



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 21 FEBRUARY 2024**

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SHIRE OF CHITTERING

**ACCOUNTS PAID
AS AT 31 DECEMBER 2023 PRESENTED TO THE
COUNCIL MEETING ON THE 21 FEBRUARY 2024**

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 21 February 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 6527	\$125,150.91	1	1	1	Municipal Fund
Payroll	PR 6528	\$213.50	1	1	1	Municipal Fund
Payroll	PR 6537	\$124,941.79				
EFT26166	EFT26339	\$ 822,535.24	1	6	1	Municipal Fund
Direct	Debit	\$ 130,277.47	6	7	1	Municipal Fund
Cheque	Cheque	\$ -	7	7	1	Municipal Fund
	Total	\$ 1,203,118.91				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report - 5 January 2024

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
Payroll Payments						
1	PR 6527	06/12/2023	Payroll	PPE 06/12/2023		\$125,150.91
2	PR 6528	06/12/2023	Payroll	PPE 06/12/2023		\$213.50
	PR 6537	20/12/2023	Payroll	PPE 20/12/2023		\$124,941.79
					Total Payroll Payments	\$250,306.20
EFT Payments						
	Chq/EFT	Date	Name	Description	Amount	
1	EFT26166	01/12/2023	Alcolizer Technology	WHS - Druglizer LE5 Drug Tester & Cartridge		\$1,405.25
2	EFT26167	01/12/2023	AMPAC Debt Recovery			\$2,299.93
	101211	01/11/2023	AMPAC Debt Recovery	Debt Collection Expenses for Rates - October 2023	\$1,377.25	
	101815	10/11/2023	AMPAC Debt Recovery	Debt Collection Expenses for Rates - November 2023	\$922.68	
3	EFT26168	01/12/2023	Avon Valley Plumbing & Gas	Plumbing Repairs - Admin & Depot		\$2,750.00
4	EFT26169	01/12/2023	Avon Waste	Sanitation Waste Collection - Commencing 6 November 2023		\$18,414.80
5	EFT26170	01/12/2023	Alison Adams	Chittering Visitor Centre Honorarium Payment - 11 November 2023		\$50.00
6	EFT26171	01/12/2023	Bindoon Volunteer Bushfire Brigade	Reimbursement - Prescribed Burn at 288 Forrest Hills Parade Bindoon		\$350.00
7	EFT26172	01/12/2023	Bragaskale Pty Ltd			\$4,459.75
	INV1080	28/11/2023	Bragaskale Pty Ltd	Mountain Bike Park - Assist with Construction of Toilet Building	\$715.28	
	INV1081	28/11/2023	Bragaskale Pty Ltd	Clune Park & Lower Chittering Hall Playground Repairs	\$631.02	
	INV1081	28/11/2023	Bragaskale Pty Ltd	Building Maintenance & Repairs - Bindoon Landfill, Brockman Centre, MRC and Sandown Park	\$3,113.45	
8	EFT26173	01/12/2023	Brett's Embroidery	Embroidery for Staff Uniforms		\$89.20
9	EFT26174	01/12/2023	Chittering Health Service	Workers Compensation Assessment		\$244.80
10	EFT26175	01/12/2023	CWA Bindoon Belles	CAGS 23/24 - Kids Disco 2023		\$300.00
11	EFT26176	01/12/2023	Ecowater Services Pty Ltd	Sandown Park - ATU Maintenance Service		\$260.00
12	EFT26177	01/12/2023	Happy Heads Mental Health	Mental Health Check and Awareness		\$180.00
13	EFT26178	01/12/2023	Hazel Jordan	Reimbursement - Supplies for Incident Support Brigade		\$63.22
14	EFT26179	01/12/2023	Helen Cutler	Stonehouse Walk, Family Fun Run Event - Face Painting		\$160.00
15	EFT26180	01/12/2023	Landgate Customer Account	Rates Valuation Schedules		\$336.50
16	EFT26181	01/12/2023	Leo Pudhota	Reimbursement - Staff Uniforms		\$389.98
17	EFT26182	01/12/2023	LGRCEU (WA)	Payroll Deductions		\$20.50
18	EFT26183	01/12/2023	Lower Chittering Volunteer Bushfire Brigade	Treatment Number 20544 - Fire Mitigation Works		\$7,447.00
19	EFT26184	01/12/2023	Miracle Recreation Equipment	Clune Park - Replacement Parts for Playground Equipment		\$193.60
20	EFT26185	01/12/2023	NC Electrical & Communications Pty Ltd	MRC - Installation of Electronic Signage, Additional Power Points and Aerial Connection		\$984.46
21	EFT26186	01/12/2023	Neva Harris	Chittering Visitor Centre Honorarium Payment - 12 November 2023		\$100.00
22	EFT26187	01/12/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe			\$496.00
	INV-0169	13/11/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	Seniors Week - Lunch at Bindoon Primary School	\$280.00	
	INV-0172	23/11/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	Catering - Introduction to Local Government 29/11/2023	\$216.00	
23	EFT26188	01/12/2023	PK Read Contracting	Fire Mitigation Work - Yozzi Rd Reserve to Remove Vegetation & Prepare for Fire Track Construction		\$24,200.00
24	EFT26189	01/12/2023	RBC Rural	Photocopier Charges - November 2023		\$890.15
25	EFT26190	01/12/2023	RDG Fencing	Yozzi Road Fire Track - Installation of Gate, Turnstile And Fencing (Treatment 20545)		\$8,694.40
26	EFT26191	01/12/2023	Robert Butler			\$79.90
	REIM NOV 2023	17/11/2023	Robert Butler	Reimbursement - Cover for Ipad	\$59.95	
	REIM - NOV 2023	17/11/2023	Robert Butler	Reimbursement - Medical Supplies	\$19.95	
27	EFT26192	01/12/2023	Rusty's Electrical			\$4,125.00
	119	22/11/2023	Rusty's Electrical	Wannamal Hall & Bindoon Hall Community Notice Boards - Installation of Power to LED Screens	\$3,300.00	
	120	22/11/2023	Rusty's Electrical	Electrical Maintenance - Lower Chittering Oval, Chinkabee Oval & Playground	\$825.00	
28	EFT26193	01/12/2023	SBNY	Pride Movie Night - Popcorn And Fairy Floss		\$130.00
29	EFT26194	01/12/2023	Shire of Northam			\$71.50
	29456	01/11/2023	Shire of Northam	Youth Krew Excursion to Bilya Koort Boodja Cultural Museum Northam, 11 November 2023	\$232.50	
	CR 1648	16/11/2023	Shire of Northam	Credit - Less Attendance Originally Charged on Inv 29456	-\$161.00	
30	EFT26195	01/12/2023	Sunny Sign Company	Blue Plains Road - Safety Signs		\$1,293.60
31	EFT26196	01/12/2023	Scott Clayton	Reimbursement - Staff Uniforms		\$339.96
32	EFT26197	01/12/2023	Team Global Express Pty Ltd			\$280.72
	0548-S282300	05/11/2023	Team Global Express Pty Ltd	Freight - Sunny Signs	\$157.95	
	0550-S282300	19/11/2023	Team Global Express Pty Ltd	Freight - Stewart & Heaton	\$33.02	
	0551-S282300	26/11/2023	Team Global Express Pty Ltd	Freight - Sunny Signs	\$89.75	
33	EFT26198	01/12/2023	Telstra Limited			\$16,335.40
	K236516811-4	01/11/2023	Telstra Limited	Telephone Charges - October 2023	\$8,083.05	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	T311 NOV 2024	12/11/2023	Telstra Limited	Fire Communications - SMS Messages to 11 November 2023 4 SMS = 6741 Messages	\$467.15	
	K-405306621-2	27/11/2023	Telstra Limited	Telephone Charges - November 2023	\$7,785.20	
34	EFT26199	01/12/2023	Theresa Goode	Reimbursement - November OCM Refreshments		\$10.30
35	EFT26200	01/12/2023	Upper Chittering Volunteer Bushfire Brigade			\$5,544.00
	01/2023-2024	14/11/2023	Upper Chittering Volunteer Bushfire Brigade	Fire Mitigation Work - Treatment 10466 - Wisteria Way to Support Shire Bushfire Mitgation Crew	\$4,620.00	
	02/2023-2024	14/11/2023	Upper Chittering Volunteer Bushfire Brigade	Fire Mitigation Work - Treatment 20511 - Rosa Park to Assist Shire Bushfire Mitigation Crew	\$924.00	
36	EFT26201	01/12/2023	Water Corporation	Water and Service Charges - November 2023		\$4,198.20
37	EFT26202	01/12/2023	Wesfarmers Kleenheat Gas Pty Ltd	Lower Chittering Hall - Annual Charge for 45kg Gas Cylinder		\$100.10
38	EFT26203	01/12/2023	Western Power Corporation			\$37,208.00
	CORPB0690197	06/11/2023	Western Power Corporation	Wandena Road - Design Fee for Muchea Landfill	\$3,300.00	
	CORPB0685493	10/11/2023	Western Power Corporation	Hereford Way - Installation of New Streetlight and Pole in New Location	\$33,908.00	
39	EFT26204	01/12/2023	Workwear Supplies	Protective Uniforms - Outdoor Staff		\$392.59
40	EFT26205	15/12/2023	Australian Taxation Officer (ATO)			\$11,149.00
	BAS-NOV 23	30/11/2023	Australian Taxation Officer (ATO)	BAS - November 2023	\$11,149.00	
41	EFT26206	15/12/2023	Avon Valley Plumbing & Gas	Mountain Bike Park - Assist with Assembly of Composting		\$2,200.00
42	EFT26207	15/12/2023	Bob Waddell Consultant	Assistance with 2022-2023 Annual Financial Report and Auditor Queries		\$41.25
43	EFT26208	15/12/2023	Barbara Gaston	A11179 Rates Refund		\$799.00
44	EFT26209	15/12/2023	Bobcat-Attach	CH1266 - Construct V Bucket to Fit JCB Backhoe		\$3,377.00
45	EFT26210	15/12/2023	Docushred	Document Shredding		\$504.35
46	EFT26211	15/12/2023	Dun Direct Pty Ltd (Dunning's)			\$22,339.89
	SMY-NOV 2023	30/11/2023	Dun Direct Pty Ltd (Dunning's)	Fuel Card Charges - November 2023	\$15,934.93	
	SMY-NOV 2023 -	30/11/2023	Dun Direct Pty Ltd (Dunning's)	Diesel Mobile Pod - November 2023	\$6,404.96	
47	EFT26212	15/12/2023	Eastern Hills Chansaws & Mowers Pty Ltd	Brush Cutter Harnesses x 3		\$413.10
48	EFT26213	15/12/2023	Gingin Florist	Sympathy Flowers for Staff Member		\$80.00
49	EFT26214	15/12/2023	Gingin Grading Service Pty Ltd	Wandena Road - Cartage of Gravel		\$42,900.00
50	EFT26215	15/12/2023	Integrity Fencing & Gates	Wannamal Hall - Supply and Install Pool Fencing Around Tennis Pavilion		\$7,370.00
51	EFT26216	15/12/2023	LGRCEU (WA)	Payroll Deductions		\$20.50
52	EFT26217	15/12/2023	Little Eeden Farm Honey and Apiary	Council Meeting Catering - 15 November 2023		\$360.00
53	EFT26218	15/12/2023	Midalia Steel	Various Roads - Street Sign Posts and Caps		\$1,259.57
54	EFT26219	15/12/2023	Omnicom Media Group Australia Pty Ltd	West Australian Advertising - Request for Tender for Lower Chittering Community Centre Building		\$758.41
55	EFT26220	15/12/2023	Promotions Only	Library - Promotional Items		\$1,932.70
56	EFT26221	15/12/2023	Pats Sands & Soils	Soil for Depot Planter Boxes		\$1,600.00
57	EFT26222	15/12/2023	RJWR Pty Ltd T/As Bindoon Mowers & Machinery	Sundry Plant Repairs - November 2023		\$401.50
58	EFT26223	15/12/2023	Sunny Sign Company			\$1,339.25
	507832	01/12/2023	Sunny Sign Company	MMS Core Flute Signs for Traffic Management	\$539.00	
	508426	01/12/2023	Sunny Sign Company	Leschenaultia Drive & Patersonia Road - Road Name Plate	\$114.40	
	509032	01/12/2023	Sunny Sign Company	Blue Plains Road - Advisory Signage	\$685.85	
59	EFT26224	15/12/2023	St John Ambulance Aust Chittering Gingin	Muchea Rec Complex -Workplace Modular First Aid Kit		\$174.97
60	EFT26225	15/12/2023	Time Critical	First Aid Training - Fire Volunteers		\$2,732.50
61	EFT26226	15/12/2023	Treeswest Australia Pty Ltd	Dear Street - Remove 4 Large Trees as Overhanging Residents Property		\$9,900.00
62	EFT26227	15/12/2023	WA Stump Grinding			\$28,083.00
	INV-0192	01/12/2023	WA Stump Grinding	370 Maddern South through to 328 Blue Plains Road - Prune Strategic Firebreak	\$1,815.00	
	INV-0193	01/12/2023	WA Stump Grinding	South Boundary of Chittering Rise Estate - Prune Strategic Firebreak	\$847.00	
	INV-0194	01/12/2023	WA Stump Grinding	42 Haslam Street to 41 Fraser Close Muchea - Prune Back Trees	\$1,375.00	
	INV-0196	01/12/2023	WA Stump Grinding	Popple Place. Remove Large Dead Tree, Limbs Dropping	\$3,795.00	
	INV-0197	01/12/2023	WA Stump Grinding	Pipe Lily Way to Morley Road - Prune Strategic Firebreak	\$2,035.00	
	INV-0202	01/12/2023	WA Stump Grinding	Murray Grey Circle - Prune Overhanging Branches	\$11,550.00	
	INV-0203	02/12/2023	WA Stump Grinding	17 Hakea Pass - 119 Chardonnay Drive - Fire Break Clearance	\$2,420.00	
	INV-0204	02/12/2023	WA Stump Grinding	Bottlebrush Place - Clearance of Dangerous Trees, Notice from Western Power	\$715.00	
	INV-0208	08/12/2023	WA Stump Grinding	York Gum Drive - Prune Strategic Firebreak	\$726.00	
	INV-0209	08/12/2023	WA Stump Grinding	Hideaway Drive - Prune Strategic Firebreak	\$2,805.00	
63	EFT26228	15/12/2023	Wex Australia Pty Ltd	Fuel Card Charges - November 2023		\$6,310.73
64	EFT26229	20/12/2023	A1 Plaques WA	Niche Wall Plaque		\$450.00
65	EFT26230	20/12/2023	Alison Preliti	Reimbursement - Muchea Rec Centre Equipment & Supplies		\$50.38
66	EFT26231	20/12/2023	AMPAC Debt Recovery			\$22,289.25
	101953	01/12/2023	AMPAC Debt Recovery	Debt Collection Expenses - November 2023	\$17,768.74	
	102085	01/12/2023	AMPAC Debt Recovery	Debt Collection Expenses - November 2023	\$1,544.20	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	102738	08/12/2023	AMPAC Debt Recovery	Debt Collection Expenses - December 2023	\$2,976.31	
67	EFT26232	20/12/2023	Annie Hudson	Reimbursement - Parking, Library Books & Library Christmas Party Supplies		\$268.21
68	EFT26233	20/12/2023	Australia Day Council of WA	Australia Day - Citizenship Award Extra Kit		\$12.95
69	EFT26234	20/12/2023	Australia Post	Postage - November 2023		\$393.94
70	EFT26235	20/12/2023	Avon Midland Country Zone of WALGA			\$4,180.00
	0000365	01/12/2023	Avon Midland Country Zone of WALGA	Annual Membership Subscription 2022-2023	\$1,760.00	
	00000379	01/12/2023	Avon Midland Country Zone of WALGA	Annual Membership Subscription 2023-2024	\$2,420.00	
71	EFT26236	20/12/2023	Avon Valley Plumbing & Gas			\$7,980.50
	INV-0864	01/12/2023	Avon Valley Plumbing & Gas	Plumbing Repairs - Muchea Fire Station, Chittering Hall & Wannamal Rest Stop	\$7,375.50	
	INV-0872	07/12/2023	Avon Valley Plumbing & Gas	Chinkabee Complex - Emergency Call Out for Water Leak	\$605.00	
72	EFT26237	20/12/2023	Avon Waste	Sanitation Waste Collection - Commencing 20th November 2023		\$19,325.98
73	EFT26238	20/12/2023	Aaron King	Shire President Allowance - 2nd Quarter 2023		\$10,128.74
74	EFT26239	20/12/2023	Alison Adams			\$200.00
	VC 18112023	19/12/2023	Alison Adams	Chittering Visitor Centre Honorarium Payment - 18 November 2023	\$50.00	
	VC 09122023	15/12/2023	Alison Adams	Chittering Visitor Centre Honorarium Payment - 9 December 2023	\$50.00	
	VC 10122023	15/12/2023	Alison Adams	Chittering Visitor Centre Honorarium Payment - 10 December 2023	\$100.00	
75	EFT26240	20/12/2023	Applied Mechanical Solutions Pty Ltd			\$11,022.00
	INV-01237	01/12/2023	Applied Mechanical Solutions Pty Ltd	CH1251 - Repair Punctured Tyres	\$1,903.00	
	INV-01242	01/12/2023	Applied Mechanical Solutions Pty Ltd	CH1251 - 250 Hour Service	\$1,762.11	
	INV-01244	01/12/2023	Applied Mechanical Solutions Pty Ltd	CH6494 - Water Cart Trailer Service	\$561.86	
	INV-01257	01/12/2023	Applied Mechanical Solutions Pty Ltd	CH1251 - Remove Inflatable Tyres & Fit Solid Tyres	\$979.00	
	INV-01243	01/12/2023	Applied Mechanical Solutions Pty Ltd	CH1266 - JCB Hockhow Handbrake Repairs	\$1,022.45	
	INV-01175	01/12/2023	Applied Mechanical Solutions Pty Ltd	Slasher - Call Out to Repair Oil Leak	\$332.20	
	INV-01209	01/12/2023	Applied Mechanical Solutions Pty Ltd	CH1254 - 227,737km Service and Tyres	\$3,256.88	
	INV-01212	01/12/2023	Applied Mechanical Solutions Pty Ltd	CH1255 - Replacement Tyre & Disposal	\$484.00	
	INV-01274	16/12/2023	Applied Mechanical Solutions Pty Ltd	CH1266 - Air Conditioning Service	\$720.50	
76	EFT26241	20/12/2023	Aussie Natural Spring Water			\$85.75
	2849292	01/12/2023	Aussie Natural Spring Water	Bindoon Landfill - Bottled Water	\$24.50	
	2970262	01/12/2023	Aussie Natural Spring Water	Muchea Landfill - Bottled Water	\$61.25	
77	EFT26242	20/12/2023	Austech Illusions Pty Ltd	Shire Sites - Monthly Internet & DDNS Registration - December 2023		\$450.00
78	EFT26243	20/12/2023	Avantgarde Technologies Pty Ltd			\$19,908.47
	3035	01/12/2023	Avantgarde Technologies Pty Ltd	Muchea Complex - Network Infrastructure and Access Control Server	\$10,779.02	
	3037	01/12/2023	Avantgarde Technologies Pty Ltd	IT Managed Services - November 2023 (Yearly NCE Exchange Online Plan)	\$31.24	
	3055	01/12/2023	Avantgarde Technologies Pty Ltd	IT Managed Services - December 2023	\$6,015.24	
	3056	01/12/2023	Avantgarde Technologies Pty Ltd	Monthly Cloud Back up Fee for Office 365 - December 2023	\$375.10	
	3056	01/12/2023	Avantgarde Technologies Pty Ltd	Monthly Cloud Services Backup - December 2023	\$997.59	
	3112	17/12/2023	Avantgarde Technologies Pty Ltd	Bindoon Fire Sation - New Computer and Accessories	\$1,710.28	
79	EFT26244	20/12/2023	Barry Cilliers	Reimbursement - CH10975 SD Card		\$19.99
80	EFT26245	20/12/2023	Bindoon and Districts Bowling Club	Staff Christmas Function - Green Hire For Bowls		\$150.00
81	EFT26246	20/12/2023	Bindoon General Store			\$195.00
	A5949	01/12/2023	Bindoon General Store	Refreshments for Chambers	\$137.00	
	A5951	02/12/2023	Bindoon General Store	Daily Newspapers - November 2023	\$58.00	
82	EFT26247	20/12/2023	Bindoon Mechancial Pty Ltd	CH1272/1802CH/CH1892/CH5026/CH5040/CH924/CH130/00CH - Service & Repairs November 2023		\$15,406.37
83	EFT26248	20/12/2023	Biomax	Chittering Medical Centre - Quarterly Service of ATU system - December 2023		\$183.00
84	EFT26249	20/12/2023	Bragaskale Pty Ltd			\$4,549.60
	INV1091	05/12/2023	Bragaskale Pty Ltd	Chittering Valley Rd - Remove Some Curb and Install Guild Post Along This Road	\$2,530.00	
	INV1092	05/12/2023	Bragaskale Pty Ltd	Mountain Bike Park - Assist with Construction of 2 x Yarra 1 Toilet Building for Bike Trail	\$2,019.60	
85	EFT26250	20/12/2023	Brett Walton - Tractor Man	Fire Mitigation Control - Treatment ID 26274		\$1,155.00
86	EFT26251	20/12/2023	Brooks Hire Service Pty Ltd			\$11,715.97
	248286	01/12/2023	Brooks Hire Service Pty Ltd	Stephens Road - Sub-Base Gravel Preparation for Seal 12 - 31 October 2023 - 84 hours	\$2,986.37	
	249055	01/12/2023	Brooks Hire Service Pty Ltd	Stephens Road - Transport of Machine	\$715.00	
	250904	01/12/2023	Brooks Hire Service Pty Ltd	Stephens Road - Sub-Base Gravel Preparation for Seal 1 - 30 November 2023 - 132 Hours	\$4,692.86	
	250918	01/12/2023	Brooks Hire Service Pty Ltd	Stephens Road - Hire of Multi Tired Roller to Compact Basecourse - 16 - 30 November 2023 - 88 hours	\$3,519.65	
	252126	01/12/2023	Brooks Hire Service Pty Ltd	Stephens Road - Mobilisation of Multi Tired Roller	\$682.00	
	CR111256	08/12/2023	Brooks Hire Service Pty Ltd	Stephens Road - Credit Relates to Inv 250918	-\$879.91	
87	EFT26252	20/12/2023	Bunnings Building Supplies	Muchea Recreation Centre - Assorted Cleaning Products		\$234.25
88	EFT26253	20/12/2023	Barbara Gerring	A9947 Rates Refund		\$799.00

