9,727.18
7034320105595000			$ 52.13	
7034320109350428			$ 167.87	
7034320105595000			$ 863.55	
703432010572484O			$ 1,015.26	
7034320105724907			$ 625.49	
7034320105724923			$ 229.16	

LIST OF ACCOUNTS PAID IN NOVEMBER 2024 - SUBMITTED TO COUNCIL 11 DECEMBER 2024

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	7034320105724949			$ 901.11	
	7034320105724956			$ 1,263.28	
	7034320105724964			$ 1,996.08	
	7034320105595000			$ 537.54	
	7034320105724972			$ 455.07	
	7034320105724857			$ 251.49	
	7034320105724865			$ 137.16	
	7034320105595000			$ 63.01	
	7034320108369668			$ 369.55	
	7034320105724873			$ 269.51	
	7034320105724899			$ 120.60	
	7034320106090480			$ 55.09	
	7034320106149112			$ 149.80	
	7034320106090498			$ 204.43	
	120-POD	31/10/2024	Wex Australia Pty Ltd		$ 3,438.72
	120	31/10/2024	Wex Australia Pty Ltd		$ 2,199.05
	5035 7564			$ 145.48	
	5091 1923			$ 203.43	
	5180 6817			$ 190.15	
	5483 8650			$ 63.45	
	5646 4596			$ 151.96	
	5970 5391			$ 86.03	
	5912 2985			$ 221.34	
	6264 0452			$ 185.05	
	6320 8150			$ 41.84	
	6375 9210			$ 138.60	
	6443 2791			$ 80.56	
	6502 7426			$ 439.98	
	8638 4335			$ 99.50	
	6345 8573			$ 151.68	
					$ 15,364.95
					$ 20,142.20

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the Period Ended 30 November 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Date prepared: 05/12/2024

SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 November 2024

Key Information

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

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

Statement of Financial Activity by Reporting Program
Is presented on page 5 and shows a surplus as at 30 November 2024 of $6,298,160.

Items of Significance

The material variance adopted by the Shire for the 2024/25 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	▼	($15,559)
Plant and Equipment	▲	$54,717
Infrastructure Assets - Roads	▲	$879,075
Infrastructure Assets - Footpaths		$0
Infrastructure Assets - Parks & Ovals	▲	$52,585
Infrastructure Assets - Other	▲	$228,653
Capital Revenue		
Capital Grants, Subsidies and Contributions	▼	($96,872)
Proceeds from Disposal of Assets	▼	($24,000)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Recreaton Centre Redevelopment	74%	$ 144,030	$ 60,010	$ 106,455
Mountain Bike Park (Capital)	5%	$ 145,000	$ 60,415	$ 7,830
Bindoon-Dewars Pool Road (RRG)	0%	$ 438,552	$ -	$ -
Wells Glover Road Final Seal (RRG)	0%	$ 223,857	$ -	$ -
Blue Plains/Maddern (BS)	3%	$ 486,916	$ -	$ 13,377
Muchea Road South (BS)	0%	$ 516,584	$ -	$ -
Wandena Road	0%	$ 193,985	$ -	$ -
Djidi Djidi Trail - Infractructure Other (Capital)	0%	$ 50,000	$ -	$ -
Bindoon Dump Point and ATU	0%	$ 60,000	$ -	$ -
Street Lights Shire Owned - Infrastructure Other (Cap	0%	$ 118,152	$ -	$ -
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	23%	$ 2,177,393	$ 516,598	$ 491,615
Capital Grants, Subsidies and Contributions	14%	$ 3,526,329	$ 597,075	$ 500,203
	17%	$ 5,703,722	$ 1,113,673	$ 991,817
Rates Levied	102%	$ 7,499,374	$ 7,495,240	$ 7,612,775

% Compares Current YTD Actuals to Annual Budget

Financial Position		November 2023	30 November 2024
Adjusted Net Current Assets	100%	$ 6,323,417	$ 6,298,160
Cash and Equivalent - Unrestricted	95%	$ 6,278,168	$ 5,946,550
Cash and Equivalent - Restricted	80%	$ 2,610,028	$ 2,092,673
Receivables - Rates	119%	$ 1,950,564	$ 2,319,060
Receivables - Other	97%	$ 395,043	$ 383,823
Payables	121%	$ 1,298,585	$ 1,565,961

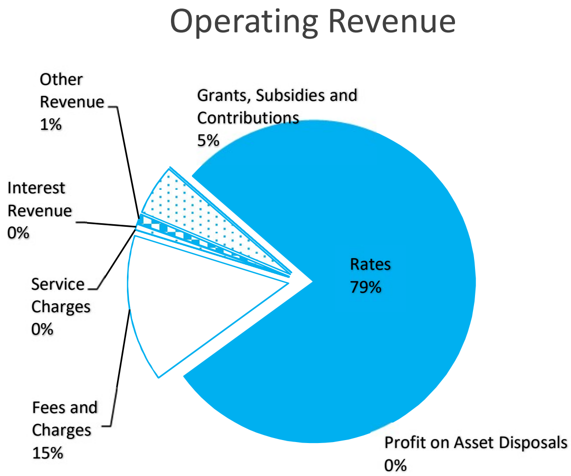
% Compares Current YTD Actuals to Prior Year Actuals at the same time

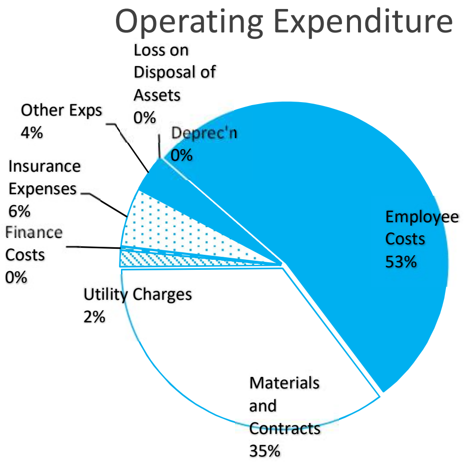
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

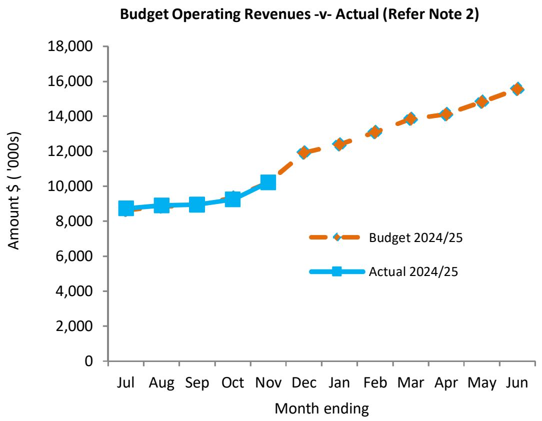
Preparation

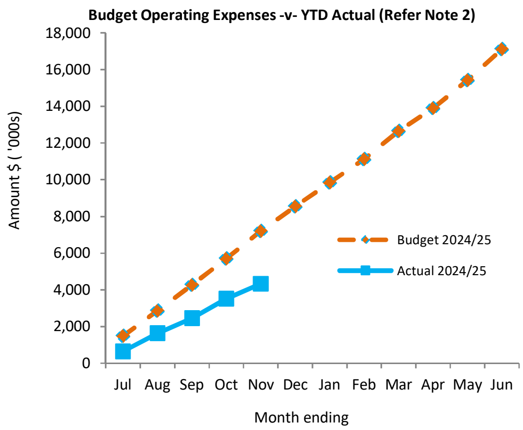
Prepared by: Samantha Young
Reviewed by: Sue Mills
Date prepared: 05/12/2024

