



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 21 JUNE 2023**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
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SHIRE OF CHITTERING

**ACCOUNTS PAID
AS AT 30 APRIL 2023 PRESENTED TO THE
COUNCIL MEETING ON THE 17 MAY 2023**

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 17 May 2023, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
Payroll	PR 6335	\$ 121,449.33	1	1	1	Municipal Fund
Payroll	PR 6340	\$119,746.83	1	1	1	Municipal Fund
EFT25074	EFT25125	\$ 371,766.98	1	3	1	Municipal Fund
Direct	Debit	\$ 52,494.80	3	3	1	Municipal Fund
Cheque	Cheque	\$ -	3	3	1	Municipal Fund
	Total	\$ 665,457.94				

Officer: Catherine Choules

Signature: On file

Authorised by: Sue Mills

Signature: On file

Date of Report: 4 May 2023

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
Payroll Payments						
1	PR 6335	12/04/2023	PAYROLL	PPE - 12 April 2023		\$121,449.33
2	PR 6340	26/04/2023	PAYROLL	PPE - 26 April 2023		\$119,746.83
					Total Payroll Payments	\$241,196.16
EFT Payments						
	Chq/EFT	Date	Name	Description	Amount	
1	EFT25074	14/04/2023	AMPAC DEBT RECOVERY			\$7,216.67
	94358	01/04/2023	AMPAC DEBT RECOVERY	Debt Collection Expenses - March 2023	\$586.08	
	94429	01/04/2023	AMPAC DEBT RECOVERY	Debt Collection Expenses - March 2023	\$2,311.56	
	94475	01/04/2023	AMPAC DEBT RECOVERY	Debt Collection Expenses - March 2023	\$3,304.17	
	94536	01/04/2023	AMPAC DEBT RECOVERY	Debt Collection Expenses - March 2023	\$195.36	
	94686	01/04/2023	AMPAC DEBT RECOVERY	Debt Collection Expenses - March 2023	\$819.50	
2	EFT25075	14/04/2023	APPLIED MECHANICAL SOLUTIONS PTY LTD	Plant - Tyres and Repairs		\$8,761.28
3	EFT25076	14/04/2023	ASK WASTE MANAGEMENT PTY LTD	Strategic Waste Management Plan		\$9,091.50
4	EFT25077	14/04/2023	AUSTRALIA POST	Postage - March 2023		\$263.13
5	EFT25078	14/04/2023	AVON WASTE	Sanitation Waste Collection - Commencing 13th March 2023		\$19,152.68
6	EFT25079	14/04/2023	AVANTGARDE TECHNOLOGIES PTY LTD			\$7,356.69
	2694	03/04/2023	AVANTGARDE TECHNOLOGIES PTY LTD	Monthly Cloud Backup Fee for Office 365 - April 2023	\$375.10	
	2694	03/04/2023	AVANTGARDE TECHNOLOGIES PTY LTD	Monthly Cloud Services Backup - April 2023	\$997.59	
	2685	03/04/2023	AVANTGARDE TECHNOLOGIES PTY LTD	IT Managed Services - April 2023	\$5,984.00	
7	EFT25080	14/04/2023	BARRY CILLIERS	Reimbursement - Safety Cushion Mat		\$38.86
8	EFT25081	14/04/2023	BEAT - BINDOON THEATRE INC	Chattering Stargazing Eclipse Series Event - Audio Assistance		\$50.00
9	EFT25082	14/04/2023	BRAGSKALE PTY LTD	Chattering Road Bridge 4026 - Onsite Assistance		\$11,645.15
10	EFT25083	14/04/2023	BUNNINGS BUILDING SUPPLIES	Chattering Road Bridge BR4026 - Circular Blades, PVC Pipe, Conduit, Press PVC Pipe		\$297.86
11	EFT25084	14/04/2023	CB & MC WALDIE	Courtesy Bus Driver Honorarium Payment - 28 March 2023		\$50.00
12	EFT25085	14/04/2023	COO-EE COURIERS & TRANSPORT	Library Monthly Freight - March 2023		\$141.57
13	EFT25086	14/04/2023	DAVID ANDREW DEWAR	Councillor Travel - Quarter 3		\$364.00
14	EFT25087	14/04/2023	DOWNER EDI WORKS PTY LTD	Wandena Road, Forresthills Parade & Hideaway - Sprayseal 2 Coat Bitumen		\$145,723.64