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
89	EFT26254	20/12/2023	Bindoon Hardware & Rural Supplies	Hardware SUPplies - November 2023		\$1,771.79
90	EFT26255	20/12/2023	Chittering Health Service	Pre-Employment Medical - Cleaner		\$154.00
91	EFT26256	20/12/2023	Chittering Pest & Weed			\$18,310.00
	2023-206	02/12/2023	Chittering Pest & Weed	Charolais Trail - Spray Caster Oil Plants at the Roundabout	\$198.00	
	2023-219	02/12/2023	Chittering Pest & Weed	Annual Spider and Rodent Bait Station Refills	\$18,112.00	
92	EFT26257	20/12/2023	Civic Legal			\$9,727.58
	512092	01/12/2023	Civic Legal	Legal Expenses - Templates for Lease and Offer of Purchase	\$1,477.58	
	512118	01/12/2023	Civic Legal	Legal Expenses - Advice on Interpretation of Lease Between Shire and Bindoon Sport & Rec Assoc	\$8,250.00	
93	EFT26258	20/12/2023	Carmel Ross	Councillor Allowance - 2nd Quarter 2023		\$4,001.50
94	EFT26259	20/12/2023	Castlerock Developments Pty Ltd T/as Castlerock Building			\$17,745.00
	00000913	01/12/2023	Castlerock Developments Pty Ltd T/as Castlerock Building	Muchea Rec Centre - Shed, Slab Complete	\$12,750.00	
	00000914	01/12/2023	Castlerock Developments Pty Ltd T/as Castlerock Building	Muchea Rec Centre - Shed Works, Deposit	\$4,995.00	
95	EFT26260	20/12/2023	Chris Waldie	Courtesy Bus Driver Honorarium Payment - November 2023		\$150.00
96	EFT26261	20/12/2023	Cup of Eden	Thank a Volunteer Day - Coffee Van		\$173.00
97	EFT26262	20/12/2023	David & Debbie Wilson	Reimbursement - Refreshments for Incident #649718 - Muchea Bushfire		\$115.55
98	EFT26263	20/12/2023	Department of Mines, Industry Regulation and Safety	BSL - Levy Fee - November 2023		\$13,171.81
99	EFT26264	20/12/2023	David Dewar	Councillor Allowance - 2nd Quarter 2023		\$4,574.80
100	EFT26265	20/12/2023	Ecowater Services Pty Ltd	Muchea Hall - Call Out Fee Due to Not Advised of Decommissioned System		\$160.00
101	EFT26266	20/12/2023	Exteria Street & Park Outfitters	Clune Park - Replacement of Skillion Park Shelters		\$42,659.10
102	EFT26267	20/12/2023	Ecobond	Cold Mix for Pothole Repairs		\$3,520.00
103	EFT26268	20/12/2023	Everjazz Pty Ltd T/As Alarm Asset Group			\$22,519.60
	102058	01/12/2023	Everjazz Pty Ltd T/As Alarm Asset Group	Shire Admin Office - To Undertake a Full Alarm System Service at the Shire Office	\$2,165.00	
	102066	01/12/2023	Everjazz Pty Ltd T/As Alarm Asset Group	Admin - Solosafe Monthly Monitoring - December 2023	\$98.00	
	102104	14/12/2023	Everjazz Pty Ltd T/As Alarm Asset Group	Admin Building and Depot - Evacuation & Warning System	\$20,256.60	
104	EFT26269	20/12/2023	Focus Consulting WA	Lower Chittering Community Centre Site - Engagement of Focused Electrical Consultants		\$5,500.00
105	EFT26270	20/12/2023	Gearred Construction Pty Ltd	Muchea Complex Redevelopment - Progress Claim #13		\$31,649.42
106	EFT26271	20/12/2023	Ghost Gum Gourmet Cupcakery	Seniors Week - Morning Tea at Bindoon Primary School		\$300.00
107	EFT26272	20/12/2023	Gro-Turf Pty Ltd	Mowing Services - November 2023		\$3,696.00
108	EFT26273	20/12/2023	Haydon Agricultural Contractors	Staff Housing - Yellow Sand		\$660.00
109	EFT26274	20/12/2023	Hills Tracks & Blinds			\$3,525.00
	5803	01/12/2023	Hills Tracks & Blinds	Bindoon Fire Station - Window Blinds	\$1,310.00	
	5820	01/12/2023	Hills Tracks & Blinds	Lower Chittering Fire Station - Window Blinds	\$2,215.00	
110	EFT26275	20/12/2023	J & RM Loudon	Wannamal Rest Stop - Cleaning of Public Toilets - November 2023		\$825.00
111	EFT26276	20/12/2023	Jason Sign Makers	CH003 - Sign Writing for New Rangers Vehicle		\$1,379.25
112	EFT26277	20/12/2023	JB Hi-Fi Group Pty Ltd	Computer Parts & Supplies		\$204.43
113	EFT26278	20/12/2023	JCT'S Creative Solutions	Fire Station Cleaning - November 2023		\$330.00
114	EFT26279	20/12/2023	Jive Media Solutions			\$1,994.85
	5812	01/12/2023	Jive Media Solutions	Clune Park, Brockman & Visitor Centre - Graphic Design Work for New Signage	\$831.60	
	5834	15/12/2023	Jive Media Solutions	Bindoon Mountain Bike Park - Trailhead & Interpretive Sign Design	\$1,163.25	
115	EFT26280	20/12/2023	Jo Larvin Communications	Bindoon Mountain Bike Park - Photography, Videography & Drone Footage For Marketing, Visitor Guides,		\$630.00
116	EFT26281	20/12/2023	John Curtis	Councillor Allowance - 2nd Quarter 2023		\$4,001.50
117	EFT26282	20/12/2023	Kennards Hire Pty Ltd (Malaga)	Admin - Hire of Trailer Mountable 12m Cherry Picker and Harness		\$399.00
118	EFT26283	20/12/2023	Kleen West Distributors	Cleaning Supplies		\$1,119.53
119	EFT26284	20/12/2023	Komatsu Australia Pty Ltd			\$260.26
	ADJ194977	01/12/2023	Komatsu Australia Pty Ltd	CH10907 - Credit Relates to Invoice 003356054 - New Front Cutting Blade And Bolts	-\$712.83	
	ADJ194978	01/12/2023	Komatsu Australia Pty Ltd	CH10907 - Credit Relates to Invoice 003356341 - New Front Cutting Blade And Bolts	-\$251.99	
	003447508	01/12/2023	Komatsu Australia Pty Ltd	CH10555 - Plow Bolts	\$42.77	
	003448339	01/12/2023	Komatsu Australia Pty Ltd	CH10555 - Bucket blades	\$1,182.31	
120	EFT26285	20/12/2023	Kylie Hughes	Councillor Allowance - 2nd Quarter 2023		\$4,398.26
121	EFT26286	20/12/2023	Leone Dunn	Chittering Visitor Centre Honorarium Payment - 19 November 2023		\$100.00
122	EFT26287	20/12/2023	Lower Chittering Volunteer Bushfire Brigade	Reimbursement - Welfare, Fuel, Training Refreshments & Stationery		\$1,115.12
123	EFT26288	20/12/2023	Little Eeden Farm Honey and Apiary	Council Meeting Catering - December 2023		\$360.00
124	EFT26289	20/12/2023	Local Government Professionals Australia WA Inc	Introduction to Local Government		\$4,571.10
125	EFT26290	20/12/2023	Madeleine Corp Pty Ltd T/As Safer Sands	Shire's Playground Sand Cleaning - November 2023		\$3,997.00
126	EFT26291	20/12/2023	Midland Trophies			\$211.50
	23023	07/12/2023	Midland Trophies	Acknowledgement Staff Awards of 15 Years Service	\$92.00	
	23024	07/12/2023	Midland Trophies	Australia Day Awards	\$119.50	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
127	EFT26292	20/12/2023	Muchea Volunteer Bushfire Brigade	Yozzi Road - Supporting Shire Bushfire Mitigation Crew (Treatment 9910)		\$4,068.90
128	EFT26293	20/12/2023	Mark Campbell	Councillor Allowance - 2nd Quarter 2023		\$4,423.74
129	EFT26294	20/12/2023	Mary Angus	Deputy Shire President's Allowance - 2nd Quarter 2023		\$4,955.50
130	EFT26295	20/12/2023	McLeods Barristers & Solicitors	Legal Expenses - Lot 89 Koomal Street Bindoon, Review of Approval Issues		\$4,466.80
131	EFT26296	20/12/2023	Meelis Kallastu	A10430 Rates Refund		\$505.78
132	EFT26297	20/12/2023	Northern Valleys Locavore Store	Visitor Centre - Thank You Gifts For Volunteers		\$285.00
133	EFT26298	20/12/2023	Northern Valleys News			\$1,532.50
	INV-3439	12/12/2023	Northern Valleys News	Advertising - Australia Day Event	\$225.00	
	INV-3448	12/12/2023	Northern Valleys News	Advertising - Visitor Centre Volunteer Recruitment Campaign	\$225.00	
	INV-3438	12/12/2023	Northern Valleys News	Advertising - Thank a Volunteer Day Event	\$147.50	
	INV-3441	12/12/2023	Northern Valleys News	Advertising - Chatter December 2023	\$935.00	
134	EFT26299	20/12/2023	Natalie Van Rooyen	Reimbursement - Cable Ties for Christmas Decorations		\$13.80
135	EFT26300	20/12/2023	Natasha Muir			\$393.28
	REIM 07122023	07/12/2023	Natasha Muir	Reimbursement - Christmas Gifts	\$348.00	
	REIM 15112023	11/12/2023	Natasha Muir	Reimbursement - Professional Development Expenses Training Course	\$45.28	
136	EFT26301	20/12/2023	Neva Harris			\$300.00
	VC 25112023	15/12/2023	Neva Harris	Chattering Visitor Centre Honorarium Payment - 25 November 2023	\$50.00	
	VC 26112023	15/12/2023	Neva Harris	Chattering Visitor Centre Honorarium Payment - 26 November 2023	\$100.00	
	VC 02122023	02/12/2023	Neva Harris	Chattering Visitor Centre Honorarium Payment - 2 December 2023	\$50.00	
	VC 03122023	03/12/2023	Neva Harris	Chattering Visitor Centre Honorarium Payment - 3 December 2023	\$100.00	
137	EFT26302	20/12/2023	On Press Digital Print Solutions	Instalment Notices Mailout - November 2023		\$580.80
138	EFT26303	20/12/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe			\$1,242.80
	INV-0154	01/12/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	Welfare - Fire Brigade Personnel for Incident 642330	\$61.90	
	INV-0171	01/12/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	Catering - First Aid Training 25 & 26 November 2023	\$281.90	
	INV-0173	01/12/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	Morning Tea - Staff Farewell & Meeting Refreshments	\$197.00	
	INV-0177	01/12/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	Library Volunteers - Thank You Vouchers	\$350.00	
	INV-0179	01/12/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	Catering - Agenda Forum December 2023	\$252.00	
	INV-0184	18/12/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	CATS Driver Volunteers - Thank You Vouchers	\$100.00	
139	EFT26304	20/12/2023	Officeworks			\$2,215.21
	610155524	01/12/2023	Officeworks	Office Supplies & Stationery	\$130.96	
	610155895	01/12/2023	Officeworks	Office Supplies & Stationery	\$75.00	
	610821294	01/12/2023	Officeworks	Office Furniture - Ergonomic Assessment and New Staff	\$434.40	
	610823388	01/12/2023	Officeworks	Office Furniture - Ergonomic Assessment and New Staff	\$1,454.95	
	611146362	06/12/2023	Officeworks	Office Furniture - Adjustable Monitor Stands	\$119.90	
140	EFT26305	20/12/2023	On Hold On Line	On Hold Messages - December 2023		\$187.00
141	EFT26306	20/12/2023	Open Systems Technology T/As CouncilFirst			\$10,509.19
	SI008116	01/12/2023	Open Systems Technology T/As CouncilFirst	Professional Services - October 2023	\$4,782.25	
	SI008142	06/12/2023	Open Systems Technology T/As CouncilFirst	Monthly Licensing Fee CouncilFirst CRMS - January 2024	\$5,566.00	
	SI008154	08/12/2023	Open Systems Technology T/As CouncilFirst	Microsoft Azure - November 2023	\$160.94	
142	EFT26307	20/12/2023	Pirtek (Malaga) Pty Ltd	Adblue and Delivery		\$2,383.34
143	EFT26308	20/12/2023	Plantation Wildflowers	Fortnightly Flowers July - December 2023		\$660.00
144	EFT26309	20/12/2023	Public Libraries Western Australia Incorporated (PLWA Inc)	Library - Stamp for Summer Reading Quest		\$25.63
145	EFT26310	20/12/2023	Perth Geotechnics Pty Ltd	Mooliabeenee Road - Geo Survey and Tree Lopping		\$6,215.00
146	EFT26311	20/12/2023	RBC Rural	Photocopier Charges - November 2023		\$892.16
147	EFT26312	20/12/2023	RJWR Pty Ltd T/As Bindoon Mowers & Machinery	Sundry Plant Repairs & Stihl Augre Attachments & Freight		\$1,155.00
148	EFT26313	20/12/2023	Raw Civil & Contracting			\$84,668.76
	IV00000001270	01/12/2023	Raw Civil & Contracting	Mooliabeenee Road - Earthworks for Drainage Work for Turning Lane into Bindoon-Moora Road	\$83,018.76	
	IV00000001293	01/12/2023	Raw Civil & Contracting	Stephens Road - Water Bind for Seal	\$1,650.00	
149	EFT26314	20/12/2023	Red Dust Family Trust T/As Fleur McDonald	Library Event - Author Talk by Fleur McDonald		\$436.72
150	EFT26315	20/12/2023	SBNY	Thank a Volunteer Day - Popcorn & Fairy Floss		\$300.00
151	EFT26316	20/12/2023	Shire of Chittering	BSL - Agent Levy Fee - November 2023		\$135.00
152	EFT26317	20/12/2023	Site Architecture Studio	Muchea Complex Redevelopment - Contract Administration		\$16,005.00
153	EFT26318	20/12/2023	Stewart & Heaton	Fire Brigade Volunteers - Uniforms		\$551.03
154	EFT26319	20/12/2023	Synergy	Electricity Charges - Admin, CHC & Muchea Rec Centre		\$4,241.94
155	EFT26320	20/12/2023	Scott Lintern	A10414 Rates Refund		\$648.00
156	EFT26321	20/12/2023	Simone Campbell	Thank a Volunteer Day - Face Painting		\$200.00
157	EFT26322	20/12/2023	Sophia Gordon	Refund - Dog Registration Fees		\$250.00

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
158	EFT26323	20/12/2023	Susan Bamford	A9554 Rates Refund		\$799.00
159	EFT26324	20/12/2023	TCLWA Pty Ltd T/As Safe Roads WA	Mooliabeenee Road Intersection - Single Coat Seal on New Works		\$10,934.00
160	EFT26325	20/12/2023	Terence Hehir	Courtesy Bus Driver Honorarium Payment - 14 Nov, 28 Nov and 12 Dec 2023		\$150.00
161	EFT26326	20/12/2023	The Hike Collective	Chittering Scavenger Hunt Guided Hike Series		\$3,278.00
162	EFT26327	20/12/2023	Tourism Council of WA	2024 Membership Renewal - Golden iVisitor Centre		\$1,650.00
163	EFT26328	20/12/2023	Tazcar Pty Ltd T/As Tassie Devil Linemarking	Admin - Car Park and Workshop Line Marking		\$2,721.40
164	EFT26329	20/12/2023	Team Global Express Pty Ltd	Freight - Stewart & Heaton		\$34.38
165	EFT26330	20/12/2023	The Taylor's Kitchen	Thank a Volunteer Day - Food Truck		\$760.00
166	EFT26331	20/12/2023	Tim Muirhead and Associations Pty Ltd	Weaving Tapestries Books for Community Development Officers		\$76.00
167	EFT26332	20/12/2023	True Blue Containers (2005) Pty Ltd	Muchea Rec Centre - Hire of Two Storage Containers - December 2023		\$409.20
168	EFT26333	20/12/2023	Urbaqua Ltd	Wildflower Ridge Hydrological Review - Stage 1: Inception, Review And Report		\$3,960.00
169	EFT26334	20/12/2023	Vanguard Press			\$1,424.50
	00040520	01/12/2023	Vanguard Press	A5 Brochure Distribution - December 2023	\$209.00	
	00040598	07/12/2023	Vanguard Press	Print & Deliver Chittering Visitor Guides to Perth Rail & Airport Terminals	\$1,215.50	
170	EFT26335	20/12/2023	WC & SJ Wright	Incident 649718 - 27 November 2023 - Mobilise Loader to Fire in Muchea And Carry Out Firebreaks/clearing		\$1,045.00
171	EFT26336	20/12/2023	Whitney Consulting	Grant Writing Services - EOI and Application		\$6,578.00
172	EFT26337	20/12/2023	Winc Australia Pty Ltd			\$1,539.49
	9043933602	01/12/2023	Winc Australia Pty Ltd	Office Diaries and Planners	\$293.34	
	9043946656	01/12/2023	Winc Australia Pty Ltd	Office Diaries and Planners	\$35.62	
	9043971221	01/12/2023	Winc Australia Pty Ltd	Office Stationery & Supplies	\$1,032.23	
	9044045612	01/12/2023	Winc Australia Pty Ltd	Office Stationery & Supplies	\$116.74	
	9044056646	01/12/2023	Winc Australia Pty Ltd	Office Stationery & Supplies	\$61.56	
173	EFT26338	20/12/2023	Wayne & Jillian Charles	A11115 Rates Refund		\$107.16
174	EFT26339	20/12/2023	Workwear Supplies			\$550.40
	INV-4090	01/12/2023	Workwear Supplies	Staff Uniforms	\$258.89	
	INV-4095	01/12/2023	Workwear Supplies	Staff Uniforms	\$291.51	
				Total EFT's		\$822,535.24
	Direct Debits					
	DD10602.1	07/12/2023	Western Australian Treasury Corporation	Loan No. 83 Principal and Interest Payment		\$67,912.48
	DD10603.1	07/12/2023	Western Australian Treasury Corporation	Loan No. 86 Principal and Interest Payment		\$5,746.44
	DD10604.2	06/12/2023	Aware Super	Payroll Deductions		\$5.40
	DD10605.1	06/12/2023	Aware Super	Payroll Deductions		\$15,467.31
	DD10605.2	06/12/2023	The Trustee for BNTCL SMSF	Superannuation Contributions		\$284.05
	DD10605.3	06/12/2023	FirstChoice Wholesale Personal Super	Superannuation Contributions		\$157.24
	DD10605.4	06/12/2023	Q Super - Australian Retirement Fund	Payroll Deductions		\$122.59
	DD10605.5	06/12/2023	Rest Superannuation	Payroll Deductions		\$3,117.38
	DD10605.6	06/12/2023	ANZ Smart Choice Super	Superannuation Contributions		\$609.00
	DD10605.7	06/12/2023	Care Super	Superannuation Contributions		\$1,228.38
	DD10605.8	06/12/2023	Spirit Super	Superannuation Contributions		\$380.26
	DD10605.9	06/12/2023	Westpac Banking Corporation	Payroll Deductions		\$474.45
	DD10605.10	06/12/2023	Hostplus Superannuation Fund	Superannuation Contributions		\$2,209.77
	DD10605.11	06/12/2023	Australian Super	Superannuation Contributions		\$3,498.26
	DD10605.12	06/12/2023	AMP Wealth Personal Superannuation Pension Fund	Superannuation Contributions		\$113.69
	DD10605.13	06/12/2023	CBUS Super	Superannuation Contributions		\$532.96
	DD10623.1	15/12/2023	Sheriff's Office Perth	Infringment - Local Law Offences		\$250.50
	DD10624.1	15/12/2023	Ricoh Australia Pty Ltd	Lease of Photocopiers - December 2023		\$489.51
	DD10636.1	20/12/2023	Aware Super	Payroll Deductions		\$15,209.50
	DD10636.2	20/12/2023	The Trustee for BNTCL SMSF	Superannuation Contributions		\$278.60
	DD10636.3	20/12/2023	FirstChoice Wholesale Personal Super	Superannuation Contributions		\$196.81
	DD10636.4	20/12/2023	Q Super - Australian Retirement Fund	Payroll Deductions		\$158.82
	DD10636.5	20/12/2023	Rest Superannuation	Payroll Deductions		\$2,958.34
	DD10636.6	20/12/2023	ANZ Smart Choice Super	Superannuation Contributions		\$609.00
	DD10636.7	20/12/2023	Care Super	Superannuation Contributions		\$1,081.46
	DD10636.8	20/12/2023	Spirit Super	Superannuation Contributions		\$380.26
	DD10636.9	20/12/2023	Westpac Banking Corporation	Payroll Deductions		\$474.45
	DD10636.10	20/12/2023	Hostplus Superannuation Fund	Superannuation Contributions		\$2,140.85
	DD10636.11	20/12/2023	Australian Super	Superannuation Contributions		\$3,539.93

LIST OF ACCOUNTS PAID IN DECEMBER 2023 - SUBMITTED TO COUNCIL 21 FEBRUARY 2024

Chq/EFT	Date	Name	Description	Invoice Amount	Payment
DD10636.12	20/12/2023	AMP Wealth Personal Superannuation Pension Fund	Superannuation Contributions		\$88.88
DD10636.13	20/12/2023	CBUS Super	Superannuation Contributions		\$560.90
				Total Direct Debits	\$130,277.47
Cheques				Total Cheques	
				Total Municipal Payments	\$1,203,118.91



**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2023**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 24/01/2024

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 December 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 31 December 2023 of \$5,475,940.