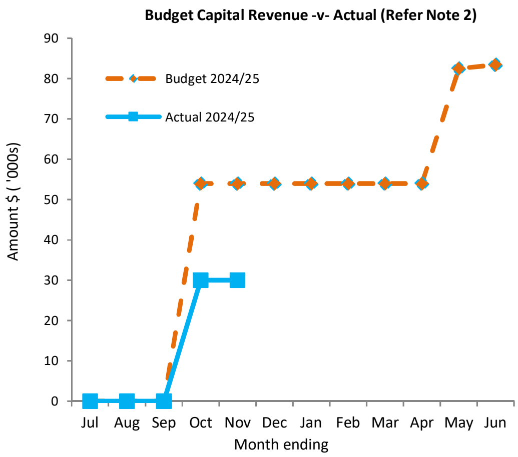
SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 November 2024

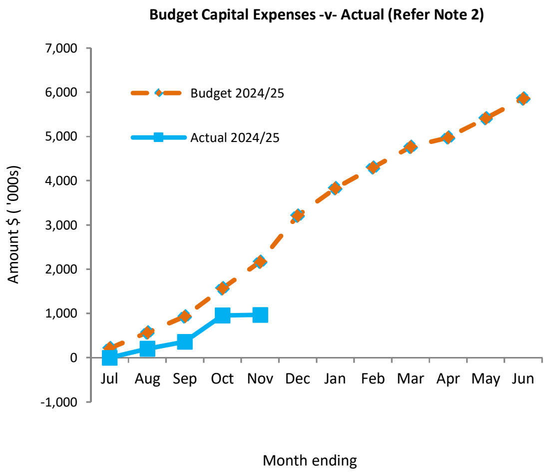












This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 30 November 2024

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		6,113	2,540	**115**	(2,425)	(95%)	▼	
General Purpose Funding		8,892,745	7,817,372	**7,872,676**	55,304	1%	▲	
Law, Order and Public Safety		656,673	182,458	**147,488**	(34,969)	(19%)	▼	S
Health		68,490	36,115	**36,634**	519	1%	▲	
Education and Welfare		39,545	4,095	**2,000**	(2,095)	(51%)	▼	
Housing		139,105	57,895	**65,653**	7,758	13%	▲	
Community Amenities		1,259,843	1,133,140	**1,150,488**	17,348	2%	▲	
Recreation and Culture		19,742	8,454	**29,976**	21,522	255%	▲	S
Transport		169,257	141,392	**196,026**	54,634	39%	▲	S
Economic Services		676,603	143,945	**127,528**	(16,417)	(11%)	▼	S
Other Property and Services		104,713	43,615	**57,154**	13,539	31%	▲	S
		12,032,829	9,571,021	**9,685,739**				
Expenditure from operating activities								
Governance		(1,307,224)	(480,067)	**(408,744)**	71,323	15%	▲	S
General Purpose Funding		(421,839)	(172,563)	**(155,103)**	17,460	10%	▲	S
Law, Order and Public Safety		(2,227,929)	(964,944)	**(762,801)**	202,143	21%	▲	S
Health		(443,655)	(197,597)	**(136,306)**	61,291	31%	▲	S
Education and Welfare		(130,960)	(31,769)	**(16,054)**	15,715	49%	▲	S
Housing		(375,201)	(163,841)	**(93,527)**	70,314	43%	▲	S
Community Amenities		(2,653,165)	(1,114,041)	**(1,028,151)**	85,890	8%	▲	
Recreation and Culture		(2,285,204)	(983,023)	**(576,475)**	406,548	41%	▲	S
Transport		(5,771,511)	(2,425,137)	**(557,517)**	1,867,620	77%	▲	S
Economic Services		(1,484,058)	(510,572)	**(462,689)**	47,883	9%	▲	
Other Property and Services		(9,971)	(153,059)	**(134,021)**	19,038	12%	▲	S
		(17,110,716)	(7,196,613)	**(4,331,390)**				
Operating activities excluded from budget								
Add back Depreciation		5,381,233	2,242,150	**0**	(2,242,150)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(37,160)	0	**0**	0			
		5,344,073	2,242,150	**0**				
Amount attributable to operating activities		**266,186**	**4,616,558**	**5,354,349**				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	3,526,329	597,075	**500,203**	(96,872)	(16%)	▼	S
Proceeds from Disposal of Assets		82,500	54,000	**30,000**	(24,000)	(44%)	▼	S
		3,608,829	651,075	**530,203**				
Outflows from investing activities								
Land and Buildings	13	(613,784)	(144,907)	**(160,466)**	(15,559)	(11%)	▼	S
Plant and Equipment	13	(526,000)	(302,250)	**(247,533)**	54,717	18%	▲	S
Infrastructure Assets - Roads	13	(3,326,315)	(1,258,815)	**(379,741)**	879,075	70%	▲	S
Infrastructure Assets - Parks & Ovals	13	(145,000)	(60,415)	**(7,830)**	52,585	87%	▲	S
Infrastructure Assets - Other	13	(687,748)	(286,559)	**(57,906)**	228,653	80%	▲	S
		(5,298,846)	(2,052,946)	**(853,476)**				
Amount attributable to investing activities		**(1,690,017)**	**(1,401,872)**	**(323,273)**				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings		0	0	**0**	0			
Transfer from Reserves	7	913	0	**0**	0			
		913	0	**0**				
Outflows from financing activities								
Repayment of Borrowings	10	(410,390)	(116,510)	**(115,335)**	1,175	1%	▲	
Transfer to Reserves	7	(148,865)	0	**0**	0			
		(559,256)	(116,510)	**(115,335)**				
Amount attributable to financing activities		**(558,343)**	**(116,510)**	**(115,335)**				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	1,982,176	1,382,420	**1,382,420**	0	0%		
Amount attributable to operating activities		266,186	4,616,558	**5,354,349**	737,791	16%	▲	S
Amount attributable to investing activities		(1,690,017)	(1,401,872)	**(323,273)**	1,078,599	(77%)	▲	
Amount attributable to financing activities		(558,343)	(116,510)	**(115,335)**	1,175	(1%)	▲	
Surplus or deficit at the end of the financial year	3	**0**	**4,480,596**	**6,298,160**	**1,817,565**	41%	▲	S