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	▲	\$45,023
Plant and Equipment	▲	\$594,618
Infrastructure Assets - Roads	▲	\$252,691
Infrastructure Assets - Footpaths	▲	\$5,114
Infrastructure Assets - Parks & Ovals	▲	\$90,762
Infrastructure Assets - Other	▼	(\$457)

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$608,587)
Proceeds from Disposal of Assets	▼	(\$203,155)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Recreation Centre Redevel (Capital)	247%	\$ 836,022	\$ 836,022	\$ 2,066,539
Mountain Bike Park (Capital)	29%	\$ 234,812	\$ 117,402	\$ 67,851
Chittering Valley Road (R2R)	25%	\$ 334,703	\$ 167,346	\$ 84,960
Mooliabeenee Road (RRG)	35%	\$ 378,283	\$ 189,138	\$ 132,914
Chittering Road (RRG)	97%	\$ 350,627	\$ 175,308	\$ 341,536
Julimar Road (BS)	17%	\$ 336,600	\$ 168,300	\$ 57,363
Stephens Road	153%	\$ 88,755	\$ 44,370	\$ 135,623
Steer Street	3%	\$ 140,000	\$ 69,996	\$ 3,996
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	13%	\$ 2,392,330	\$ 1,203,648	\$ 315,442
Capital Grants, Subsidies and Contributions	31%	\$ 3,332,679	\$ 1,656,300	\$ 1,047,713
Rates Levied	24%	\$ 5,725,009	\$ 2,859,948	\$ 1,363,155
	100%	\$ 7,161,256	\$ 7,157,203	\$ 7,180,468

% Compares Current YTD Actuals to Annual Budget

		Prior Year 31 December 2022	Current Year 31 December 2023
Financial Position			
Adjusted Net Current Assets	57%	\$ 9,604,900	\$ 5,475,940
Cash and Equivalent - Unrestricted	62%	\$ 9,572,380	\$ 5,908,602
Cash and Equivalent - Restricted	104%	\$ 2,513,294	\$ 2,610,028
Receivables - Rates	97%	\$ 1,700,507	\$ 1,655,913
Receivables - Other	112%	\$ 356,497	\$ 399,077
Payables	150%	\$ 812,611	\$ 1,219,372

% 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

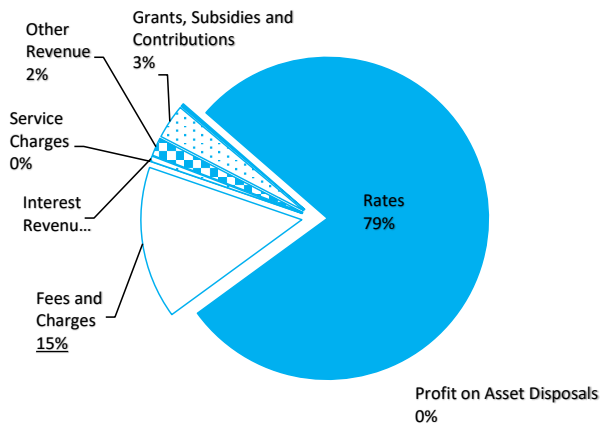
Prepared by: Samantha Young

Reviewed by: Sue Mills

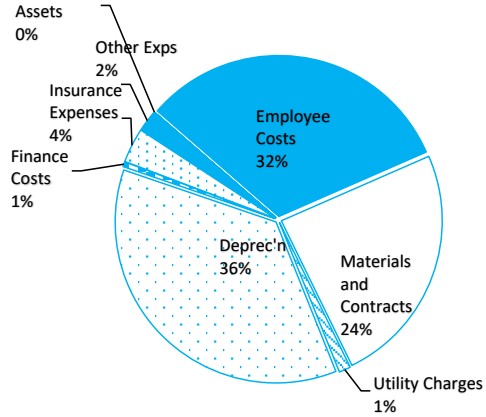
Date prepared: 24/01/2024

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 December 2023

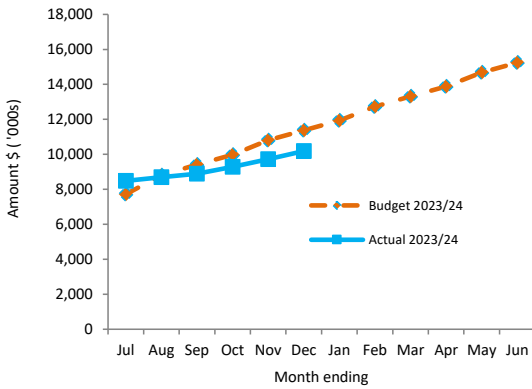
Operating Revenue



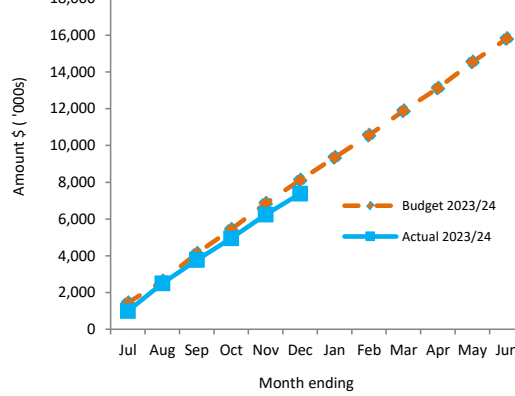
Operating Expenditure



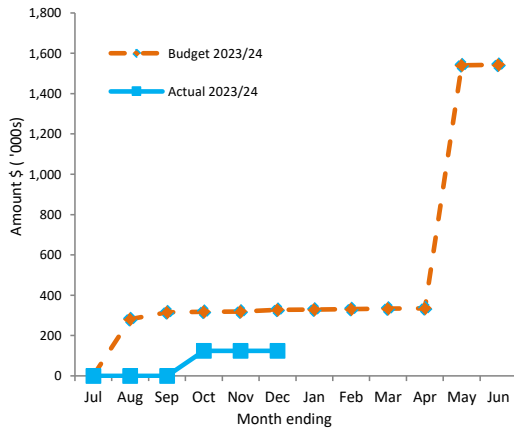
Budget Operating Revenues -v- Actual (Refer Note 2)



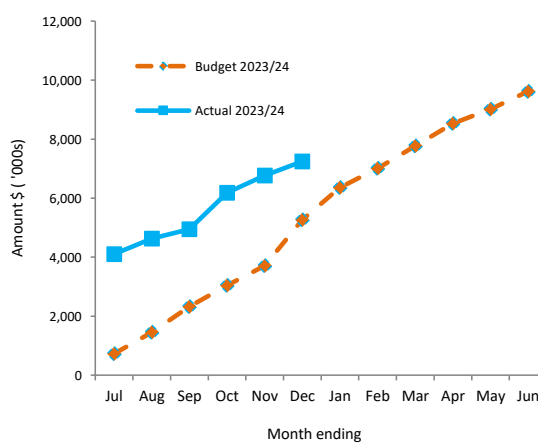
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 31 December 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	3,042	454	(2,588)	(85%)	▼	
General Purpose Funding	8,136,851	8,136,851	7,659,151	7,361,639	(297,512)	(4%)	▼	
Law, Order and Public Safety	1,609,711	1,609,711	815,824	149,805	(666,019)	(82%)	▼	S
Health	65,034	65,034	33,512	37,074	3,562	11%	▲	
Education and Welfare	6,653	6,653	3,318	1,227	(2,091)	(63%)	▼	
Housing	135,954	135,954	67,908	81,214	13,306	20%	▲	S
Community Amenities	1,203,518	1,203,518	601,710	1,110,260	508,550	85%	▲	S
Recreation and Culture	18,056	18,056	9,006	9,067	61	1%	▲	
Transport	368,455	368,455	184,218	226,745	42,527	23%	▲	S
Economic Services	250,037	250,037	132,474	113,830	(18,644)	(14%)	▼	S
Other Property and Services	108,213	108,213	54,090	46,863	(7,227)	(13%)	▼	
	11,908,581	11,908,581	9,564,253	9,138,177				
Expenditure from operating activities								
Governance	(1,370,636)	(1,370,636)	(708,217)	(538,685)	169,531	24%	▲	S
General Purpose Funding	(535,065)	(535,065)	(256,124)	(193,262)	62,862	25%	▲	S
Law, Order and Public Safety	(2,051,793)	(2,051,793)	(1,056,312)	(1,048,114)	8,198	1%	▲	
Health	(513,033)	(513,033)	(263,304)	(199,706)	63,598	24%	▲	S
Education and Welfare	(64,592)	(64,592)	(32,552)	(20,726)	11,826	36%	▲	S
Housing	(358,354)	(358,354)	(185,579)	(155,893)	29,686	16%	▲	S
Community Amenities	(2,411,300)	(2,411,300)	(1,219,651)	(1,046,002)	173,649	14%	▲	S
Recreation and Culture	(1,929,393)	(1,929,393)	(988,862)	(830,665)	158,197	16%	▲	S
Transport	(5,356,000)	(5,356,000)	(2,688,513)	(2,662,134)	26,379	1%	▲	
Economic Services	(1,184,253)	(1,184,253)	(601,436)	(482,445)	118,991	20%	▲	S
Other Property and Services	(36,487)	(36,487)	(117,799)	(197,543)	(79,744)	(68%)	▼	S
	(15,810,906)	(15,810,906)	(8,118,349)	(7,375,174)				
Operating activities excluded from budget								
Add back Depreciation	4,470,134	4,470,134	2,235,018	2,677,414	442,396	20%	▲	S
Adjust (Profit)/Loss on Asset Disposal	(238,708)	(238,708)	(119,352)	(27,678)	91,674	(77%)	▲	
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	2,115,666	2,649,736				
Amount attributable to operating activities	329,101	329,101	3,561,570	4,412,739				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	3,332,679	3,332,679	1,656,300	1,047,713	(608,587)	(37%)	▼	S
Proceeds from Disposal of Assets	339,500	339,500	327,246	124,091	(203,155)	(62%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	3,672,179	3,672,179	1,983,546	1,171,804				
Outflows from investing activities								
Land Held for Resale	0	0	0	0	0			
	(3,161,924)	(3,161,924)	(2,239,516)	(2,194,493)	45,023	2%	▲	
Plant and Equipment	(2,215,400)	(2,215,400)	(1,050,398)	(455,780)	594,618	57%	▲	S
Furniture and Equipment	0	0	0	0	0			
Infrastructure Assets - Roads	(2,470,823)	(2,470,823)	(1,235,328)	(982,637)	252,691	20%	▲	S
Infrastructure Assets - Bridges	0	0	0	0	0			
Infrastructure Assets - Footpaths	(30,000)	(30,000)	(15,000)	(9,886)	5,114	34%	▲	S
Infrastructure Assets - Drainage	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	(456,312)	(456,312)	(197,394)	(106,632)	90,762	46%	▲	S
Infrastructure Assets - Airports	0	0	0	0	0			
Infrastructure Assets - Sewerage	0	0	0	0	0			
Infrastructure Assets - Other	(705,383)	(705,383)	(250,822)	(251,279)	(457)	(0%)	▼	
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	(9,039,842)	(9,039,842)	(4,988,458)	(4,000,707)				
Amount attributable to investing activities	(5,367,663)	(5,367,663)	(3,004,912)	(2,828,903)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	1,203,545	1,203,545	0	0	0			
Transfer from Reserves	0	0	0	0	0			
	1,203,545	1,203,545	0	0				
Outflows from financing activities								
Repayment of Borrowings	(544,319)	(544,319)	(272,156)	(270,441)	1,715	1%	▲	
Transfer to Reserves	(35,000)	(35,000)	0	0	0			
	(579,319)	(579,319)	(272,156)	(270,441)				
Amount attributable to financing activities	624,226	624,226	(272,156)	(270,441)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	4,412,186	4,162,545	4,162,545	4,162,545	0	0%		
Amount attributable to operating activities	329,101	329,101	3,561,570	4,412,739	851,168	24%	▲	S
Amount attributable to investing activities	(5,367,663)	(5,367,663)	(3,004,912)	(2,828,903)	176,009	(6%)	▲	
Amount attributable to financing activities	624,226	624,226	(272,156)	(270,441)	1,715	(1%)	▲	
Surplus or deficit at the end of the financial year	(2,150)	(251,790)	4,447,048	5,475,940	1,028,893	23%	▲	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 31 December 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	7,180,468	23,265	0%	▲
Grants, Subsidies and Contributions	11	2,392,330	2,392,330	1,203,648	315,442	(888,206)	(74%)	▼ S
Fees and Charges		1,607,459	1,607,459	829,740	1,397,865	568,125	68%	▲ S
Service Charges		0	0	0	0	0		
Interest Revenue		178,690	178,690	89,334	48,667	(40,667)	(46%)	▼ S
Other Revenue		319,265	319,265	159,546	166,421	6,875	4%	▲
Profit on Disposal of Assets	8	249,581	249,581	124,782	29,315	(95,467)	(77%)	▼ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		11,908,581	11,908,581	9,564,253	9,138,177			
Expenditure from operating activities								
Employee Costs		(5,173,752)	(5,173,752)	(2,666,246)	(2,363,811)	302,435	11%	▲ S
Materials and Contracts		(4,991,232)	(4,991,232)	(2,512,990)	(1,794,264)	718,726	29%	▲ S
Utility Charges		(254,364)	(254,364)	(127,122)	(86,236)	40,887	32%	▲ S
Depreciation		(4,470,134)	(4,470,134)	(2,235,018)	(2,677,414)	(442,396)	(20%)	▼ S
Finance Costs		(226,910)	(226,910)	(113,451)	(36,453)	76,998	0%	▲
Insurance Expenses		(249,171)	(249,171)	(249,138)	(257,687)	(8,549)	(3%)	▼
Other Expenditure		(434,471)	(434,471)	(208,954)	(157,674)	51,280	25%	▲ S
Loss on Disposal of Assets	8	(10,873)	(10,873)	(5,430)	(1,636)	3,794	70%	▲ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		(15,810,906)	(15,810,906)	(8,118,349)	(7,375,174)			
Operating activities excluded from budget								
Add back Depreciation		4,470,134	4,470,134	2,235,018	2,677,414	442,396	20%	▲ S
Adjust (Profit)/Loss on Asset Disposal	8	(238,708)	(238,708)	(119,352)	(27,678)	91,674	(77%)	▲
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	2,115,666	2,649,736			
Amount attributable to operating activities		329,101	329,101	3,561,570	4,412,739			
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	3,332,679	3,332,679	1,656,300	1,047,713	(608,587)	(37%)	▼ S
Proceeds from Disposal of Assets	8	339,500	339,500	327,246	124,091	(203,155)	(62%)	▼ S
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		3,672,179	3,672,179	1,983,546	1,171,804			
Outflows from investing activities								
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(3,161,924)	(3,161,924)	(2,239,516)	(2,194,493)	45,023	2%	▲
Plant and Equipment	13	(2,215,400)	(2,215,400)	(1,050,398)	(455,780)	594,618	57%	▲ S
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,470,823)	(2,470,823)	(1,235,328)	(982,637)	252,691	20%	▲ S
Infrastructure Assets - Bridges	13	0	0	0	0	0		
Infrastructure Assets - Footpaths	13	(30,000)	(30,000)	(15,000)	(9,886)	5,114	34%	▲ S
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(456,312)	(456,312)	(197,394)	(106,632)	90,762	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)	(250,822)	(251,279)	(457)	(0%)	▼
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		(9,039,842)	(9,039,842)	(4,988,458)	(4,000,707)			
Amount attributable to investing activities		(5,367,663)	(5,367,663)	(3,004,912)	(2,828,903)			
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)	(272,156)	(270,441)	1,715	1%	▲
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0		
		(579,319)	(579,319)	(272,156)	(270,441)			
Amount attributable to financing activities		624,226	624,226	(272,156)	(270,441)			
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	3,561,570	4,412,739	851,168	24%	▲ S
Amount attributable to investing activities		(5,367,663)	(5,367,663)	(3,004,912)	(2,828,903)	176,009	(6%)	
Amount attributable to financing activities		624,226	624,226	(272,156)	(270,441)	1,715	(1%)	
Surplus or deficit at the end of the financial year	3	(2,150)	(251,790)	4,447,048	5,475,940	1,028,893	23%	▲ 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 ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 December 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	2,194,493	2,239,516	3,161,924	2,194,493	(45,023)
Plant and Equipment	13	0	455,780	1,050,398	2,215,400	455,780	(594,618)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	982,637	1,235,328	2,470,823	982,637	(252,691)
Infrastructure Assets - Bridges	13	0	0	0	0	0	0
Infrastructure Assets - Footpaths	13	0	9,886	15,000	30,000	9,886	(5,114)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	106,632	197,394	456,312	106,632	(90,762)
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	251,279	250,822	705,383	251,279	457
Capital Expenditure Totals		0	4,000,707	4,988,458	9,039,842	4,000,707	(987,751)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,656,300	3,332,679	1,047,713	
Borrowings				0	1,203,545	0	
Other (Disposals & C/Fwd)				327,246	339,500	124,091	
Council contribution - Cash Backed Reserves							
Various Reserves				0		0	
Council contribution - operations				3,004,912		2,828,903	
Capital Funding Total				4,988,458		4,000,707	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2023

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

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2023

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 31 December 2023

Note 1: Significant Accounting Policies

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

OTHER PROPERTY AND SERVICES**Objective:**

To monitor and control Shire overheads operating accounts.

Activities:

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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%.