▲▼ 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 2024

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	9	7,499,374	7,495,240	**7,612,775**	117,535	2%	▲	
Grants, Subsidies and Contributions	11	2,177,393	516,598	**491,615**	(24,984)	(5%)	▼	
Fees and Charges		1,783,917	1,396,927	**1,432,498**	35,570	3%	▲	
Interest Revenue		307,555	68,322	**56,587**	(11,735)	(17%)	▼	S
Other Revenue		227,430	93,933	**92,264**	(1,669)	(2%)	▼	
Profit on Disposal of Assets	8	37,160	0	**0**	0			
		12,032,829	9,571,021	**9,685,739**				
Expenditure from operating activities								
Employee Costs		(5,483,560)	(2,414,455)	**(2,307,903)**	106,552	4%	▲	
Materials and Contracts		(5,140,650)	(1,935,108)	**(1,524,554)**	410,554	21%	▲	S
Utility Charges		(211,333)	(103,142)	**(70,691)**	32,451	31%	▲	S
Depreciation		(5,381,233)	(2,242,150)	**0**	2,242,150	100%	▲	S
Finance Costs		(213,519)	(87,301)	**(14,749)**	72,552	0%	▲	
Insurance Expenses		(259,647)	(259,638)	**(254,752)**	4,886	2%	▲	
Other Expenditure		(420,774)	(154,819)	**(158,742)**	(3,923)	(3%)	▼	
Loss on Disposal of Assets	8	0	0	**0**	0			
		(17,110,716)	(7,196,613)	**(4,331,390)**				
Operating activities excluded from budget								
Add back Depreciation		5,381,233	2,242,150	**0**	(2,242,150)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8	(37,160)	0	**0**	0			
		5,344,073	2,242,150	**0**				
Amount attributable to operating activities		**266,186**	**4,616,558**	**5,354,349**				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	3,526,329	597,075	**500,203**	(96,872)	(16%)	▼	S
Proceeds from Disposal of Assets		82,500	54,000	**30,000**	(24,000)	(44%)	▼	S
		3,608,829	651,075	**530,203**				
Outflows from investing activities								
Land and Buildings	13	(613,784)	(144,907)	**(160,466)**	(15,559)	(11%)	▼	S
Plant and Equipment	13	(526,000)	(302,250)	**(247,533)**	54,717	18%	▲	S
Infrastructure Assets - Roads	13	(3,326,315)	(1,258,815)	**(379,741)**	879,075	70%	▲	S
Infrastructure Assets - Footpaths	13	0	0	**0**	0			
Infrastructure Assets - Parks & Ovals	13	(145,000)	(60,415)	**(7,830)**	52,585	87%	▲	S
Infrastructure Assets - Other	13	(687,748)	(286,559)	**(57,906)**	228,653	80%	▲	S
		(5,298,846)	(2,052,946)	**(853,476)**				
Amount attributable to investing activities		**(1,690,017)**	**(1,401,872)**	**(323,273)**				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	0	0	**0**	0			
Transfer from Reserves	7	913	0	**0**	0			
		913	0	**0**				
Outflows from financing activities								
Repayment of Borrowings	10	(410,390)	(116,510)	**(115,335)**	1,175	1%	▲	
Transfer to Reserves	7	(148,865)	0	**0**	0			
		(559,256)	(116,510)	**(115,335)**				
Amount attributable to financing activities		**(558,343)**	**(116,510)**	**(115,335)**				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	1,982,176	1,382,420	**1,382,420**	0	0%		
Amount attributable to operating activities		266,186	4,616,558	**5,354,349**	737,791	16%	▲	S
Amount attributable to investing activities		(1,690,017)	(1,401,872)	**(323,273)**	1,078,599	(77%)		
Amount attributable to financing activities		(558,343)	(116,510)	**(115,335)**	1,175	(1%)		
Surplus or deficit at the end of the financial year	3	**0**	**4,480,596**	**6,298,160**	**1,817,565**	41%	▲	S

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

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUSITIONS AND CAPITAL FUNDING
For the Period Ended 30 November 2024

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		$	$	$	$	$	$
Land Held for Resale	13	0	0	0	0	**0**	0
Land and Buildings	13	0	160,466	144,907	613,784	**160,466**	15,559
Plant and Equipment	13	0	247,533	302,250	526,000	**247,533**	(54,717)
Furniture and Equipment	13	0	0	0	0	**0**	0
Infrastructure Assets - Roads	13	0	379,741	1,258,815	3,326,315	**379,741**	(879,075)
Infrastructure Assets - Bridges	13	0	0	0	0	**0**	0
Infrastructure Assets - Footpaths	13	0	0	0	0	**0**	0
Infrastructure Assets - Drainage	13	0	0	0	0	**0**	0
Infrastructure Assets - Parks & Ovals	13	0	7,830	60,415	145,000	**7,830**	(52,585)
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	57,906	286,559	687,748	**57,906**	(228,653)
Capital Expenditure Totals		0	853,476	2,052,946	5,298,846	**853,476**	(1,199,471)
Capital acquisitions funded by:							
Capital Grants and Contributions				597,075	3,526,329	**500,203**	
Borrowings				0	0	**0**	
Other (Disposals & C/Fwd)				54,000	82,500	**30,000**	
Council contribution - Cash Backed Reserves							
Various Reserves				0		**0**	
Council contribution - operations				**1,401,872**		**323,273**	
Capital Funding Total				**2,052,946**		**853,476**	

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.

Note 1: Significant Accounting Policies

Borrowing Costs

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2024

Note 1: Significant Accounting Policies
Depreciation expense raised on all classes of assets.
Interest expenses
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.
Other expenditure
Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

(r) Program Classifications (Function/Activity)
Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE
Objective:
To provide a decision making process for the efficient allocation of scarce resources.
Activities:
Includes the activities of members of council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING
Objective:
To collect revenue to allow for the provision of services.
Activities:
Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY
Objective:
To provide services to help ensure a safer and environmentally conscious community.
Activities:
Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH
Objective:
To provide an operational framework for environmental and community health.
Activities:
Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE
Objective:
To provide services to disadvantaged persons, the elderly, children and youth.
Activities:
Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
HOUSING
Objective:
To provide and maintain staff, community and senior residents housing.
Activities:
Provision and maintenance of staff, community and senior residents housing.
COMMUNITY AMENITIES
Objective:
To provide services required by the community.
Activities:
Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE
Objective:
To establish and effectively manage infrastructure and resource which will help the social well being of the community.
Activities:
Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT
Objective:
To provide safe, effective and efficient transport services to the community.
Activities:
Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES
Objective:
To help promote the Shire and its economic wellbeing.
Activities:

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2024

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 2024

Note 2: Explanation of Material Variances by N&T

Variances will be adjusted following the adoption of the Budget Review.
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2024/25 year is $10,000 and 10%.