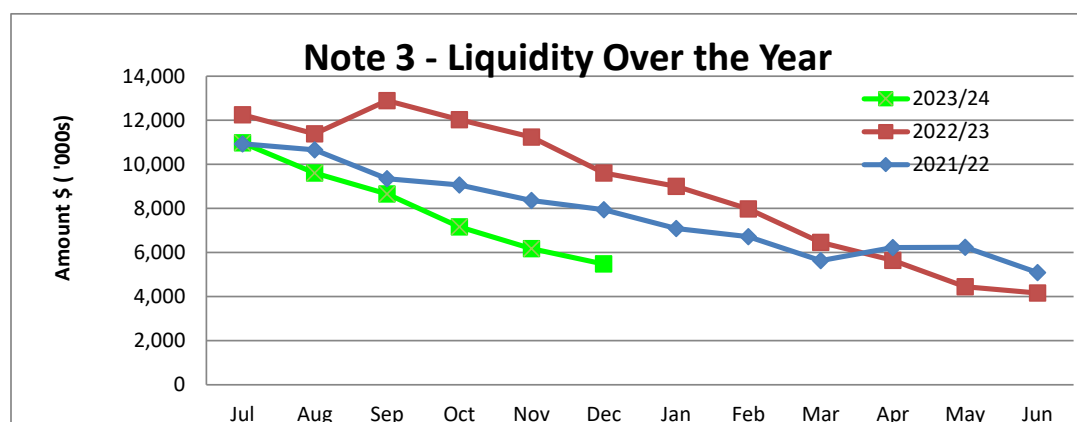
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities						
Grants, Subsidies and Contributions	\$ (888,206)	(74%)	▼	S	Timing	Grant income budgeted over 12 months
Fees and Charges	568,125	68%	▲	S	Timing	Fees & Charges's spread across 12 mths
Interest Revenue	(40,667)	(46%)	▼	S	Timing	Interest income less than budgeted
Profit on Disposal of Assets	(95,467)	(77%)	▼	S	Timing	Not all assets disposed of as yet
Expenditure from operating activities						
Employee Costs	302,435	11%	▲	S	Timing	Emp costs against jobs, spread over 12 mths
Materials and Contracts	718,726	29%	▲	S	Timing	M&C costs against jobs spread over 12 mths
Utility Charges	40,887	32%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	(442,396)	(20%)	▼	S	Timing	Depreciation spread across 12 mths
Other Expenditure	51,280	25%	▲	S	Timing	Councillor remunerations spread over 12 months instead of quarterly
Loss on Disposal of Assets	3,794	70%	▲	S	Timing	Assets not yet disposed
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(608,587)	(37%)	▼	S	Permanent	Chittering Bridge Grant overstated in original budget
Proceeds from Disposal of Assets	(203,155)	(62%)	▼	S	Timing	Plant replacements ordered awaiting deliv
Plant and Equipment	594,618	57%	▲	S	Timing	New plant not all yet acquired
Infrastructure Assets - Roads	252,691	20%	▲	S	Timing	Roads projects not all started yet
Infrastructure Assets - Footpaths	5,114	34%	▲	S	Timing	Footpath project not started yet
Infrastructure Assets - Parks & Ovals	90,762	46%	▲	S	Timing	Parks & Ovals projects not all started yet

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2023

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2023	31/12/2022	31/12/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	5,502,525	9,417,936	5,338,794
Cash Restricted - Conditions over Grants	11	0	154,444	569,808
Cash Restricted - Reserves	4	2,610,028	2,513,294	2,610,028
Receivables - Rates	6	36,818	1,700,507	1,655,913
Receivables - Other	6	420,469	356,497	399,077
Inventories		5,978	13,865	4,848
		8,575,819	14,156,544	10,578,468
Less: Current Liabilities				
Payables		(1,220,383)	(812,611)	(1,219,372)
Contract Liabilities		(201,694)	(865,522)	(891,959)
Loan Liability		(544,319)	(226,465)	(273,878)
Provisions		(663,683)	(632,752)	(663,683)
		(2,630,079)	(2,537,349)	(3,048,892)
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	226,465	273,878
Net Current Funding Position		4,162,545	9,604,900	5,475,940



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2023

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	1,907,392				1,907,392	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				1,000,000	Bendigo	5.35%	19-Jan-24
					2,000,000	Bendigo	4.49%	20-Mar-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	5,908,592	2,610,028	10	45,500	8,564,130			

Comments/Notes - Investments

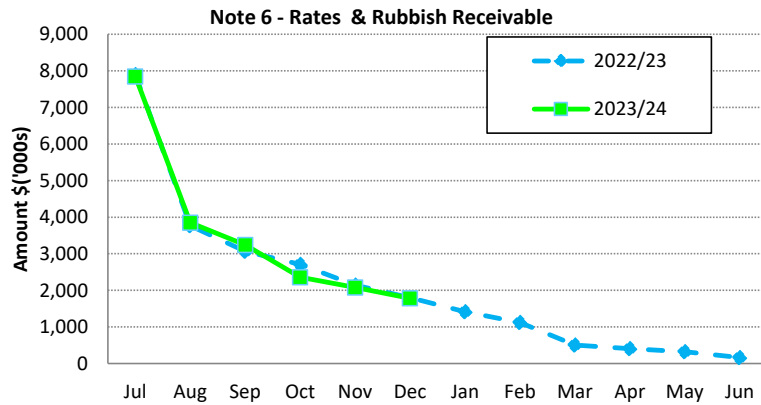
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2023

Note 6: Receivables

Receivables - Rates & Rubbish	31 December 2023	30 June 2023
	\$	\$
Opening Arrears Previous Years	164,148	274,665
Levied this year	8,154,072	7,277,332
<u>Less</u> Collections to date	(6,534,977)	(7,387,849)
Equals Current Outstanding	1,783,243	164,148
Net Rates Collectable	1,783,243	164,148
% Collected	78.56%	97.83%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	137,140	236,206	233	(4,578)	369,000
Balance per Trial Balance					
Sundry Debtors					367,904
Receivables - Other					31,173
Total Receivables General Outstanding					399,077

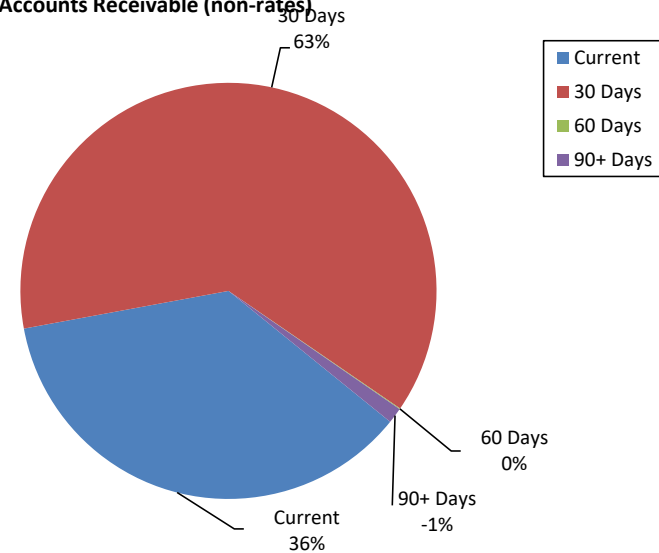
Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

[Insert explanatory notes and commentary on trends and timing]

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

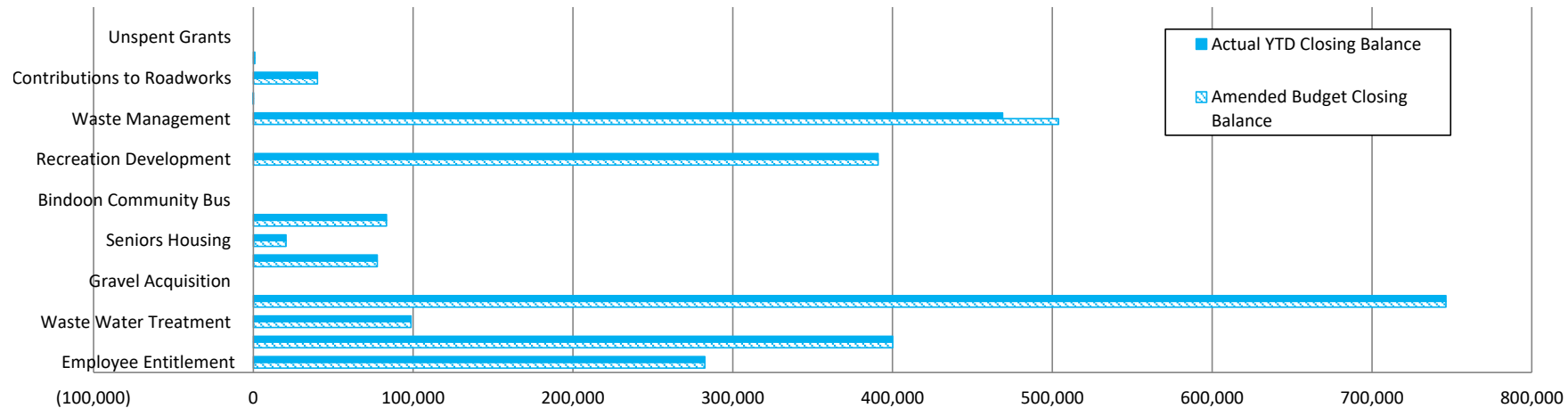
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 December 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 31 December 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 31 December 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	12,717	(48)	3,905,781	3,893,112		0	3,893,112
UV	0.60800	807	458,362,000	2,786,841	5,490	4,259	2,796,589	2,786,841		0	2,786,841
Non-Rateable			0	0		848	848		0	0	0
Sub-Totals		2,592	492,262,316	6,679,953	18,207	5,058	6,703,218	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	18,207	5,058	7,180,468	7,157,203	0	0	7,157,203
Discounts							0				0
Concession							0				0
Amount from General Rates							7,180,468				7,157,203
Ex-Gratia Rates							0	4,053			4,053
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							7,180,468				7,161,256

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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	38,784.02	78,026	78,026	1,688,806.61	1,649,564	1,649,564	13,946	40,360	40,360
Loan 90 Mountain Bike Park Land	WATC	194,426.42	0	0	48,403.84	96,943	96,943	146,022.58	97,484	97,484	-307	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	66,832.15	134,202	134,202	67,370.17	0	0	273	1,623	1,623
Other Property & Services													
Loan 86 Admin Telephone System	WATC	11,355.59	0	0	5,655.03	11,356	11,356	5,700.56	(0)	-0	23	137	137
		6,249,682.18	0	1,203,545	270,440.58	544,319	544,319	5,979,241.60	6,908,909	6,908,909	36,453	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 31 December 2023

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD Revised Budget	Adopted Annual Budget	Revised Annual Budget	YTD Actual		Unspent Grant (Tied) (a)+(b)	Unspent Grant (Tied) (a)+(b)
			Balance (a)	Operating	Capital			Revenue	(Expended) (b)			
				\$	\$	\$			\$	\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	455,000	0	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	300	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	124,500	249,000	249,000	0	0	0	0
Grant - AFDRS Electronic Signage	Dept Fire & Emergency Service	Operating - Tied	0	32,200	0	16,098	32,200	32,200	0	0	0	0
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	498	1,000	1,000	0	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	498	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	498	1,000	1,000	0	0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	0	0	0	0	0	0	(2,362)	(2,362)	0
Recreation and Culture												
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	129,370	64,680	129,370	129,370	0	(2,066,539)	(2,066,539)	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	50,000	24,996	50,000	50,000	5,000	(67,851)	(62,851)	0
Contribution - Muchea Oval Retic & Lights	Community Groups	Non-operating	0	0	0	0	0	0	0	(2,066,539)	(2,066,539)	0
Grant - LC & Muchea Sports Complex	Dept Primary Indust & Region	Non-operating	0	0	25,000	12,498	25,000	25,000	0	0	0	0
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	25,000	12,498	25,000	25,000	100,000	(2,066,539)	(1,966,539)	0
Grant - Clune To Brockman Connection Trail 2	LRCIP	Non-operating	0	0	130,000	64,998	130,000	130,000	20,001	(38,781)	(18,780)	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	0	0	0	0	0	(67,851)	(67,851)	0
Grant - Carty To Clune Trail	BBRF	Non-operating	0	0	0	0	0	0	0	(67,851)	(67,851)	0
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	Non-operating	0	0	76,500	38,250	76,500	76,500	0	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,601	0	2,298	4,601	4,601	0	(28,315)	0	0
Grant - Direct Road	Main Roads WA	Operating	0	138,281	0	69,138	138,281	138,281	143,037	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	0	0	73,831	36,912	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	168,300	336,600	336,600	0	0	0	0
Grant - Black Spot - Muchea South Road	Main Roads WA	Non-operating	0	0	0	0	0	0	64,000	0	64,000	64,000
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	334,703	167,346	334,703	334,703	85,188	(84,960)	228	228
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	843,000	421,500	843,000	843,000	204,000	0	204,000	204,000
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	332,609	166,302	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	116,874	233,751	233,751	341,151	(341,536)	(385)	0
Grant - Mooliabeenee Road	Regional Road Group	Non-operating	0	0	542,315	271,152	542,315	542,315	58,404	(132,914)	(74,511)	0
Grant - Rural Rd Safety Program - Chittering Road	LRCIP	Non-operating	0	0	0	0	0	0	0	(405)	(405)	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0	0	0	(29,433)	(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	5,250	10,500	10,500	0	0	0	0
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,023	0	510	1,023	1,023	0	0	0	0
TOTALS			0	1,392,330	3,132,679	2,269,956	4,525,009	4,525,009	1,363,155	(7,121,523)	(5,854,239)	569,808
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	825,982	0	412,986	825,982	825,982	183,831	(87,960)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	566,348	0	290,664	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	1,566,306	3,132,679	3,132,679	1,047,713	(7,001,767)	(5,954,055)	438,197
TOTALS			0	1,392,330	3,132,679	2,269,956	4,525,009	4,525,009	1,363,155	(7,121,523)	(5,854,239)	569,808

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 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 31 Dec 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	14,570.73	(8,469.91)	10,570.29
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	38,531.21	(38,107.81)	18,117.72
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	548.00	(548.00)	0.00
Bonds - Staff Housing	0.00	2,176.00	(2,176.00)	0.00
Sub-Total	550,230.40	442,993.74	(97,189.20)	896,034.94
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	442,993.74	(97,189.20)	896,034.94

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	
				\$	\$	\$	\$	\$	\$	\$	
<p> Level of completion indicator, please see table at the end of this note for further detail.</p>											
Land											
Economic Services											
LAND - IOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	(240,000)	(240,000)	(240,000)	240,000	
Total - Economic Services				0	0	0	(240,000)	(240,000)	(240,000)	240,000	
Total - Land				0	0	0	(240,000)	(240,000)	(240,000)	240,000	
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
Unit 3/8 Edmonds Place Buildings (Capital)	4090310	510	BC223	0	(144)	(144)	0	0	0	(144)	Entered in Dec 23 reversed in Jan 24
Total - Housing				0	(3,853)	(3,853)	0	0	0	(3,853)	
Community Amenities											
Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	(7,505)	(7,505)	(115,000)	(115,000)	(59,076)	51,571	
Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	0	0	(15,000)	(15,000)	(7,500)	7,500	
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)	(71,076)	59,902	
Recreation And Culture											
Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	0	0	(33,375)	(33,375)	(16,686)	16,686	
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	(23,000)	(23,000)	(11,496)	11,496	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	(10,000)	(10,000)	(4,998)	4,998	
Lower Chittering Community Centre Building (Capital)	4110110	510	BC316	0	(8,689)	(8,689)	(400,000)	(400,000)	(210,000)	201,311	
Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	(5,000)	(5,000)	(2,496)	2,496	
MBP Kiosk & Bike Showroom Building (Capital)	4110310	510	BC361	0	0	0	(1,203,545)	(1,203,545)	(601,770)	601,770	
MBP Chemical Public Convenience (Capital)	4110310	510	BC361B	0	(58,724)	(58,724)	(220,982)	(220,982)	(220,982)	162,258	Carry over from FY 2022/2023
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(6,383)	(6,383)	(8,000)	(8,000)	(3,996)	(2,387)	
Muchea Complex Redevelopment	4110310	510	BC384	0	(2,066,539)	(2,066,539)	(836,022)	(836,022)	(836,022)	(1,230,517)	
Total - Recreation And Culture				0	(2,140,335)	(2,140,335)	(2,739,924)	(2,739,924)	(1,908,446)	(231,889)	
Transport											
Depot Buildings (Capital)	4120110	510	BC410	0	(12,320)	(12,320)	(10,000)	(10,000)	(4,998)	(7,322)	
Total - Transport				0	(12,320)	(12,320)	(10,000)	(10,000)	(4,998)	(7,322)	
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	(21,870)	(21,870)	(20,000)	(20,000)	(9,996)	(11,874)	
Total - Other Property & Services				0	(21,870)	(21,870)	(20,000)	(20,000)	(9,996)	(11,874)	
Total - Buildings				0	(2,194,493)	(2,194,493)	(2,921,924)	(2,921,924)	(1,999,516)	(194,977)	
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)	(499,998)	499,998	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)	(619,398)	619,398	
Recreation And Culture											
Muchea Complex P&E (Capital)	4110330	530	PE384	0	(35,334)	(35,334)	0	0	0	(35,334)	Carry over from FY 22/23
Total - Recreation And Culture				0	(35,334)	(35,334)	0	0	0	(35,334)	
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)	(310,000)	40,332	
CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	(123,169)	(123,169)	(69,000)	(69,000)	(69,000)	(54,169)	
P1282 - New Panther Attachment (Works)	4120330	530	PA1282	0	0	0	(27,000)	(27,000)	(27,000)	27,000	
CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	(25,000)	(25,000)	(25,000)	25,000	
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)	(431,000)	38,163	
Other Property & Services											
CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	(27,609)	(27,609)	(53,000)	(53,000)	0	(27,609)	
Total - Other Property & Services				0	(27,609)	(27,609)	(53,000)	(53,000)	0	(27,609)	
Total - Plant , Equip. & Vehicles				0	(455,780)	(455,780)	(2,215,400)	(2,215,400)	(1,050,398)	594,618	
Roads (Non Town)											
Transport											
Flat Rocks Road	4120142	540	RC011	0	(44,175)	(44,175)	(72,575)	(72,575)	(36,270)	(7,905)	
Perry Road	4120142	540	RC015	0	(15,942)	(15,942)	(30,000)	(30,000)	(15,000)	(942)	
Stephens Road	4120142	540	RC017	0	(135,623)	(135,623)	(88,755)	(88,755)	(44,370)	(91,253)	
Spillman Road	4120142	540	RC051	0	(20,514)	(20,514)	(36,288)	(36,288)	(18,132)	(2,382)	
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(84,960)	(84,960)	(334,703)	(334,703)	(167,346)	82,386	
Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(132,914)	(132,914)	(378,283)	(378,283)	(189,138)	56,224	
Chittering Road (RRG)	4120149	540	RRG002	0	(341,536)	(341,536)	(350,627)	(350,627)	(175,308)	(166,228)	
Julimar Road (BS)	4120153	540	RBS010	0	(57,363)	(57,363)	(336,600)	(336,600)	(168,300)	110,937	
Muchea Road South (BS)	4120153	540	RBS036	0	(5,538)	(5,538)	(80,000)	(80,000)	(39,996)	34,458	
Total - Transport				0	(838,566)	(838,566)	(1,707,831)	(1,707,831)	(853,860)	15,294	
Total - Roads (Non Town)				0	(838,566)	(838,566)	(1,707,831)	(1,707,831)	(853,860)	15,294	
Roads (Town)											
Transport											
Crest Hill Road	4120141	540	RC013	0	(1,394)	(1,394)	(65,000)	(65,000)	(32,496)	31,102	
Teatree Road	4120141	540	RC014	0	0	0	(50,000)	(50,000)	(24,996)	24,996	
Wandena Road	4120141	540	RC030	0	(100,518)	(100,518)	(246,704)	(246,704)	(123,354)	22,836	
Steer Street	4120141	540	RC063	0	(3,996)	(3,996)	(140,000)	(140,000)	(69,996)	66,000	
Ioppolo Road	4120141	540	RC075	0	(22,852)	(22,852)	(36,288)	(36,288)	(18,132)	(4,720)	

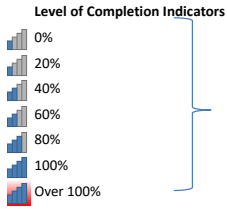
Note 13: Capital Acquisitions

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)	(42,498)	41,284	
Edwards Place	4120141	540	RC122	0	(7,052)	(7,052)	(140,000)	(140,000)	(69,996)	62,944	
Mooliabeenee Road (WSFN)	4120141	540	RFN001	0	(7,044)	(7,044)	0	0	0	(7,044)	Wheatbelt Freight Network Grant
Total - Transport				0	(144,071)	(144,071)	(762,992)	(762,992)	(381,468)	237,397	
Total - Roads (Town)				0	(144,071)	(144,071)	(762,992)	(762,992)	(381,468)	237,397	
Footpaths											
Transport											
Footpaths (Capital) - Budgeting Purposes Only	4120170	560	FC000	0	(405)	(405)	(30,000)	(30,000)	(15,000)	14,595	
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)	(15,000)	5,114	
Total - Footpaths				0	(9,886)	(9,886)	(30,000)	(30,000)	(15,000)	5,114	
Parks & Ovals											
Recreation And Culture											
Sussex Bend Reserve (Capita)	4110370	570	PC197	0	0	0	(40,000)	(40,000)	(19,998)	19,998	
John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	0	0	(10,000)	(10,000)	(4,998)	4,998	
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(38,781)	(38,781)	(50,000)	(50,000)	(24,996)	(13,785)	
Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(60,000)	(60,000)	(30,000)	30,000	
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	(67,851)	(67,851)	(234,812)	(234,812)	(117,402)	49,551	
Total - Recreation And Culture				0	(106,632)	(106,632)	(456,312)	(456,312)	(197,394)	90,762	
Total - Parks & Ovals				0	(106,632)	(106,632)	(456,312)	(456,312)	(197,394)	90,762	
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	(6,700)	(6,700)	(8,000)	(8,000)	(8,000)	1,300	
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)	(162,462)	116,304	
Long Distance XC Regional Trail - Infrastructure Other (Capital)	4110390	590	OC320	0	0	0	(12,000)	(12,000)	(6,860)	6,860	
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	(47,128)	(47,128)	0	0	0	(47,128)	Carry Over from 22/23
Total - Recreation And Culture				0	(105,586)	(105,586)	(411,883)	(411,883)	(177,322)	71,736	
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	
Total - Infrastructure - Other				0	(251,279)	(251,279)	(705,383)	(705,383)	(250,822)	(457)	

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 DECEMBER 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	
				\$	\$	\$	\$	\$	\$	\$	
Capital Expenditure Total				0	(4,000,707)	(4,000,707)	(9,039,842)	(9,039,842)	(4,988,458)	987,751	



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)	(240,000)	240,000
Buildings	510	0	(2,194,493)	(2,194,493)	(2,921,924)	(2,921,924)	(1,999,516)	(194,977)
Plant & Equipment	530	0	(455,780)	(455,780)	(2,215,400)	(2,215,400)	(1,050,398)	594,618
Infrastructure Roads	540	0	(982,637)	(982,637)	(2,470,823)	(2,470,823)	(1,235,328)	252,691
Infrastructure Footpaths	560	0	(9,886)	(9,886)	(30,000)	(30,000)	(15,000)	5,114
Infrastructure Parks & Ovals	570	0	(106,632)	(106,632)	(456,312)	(456,312)	(197,394)	90,762
Infrastructure Other	590	0	(251,279)	(251,279)	(705,383)	(705,383)	(250,822)	(457)
		0	(4,000,707)	(4,000,707)	(9,039,842)	(9,039,842)	(4,988,458)	987,751

SHIRE OF CHITTERING

ACCOUNTS PAID AS AT 31 JANUARY 2024 PRESENTED TO THE COUNCIL MEETING ON THE 21 FEBRUARY 2024

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 21 February 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 3541	\$128,555.69	1	1	1	Municipal Fund
Payroll	PR 3547	\$129,575.35	1	1	1	Municipal Fund
EFT26340	EFT26458	\$ 1,638,869.44	1	4	1	Municipal Fund
Direct	Debit	\$ 99,996.74	4	6	1	Municipal Fund
Cheque	Cheque	\$ -	6	6	1	Municipal Fund
	Total	\$ 1,996,997.22				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report - 05 February 2024

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
Payroll Payments						
1	PR 6541	03/01/2024	Payroll	PPE 03 January 2024		\$128,555.69
2	PR 6547	17/01/2024	Payroll	PPE 17 January 2024		\$129,575.35
					Total Payroll Payments	\$258,131.04
EFT Payments						
	Chq/EFT	Date	Name	Description	Amount	
1	EFT26340	12/01/2024	A1 Plaques WA	Niche Wall Plaque		\$450.00
2	EFT26341	12/01/2024	AMPAC Debt Recovery			\$445.50
	102764	01/01/2024	AMPAC Debt Recovery	Debt Collection Expenses - December 2023	\$55.00	
	102911	01/01/2024	AMPAC Debt Recovery	Debt Collection Expenses - December 2023	\$390.50	
3	EFT26342	12/01/2024	Annie Hudson	Reimbursement - Christmas Breakfast Supplies		\$143.05
4	EFT26343	12/01/2024	Australia Post	Postage - December 2023		\$1,423.00
5	EFT26344	12/01/2024	Avon Valley Plumbing & Gas	Plumbing Maintenance - Chambers, Unit 2/8 & Emergency Call Out to Depot		\$825.00
6	EFT26345	12/01/2024	Avon Waste	Sanitation Waste Collection - Commencing 4 December 2023		\$18,253.56
7	EFT26346	12/01/2024	Abcorp Australasia Pty Ltd	Library - Local Stock Barcodes		\$473.00
8	EFT26347	12/01/2024	Alison Adams	Chattering Visitor Centre Honorarium Payment - 16 December 2023		\$50.00
9	EFT26348	12/01/2024	Applied Mechanical Solutions Pty Ltd	CH5757 - 184,309km Service		\$889.42
10	EFT26349	12/01/2024	Aussie Natural Spring Water	Bindoon and Muchea Landfill - Water Supplies		\$53.75
11	EFT26350	12/01/2024	Avantgarde Technologies Pty Ltd			\$7,387.93
	3114	02/01/2024	Avantgarde Technologies Pty Ltd	IT Managed Services - January 2024	\$6,015.24	
	3115	02/01/2024	Avantgarde Technologies Pty Ltd	Monthly Cloud Services Backup - January 2024	\$997.59	
	3115	02/01/2024	Avantgarde Technologies Pty Ltd	Monthly Cloud Back up Fee for Office 365 - January 2024	\$375.10	
12	EFT26351	12/01/2024	Bindoon General Store	Daily Newspapers - December 2023		\$52.50
13	EFT26352	12/01/2024	Bindoon Sporting and Recreation Association Inc			\$1,439.00
	00006290	01/01/2024	Bindoon Sporting and Recreation Association Inc	Christmas Function - Hire of Chinkabee Complex & Refreshments	\$1,275.00	
	00006291	04/01/2024	Bindoon Sporting and Recreation Association Inc	Thank a Volunteer Day Event - Hire of Chinkabee Complex	\$164.00	
14	EFT26353	12/01/2024	Bindoon Volunteer Bush Fire Brigade			\$294.33
	REIM 04122023	01/01/2024	Bindoon Volunteer Bush Fire Brigade	Reimbursement - Welfare Supplies for Trucks and Call Outs	\$188.85	
	REIM 03012024	03/01/2024	Bindoon Volunteer Bush Fire Brigade	Reimbursement - Welfare Food for Fire Brigade	\$105.48	
15	EFT26354	12/01/2024	Brett Walton - Tractor Man			\$4,554.00
	00001740	01/01/2024	Brett Walton - Tractor Man	Fire Mitigation Control - Treatment ID 26272 - Marbling Brook	\$1,100.00	
	00001741	01/01/2024	Brett Walton - Tractor Man	Fire Mitigation Control - Treatment ID 26237 - Wisteria Way	\$3,454.00	
16	EFT26355	12/01/2024	Bunnings Building Supplies	Pioneer Drive - Safety Traffic Mirror		\$48.45
17	EFT26356	12/01/2024	Bindoon Hardware & Rural Supplies			\$5,371.11
	DEC 2023	01/01/2024	Bindoon Hardware & Rural Supplies	Hardware Supplies - December 2024	\$1,306.11	
	10329723	01/01/2024	Bindoon Hardware & Rural Supplies	Chattering Fire Service - 2 Pallets of Water	\$2,220.00	
	10329805	01/01/2024	Bindoon Hardware & Rural Supplies	Fire Mitigation BRO Projects - 7 x Couplings For Water Tank Fill	\$1,845.00	
18	EFT26357	12/01/2024	Chattering Pest & Weed	Muchea Rec Centre - Supply & Install Rodent Bait Stations		\$880.00
19	EFT26358	12/01/2024	Construction Training Fund	CTF Levy Fee - November 2023		\$4,165.98
20	EFT26359	12/01/2024	Compac Marketing Australia	Tourism Signs - Transit Park, Clune Park & Depot		\$2,887.50
21	EFT26360	12/01/2024	Dante Campbell	Reimbursement - Police Clearance Refund		\$99.00
22	EFT26361	12/01/2024	Dry Kirkness (Audit) Pty Ltd	Audit of the LRCI Acquittal Report Year Ended 30 June 2023		\$1,650.00
23	EFT26362	12/01/2024	Dun Direct Pty Ltd (Dunning's)			\$11,027.49
	SMY-DEC 2023	31/12/2023	Dun Direct Pty Ltd (Dunning's)	Fuel Card Purchases - December 2023	\$7,523.26	
	SMY-DEC POD	31/12/2023	Dun Direct Pty Ltd (Dunning's)	Diesel Mobile Pod Purchases (CH1253) - December 2023	\$3,504.23	
24	EFT26363	12/01/2024	Dynamic Group Electrical Air & Data			\$405.61
	INV-170103	01/01/2024	Dynamic Group Electrical Air & Data	Muchea Landfill - Investigate Issue with Aircon Unit in Site Office	\$147.18	
	INV-170111	01/01/2024	Dynamic Group Electrical Air & Data	Upper Chattering Fire Station - Investigate Issue with the Aircon Tripping the RCD in Training Room	\$258.43	
25	EFT26364	12/01/2024	Ellenbrook Garage Doors (Swan Garage Doors)	Muchea Fire Station - Service & Reset Three Roller Doors		\$962.50
26	EFT26365	12/01/2024	Everjazz Pty Ltd T/As Alarm Asset Group			\$244.00
	102210	01/01/2024	Everjazz Pty Ltd T/As Alarm Asset Group	Admin - Solosafe Monthly Monitoring - January 2024	\$98.00	
	102211	01/01/2024	Everjazz Pty Ltd T/As Alarm Asset Group	Admin - GPRS Security Quarterly Monitoring - Jan to Mar 2024	\$146.00	
27	EFT26366	12/01/2024	Frontline Fire & Rescue Equipment	CH130 - Repairs to Bindoon 4. 4 Rear Passenger Side Damage		\$7,369.65
28	EFT26367	12/01/2024	Geared Construction Pty Ltd			\$408,233.84
	INV-0638	01/01/2024	Geared Construction Pty Ltd	Muchea Complex Redevelopment - Removal of Reactive Clay Substrate Below Multi Purpose Courts	\$319,247.61	
	INV-0640	01/01/2024	Geared Construction Pty Ltd	Muchea Complex Redevelopment - Progress Payment Construction of Netball Courts & Parking	\$88,986.23	
29	EFT26368	12/01/2024	Gillian McGlew	2023-2024 Rates Incentive Prize		\$1,000.00