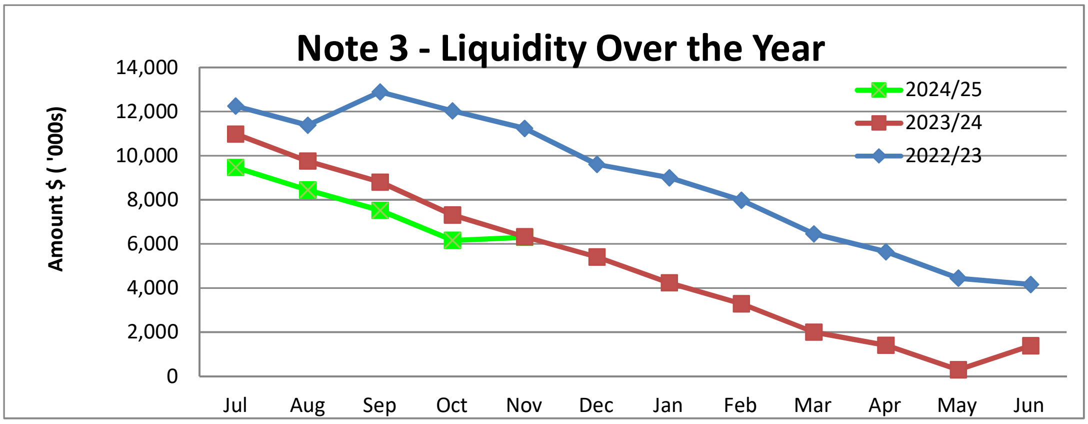
Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
OPERATING ACTIVITIES						
Revenue from operating activities						
Interest Revenue	(11,735)	(17%)	▼	S	Timing	Interest income recd less than budgeted
Expenditure from operating activities						
Materials and Contracts	410,554	21%	▲	S	Timing	M&C costs against jobs spread over 12 mths
Utility Charges	32,451	31%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	2,242,150	100%	▲	S	Timing	Depreciation not run for Jul Aug Sep Oct Nov
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(96,872)	(16%)	▼	S	Timing	Grants, Subs & Con recd less than budget
Proceeds from Disposal of Assets	(24,000)	(44%)	▼	S	Permanent	Plant traded for less than budgeted amount
Outflows from investing activities						
Land and Buildings	(15,559)	(11%)	▼	S	Timing	Land & Buildings projects not all yet started
Plant and Equipment	54,717	18%	▲	S	Timing	Vehicles ordered awaiting delivery
Infrastructure Assets - Roads	879,075	70%	▲	S	Timing	Roads projects not all yet started
Infrastructure Assets - Parks & Ovals	52,585	87%	▲	S	Timing	Parks & Ovals projects not all started yet
Infrastructure Assets - Other	228,653	80%	▲	S	Timing	Other projects not all yet started

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2024

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Closing 30/06/2024	This Time Last Year 30/11/2023	Current 30/11/2024
		$	$	$
Current Assets				
Cash Unrestricted	4	3,741,111	6,123,724	5,497,197
Cash Restricted - Conditions over Grants	11	(260,936)	154,444	449,353
Cash Restricted - Reserves	4	2,092,673	2,610,028	2,092,673
Receivables - Rates	6	13,398	1,950,564	2,319,060
Receivables - Other	6	335,089	395,043	383,823
Inventories		1,011	5,667	130
		5,922,346	11,239,470	10,742,235
Less: Current Liabilities				
Payables		(1,753,152)	(1,298,585)	(1,565,961)
Contract Liabilities		(267,541)	(626,271)	(358,881)
Loan Liability		(410,391)	(433,553)	(295,056)
Provisions		(698,194)	(663,683)	(698,194)
		(3,129,279)	(3,022,093)	(2,918,092)
Less: Cash Reserves	7	(2,092,673)	(2,610,028)	(2,092,673)
Add Back: Component of Leave Liability not Required to be funded		271,634	282,515	271,634
Add Back: Current Loan Liability		410,391	433,553	295,056
Net Current Funding Position		**1,382,420**	**6,323,417**	**6,298,160**



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2024

Note 4: Cash and Investments

		Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
		$	$	$	$	$			
(a)	**Cash Deposits**								
	Municipal Bank Account	2,445,340				2,445,340	Bendigo	0.00%	At Call
	Municipal Investment Account	0				0	Bendigo	0.00%	At Call
	Reserve Bank Account		92,673			92,673	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
	Cash On Hand - Tourist Centre	250				250	N/A	Nil	On Hand
	Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
(b)	**Term Deposits**								
	Term Deposit Investments	3,500,000				1,000,000	Bendigo	4.73%	02-Dec-24
						1,000,000	Bendigo	5.20%	16-Jan-25
						500,000	Bendigo	4.92%	17-Feb-25
						1,000,000	Bendigo	4.97%	16-Apr-25
	Reserve Bank - Term Deposit Investments		2,000,000			2,000,000	Bendigo	5.20%	16-Jan-25
(c)	**Investments**								
	Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
	Total	**5,946,540**	**2,092,673**	**10**	**45,500**	**8,084,723**			

Comments/Notes - Investments

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2024

Note 5: Budget Amendments

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					$	$	$	$
		Budget Adoption		Opening Surplus		0		0
		Permanent Changes						
		Opening surplus adjustment					(599,756)	(599,756)
								(599,756)
								(599,756)
								(599,756)
								(599,756)
								(599,756)
								(599,756)
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								(599,756)
								(599,756)
								(599,756)
								(599,756)
								(599,756)
								(599,756)
								(599,756)
					0	**0**	**(599,756)**	

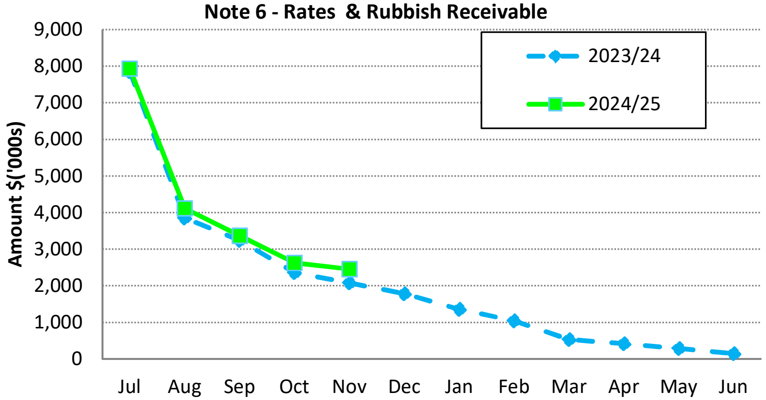
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2024