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
30	EFT26369	12/01/2024	Gingin Grading Service Pty Ltd	Edwards Place Muchea - SLK 0.00 to 0.18 - Road and Shoulder Repair with Asphalt Overlay		\$35,830.30
31	EFT26370	12/01/2024	Gro-Turf Pty Ltd	Mowing Services - December 2023		\$3,696.00
32	EFT26371	12/01/2024	IGA Bindoon			\$1,314.58
	NOV 2023	01/01/2024	IGA Bindoon	Governance Refreshments - November 2023	\$865.95	
	DEC 2023	01/01/2024	IGA Bindoon	Governance Refreshments - December 2023	\$448.63	
33	EFT26372	12/01/2024	Immaculate Heart College	2024 - Year 6 Education Scholarship		\$500.00
34	EFT26373	12/01/2024	J & RM Loudon	Wannamal Rest Stop - Monthly Cleaning of Public Toilets - December 2023		\$852.50
35	EFT26374	12/01/2024	Joondalup Photo Design	Photos of Councillors and Executive Managers		\$550.00
36	EFT26375	12/01/2024	Kate Durey	Chittering Visitor Centre Honorarium Payment - 7 January 2024		\$100.00
37	EFT26376	12/01/2024	Kleen West Distributors	Admin - Cleaning Products & Supplies		\$969.10
38	EFT26377	12/01/2024	Komatsu Australia Pty Ltd	CH1251 - Access & Repair - Wiring Damage, Brake Sensor Light Not Working		\$1,145.14
39	EFT26378	12/01/2024	La Salle College	2024 - Year 6 Education Scholarship		\$1,000.00
40	EFT26379	12/01/2024	Landgate Customer Account			\$593.10
	390016	01/01/2024	Landgate Customer Account	Rural UV's Chargeable Schedule R2023/9 - 30 September to 24 November 2023	\$549.60	
	390048	01/01/2024	Landgate Customer Account	Mining Tenements Chargeable Schedule M2023/09 - 3 November to 4 December 2023	\$43.50	
41	EFT26380	12/01/2024	Leone Dunn	Chittering Visitor Centre Honorarium Payment - 17 December 2023		\$100.00
42	EFT26381	12/01/2024	LGRCEU (WA)	Payroll Deductions		\$20.50
43	EFT26382	12/01/2024	Lock, Stock & Farrell	Strategic Fire Break and Water Tank Padlocks as per Keymaster System		\$8,085.60
44	EFT26383	12/01/2024	Margaret Bradford-Seeley	Chittering Visitor Centre - Sale of Consignment Artwork		\$42.00
45	EFT26384	12/01/2024	Muchea Senior Cricket Club	CAGS 23/24 - Super 7's Event		\$999.00
46	EFT26385	12/01/2024	Muchea Volunteer Bush Fire Brigade	Prescribed Burn Reimbursement - 125 Payne Street Muchea 05/11/2023		\$600.00
47	EFT26386	12/01/2024	Mark Campbell	Candidate Nomination Fee Refund - October 2023		\$100.00
48	EFT26387	12/01/2024	Mary Angus	Candidate Nomination Fee Refund - October 2023		\$100.00
49	EFT26388	12/01/2024	Neva Harris			\$150.00
	T533	04/01/2024	Neva Harris	Candidate Nomination Fee Refund - October 2023	\$100.00	
	VC 06012024	11/01/2024	Neva Harris	Chittering Visitor Centre Honorarium Payment - 6 January 2024	\$50.00	
50	EFT26389	12/01/2024	Northern Valleys Tax & Business Services Pty Ltd	Lower Chittering Hall - Grant Application Consultants - CPA Endorsement		\$330.00
51	EFT26390	12/01/2024	OneMusic Australia	APRA Music Licence for Shire Buildings and Events - January to March 2024		\$222.20
52	EFT26391	12/01/2024	On Hold On Line	Monthly On Hold Messages - January 2024		\$77.00
53	EFT26392	12/01/2024	Open Systems Technology T/As CouncilFirst			\$17,190.25
	SI008183	01/01/2024	Open Systems Technology T/As CouncilFirst	CouncilFirst Software Implementation costs for CRMS and Records - November 2023	\$11,244.75	
	SI008184	01/01/2024	Open Systems Technology T/As CouncilFirst	Council First Monthly User License Fees - November 2023	\$5,945.50	
54	EFT26393	12/01/2024	Polla Posavec	Chittering Visitor Centre - Retail Items		\$100.50
55	EFT26394	12/01/2024	Rick Choules	Reimbursement - Timber for Repairs on Road Boards Building at Brockman Precinct		\$15.00
56	EFT26395	12/01/2024	S2J Pty Ltd	Australian Fire Danger Rating System Community Signs With 1 Year Service And Subscription		\$10,117.80
57	EFT26396	12/01/2024	Shire of Chittering	CTF Agent Levy Fee - November 2023		\$107.25
58	EFT26397	12/01/2024	St John Ambulance Australia			\$590.00
	SHOPINV002840	01/01/2024	St John Ambulance Australia	CH5464 - Replacement Defib Battery	\$295.00	
	SHOPINV002840	01/01/2024	St John Ambulance Australia	CHO - Replacement Defib Battery	\$295.00	
59	EFT26398	12/01/2024	Stewart & Heaton Co Pty Ltd	Fire Brigade PPE		\$981.04
60	EFT26399	12/01/2024	Sunny Sign Company	Strategic Fire Break Signage, Poles, Caps & Brackets		\$4,609.00
61	EFT26400	12/01/2024	Swan Christian College	2024 - Year 6 Education Scholarship		\$500.00
62	EFT26401	12/01/2024	Synergy	Electricity Charges - December 2023		\$16,012.64
63	EFT26402	12/01/2024	Sam Durey T/As Last Drop Water Carriers	Bindoon Arts and Crafts Building - Supply and Delivery of 20 000 litres of Potable Water		\$400.00
64	EFT26403	12/01/2024	Scott Clayton	Reimbursement - Electricity Accounts Paid in Error		\$1,123.29
65	EFT26404	12/01/2024	Scott Lintern	A10414 Rates Refund		\$55.00
66	EFT26405	12/01/2024	Telstra Limited	Telephone Charges - December 2023		\$7,789.19
67	EFT26406	12/01/2024	Three Chillies Design Pty Ltd	Bindoon MTB Park- Stage 2 Concept Plan		\$7,040.00
68	EFT26407	12/01/2024	Team Global Express Pty Ltd			\$490.06
	0553-S282300	01/01/2024	Team Global Express Pty Ltd	Freight - Sunny Signs and Stewart & Heaton	\$332.96	
	0554-S282300	07/01/2024	Team Global Express Pty Ltd	Freight - Sunny Signs	\$157.10	
69	EFT26408	12/01/2024	Telstra Limited	Fire Communications - 17,260 SMS Messages		\$1,196.12
70	EFT26409	12/01/2024	Tree Care Machinery	CH3752 - Bandit Tree Chipper Service & Repairs		\$4,528.50
71	EFT26410	12/01/2024	Vanguard Press	A5 Brochure Distribution - January 2024		\$209.00
72	EFT26411	12/01/2024	WA Stump Grinding	Road Plains Road - Clear Over Hanging Branches Obstructing Visibility		\$847.00
73	EFT26412	12/01/2024	Wannamal Community Centre Inc			\$1,082.26
	19	01/01/2024	Wannamal Community Centre Inc	CAGS 23/24 - Crockery and Cutlery for Wannamal Community Centre	\$182.26	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	20	01/01/2024	Wannamal Community Centre Inc	CAGS 23/24 - Wannamal Christmas Party 2023	\$900.00	
74	EFT26413	12/01/2024	WC & SJ Wright	Mountain Bike Park - Construction of Fire Breaks		\$4,796.00
75	EFT26414	12/01/2024	Wex Australia Pty Ltd	Fuel Card Charges - December 2023		\$4,445.10
76	EFT26415	12/01/2024	Workwear Supplies			\$2,390.81
	INV-4008	01/01/2024	Workwear Supplies	Protective Uniforms - Fire Mitigation	\$1,153.35	
	INV-4145	01/01/2024	Workwear Supplies	Staff Uniforms	\$337.99	
	INV-4146	01/01/2024	Workwear Supplies	Protective Uniforms - Outdoor Crew	\$392.59	
	INV-4162	01/01/2024	Workwear Supplies	Protective Uniforms - Outdoor Crew	\$253.44	
	INV-4163	01/01/2024	Workwear Supplies	Protective Uniforms - Outdoor Crew	\$253.44	
77	EFT26416	25/01/2024	AMPAC Debt Recovery			\$1,804.20
	103459	05/01/2024	AMPAC Debt Recovery	Debt Collection Expenses - January 2024	\$197.80	
	103517	12/01/2024	AMPAC Debt Recovery	Debt Collection Expenses - January 2024	\$1,606.40	
78	EFT26417	25/01/2024	Australian Taxation Officer (ATO)	BAS - December 2024		\$79,136.00
79	EFT26418	25/01/2024	Avon Valley Plumbing & Gas			\$16,748.50
	INV-0896	11/01/2024	Avon Valley Plumbing & Gas	Staff Housing - Supply Water Tanks and Pumps	\$7,260.00	
	INV-0918	17/01/2024	Avon Valley Plumbing & Gas	Mountain Bike Park - Supply and Install Pump and Pipe	\$8,746.00	
	INV-0929	24/01/2024	Avon Valley Plumbing & Gas	Plumbing Maintenance - Unit 1/11 Edmonds PI & Sussex Bend	\$742.50	
80	EFT26419	25/01/2024	Avon Waste			\$37,193.40
	00060186	01/01/2024	Avon Waste	Sanitation Waste Collection - Commencing 18 December 2023	\$18,604.26	
	00060528	12/01/2024	Avon Waste	Sanitation Waste Collection - Commencing 1 January 2024	\$18,589.14	
81	EFT26420	25/01/2024	Alison Adams	Chittering Visitor Centre Honorarium Payment - 13 January 2024		\$50.00
82	EFT26421	25/01/2024	Applied Mechanical Solutions Pty Ltd	CH1254 - 229,519km Service		\$1,369.87
83	EFT26422	25/01/2024	Austech Illusions Pty Ltd	Monthly CCTV, Internet & DDNS Registration - January 2024		\$450.00
84	EFT26423	25/01/2024	Brooks Hire Service Pty Ltd	Stephens Road - Sub-Base Gravel Preparation for Road Seal		\$3,377.44
85	EFT26424	25/01/2024	Chittering Landcare Group	Contribution to Chittering Landcare Group - Instalment One		\$45,925.00
86	EFT26425	25/01/2024	Coo-ee Couriers & Transport	Library Monthly Freight Charges - December 2024		\$145.20
87	EFT26426	25/01/2024	Department of Mines, Industry Regulation & Safety	BSL Levy Fee - December 2024		\$1,513.45
88	EFT26427	25/01/2024	Department of Fire and Emergency (DFES)			\$107,169.16
	156537	01/01/2024	Department of Fire and Emergency (DFES)	2023-2024 ESL Quarter 2 Quarter Contribution	\$88,258.80	
	156815	16/01/2024	Department of Fire and Emergency (DFES)	50% Cost Sharing for CESM For Period 29 September to 28 December 2023 - MOU Agreement	\$18,910.36	
89	EFT26428	25/01/2024	Direct Communications	Two-Way Radio Servicing for Various Plant		\$3,485.24
90	EFT26429	25/01/2024	Dynamic Group Electrical Air & Data	Bindoon Hall - Low Battery Service Required on Alarm System		\$268.40
91	EFT26430	25/01/2024	Ecowater Services Pty Ltd	Tourist Centre - Quarterly Service of ATU System		\$276.50
92	EFT26431	25/01/2024	Eastern Hills Chainsaws & Mowers Pty Ltd	Purchase of Brushcutters & Pole Pruner		\$3,949.10
93	EFT26432	25/01/2024	Frontline Fire & Rescue Equipment			\$4,490.51
	80854	05/01/2024	Frontline Fire & Rescue Equipment	Fire Brigade Uniforms, PPE & Equipment	\$434.41	
	80887	05/01/2024	Frontline Fire & Rescue Equipment	Fire Brigade Uniforms, PPE & Equipment	\$870.80	
	80924	12/01/2024	Frontline Fire & Rescue Equipment	Fire Brigade Uniforms, PPE & Equipment	\$3,185.30	
94	EFT26433	25/01/2024	Fulton Hogan Industries Pty Ltd	Crest Hill Road - Asphalt Overlay		\$306,484.32
	18565242	10/01/2024	Fulton Hogan Industries Pty Ltd	Edward Place - Asphalt Overlay	\$60,665.89	
	18565244	10/01/2024	Fulton Hogan Industries Pty Ltd	Ridgetop Ramble - Asphalt Overlay	\$42,310.40	
	18565276	10/01/2024	Fulton Hogan Industries Pty Ltd	Crest Hill Road - Asphalt Overlay	\$110,595.88	
	18582246	18/01/2024	Fulton Hogan Industries Pty Ltd	Mooliabeenee Road - Asphalt Overlay	\$92,912.15	
95	EFT26434	25/01/2024	Gingin Grading Service Pty Ltd	Wandena Road - Drainage Repair, Gravel Re-Sheeting, Water Binding and Grading		\$113,025.00
96	EFT26435	25/01/2024	Hare Holdings Pty Ltd	2023/2024 Rates Incentive Prize Sponsored by Bindoon Mechanical		\$250.00
97	EFT26436	25/01/2024	Intersectional Linemarkers Pty Ltd	Julimar Road - Replace Double Center Line with Audible Tactile		\$12,259.04
98	EFT26437	25/01/2024	J & K Hopkins			\$1,074.00
	T19285	10/01/2024	J & K Hopkins	Office Furniture - New Staff	\$865.00	
	T19302	11/01/2024	J & K Hopkins	Office Furniture - Planning Department	\$209.00	
99	EFT26438	25/01/2024	Jive Media Solutions	Mountain Bike Park - Graphic Design Work		\$1,188.00
100	EFT26439	25/01/2024	John Curtis	Candidate Nomination Fee Refund - October 2023		\$100.00
101	EFT26440	25/01/2024	LGRCEU (WA)			\$41.00
	DEDUCTION	03/01/2024	LGRCEU (WA)	Payroll Deduction	\$20.50	
	DEDUCTION	17/01/2024	LGRCEU (WA)	Payroll Deduction	\$20.50	
102	EFT26441	25/01/2024	Midalia Steel			\$567.34
	64461394	15/01/2024	Midalia Steel	Bindoon Mountain Bike Park - Delivery	\$22.00	
	64462598	15/01/2024	Midalia Steel	Bindoon Mountain Bike Park - Dieback Grate Materials	\$545.34	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
103	EFT26442	25/01/2024	McLeods Barristers & Solicitors	Legal Expenses - Lot 89 Koomal Street Bindoon, Review of Approval Issues		\$7,786.50
104	EFT26443	25/01/2024	Northern Valley News			\$1,385.00
	INV-3482	11/01/2024	Northern Valley News	Advertising - Australia Day - January 2024	\$225.00	
	INV-3483	11/01/2024	Northern Valley News	Advertising - Chatter - January 2024	\$935.00	
	INV-3490	15/01/2024	Northern Valley News	Advertising - Visitor's Centre Volunteers - January 2024	\$225.00	
105	EFT26444	25/01/2024	Neva Harris	Chittering Visitor Centre Honorarium Payment - 14 January 2024		\$100.00
106	EFT26445	25/01/2024	Open Systems Technology T/As CouncilFirst			\$25,990.08
	SI008200	09/01/2024	Open Systems Technology T/As CouncilFirst	Microsoft Azure - December 2023	\$23.61	
	SI008212	15/01/2024	Open Systems Technology T/As CouncilFirst	Council First Subscription - February 2024	\$5,566.00	
	SI008226	16/01/2024	Open Systems Technology T/As CouncilFirst	CouncilFirst - Professional Services - December Support 2023	\$11,891.00	
	SI008227	16/01/2024	Open Systems Technology T/As CouncilFirst	CouncilFirst Software - December Project 2023	\$5,945.50	
	SI008237	18/01/2024	Open Systems Technology T/As CouncilFirst	Council First Implementation Costs - Travel and Admin Fee	\$2,563.97	
107	EFT26446	25/01/2024	RBC Rural	Photocopier Charges - January 2024		\$522.54
108	EFT26447	25/01/2024	Raw Civil & Contracting	Wandena Road - Tree Removal Shoulder Widening		\$190,410.00
109	EFT26448	25/01/2024	Rodney Allan	2023-2024 Rates Prize Incentive Sponsored by the Spunky Spud		\$50.00
110	EFT26449	25/01/2024	Shire of Chittering	BSL Agent Levy Fee - December 2023		\$80.00
111	EFT26450	25/01/2024	Site Architecture Studio	Muchea Complex Redevelopment - Contract Administration		\$7,530.60
112	EFT26451	25/01/2024	Stewart & Heaton Clothing Co Pty Ltd			\$2,984.84
	SIN-3834308	01/01/2024	Stewart & Heaton Clothing Co Pty Ltd	Fire Brigade Uniforms	\$367.36	
	SIN-3835114	01/01/2024	Stewart & Heaton Clothing Co Pty Ltd	Fire Brigade Uniforms	\$367.36	
	SIN-3844386	12/01/2024	Stewart & Heaton Clothing Co Pty Ltd	Fire Brigade Uniforms	\$598.90	
	SIN-3847993	22/01/2024	Stewart & Heaton Clothing Co Pty Ltd	Fire Brigade Uniforms	\$860.64	
	SIN-3848682	23/01/2024	Stewart & Heaton Clothing Co Pty Ltd	Fire Brigade Uniforms	790.58	
113	EFT26452	25/01/2024	Sam Durey T/As Last Drop Water Carriers	John Glenn Park - Supply and Deliver 4500l Of Potable Water		\$170.00
114	EFT26453	25/01/2024	St John Ambulance Aust Chittering Gingin	Chittering Incident Support Brigade - Restock Items for First Aid Kits		\$69.50
115	EFT26454	25/01/2024	Team Global Express Pty Ltd			\$72.96
	0555-S282300	14/01/2024	Team Global Express Pty Ltd	Freight - Stewart & Heaton	38.46	
	0556-S282300	21/01/2024	Team Global Express Pty Ltd	Freight - Stewart & Heaton	34.50	
116	EFT26455	25/01/2024	True Blue Containers (2005) Pty Ltd	Muchea Complex Redevelopment - Hire of Storage Containers - January 2024		\$409.20
117	EFT26456	25/01/2024	WA Stump Grinding	Sandalford Drive - Tree Works		\$2,255.00
118	EFT26457	25/01/2024	Western Australian Electoral Commission	Local Government Ordinary Election Expenses - 21 October 2023		\$31,240.03
119	EFT26458	25/01/2024	Winc Australia Pty Ltd	Office Stationery - Laser Labels & Printer Toner		\$400.52
				Total EFT's		\$1,638,869.44
	Direct Debits					
	DD10659.1	10/01/2024	Sheriff's Office Perth	Bush Fire & Animal Offence Infringements		\$501.00
	DD10660.1	10/01/2024	Ricoh Australia Pty Ltd	Lease of Photocopiers Under Contract 2022-2027 - January 2024		\$489.51
	DD10666.1	17/01/2024	Aware Super	Payroll Deductions		\$15,636.88
	DD10666.2	17/01/2024	The Trustee for BNTCL SMSF	Superannuation Contributions		\$316.77
	DD10666.3	17/01/2024	MLC Navigator Retirement Plan	Superannuation Contributions		\$283.41
	DD10666.4	17/01/2024	FirstChoice Wholesale Personal Super	Superannuation Contributions		\$135.98
	DD10666.5	17/01/2024	Rest Superannuation	Payroll Deductions		\$2,958.68
	DD10666.6	17/01/2024	ANZ Smart Choice Super	Superannuation Contributions		\$609.00
	DD10666.7	17/01/2024	Care Super	Superannuation Contributions		\$1,081.46
	DD10666.8	17/01/2024	Spirit Super	Superannuation Contributions		\$436.31
	DD10666.9	17/01/2024	Hostplus Superannuation Fund	Superannuation Contributions		\$2,142.13
	DD10666.10	17/01/2024	Australian Super	Superannuation Contributions		\$4,393.76
	DD10666.11	17/01/2024	AMP Wealth Personal Superannuation Pension Fund	Superannuation Contributions		\$173.63
	DD10666.12	17/01/2024	CBUS Super	Superannuation Contributions		\$569.76
	DD10670.1	18/01/2024	Westpac Banking Corporation	Payroll Deductions		\$474.45
	DD10671.1	11/01/2024	Bendigo Bank	Bendigo Bank Credit Card - November 2023		\$10,647.53
	172-01	01/01/2024	Bendigo Bank	OS 4th Enterprise - Aboriginal Elders Visit Refreshments	17.20	
	172-02	01/01/2024	Bendigo Bank	OS 4th Enterprise - Meeting Refreshments for New Councillors	16.50	
	172-03	01/01/2024	Bendigo Bank	Fuel Distributors of Moora - Purchase in Error	89.23	
	172-04	01/01/2024	Bendigo Bank	Fuel Distributors of Moora - Credit	-89.23	
	172-05	01/01/2024	Bendigo Bank	Sign A Rama - Stonehouse Family Fun Run Event Flags	379.50	
	172-06	01/01/2024	Bendigo Bank	Adobe Systems - Adobe Illustrator	329.25	
	172-07	01/01/2024	Bendigo Bank	Woolworths Online - Stonehouse Family Fun Run Breakfast Supplies	129.70	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment
172-08	01/01/2024	Bendigo Bank	Bindoon IGA - Meeting Refreshments	92.25	
172-09	01/01/2024	Bendigo Bank	Coles On-Line - Melbourne Cup Luncheon Supplies	401.73	
172-10	01/01/2024	Bendigo Bank	Edible Blooms - Get Well Gift for Staff Member	79.95	
172-11	01/01/2024	Bendigo Bank	Crown Metropol - Accommodation for WALGA Conference	847.14	
172-12	01/01/2024	Bendigo Bank	Crown Perth - Parking	25.00	
172-13	01/01/2024	Bendigo Bank	Technifire - CH1894, Upper Chittering Light Tanker Repairs	594.75	
172-14	01/01/2024	Bendigo Bank	Crown Perth - Parking	50.00	
172-15	01/01/2024	Bendigo Bank	McDonalds Northam - Youth Krew Outing Lunch	130.80	
172-16	01/01/2024	Bendigo Bank	Amazon - Library Local Book Stock	88.61	
172-17	01/01/2024	Bendigo Bank	Northern Valleys Quality Meats - OCM Debrief Supplies	78.00	
172-18	01/01/2024	Bendigo Bank	Bindoon Store - OCM Debrief Supplies	59.00	
172-19	01/01/2024	Bendigo Bank	Bindoon Store - Chamber Supplies	54.00	
172-20	01/01/2024	Bendigo Bank	Bindoon IGA - OCM Debrief Supplies	87.11	
172-21	01/01/2024	Bendigo Bank	Wonil Hotel - Professional Development Accommodation & Associated Costs	587.49	
172-22	01/01/2024	Bendigo Bank	Amazon - Library Local Book Stock	263.83	
172-23	01/01/2024	Bendigo Bank	Northern Valleys Quality Meats - Values Vouchers	100.00	
172-24	01/01/2024	Bendigo Bank	Bindoon Hardware - Value Vouchers	20.00	
172-25	01/01/2024	Bendigo Bank	Bindoon Hardware - Value Vouchers	20.00	
172-26	01/01/2024	Bendigo Bank	Bindoon Hardware - Value Vouchers	20.00	
172-27	01/01/2024	Bendigo Bank	Bindoon Hardware - Value Vouchers	20.00	
172-28	01/01/2024	Bendigo Bank	Bindoon Hardware - Value Vouchers	20.00	
172-29	01/01/2024	Bendigo Bank	Amazon - Library Local Library Stock	13.29	
172-30	01/01/2024	Bendigo Bank	OS 4th Enterprise - Value Vouchers	100.00	
172-31	01/01/2024	Bendigo Bank	Dunnings - Refreshments Incident #648467	263.50	
172-32	01/01/2024	Bendigo Bank	Kitchen Warehouse - Staff Christmas Gifts	119.70	
172-33	01/01/2024	Bendigo Bank	Facebook - Advertising Stonehouse Walk	15.45	
172-34	01/01/2024	Bendigo Bank	Harvery Norman - Popcorn Machine for Library Events	168.95	
172-35	01/01/2024	Bendigo Bank	Oz Washroom - Muchea Rec Centre Baby Change Table	729.52	
172-36	01/01/2024	Bendigo Bank	GoDaddy - Subscription	106.29	
172-37	01/01/2024	Bendigo Bank	Community Bank Bindoon - CH602 Remake of Plates	46.50	
172-38	01/01/2024	Bendigo Bank	Community Bank Bindoon - CH784 Remake of Plates	46.50	
172-39	01/01/2024	Bendigo Bank	BP Muchea - Welfare Incident # 649718 - Muchea Fire	913.50	
172-40	01/01/2024	Bendigo Bank	BP Muchea - Welfare Incident # 649718 - Muchea Fire	301.90	
172-41	01/01/2024	Bendigo Bank	BP Muchea - Welfare Incident # 649718 - Muchea Fire	144.70	
172-42	01/01/2024	Bendigo Bank	Bendigo Bank - Card Fees	24.00	
172-43	01/01/2024	Bendigo Bank	Department of Health - Professional Development Aerated Wastewater Treatment System	3056.92	
172-44	01/01/2024	Bendigo Bank	Tech Revo - Repairs to CESM Mobile Phone	85.00	
DD10672.1	03/01/2024	Aware Super	Payroll Deductions		\$15,499.12
DD10672.2	03/01/2024	The Trustee for BNTCL SMSF	Superannuation Contributions		\$278.60
DD10672.3	03/01/2024	MLC Navigator Retirement Plan	Superannuation Contributions		\$63.40
DD10672.4	03/01/2024	FirstChoice Wholesale Personal Super	Superannuation Contributions		\$130.36
DD10672.5	03/01/2024	Q Super - Australian Retirement Fund	Payroll Deductions		\$36.23
DD10672.6	03/01/2024	Rest Superannuation	Payroll Deductions		\$2,940.41
DD10672.7	03/01/2024	ANZ Smart Choice Super	Superannuation Contributions		\$609.00
DD10672.8	03/01/2024	Care Super	Superannuation Contributions		\$1,081.46
DD10672.9	03/01/2024	Spirit Super	Superannuation Contributions		\$386.16
DD10672.10	03/01/2024	Westpac Banking Corporation	Payroll Deductions		\$474.45
DD10672.11	03/01/2024	Hostplus Superannuation Fund	Superannuation Contributions		\$2,145.92
DD10672.12	03/01/2024	Australia Super	Superannuation Contributions		\$3,922.15
DD10672.13	03/01/2024	AMP Wealth Personal Superannuation Pension Fund	Superannuation Contributions		\$62.01
DD10672.14	03/01/2024	CBUS Super	Superannuation Contributions		\$560.78
DD10684.1	30/01/2024	Western Australian Treasury Corporation	Government Guarantee Fee Audit Report For Period Ending 31 December 2023		\$21,764.29
DD10685.1	19/01/2024	Bendigo Bank	Bendigo Bank Credit Card - December 2023		\$9,192.14
173-01	01/12/2023	Bendigo Bank	Temu - Shire Christmas Gifts & Decorations	632.67	
173-02	01/12/2023	Bendigo Bank	Hang & Display - Christmas Supplies	116.75	
173-03	01/12/2023	Bendigo Bank	WA Spit Roast - Catering for Staff & Councillor Christmas Function	2647.70	
173-04	01/12/2023	Bendigo Bank	Target - Baby Shower Gift for Staff Member	94.00	

LIST OF ACCOUNTS PAID IN DECEMBER 2023 - SUBMITTED TO COUNCIL 21 FEBRUARY 2024

Chq/EFT	Date	Name	Description	Invoice Amount	Payment
173-05	01/12/2023	Bendigo Bank	The Flower Boutique - Bereavement Flowers for Staff Member	80.00	
173-06	01/12/2023	Bendigo Bank	Waste Management - Annual Membership	406.21	
173-07	01/12/2023	Bendigo Bank	Kmart - Thank a Volunteer Day Stationery	20.00	
173-08	01/12/2023	Bendigo Bank	Woolworths - Thank a Volunteer Day Supplies Water	46.40	
173-09	01/12/2023	Bendigo Bank	Dunnings Chittering - Welfare Incident #648802 - Muchea Fire	365.75	
173-10	01/12/2023	Bendigo Bank	One Small Cottage - Visitor Centre Volunteer Morning Tea	76.00	
173-11	01/12/2023	Bendigo Bank	Bindoon Post Office - Stationery	6.00	
173-12	01/12/2023	Bendigo Bank	JB Hi-Fi - Full HD Projector with Screen for Library Events	258.99	
173-13	01/12/2023	Bendigo Bank	Northern Valley Meats - Toolbox Meeting Refreshments	52.00	
173-14	01/01/2024	Bendigo Bank	Bindoon Post Office - 60th Birthday Gift for Staff Member	108.94	
173-15	01/01/2024	Bendigo Bank	Adventure World - Youth Krew Christmas Outings	1030.00	
173-16	01/01/2024	Bendigo Bank	The Perth Mint - Citizenship Coins	90.75	
173-17	01/01/2024	Bendigo Bank	Australia Reporting Award - Entry Fee for Annual Report Award	570.00	
173-18	01/01/2024	Bendigo Bank	Adventure World - Youth Krew Christmas Outing Meals	351.85	
173-19	01/01/2024	Bendigo Bank	Bailey Brothers - Councillor Christmas Dinner	495.50	
173-20	01/01/2024	Bendigo Bank	Bailey Brothers - Councillor Christmas Dinner	484.19	
173-21	01/01/2024	Bendigo Bank	WA Newspapers - Advertisement for CBFCO Appointment	198.95	
173-22	01/01/2024	Bendigo Bank	Bindoon Post Office - Staff Incentive Award for Annual Report Preparation	1011.90	
173-23	01/01/2024	Bendigo Bank	Facebook - Australia Day Advertising	3.63	
173-24	01/01/2024	Bendigo Bank	Facebook - Australia Day Advertising	2.96	
173-25	01/01/2024	Bendigo Bank	WA Police - National Police Check - Fire Volunteer	17.00	
173-26	01/01/2024	Bendigo Bank	Bendigo Bank - Card Fees	24.00	
				Total Direct Debits	\$99,996.74
Cheques				Total Cheques	
				Total Municipal Payments	\$1,996,997.22



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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 13/02/2024

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

Key Information

Report Purpose

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

Overview

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

Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 31 January 2024 of \$4,312,697.

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	▼	(\$221,210)
Plant and Equipment	▲	\$1,190,951
Infrastructure Assets - Roads	▼	(\$39,149)
Infrastructure Assets - Footpaths	▲	\$7,614
Infrastructure Assets - Parks & Ovals	▲	\$120,671
Infrastructure Assets - Other	▲	\$130,130

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$527,004)
Proceeds from Disposal of Assets	▼	(\$205,196)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Recreation Centre Redevel (Capital)	292%	\$ 836,022	\$ 836,022	\$ 2,444,879
Mountain Bike Park (Capital)	30%	\$ 234,812	\$ 136,969	\$ 70,841
Chittering Valley Road (R2R)	25%	\$ 334,703	\$ 195,237	\$ 85,275
Mooliabeenee Road (RRG)	29%	\$ 378,283	\$ 220,661	\$ 110,564
Chittering Road (RRG)	97%	\$ 350,627	\$ 204,526	\$ 341,536
Julimar Road (BS)	20%	\$ 336,600	\$ 196,350	\$ 68,778
Stephens Road	156%	\$ 88,755	\$ 51,765	\$ 138,828
Steer Street	3%	\$ 140,000	\$ 81,662	\$ 3,996
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	16%	\$ 2,392,330	\$ 1,323,579	\$ 375,045
Capital Grants, Subsidies and Contributions	42%	\$ 3,332,679	\$ 1,932,350	\$ 1,405,346
Rates Levied	31%	\$ 5,725,009	\$ 3,255,929	\$ 1,780,390
	100%	\$ 7,161,256	\$ 7,157,203	\$ 7,188,239

% Compares Current YTD Actuals to Annual Budget

Financial Position	Prior Year 31 January 2023		Current Year 31 January 2024	
		%	\$	\$
Adjusted Net Current Assets	48%	\$ 9,007,778	\$ 4,312,697	
Cash and Equivalent - Unrestricted	47%	\$ 9,559,495	\$ 4,504,899	
Cash and Equivalent - Restricted	104%	\$ 2,513,294	\$ 2,610,028	
Receivables - Rates	93%	\$ 1,316,594	\$ 1,228,026	
Receivables - Other	145%	\$ 344,667	\$ 501,226	
Payables	98%	\$ 1,096,729	\$ 1,075,758	

% 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

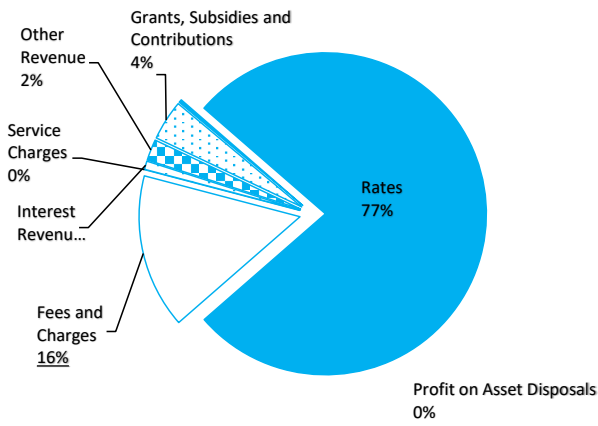
Prepared by: Sue Mills

Reviewed by: Scott Clayton

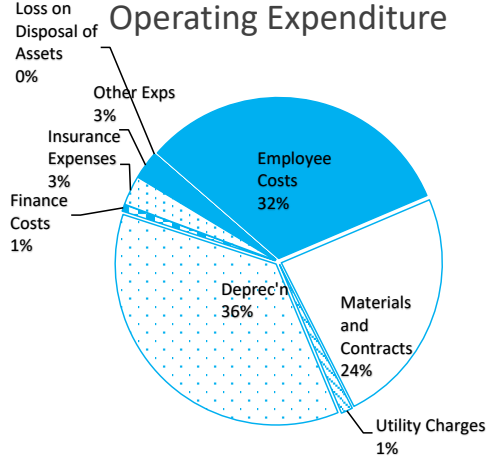
Date prepared: 13/02/2024

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

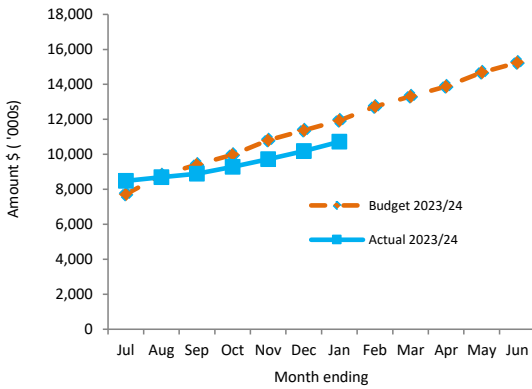
Operating Revenue



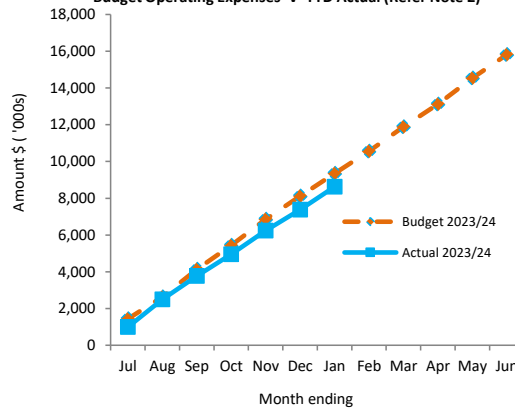
Operating Expenditure



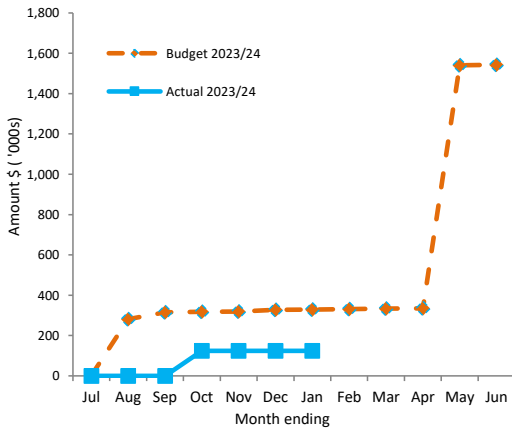
Budget Operating Revenues -v- Actual (Refer Note 2)



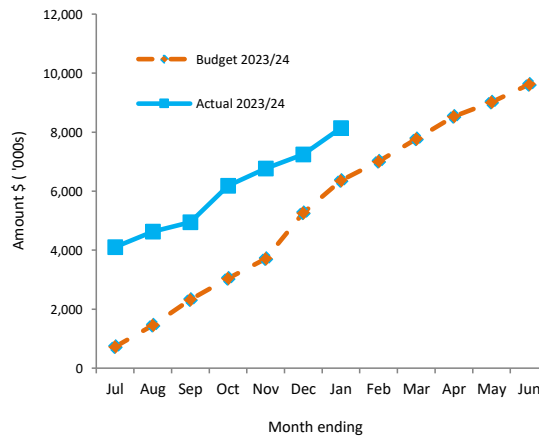
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 31 January 2024

Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance	6,100	6,100	3,549	454	(3,095)	(87%)	▼	
General Purpose Funding	8,136,851	8,136,851	7,681,209	7,416,042	(265,167)	(3%)	▼	
Law, Order and Public Safety	1,609,711	1,609,711	926,826	212,715	(714,111)	(77%)	▼	S
Health	65,034	65,034	38,764	45,874	7,110	18%	▲	
Education and Welfare	6,653	6,653	3,871	1,227	(2,644)	(68%)	▼	
Housing	135,954	135,954	79,226	94,064	14,838	19%	▲	S
Community Amenities	1,203,518	1,203,518	701,995	1,126,696	424,701	60%	▲	S
Recreation and Culture	18,056	18,056	10,507	11,196	689	7%	▲	
Transport	368,455	368,455	214,921	226,745	11,824	6%	▲	
Economic Services	250,037	250,037	152,053	126,529	(25,524)	(17%)	▼	S
Other Property and Services	108,213	108,213	63,105	50,438	(12,667)	(20%)	▼	S
	11,908,581	11,908,581	9,876,026	9,311,979				
Expenditure from operating activities								
Governance	(1,370,636)	(1,370,636)	(799,405)	(627,085)	172,320	22%	▲	S
General Purpose Funding	(535,065)	(535,065)	(297,507)	(238,069)	59,438	20%	▲	S
Law, Order and Public Safety	(2,051,793)	(2,051,793)	(1,218,924)	(1,207,727)	11,197	1%	▲	
Health	(513,033)	(513,033)	(304,467)	(234,163)	70,304	23%	▲	S
Education and Welfare	(64,592)	(64,592)	(37,950)	(26,697)	11,253	30%	▲	S
Housing	(358,354)	(358,354)	(217,367)	(181,965)	35,402	16%	▲	S
Community Amenities	(2,411,300)	(2,411,300)	(1,414,758)	(1,299,166)	115,592	8%	▲	
Recreation and Culture	(1,929,393)	(1,929,393)	(1,131,881)	(953,915)	177,966	16%	▲	S
Transport	(5,356,000)	(5,356,000)	(3,138,132)	(3,053,428)	84,704	3%	▲	
Economic Services	(1,184,253)	(1,184,253)	(694,375)	(543,610)	150,765	22%	▲	S
Other Property and Services	(36,487)	(36,487)	(86,833)	(257,823)	(170,990)	(197%)	▼	S
	(15,810,906)	(15,810,906)	(9,341,599)	(8,623,649)				
Operating activities excluded from budget								
Add back Depreciation	4,470,134	4,470,134	2,607,521	3,127,336	519,815	20%	▲	S
Adjust (Profit)/Loss on Asset Disposal	8 (238,708)	(238,708)	(139,244)	(27,678)	111,566	(80%)	▲	
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	2,468,277	3,099,658				
Amount attributable to operating activities	329,101	329,101	3,002,704	3,787,989				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11 3,332,679	3,332,679	1,932,350	1,405,346	(527,004)	(27%)	▼	S
Proceeds from Disposal of Assets	8 339,500	339,500	329,287	124,091	(205,196)	(62%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	3,672,179	3,672,179	2,261,637	1,529,437				
Outflows from investing activities								
Land Held for Resale	13 0	0	0	0	0			
	13 (3,161,924)	(3,161,924)	(2,359,493)	(2,580,703)	(221,210)	(9%)	▼	
Plant and Equipment	13 (2,215,400)	(2,215,400)	(1,646,731)	(455,780)	1,190,951	72%	▲	S
Furniture and Equipment	13 0	0	0	0	0			
Infrastructure Assets - Roads	13 (2,470,823)	(2,470,823)	(1,441,216)	(1,480,365)	(39,149)	(3%)	▼	
Infrastructure Assets - Bridges	13 0	0	0	0	0			
Infrastructure Assets - Footpaths	13 (30,000)	(30,000)	(17,500)	(9,886)	7,614	44%	▲	S
Infrastructure Assets - Drainage	13 0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13 (456,312)	(456,312)	(230,293)	(109,622)	120,671	52%	▲	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)	(390,607)	(260,477)	130,130	33%	▲	S
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	(9,039,842)	(9,039,842)	(6,085,840)	(4,896,833)				
Amount attributable to investing activities	(5,367,663)	(5,367,663)	(3,824,203)	(3,367,397)				
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)	(272,156)	(270,441)	1,715	1%	▲	
Transfer to Reserves	7 (35,000)	(35,000)	0	0	0			
	(579,319)	(579,319)	(272,156)	(270,441)				
Amount attributable to financing activities	624,226	624,226	(272,156)	(270,441)				
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	3,002,704	3,787,989	785,285	26%	▲	S
Amount attributable to investing activities	(5,367,663)	(5,367,663)	(3,824,203)	(3,367,397)	456,806	(12%)	▲	
Amount attributable to financing activities	624,226	624,226	(272,156)	(270,441)	1,715	(1%)	▲	
Surplus or deficit at the end of the financial year	3 (2,150)	(251,790)	3,068,891	4,312,697	1,243,807	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 31 January 2024

Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	9	7,161,256	7,161,256	7,157,203	7,188,239	31,036	0%	▲
Grants, Subsidies and Contributions	11	2,392,330	2,392,330	1,323,579	375,045	(948,534)	(72%)	▼ S
Fees and Charges		1,607,459	1,607,459	959,305	1,443,970	484,665	51%	▲ S
Service Charges		0	0	0	0	0		
Interest Revenue		178,690	178,690	104,223	78,137	(26,086)	(25%)	▼ S
Other Revenue		319,265	319,265	186,137	197,274	11,137	6%	▲
Profit on Disposal of Assets	8	249,581	249,581	145,579	29,315	(116,264)	(80%)	▼ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		11,908,581	11,908,581	9,876,026	9,311,979			
Expenditure from operating activities								
Employee Costs		(5,173,752)	(5,173,752)	(3,047,245)	(2,777,862)	269,383	9%	▲
Materials and Contracts		(4,991,232)	(4,991,232)	(2,920,940)	(2,064,815)	856,125	29%	▲ S
Utility Charges		(254,364)	(254,364)	(166,448)	(101,354)	65,094	39%	▲ S
Depreciation		(4,470,134)	(4,470,134)	(2,607,521)	(3,127,336)	(519,815)	(20%)	▼ S
Finance Costs		(226,910)	(226,910)	(113,451)	(58,218)	55,233	0%	▲
Insurance Expenses		(249,171)	(249,171)	(249,138)	(257,687)	(8,549)	(3%)	▼
Other Expenditure		(434,471)	(434,471)	(230,521)	(234,740)	(4,220)	(2%)	▼
Loss on Disposal of Assets	8	(10,873)	(10,873)	(6,335)	(1,636)	4,699	74%	▲ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		(15,810,906)	(15,810,906)	(9,341,599)	(8,623,649)			
Operating activities excluded from budget								
Add back Depreciation		4,470,134	4,470,134	2,607,521	3,127,336	519,815	20%	▲ S
Adjust (Profit)/Loss on Asset Disposal	8	(238,708)	(238,708)	(139,244)	(27,678)	111,566	(80%)	▲
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	2,468,277	3,099,658			
Amount attributable to operating activities		329,101	329,101	3,002,704	3,787,989			
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	3,332,679	3,332,679	1,932,350	1,405,346	(527,004)	(27%)	▼ S
Proceeds from Disposal of Assets	8	339,500	339,500	329,287	124,091	(205,196)	(62%)	▼ S
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		3,672,179	3,672,179	2,261,637	1,529,437			
Outflows from investing activities								
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(3,161,924)	(3,161,924)	(2,359,493)	(2,580,703)	(221,210)	(9%)	▼
Plant and Equipment	13	(2,215,400)	(2,215,400)	(1,646,731)	(455,780)	1,190,951	72%	▲ S
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,470,823)	(2,470,823)	(1,441,216)	(1,480,365)	(39,149)	(3%)	▼
Infrastructure Assets - Bridges	13	0	0	0	0	0		
Infrastructure Assets - Footpaths	13	(30,000)	(30,000)	(17,500)	(9,886)	7,614	44%	▲ S
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(456,312)	(456,312)	(230,293)	(109,622)	120,671	52%	▲ 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)	(390,607)	(260,477)	130,130	33%	▲ S
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		(9,039,842)	(9,039,842)	(6,085,840)	(4,896,833)			
Amount attributable to investing activities		(5,367,663)	(5,367,663)	(3,824,203)	(3,367,397)			
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)	(272,156)	(270,441)	1,715	1%	▲
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0		
		(579,319)	(579,319)	(272,156)	(270,441)			
Amount attributable to financing activities		624,226	624,226	(272,156)	(270,441)			
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	3,002,704	3,787,989	785,285	26%	▲ S
Amount attributable to investing activities		(5,367,663)	(5,367,663)	(3,824,203)	(3,367,397)	456,806	(12%)	
Amount attributable to financing activities		624,226	624,226	(272,156)	(270,441)	1,715	(1%)	
Surplus or deficit at the end of the financial year	3	(2,150)	(251,790)	3,068,891	4,312,697	1,243,807	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 ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 January 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	2,580,703	2,359,493	3,161,924	2,580,703	221,210
Plant and Equipment	13	0	455,780	1,646,731	2,215,400	455,780	(1,190,951)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	1,480,365	1,441,216	2,470,823	1,480,365	39,149
Infrastructure Assets - Bridges	13	0	0	0	0	0	0
Infrastructure Assets - Footpaths	13	0	9,886	17,500	30,000	9,886	(7,614)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	109,622	230,293	456,312	109,622	(120,671)
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	260,477	390,607	705,383	260,477	(130,130)
Capital Expenditure Totals		0	4,896,833	6,085,840	9,039,842	4,896,833	(1,189,007)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,932,350	3,332,679	1,405,346	
Borrowings				0	1,203,545	0	
Other (Disposals & C/Fwd)				329,287	339,500	124,091	
Council contribution - Cash Backed Reserves							
Various Reserves				0		0	
Council contribution - operations				3,824,203		3,367,397	
Capital Funding Total				6,085,840		4,896,833	

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

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

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories**General**

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

Land Held for Resale

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

(i) Fixed Assets

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

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

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

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

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

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

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

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

Note 2: Explanation of Material Variances by N&T

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

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

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

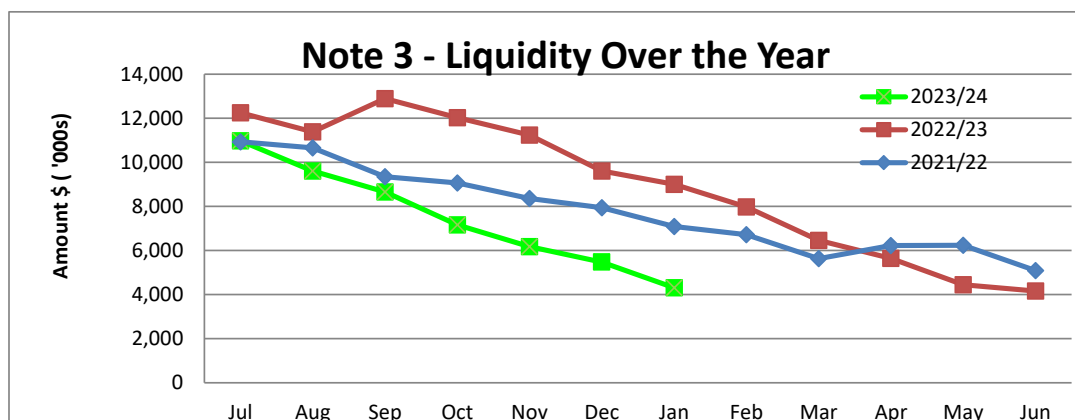
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities						
Grants, Subsidies and Contributions	\$ (948,534)	(72%)	▼	S	Timing	Grant income budgeted over 12 months
Fees and Charges	484,665	51%	▲	S	Timing	Fees & Charges's spread across 12 mths
Interest Revenue	(26,086)	(25%)	▼	S	Timing	Interest income less than budgeted
Profit on Disposal of Assets	(116,264)	(80%)	▼	S	Timing	Not all assets disposed of as yet
Expenditure from operating activities						
Materials and Contracts	856,125	29%	▲	S	Timing	M&C costs against jobs spread over 12 mths
Utility Charges	65,094	39%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	(519,815)	(20%)	▼	S	Timing	Depreciation spread across 12 mths
Loss on Disposal of Assets	4,699	74%	▲	S	Timing	Assets not yet disposed
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(527,004)	(27%)	▼	S	Permanent	Chittering Bridge Grant overstated in original budget
Proceeds from Disposal of Assets	(205,196)	(62%)	▼	S	Timing	Plant replacements ordered awaiting deliv
Plant and Equipment	1,190,951	72%	▲	S	Timing	New plant not all yet acquired
Infrastructure Assets - Footpaths	7,614	44%	▲	S	Timing	Footpath project not started yet
Infrastructure Assets - Parks & Ovals	120,671	52%	▲	S	Timing	Parks & Ovals projects not all started yet

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2023	31/01/2023	31/01/2024
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	5,502,525	9,405,051	3,561,486
Cash Restricted - Conditions over Grants	11	0	154,444	943,413
Cash Restricted - Reserves	4	2,610,028	2,513,294	2,610,028
Receivables - Rates	6	36,818	1,316,594	1,228,026
Receivables - Other	6	420,469	344,667	501,226
Inventories		5,978	11,719	4,543
		8,575,819	13,745,770	8,848,722
Less: Current Liabilities				
Payables		(1,220,383)	(1,096,729)	(1,075,758)
Contract Liabilities		(201,694)	(767,751)	(469,070)
Loan Liability		(544,319)	(226,465)	(273,878)
Provisions		(663,683)	(632,752)	(663,683)
		(2,630,079)	(2,723,697)	(2,482,390)
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	226,465	273,878
Net Current Funding Position		4,162,545	9,007,778	4,312,697



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	1,503,689				1,503,689	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	3,000,000				2,000,000	Bendigo	4.49%	20-Mar-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	4,504,889	2,610,028	10	45,500	7,160,427			

Comments/Notes - Investments

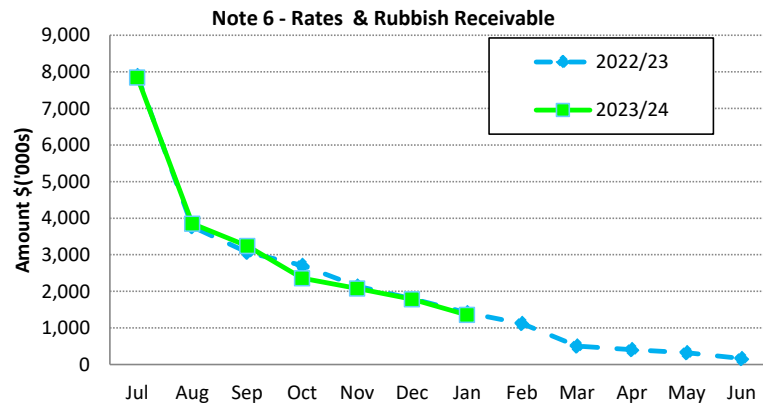
SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 January 2024

Note 6: Receivables

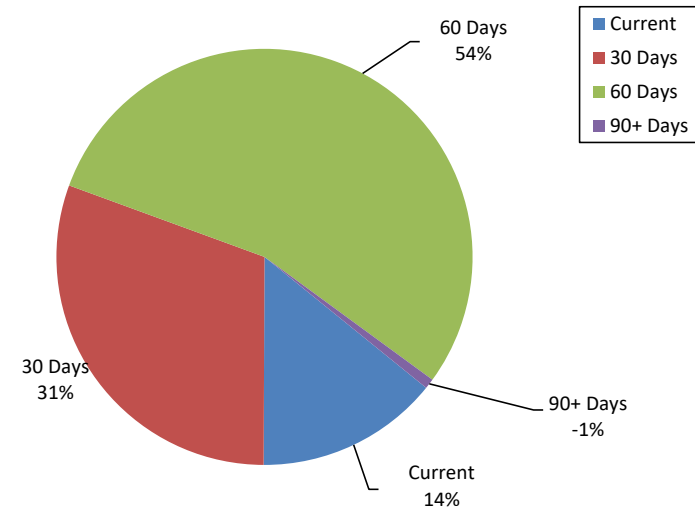
Receivables - Rates & Rubbish	31 January 2024	30 June 2023
	\$	\$
Opening Arrears Previous Years	164,148	274,665
Levied this year	8,161,512	7,277,332
Less Collections to date	(6,970,305)	(7,387,849)
Equals Current Outstanding	1,355,356	164,148
Net Rates Collectable	1,355,356	164,148
% Collected	83.72%	97.83%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	61,243	131,326	234,400	(3,367)	423,603
Balance per Trial Balance					
Sundry Debtors					468,456
Receivables - Other					32,771
Total Receivables General Outstanding					501,226