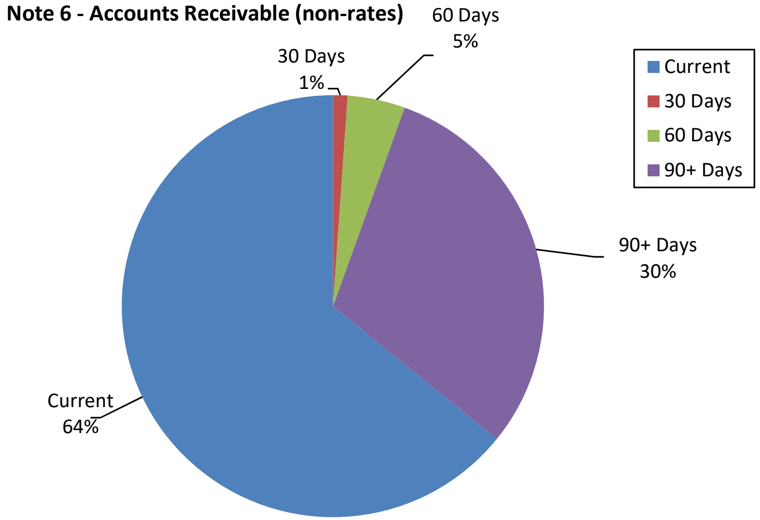
Note 6: Receivables

Receivables - Rates & Rubbish	30 November 2024	30 June 2024
	$	$
Opening Arrears Previous Years	151,071	164,148
Levied this year	8,633,346	7,996,838
Less Collections to date	(6,327,684)	(8,009,915)
Equals Current Outstanding	**2,456,733**	**151,071**
Net Rates Collectable	**2,456,733**	**151,071**
% Collected	72.03%	98.15%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	$	$	$	$	$
Receivables - General	170,885	2,998	11,706	80,728	266,316
Balance per Trial Balance					
Sundry Debtors					265,768
Receivables - Other					118,055
Total Receivables General Outstanding					**383,823**

Amounts shown above include GST (where applicable)



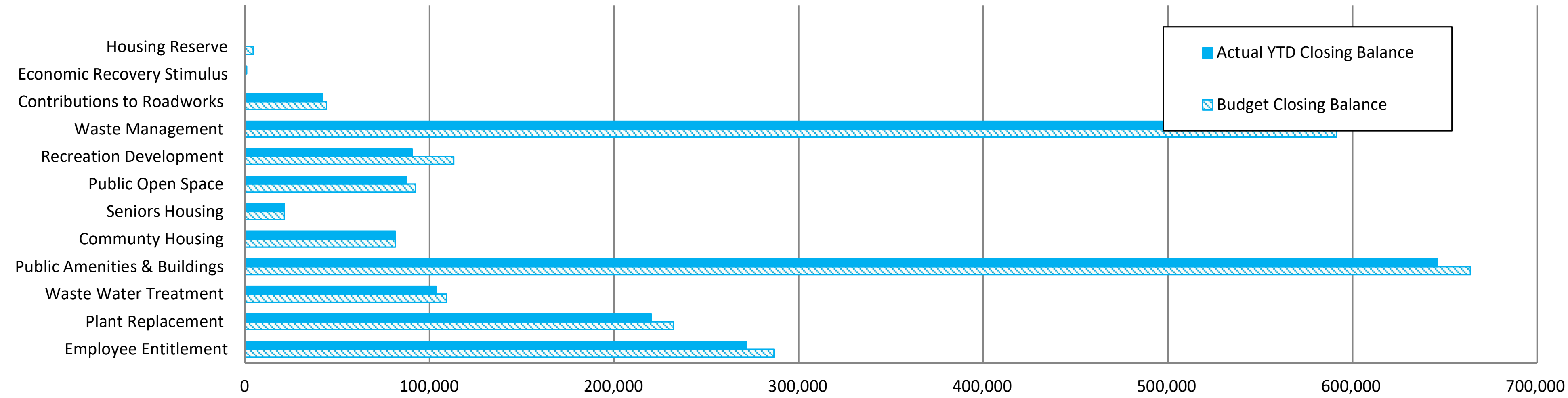


SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2024

Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Change of Purpose	Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$	$
Employee Entitlement	271,634	14,940	0	0	0	0	0	0	286,574	271,634
Plant Replacement	220,139	12,108	0	0	0	0	0	0	232,247	220,139
Waste Water Treatment	103,614	5,699	0	0	0	0	0	0	109,313	103,614
Public Amenities & Buildings	645,917	17,925	0	0		0	0	0	663,842	645,917
Communty Housing	81,449	0	0	0	0	0	0	(77,572)	81,449	81,449
Seniors Housing	21,482	0	0	0	0	0	0	(20,459)	21,482	21,482
Public Open Space	87,570	4,816	0	0	0	0	0	0	92,386	87,570
Recreation Development	90,549	22,580	0	0		0	0	0	113,129	90,549
Waste Management	527,307	29,002	0	35,000	0	0	0	0	591,309	527,307
Contributions to Roadworks	42,098	2,315	0	0	0	0	0	0	44,413	42,098
Economic Recovery Stimulus	913	0	0	0		(913)	0	0	0	913
Housing Reserve	0	4,480	0	0		0	0	98,031	4,480	0
	2,092,673	**113,865**	**0**	**35,000**	**0**	**(913)**	**0**	**0**	**2,240,625**	**2,092,673**

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 2024

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (Loss)
		$	$	$	$	$	$	$	$
	Plant and Equipment								
MVU331	000CH 2018 FORD RANGER DOUBLE CCXL 4 X4 (CESM) (P000X)					150,000	150,000		
MVU332	CH10975 2018 ISUZU D-MAX TTOP 4X4 SX SPACE CAB AUTO (RANGER) (P10975)					12,000	26,000	14,000	
MVU333	CH354 2018 D-MAX 4x4 SX Crew Cab Auto (Fire Mitigation) (P354A)					12,000	18,000	6,000	
MVU334	CH5026 2018 FORD RANGER TTOP 4X2 UTE (PARKS) (P5026A)					8,000	16,000	8,000	
MVU329	CH784 2018 FORD RANGER TTOP MY Double PU XL 3.2D 6A 4x4 (BUILD MAINT) (P319)					13,340	20,000	6,660	
PLV502	2014 HOWARD HD180 ROTA SLASHER (PARKS) (P1284)					0	2,500	2,500	
		0	**0**	**0**	**0**	**195,340**	**232,500**	**37,160**	**0**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2024

Note 9: Rating Information		Number		YTD Actual				Budget			
	Rate in	of Properties	Rateable Value	Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	$		$	$	$	$	$	$	$	$	$
General Rate											
GRV	7.90790	1,825	51,636,296	4,083,347	95,570	9,455	4,188,371	4,083,347	50,000	0	4,133,347
UV	0.54240	775	525,478,000	2,850,193	54,933	7,579	2,912,704	2,850,193		0	2,850,193
Non-Rateable			0	0	0		0		0	0	0
Sub-Totals		**2,600**	**577,114,296**	**6,933,539**	**150,502**	**17,034**	**7,101,075**	**6,933,540**	**50,000**	**0**	**6,983,540**
	Minimum										
Minimum Payment	**$**										
GRV	1,150.00	268	308,200	308,200	0	0	308,200	308,200	0	0	308,200
UV	1,100.00	185	203,500	203,500	0	0	203,500	203,500	0	0	203,500
Sub-Totals		**453**	**511,700**	**511,700**	**0**	**0**	**511,700**	**511,700**	**0**	**0**	**511,700**
		3,053	**577,625,996**	**7,445,239**	**150,502**	**17,034**	**7,612,775**	**7,445,240**	**50,000**	**0**	**7,495,240**
Discounts							0				0
Concession							0				0
Amount from General Rates							**7,612,775**				**7,495,240**
Ex-Gratia Rates							0	4,134			4,134
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							**7,612,775**				**7,499,374**

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2024

Note 10: Information on Borrowings

(a) Debenture Repayments

			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars/Purpose		**01 Jul 2024**	**YTD Actual**	**Amended Budget**	**Adopted Budget**	**Actual YTD**	**Amended Budget**	**Adopted Budget**	**Actual**	**Amended Budget**	**Adopted Budget**	**Actual**	**Amended Budget**	**Adopted Budget**
			$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Health														
Loan 79 - Multi Purpose Health Centre	WATC	380,442.94	0	0	0	17,447.24	35,279	35,279	362,995.70	345,164	345,164	221	16,393	16,393
Housing														
Recreation and Culture														
Loan 89 Muchea Complex	WATC	1,649,564.42	0	0	0	0.00	79,881	79,881	1,649,564.42	1,569,684	1,569,684	-6,212	38,505	38,505
Loan 90 Mountain Bike Park Land	WATC	97,483.82	0	0	0	0.00	97,484	97,484	97,483.82	0	0	-511	408	408
Loan 92 Muchea Complex	WATC	3,144,527.81	0	0	0	54,826.85	110,914	110,914	3,089,700.96	3,033,614	3,033,614	20,761	143,297	143,297
Transport														
Loan 79 New Grader	WATC	177,391.28	0	0		8,135.23	16,450	16,450	169,256.05	160,941	160,941	103	7,643	7,643
Economic Services														
Loan 82 Land Lot 168 Binda Place	WATC	255,953.13	0	0	0	34,925.65	70,383	70,383	221,027.48	185,570	185,570	608	7,273	7,273
		5,705,363.40	0	0	0	115,334.97	410,390	410,390	5,590,028.43	5,294,973	5,294,973	14,749	213,519	213,519

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2024

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Adopted Budget Operating	Adopted Budget Capital	YTD Revised Budget	Adopted Annual Budget	Revisd Annual Budget	YTD Actual Revenue	YTD Actual (Expended) (b)	Unspent Grant (Tied) (a)+(b)	Unspent Grant (Tied) (a)+(b)
				$	$	$			$	$	$	$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	661,620	0	112,000	661,620	661,620	123,581	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	305,406	0	76,351	305,406	305,406	27,492	(21,408)	0	0
Governance												0
Other Governance Contributions	Various	Operating	0	600	0	250	600	600	0	0	0	0
Law, Order and Public Safety												0
Contribution - ESL BFB		Operating		67,600	0	16,900	67,600	67,600	0	0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	260,000	0	130,000	260,000	260,000	120,525	(183,086)	(62,561)	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	263,570	0	0	263,570	263,570	0	0	0	0
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	1,000	1,000	1,000	1,000	(1,245)	(245)	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	1,000	1,000	1,000	1,000	0	1,000	1,000
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	2,500	0	0	2,500	2,500	0	0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	25,000	0	0	25,000	25,000	0	0	0	0
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	5,000	0	0	5,000	5,000	0	0	0	0
Recreation and Culture												
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	0	0	0	0	3,000	(35,485)	(32,485)	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	0	0	0	0	0	(7,830)	(7,830)	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	69,241	0	69,241	69,241	0	0	0	0
Grant - Sussex Bend Reserve	Dept of Primary Indust & Reg	Non-operating	0	0	52,001	0	52,001	52,001	0	0	0	0
Grant - MRC Playground	Lotterywest	Non-operating	0	0	96,924	96,924	96,924	96,924	0	0	0	0
Grant - Reading Knook	State Library	Operating	0	0	0	0	0	0	5,000	0	0	0
Grant - Library Travel	State Library	Operating	0	0	0	0	0	0	1,333	0	0	0
Grant - Australia Day	National Australia Day Council	Operating	0	0	0	0	0	0	16,000	0	0	0
Transport											0	0
Grant - Regional Road Group - Dewars Pool Road	Regional Road Group	Non-operating	0	0	290,749	58,149	290,749	290,749	116,300	(21,574)	94,726	94,726
Grant - Regional Road Group - Wells Glover Road	Regional Road Group	Non-operating	0	0	147,619	29,524	147,619	147,619	59,047	(14,369)	44,678	44,678
Grant - Street Lighting	Main Roads WA	Operating	0	4,705	0	0	4,705	4,705	0	(53,784)	0	0
Grant - Direct Road	Main Roads WA	Operating	0	141,392	0	141,392	141,392	141,392	173,841	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	(56,936)	0	0	0	0	0	0	0	(56,936)	0
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	486,916	0	486,916	486,916	194,766	(8,107)	186,659	186,659
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	67,320	0	67,320	67,320	0	0	0	0
Grant - Black Spot - Muchea South Road	Main Roads WA	Non-operating	0	0	418,889	0	418,889	418,889	127,089	(4,799)	122,290	122,290
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	Non-operating	0	0	260,292	65,073	260,292	260,292	0	0	0	0
Grant - Roads to Recovery - Wandena South Rd	Roads to Recovery	Non-operating	0	0	260,292	65,073	260,292	260,292	0	0	0	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	(204,000)	0	0	0	0	0	0	0	(204,000)	0
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	96,753	0	96,753	96,753	0	(233,699)	(233,699)	0
Economic Services											0	0
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating	0	15,000	0	15,000	15,000	15,000	10,000		0	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	8,000	0	8,000	8,000	8,000	11,843	(57,327)	(45,484)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	14,500	0	14,500	14,500	14,500	0	0	0	0
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	500	0	205	500	500	0	0	0	0
TOTALS			**(260,936)**	**1,777,393**	**2,246,995**	**831,340**	**4,024,388**	**4,024,388**	**991,817**	**(768,028)**	**(280,964)**	**449,353**
												449,353
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,196,323	0	361,893	1,196,323	1,196,323	357,247	(113,429)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	581,070	0	154,705	581,070	581,070	134,368	(241,658)	(107,290)	1,000
Non-operating	Non-operating Grants, Subsidies and Contributions		(260,936)	0	2,246,995	314,742	2,246,995	2,246,995	500,203	(412,941)	(173,674)	448,353
TOTALS			**(260,936)**	**1,777,393**	**2,246,995**	**831,340**	**4,024,388**	**4,024,388**	**991,817**	**(768,028)**	**(280,964)**	**449,353**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2024