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates & Rubbish

[Insert explanatory notes and commentary on trends and timing]

Comments/Notes - Receivables General

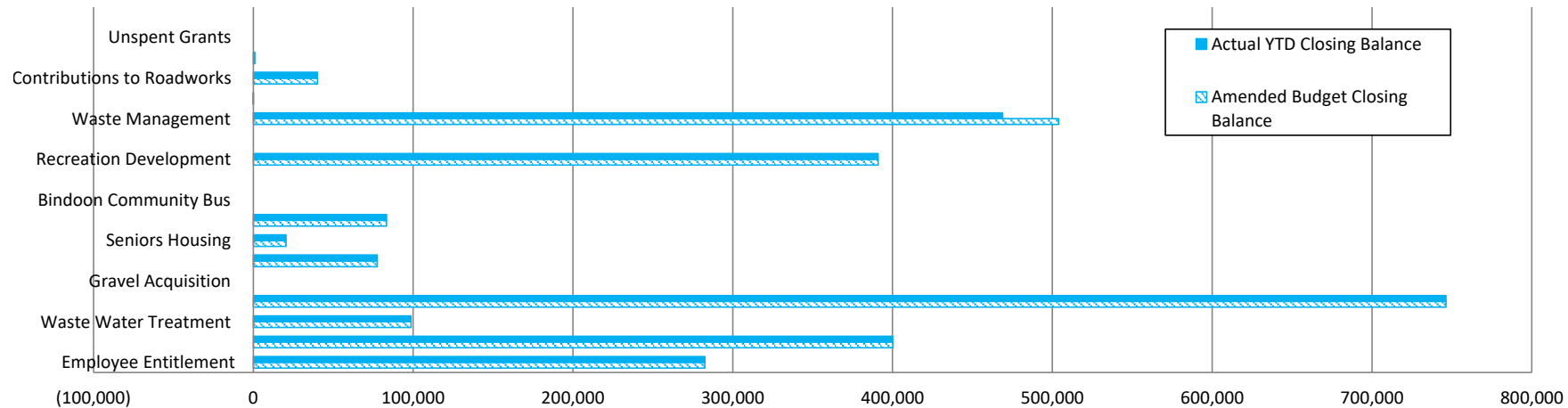
[Insert explanatory notes and commentary on trends and timing]

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

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	282,515	0	0	0	0	0	0	282,515	282,515
Plant Replacement	400,141	0	0	0	0	0	0	400,141	400,141
Waste Water Treatment	98,682	0	0	0	0	0	0	98,682	98,682
Public Amenities & Buildings	746,366	0	0	0	0	0	0	746,366	746,366
Gravel Acquisition	0	0	0	0	0	0	0	0	0
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 31 January 2024

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
MVU332	CH10975 2018 ISUZU D-MAX TTOP 4X4 SX SPACE CAB AUTO (RANGER) (P10975)								
MVU715	CH5007 2014 HOLDEN COLORADO TTOP (MUCHEA LANDFILL) (CH1263)								
MVU329	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 31 January 2024

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	11.48400	1,785	33,900,316	3,893,112	12,717	(48)	3,905,781	3,893,112		0	3,893,112
UV	0.60800	807	458,362,000	2,786,841	13,261	4,259	2,804,360	2,786,841		0	2,786,841
Non-Rateable			0	0		848	848		0	0	0
Sub-Totals		2,592	492,262,316	6,679,953	25,978	5,058	6,710,989	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	25,978	5,058	7,188,239	7,157,203	0	0	7,157,203
Discounts							0				0
Concession							0				0
Amount from General Rates							7,188,239				7,157,203
Ex-Gratia Rates							0	4,053			4,053
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							7,188,239				7,161,256

Comments - Rating Information

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

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2023	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 80 Admin Server/IT Upgrade	WATC	0	0	0	0.00	0	0	0.00	0	0	-29	0	0
Health													
Loan 79 - Multi Purpose Health Centre	WATC	414,216.31	0	0	16,702.54	33,773	33,773	397,513.77	380,443	380,443	1,800	17,898	17,898
Housing													
Recreation and Culture													
Loan 89 Muchea Complex	WATC	1,727,590.63	0	0	38,784.02	78,026	78,026	1,688,806.61	1,649,564	1,649,564	20,039	40,360	40,360
Loan 90 Mountain Bike Park Land	WATC	194,426.42	0	0	48,403.84	96,943	96,943	146,022.58	97,484	97,484	376	949	949
Loan 91 Mountain Bike Park Trail/Heads	WATC		1,203,545	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	32,554	148,225	148,225
Transport													
Loan 79 New Grader	WATC	193,138.98	0	0	7,787.99	15,748	15,748	185,350.99	177,391	177,391	839	8,346	8,346
Economic Services													
Loan 82 Land Lot 168 Binda Place	WATC	324,238.47	0	0	33,884.30	68,285	68,285	290,354.17	255,953	255,953	1,865	9,372	9,372
Loan 83 Lifestyle Village	WATC	134,202.32	0	0	66,832.15	134,202	134,202	67,370.17	0	0	714	1,623	1,623
Other Property & Services													
Loan 86 Admin Telephone System	WATC	11,355.59	0	0	5,655.03	11,356	11,356	5,700.56	(0)	-0	60	137	137
		6,249,682.18	0	1,203,545	270,440.58	544,319	544,319	5,979,241.60	6,908,909	6,908,909	58,218	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 31 January 2024

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Revisd	YTD Actual		Unspent	Unspent
			Balance	Operating	Capital	Annual	Annual	Revenue	(Expended)	Grant	Grant	
			(a)			Budget	Budget	Budget		(b)	(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	350	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	181,908	0	181,908	181,908
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	249,000	0	145,250	249,000	249,000	0	0	0	0
Grant - AFDRS Electronic Signage	Dept Fire & Emergency Service	Operating - Tied	0	32,200	0	18,781	32,200	32,200	0	0	0	0
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	581	1,000	1,000	0	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	581	1,000	1,000	1,000	(149)	851	851
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	1,000	0	581	1,000	1,000	0	0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	0	0	0	0	0	0	(2,362)	(2,362)	0
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Me @ 3 Program	Anglicare	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Me @ 3 Program	Anglicare	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Community Amenities												
			0	0	0	0	0	0	0	0	0	0
Recreation and Culture												
Contribution - Sandown Park Toilet Block	South Midlands Polocrosse Club	Operating	0	0	0	0	0	0	300	0	0	0
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	129,370	75,460	129,370	129,370	0	(2,444,879)	(2,444,879)	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	50,000	29,162	50,000	50,000	47,954	(70,841)	(22,887)	0
Contribution - Muchea Oval Retic & Lights	Community Groups	Non-operating	0	0	0	0	0	0	0	(2,444,879)	(2,444,879)	0
Grant - LC & Muchea Sports Complex	Dept Primary Indust & Region	Non-operating	0	0	25,000	14,581	25,000	25,000	0	0	0	0
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	25,000	14,581	25,000	25,000	100,000	(2,444,879)	(2,344,879)	0
Grant - Clune To Brockman Connection Trail 2	LRCIP	Non-operating	0	0	130,000	75,831	130,000	130,000	20,001	(38,781)	(18,780)	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	0	0	0	0	0	(70,841)	(70,841)	0
Grant - Carty To Clune Trail	BBRF	Non-operating	0	0	0	0	0	0	0	(70,841)	(70,841)	0
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	Non-operating	0	0	76,500	44,625	76,500	76,500	0	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,601	0	2,681	4,601	4,601	0	(28,315)	0	0
Grant - Direct Road	Main Roads WA	Operating	0	138,281	0	80,661	138,281	138,281	143,037	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	0	0	73,831	43,064	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	196,350	336,600	336,600	0	0	0	0
Grant - Black Spot - Muchea South Road	Main Roads WA	Non-operating	0	0	0	0	0	0	64,000	0	64,000	64,000
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	334,703	195,237	334,703	334,703	85,188	(85,275)	(87)	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	843,000	491,750	843,000	843,000	204,000	0	204,000	204,000
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	332,609	194,019	332,609	332,609	427,712	0	427,712	427,712
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	233,751	136,353	233,751	233,751	341,151	(341,536)	(385)	0
Grant - Mooliabeenee Road	Regional Road Group	Non-operating	0	0	542,315	316,344	542,315	542,315	58,404	(110,564)	(52,161)	0
Grant - Rural Rd Safety Program - Chittering Road	LRCIP	Non-operating	0	0	0	0	0	0	0	(405)	(405)	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0	0	0	(29,433)	(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	6,125	10,500	10,500	0	0	0	0
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,023	0	595	1,023	1,023	0	0	0	0
TOTALS			0	1,392,330	3,132,679	2,567,605	4,525,009	4,525,009	1,780,390	(8,243,626)	(6,559,406)	943,413
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	825,982	0	424,942	825,982	825,982	184,131	(87,960)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	566,348	0	315,306	566,348	566,348	190,914	(31,944)	158,969	190,765
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	3,132,679	1,827,357	3,132,679	3,132,679	1,405,346	(8,123,722)	(6,718,376)	752,648
TOTALS			0	1,392,330	3,132,679	2,567,605	4,525,009	4,525,009	1,780,390	(8,243,626)	(6,559,406)	943,413

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

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

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

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

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 31 Jan 2024
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	623.66	532.00	(532.00)	623.66
Bonds - Community Bus	1,100.00	1,000.00	(500.00)	1,600.00
Construction Training Fund (CTF)	4,469.47	14,570.73	(12,743.14)	6,297.06
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	40,366.03	(39,701.26)	18,359.09
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	500.00	(400.00)	100.00
Unclaimed Monies	1,201.40	800.00	0.00	2,001.40
Bonds - Senior Housing	0.00	548.00	(548.00)	0.00
Bonds - Staff Housing	0.00	2,176.00	(2,176.00)	0.00
Sub-Total	550,230.40	444,828.56	(103,455.88)	891,603.08
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	444,828.56	(103,455.88)	891,603.08

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	
				\$	\$	\$	\$	\$	\$	\$	
■ Level of completion indicator, please see table at the end of this note for further detail.											
Land											
Economic Services											
■ LAND - IOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	(240,000)	(240,000)	(240,000)	240,000	
Total - Economic Services				0	0	0	0	(240,000)	(240,000)	(240,000)	240,000
Total - Land				0	0	0	(240,000)	(240,000)	(240,000)	240,000	
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)	(68,397)	60,892	
■ Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	0	0	(15,000)	(15,000)	(8,750)	8,750	
■ 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)	(81,647)	70,473	
Recreation And Culture											
■ Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	0	0	(33,375)	(33,375)	(19,467)	19,467	
■ Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	(23,000)	(23,000)	(13,412)	13,412	
■ Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	(10,000)	(10,000)	(5,831)	5,831	
■ Lower Chittering Community Centre Building (Capital)	4110110	510	BC316	0	(8,689)	(8,689)	(400,000)	(400,000)	(210,000)	201,311	
■ Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	(5,000)	(5,000)	(2,912)	2,912	
■ MBP Kiosk & Bike Showroom Building (Capital)	4110310	510	BC361	0	0	0	(1,203,545)	(1,203,545)	(702,065)	702,065	
■ MBP Chemical Public Convenience (Capital)	4110310	510	BC361B	0	(66,738)	(66,738)	(220,982)	(220,982)	(220,982)	154,244	Carry over from FY 2022/2023
■ Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(6,383)	(6,383)	(8,000)	(8,000)	(4,662)	(1,721)	
■ Mucnea Complex Redevelopment	4110310	510	BC384	0	(2,444,879)	(2,444,879)	(836,022)	(836,022)	(836,022)	(1,608,857)	
Total - Recreation And Culture				0	(2,526,689)	(2,526,689)	(2,739,924)	(2,739,924)	(2,015,353)	(511,336)	
Transport											
■ Depot Buildings (Capital)	4120110	510	BC410	0	(12,320)	(12,320)	(10,000)	(10,000)	(5,831)	(6,489)	
Total - Transport				0	(12,320)	(12,320)	(10,000)	(10,000)	(5,831)	(6,489)	
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	(21,870)	(21,870)	(20,000)	(20,000)	(11,662)	(10,208)	
Total - Other Property & Services				0	(21,870)	(21,870)	(20,000)	(20,000)	(11,662)	(10,208)	
Total - Buildings				0	(2,580,703)	(2,580,703)	(2,921,924)	(2,921,924)	(2,119,493)	(461,210)	
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	
■ CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	(65,000)	(65,000)	(65,000)	65,000	

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	
				\$	\$	\$	\$	\$	\$	\$	
ESL FFB - Plant & Equipment (Capital)	4050530	530		0	0	0	(1,000,000)	(1,000,000)	(583,331)	583,331	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)	(702,731)	702,731	
Recreation And Culture											
Muchea Complex P&E (Capital)	4110330	530	PE384	0	(35,334)	(35,334)	0	0	0	(35,334)	Carry over from FY 22/23
Total - Recreation And Culture				0	(35,334)	(35,334)	0	0	0	(35,334)	
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)	(55,000)	55,000	
CH1256 - New Water Truck	4120330	530	PA1256	0	(269,668)	(269,668)	(310,000)	(310,000)	(310,000)	40,332	
CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	(123,169)	(123,169)	(69,000)	(69,000)	(69,000)	(54,169)	
P1282 - New Panther Attachment (Works)	4120330	530	PA1282	0	0	0	(27,000)	(27,000)	(27,000)	27,000	
CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	(25,000)	(25,000)	(25,000)	25,000	
CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	0	0	(55,000)	(55,000)	(55,000)	55,000	
CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	(350,000)	(350,000)	(350,000)	350,000	
Total - Transport				0	(392,837)	(392,837)	(993,000)	(993,000)	(891,000)	498,163	
Other Property & Services											
CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	(27,609)	(27,609)	(53,000)	(53,000)	(53,000)	25,391	
Total - Other Property & Services				0	(27,609)	(27,609)	(53,000)	(53,000)	(53,000)	25,391	
Total - Plant , Equip. & Vehicles				0	(455,780)	(455,780)	(2,215,400)	(2,215,400)	(1,646,731)	1,190,951	
Roads (Non Town)											
Transport											
Flat Rocks Road	4120142	540	RC011	0	(44,175)	(44,175)	(72,575)	(72,575)	(42,315)	(1,860)	
Perry Road	4120142	540	RC015	0	(15,942)	(15,942)	(30,000)	(30,000)	(17,500)	1,558	
Stephens Road	4120142	540	RC017	0	(138,828)	(138,828)	(88,755)	(88,755)	(51,765)	(87,063)	
Spillman Road	4120142	540	RC051	0	(20,514)	(20,514)	(36,288)	(36,288)	(21,154)	640	
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(85,275)	(85,275)	(334,703)	(334,703)	(195,237)	109,962	
Wandena South Road (R2R)	4120145	540	R2R030	0	(173,100)	(173,100)	0	0	0	(173,100)	
Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(110,564)	(110,564)	(378,283)	(378,283)	(220,661)	110,097	
Chittering Road (RRG)	4120149	540	RRG002	0	(341,536)	(341,536)	(350,627)	(350,627)	(204,526)	(137,010)	
Julimar Road (BS)	4120153	540	RBS010	0	(68,778)	(68,778)	(336,600)	(336,600)	(196,350)	127,572	
Muchea Road South (BS)	4120153	540	RBS036	0	(5,538)	(5,538)	(80,000)	(80,000)	(46,662)	41,124	
Total - Transport				0	(1,004,250)	(1,004,250)	(1,707,831)	(1,707,831)	(996,170)	(8,080)	
Total - Roads (Non Town)				0	(1,004,250)	(1,004,250)	(1,707,831)	(1,707,831)	(996,170)	(8,080)	
Roads (Town)											
Transport											
Crest Hill Road	4120141	540	RC013	0	(102,251)	(102,251)	(65,000)	(65,000)	(37,912)	(64,339)	
Teatree Road	4120141	540	RC014	0	0	0	(50,000)	(50,000)	(29,162)	29,162	
Wandena Road	4120141	540	RC030	0	(204,393)	(204,393)	(246,704)	(246,704)	(143,913)	(60,480)	
Steer Street	4120141	540	RC063	0	(3,996)	(3,996)	(140,000)	(140,000)	(81,662)	77,666	
Ippollo Road	4120141	540	RC075	0	(22,852)	(22,852)	(36,288)	(36,288)	(21,154)	(1,698)	

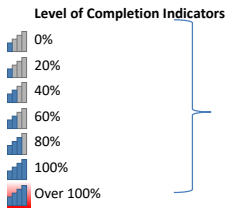
Note 13: Capital Acquisitions

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	(39,678)	(39,678)	(85,000)	(85,000)	(49,581)	9,903	
Edwards Place	4120141	540	RC122	0	(95,900)	(95,900)	(140,000)	(140,000)	(81,662)	(14,238)	
Mooliabeenee Road (WSFN)	4120141	540	RFN001	0	(7,044)	(7,044)	0	0	0	(7,044)	Wheatbelt Freight Network Grant
Total - Transport				0	(476,114)	(476,114)	(762,992)	(762,992)	(445,046)	(31,068)	
Total - Roads (Town)				0	(476,114)	(476,114)	(762,992)	(762,992)	(445,046)	(31,068)	
Footpaths											
Transport											
Footpaths (Capital) - Budgeting Purposes Only	4120170	560	FC000	0	(405)	(405)	(30,000)	(30,000)	(17,500)	17,095	
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)	(17,500)	7,614	
Total - Footpaths				0	(9,886)	(9,886)	(30,000)	(30,000)	(17,500)	7,614	
Parks & Ovals											
Recreation And Culture											
Sussex Bend Reserve (Capita)	4110370	570	PC197	0	0	0	(40,000)	(40,000)	(23,331)	23,331	
John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	0	0	(10,000)	(10,000)	(5,831)	5,831	
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(38,781)	(38,781)	(50,000)	(50,000)	(29,162)	(9,619)	
Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	(60,000)	(60,000)	(35,000)	35,000	
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	(70,841)	(70,841)	(234,812)	(234,812)	(136,969)	66,128	
Total - Recreation And Culture				0	(109,622)	(109,622)	(456,312)	(456,312)	(230,293)	120,671	
Total - Parks & Ovals				0	(109,622)	(109,622)	(456,312)	(456,312)	(230,293)	120,671	
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	(9,198)	(9,198)	(56,000)	(56,000)	(56,000)	46,802	
Total - Law, Order & Public Safety				0	(9,198)	(9,198)	(56,000)	(56,000)	(56,000)	46,802	
Recreation And Culture											
Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	(6,700)	(6,700)	(8,000)	(8,000)	(8,000)	1,300	
Yozzi Road Walk Trail - Infrastructure Other (Capital)	4110390	590	OC183	0	0	0	(18,070)	(18,070)	(18,070)	18,070	
Muchea Hall Infrastructure Other (Capital)	4110390	590	OC313	0	(46,158)	(46,158)	(232,153)	(232,153)	(162,462)	116,304	
Long Distance XC Regional Trail - Infrastructure Other (Capital)	4110390	590	OC320	0	0	0	(12,000)	(12,000)	(8,575)	8,575	
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	(47,128)	(47,128)	0	0	0	(47,128)	Carry Over from 22/23
Total - Recreation And Culture				0	(105,586)	(105,586)	(411,883)	(411,883)	(197,107)	91,521	
Transport											
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(81,848)	(81,848)	(200,000)	(200,000)	(100,000)	18,152	
Total - Transport				0	(81,848)	(81,848)	(200,000)	(200,000)	(100,000)	18,152	
Economic Services											
OTH ECON - Electrical Vehicle Charging Station	4130890	590	OC800	0	0	0	(20,000)	(20,000)	(20,000)	20,000	
Total - Economic Services				0	0	0	(20,000)	(20,000)	(20,000)	20,000	
Total - Infrastructure - Other				0	(260,477)	(260,477)	(705,383)	(705,383)	(390,607)	130,130	

SHIRE OF CHITTING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 JANUARY 2024

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	
				\$	\$	\$	\$	\$	\$	\$	
Capital Expenditure Total				0	(4,896,833)	(4,896,833)	(9,039,842)	(9,039,842)	(6,085,840)	1,189,007	



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)	(240,000)	240,000
Buildings	510	0	(2,580,703)	(2,580,703)	(2,921,924)	(2,921,924)	(2,119,493)	(461,210)
Plant & Equipment	530	0	(455,780)	(455,780)	(2,215,400)	(2,215,400)	(1,646,731)	1,190,951
Infrastructure Roads	540	0	(1,480,365)	(1,480,365)	(2,470,823)	(2,470,823)	(1,441,216)	(39,149)
Infrastructure Footpaths	560	0	(9,886)	(9,886)	(30,000)	(30,000)	(17,500)	7,614
Infrastructure Parks & Ovals	570	0	(109,622)	(109,622)	(456,312)	(456,312)	(230,293)	120,671
Infrastructure Other	590	0	(260,477)	(260,477)	(705,383)	(705,383)	(390,607)	130,130
		0	(4,896,833)	(4,896,833)	(9,039,842)	(9,039,842)	(6,085,840)	1,189,007