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

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

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

Description	Opening Balance 01 Jul 2024	Amount Received	Amount Paid	Closing Balance 30 Nov 2024
	$	$	$	$
Restricted Cash - Bonds and Deposits				
Animal Control	623.66	0.00	0.00	**623.66**
Bonds - Community Bus	1,100.00	1,000.00	(1,000.00)	**1,100.00**
Construction Training Fund (CTF)	2,325.84	8,950.44	(7,779.83)	**3,496.45**
Bonds - Crossovers	19,336.39	0.00	0.00	**19,336.39**
Bonds - Defects Roadworks	115,006.41	0.00	0.00	**115,006.41**
Bonds - Developer	590,420.90	71,217.94	(109,280.16)	**552,358.68**
Bonds - Extractive Industries	119,376.68	22,457.32	(17,155.25)	**124,678.75**
Bonds - Gravel Pit Rehabilitation	54,889.16	0.00	0.00	**54,889.16**
Bonds - Keys, Hall and Equipment	2,782.75	0.00	0.00	**2,782.75**
Building Services Levy (BSL)	25,632.10	28,512.62	(27,811.85)	**26,332.87**
Bonds - Transportable Buildings	0.00	0.00	0.00	**0.00**
Bonds - Community Housing	0.00	0.00	0.00	**0.00**
Councillor Nomination Deposits	100.00	0.00	0.00	**100.00**
Unclaimed Monies	2,332.62	0.00	0.00	**2,332.62**
Bonds - Senior Housing	0.00	790.00	0.00	**790.00**
Bonds - Staff Housing	0.00	0.00	0.00	**0.00**
Sub-Total	933,926.51	132,928.32	(163,027.09)	**903,827.74**
Trust Funds				
Nil	0.00	0.00	0.00	**0.00**
Sub-Total	0.00	0.00	0.00	**0.00**
Total	**933,926.51**	**132,928.32**	**(163,027.09)**	**903,827.74**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Budget Annual Budget	Budget YTD Budget	Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Level of completion indicator, please see table at the end of this note for further detail.											
Land Held for Resale											
Land											
Economic Services											
LAND - lOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	(280,000)	(280,000)	0	0	
Total - Economic Services				**0**	**0**	**0**	**(280,000)**	**(280,000)**	**0**	**0**	
Total - Land				**0**	**0**	**0**	**(280,000)**	**(280,000)**	**0**	**0**	
Buildings											
Law, Order & Public Safety											
Fire Building (Capital)	4050110	510	BC032	0	(7,082)	(7,082)	(27,600)	(27,600)	(11,500)	4,418	
Total - Law, Order & Public Safety				**0**	**(7,082)**	**(7,082)**	**(27,600)**	**(27,600)**	**(11,500)**	**4,418**	
Community Amenities											
Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	0	0	(10,000)	(10,000)	(10,000)	10,000	
Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	0	0	(12,000)	(12,000)	(5,000)	5,000	
Bindoon Public Conveniences Buildings (Capital)	4100710	510	BC301	0	0	0	(30,729)	(30,729)	(12,805)	12,805	
Total - Community Amenities				**0**	**0**	**0**	**(52,729)**	**(52,729)**	**(27,805)**	**27,805**	
Recreation And Culture											
Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	0	0	(34,589)	(34,589)	(14,416)	14,416	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	(10,000)	(10,000)	(4,165)	4,165	
Sandown Park Clubrooms/Transp Toilet Building (Capital)	4110110	510	BC338	0	(4,582)	(4,582)	(20,000)	(20,000)	(8,330)	3,748	
Clune Park Public Conveniences Buildings (Capital)	4110310	510	BC305	0	0	0	(13,107)	(13,107)	(5,461)	5,461	
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(8,589)	(8,589)	(16,000)	(16,000)	(6,665)	(1,924)	
Muchea Recreaton Centre Redevelopment	4110310	510	BC384	0	(106,455)	(106,455)	(144,030)	(144,030)	(60,010)	(46,445)	
Total - Recreation And Culture				**0**	**(119,626)**	**(119,626)**	**(237,727)**	**(237,727)**	**(99,047)**	**(20,579)**	
Transport											
Depot Buildings (Capital)	4120110	510	BC410	0	(33,758)	(33,758)	(15,729)	(15,729)	(6,555)	(27,203)	
Total - Transport				**0**	**(33,758)**	**(33,758)**	**(15,729)**	**(15,729)**	**(6,555)**	**(27,203)**	
Total - Buildings				**0**	**(160,466)**	**(160,466)**	**(333,784)**	**(333,784)**	**(144,907)**	**(15,559)**	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Budget Annual Budget	Budget YTD Budget	Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Plant , Equip. & Vehicles											
Law, Order And Public Safety											
Gen Set 8KVA - Emergency at Bindoon Fire Station	4050130	530	PA008	0	0	0	(10,000)	(10,000)	(10,000)	10,000	
Gen Set 8KVA - Emergency at Lower Chittering Fire Station	4050130	530	PA009	0	0	0	(10,000)	(10,000)	(10,000)	10,000	
Firefighting Truck with 4000L water capacity - second hand	4050130	530	PA010	0	0	(34,303)	(30,000)	(30,000)	(30,000)	(4,303)	
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	(72,000)	(72,000)	0	0	
000CH - CESM New Vehicle	4050730	530	PA000	0	0	0	(150,000)	(150,000)	0	0	
Total - Law, Order And Public Safety				**0**	**0**	**(34,303)**	**(272,000)**	**(272,000)**	**(50,000)**	**15,697**	
Recreation And Culture											
Muchea Recreation Centre P&E (Capital)	4110330	530	PE384	0	(852)	(852)	(3,000)	(3,000)	(1,250)	398	
Total - Recreation And Culture				**0**	**(852)**	**(852)**	**(3,000)**	**(3,000)**	**(1,250)**	**398**	
Transport											
New Slasher (Parks)	4120330	530	PA001	0	(31,900)	(31,900)	(35,000)	(35,000)	(35,000)	3,100	
CH354 D-Max 4x4 SX Crew Cab Auto (P354A) (Works)	4120330	530	PA0035	0	(52,288)	(52,288)	(65,000)	(65,000)	(65,000)	12,712	
Gen Set 80KVA - Housed at the Depot	4120330	530	PA1286	0	(21,109)	(21,109)	(35,000)	(35,000)	(35,000)	13,891	
CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	(55,290)	(55,290)	(65,000)	(65,000)	(65,000)	9,710	
CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	(51,790)	(51,790)	(51,000)	(51,000)	(51,000)	(790)	
Total - Transport				**0**	**(212,378)**	**(212,378)**	**(251,000)**	**(251,000)**	**(251,000)**	**38,622**	
Total - Plant , Equip. & Vehicles				**0**	**(213,230)**	**(247,533)**	**(526,000)**	**(526,000)**	**(302,250)**	**54,717**	
Roads (Non Town)											
Transport											
McGlew Road	4120142	540	RC037	0	(80,000)	(80,000)	(85,000)	(85,000)	(85,000)	5,000	
Steer Road (R2R)	4120145	540	R2R063	0	(1,085)	(1,085)	(90,000)	(90,000)	(37,500)	36,415	
Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(13,377)	(13,377)	0	0	0	(13,377)	Carry over from 2023/24
Bindoon-Dewars Pool Road (RRG)	4120149	540	RRG003	0	(21,574)	(21,574)	(438,552)	(438,552)	(222,778)	201,204	
Wells Glover Road Final Seal (RRG)	4120149	540	RRG009	0	(14,369)	(14,369)	(223,857)	(223,857)	(6,722)	(7,646)	
Mooliabeenee Road (BS)	4120153	540	RBS001	0	(2,730)	(2,730)	0	0	0	(2,730)	
Blue Plains/Maddern (BS)	4120153	540	RBS006	0	(8,107)	(8,107)	(486,916)	(486,916)	(3,603)	(4,505)	
Muchea Road South (BS)	4120153	540	RBS036	0	(4,799)	(4,799)	(516,584)	(516,584)	(171,100)	166,301	
Total - Transport				**0**	**(146,041)**	**(146,041)**	**(1,840,908)**	**(1,840,908)**	**(526,703)**	**380,662**	
Total - Roads (Non Town)				**0**	**(146,041)**	**(146,041)**	**(1,840,908)**	**(1,840,908)**	**(526,703)**	**380,662**	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Budget Annual Budget	Budget YTD Budget	Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Roads (Town)											
Transport											
Teatree Road	4120141	540	RC014	0	0	0	(50,000)	(50,000)	(20,830)	20,830	
Wandena Road	4120141	540	RC030	0	(233,699)	(233,699)	(193,985)	(193,985)	(193,985)	(39,715)	
Forrest Hills Parade	4120141	540	RC103	0	0	0	(19,443)	(19,443)	(8,117)	8,117	
Bagley Street	4120141	540	RC189	0	0	0	(9,550)	(9,550)	(3,977)	3,977	
Mooliabeenee Road (WSFN)	4120141	540	RFN001	0	0	0	(1,212,429)	(1,212,429)	(505,203)	505,203	Wheatbelt Freight Network Grant
Total - Transport				**0**	**(233,699)**	**(233,699)**	**(1,485,407)**	**(1,485,407)**	**(732,112)**	**498,412**	
Total - Roads (Town)				**0**	**(233,699)**	**(233,699)**	**(1,485,407)**	**(1,485,407)**	**(732,112)**	**498,412**	
Parks & Ovals											
Recreation And Culture											
Mountain Bike Park (Capital)	4110370	570	PC361	0	(7,830)	(7,830)	(145,000)	(145,000)	(60,415)	52,585	
Total - Recreation And Culture				**0**	**(7,830)**	**(7,830)**	**(145,000)**	**(145,000)**	**(60,415)**	**52,585**	
Total - Parks & Ovals				**0**	**(7,830)**	**(7,830)**	**(145,000)**	**(145,000)**	**(60,415)**	**52,585**	
Infrastructure - Other											
Governance											
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	0	0	(5,000)	(5,000)	(2,080)	2,080	
Total - Governance				**0**	**0**	**0**	**(5,000)**	**(5,000)**	**(2,080)**	**2,080**	
Recreation And Culture											
Bindoon Dump Point and ATU	4110390	590	OC180	0	0	0	(60,000)	(60,000)	(25,000)	25,000	
Sussex Bend Reserve Infrastructure Other (Capital)	4110390	590	OC306	0	0	0	(84,362)	(84,362)	(35,164)	35,164	
Djidi Djidi Trail - Infractructure Other (Capital)	4110390	590	OC331	0	0	0	(50,000)	(50,000)	(20,830)	20,830	
Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	0	0	(110,234)	(110,234)	(45,930)	45,930	
Muchea Recreation Centre Infrastructure Other (Capital)	4110390	590	OC384	0	0	0	(230,000)	(230,000)	(95,830)	95,830	
Total - Recreation And Culture				**0**	**0**	**0**	**(534,596)**	**(534,596)**	**(222,754)**	**222,754**	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual New/Upgrade	YTD Actual Renewal	YTD Actual Total YTD	Adopted Annual Budget	Budget Annual Budget	Budget YTD Budget	Budget YTD Variance	Strategic Reference / Comment
				$	$	$	$	$	$	$	
Transport											
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(53,784)	(53,784)	(118,152)	(118,152)	(49,230)	(4,554)	
Bridle Trails	4120190	590	WT014	0	(4,122)	(4,122)	(30,000)	(30,000)	(12,495)	8,373	
Total - Transport				**0**	**(57,906)**	**(57,906)**	**(148,152)**	**(148,152)**	**(61,725)**	**3,819**	
Total - Infrastructure - Other				**0**	**(57,906)**	**(57,906)**	**(687,748)**	**(687,748)**	**(286,559)**	**228,653**	
Capital Expenditure Total				**0**	**(819,172)**	**(853,476)**	**(5,298,846)**	**(5,298,846)**	**(2,052,946)**	**1,199,471**	

Level of Completion Indicators

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

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

Summary by Balance Sheet Category

Land	509	0	0	0	(280,000)	(280,000)	0	0
Buildings	510	0	(160,466)	(160,466)	(333,784)	(333,784)	(144,907)	(15,559)
Plant & Equipment	530	0	(213,230)	(247,533)	(526,000)	(526,000)	(302,250)	54,717
Infrastructure Roads	540	0	(379,741)	(379,741)	(3,326,315)	(3,326,315)	(1,258,815)	879,075
Infrastructure Footpaths	560	0	0	0	0	0	0	0
Infrastructure Parks & Ovals	570	0	(7,830)	(7,830)	(145,000)	(145,000)	(60,415)	52,585
Infrastructure Other	590	0	(57,906)	(57,906)	(687,748)	(687,748)	(286,559)	228,653
		0	**(819,172)**	**(853,476)**	**(5,298,846)**	**(5,298,846)**	**(2,052,946)**	**1,199,471**