15	EFT25088	14/04/2023	DUN DIRECT PTY LTD (Dunning's)			\$25,382.22
	SMY - MARCH 2023	31/03/2023	DUN DIRECT PTY LTD (Dunning's)	Fuel Card Purchases - March 2023	\$14,967.91	
	SMY - MARCH POD	31/03/2023	DUN DIRECT PTY LTD (Dunning's)	Diesel Mobile Pod Purchases - March 2023	\$10,414.31	
16	EFT25089	14/04/2023	ECOWATER SERVICES PTY LTD			\$776.20
	N3273	01/04/2023	ECOWATER SERVICES PTY LTD	Sandown Park - Quarterly Service of ATU System	\$250.40	
	N3274	01/04/2023	ECOWATER SERVICES PTY LTD	Mucea Hall - Quarterly Service of ATU System	\$250.40	
	N3275	01/04/2023	ECOWATER SERVICES PTY LTD	Sussex Bend - Quarterly Service of ATU System	\$275.40	
17	EFT25090	14/04/2023	HAYDON AGRICULTURAL CONTRACTORS	Chattering Road Bridge 4026 - Placement of Stabilising Sand		\$24,200.00
18	EFT25091	14/04/2023	HIGHWAYS TRAFFIC PTY LTD	Chattering Road Bridge 4026 - Traffic Management and Sign Hire - March 2023		\$33,856.90
19	EFT25092	14/04/2023	IGA BINDOON			\$656.99
	02-1214	01/04/2023	IGA BINDOON	Catering Supplies for Firefighting Skills Course 1 & 2 April 2023	\$47.75	
	MARCH 2023	01/04/2023	IGA BINDOON	Governance Refreshments - March 2023	\$609.24	
20	EFT25093	14/04/2023	INTEGRITY FENCING & GATES			\$7,480.00
	INV-638	01/04/2023	INTEGRITY FENCING & GATES	8/11 Edmonds - Remove and Replace Fencing	\$6,655.00	
	INV-639	01/04/2023	INTEGRITY FENCING & GATES	Clune Park - Insurance claim - Repairs to Chain Wire Fence around Pump Compound	\$825.00	
21	EFT25094	14/04/2023	J & RM LOUDON	Wannamal Rest Stop - Cleaning of Public Toilets - March 2023		\$82.50
22	EFT25095	14/04/2023	JCT'S CREATIVE SOLUTIONS	Fire Station Cleaning - March 2023		\$330.00
23	EFT25096	14/04/2023	JOHN BARLOW	Courtesy Bus Driver Honorarium Payment - 28 February & 14 March 2023		\$100.00
24	EFT25097	14/04/2023	JOHN CURTIS	Councillor Travel - Quarter 3		\$43.68
25	EFT25098	14/04/2023	LGRCEU	Payroll Deductions		\$20.50
26	EFT25099	14/04/2023	METAL ARTWORK CREATIONS	Staff Badges		\$26.84
27	EFT25100	14/04/2023	MICHELLE NAGEL	Reimbursement - Staff Farewell Event		\$159.19
28	EFT25101	14/04/2023	NEVA MARGARET HARRIS			\$200.00
	VC 01042023	01/04/2023	NEVA MARGARET HARRIS	Chattering Visitor Centre Honorarium Payment - 1 April 2023	\$50.00	
	VC 08042023	08/04/2023	NEVA MARGARET HARRIS	Chattering Visitor Centre Honorarium Payment - 2 & 8 April 2023	\$150.00	
29	EFT25102	14/04/2023	BINDOON BAKEHOUSE & CAFÉ			\$842.00
	INV-0069	01/04/2023	BINDOON BAKEHOUSE & CAFÉ	Catering - Firefighting Skills Course 1 April 2023	\$224.00	
	INV-0070	02/04/2023	BINDOON BAKEHOUSE & CAFÉ	Catering - Firefighting Skills Course 2 April 2023	\$224.00	
	INV-0073	03/04/2023	BINDOON BAKEHOUSE & CAFÉ	Catering - Evolve Cultural Training	\$394.00	
30	EFT25103	14/04/2023	OFFICEWORKS	Collins Kingsgrove Diary		\$42.44
31	EFT25104	14/04/2023	ON HOLD ON LINE	Monthly Messages on Hold - April 2023		\$77.00
32	EFT25105	14/04/2023	PARKWOOD PROPERTIES PTY LTD	Refund Bond - Roadworks Fees for Windemere Way Bindoon (Parkwood Springs Estate Stage 3B)		\$17,425.96
33	EFT25106	14/04/2023	PENELOPE MACPHERSON	A1944 Rates Refund		\$1,109.25
34	EFT25107	14/04/2023	PROMOTIONSONLY	Library Promotional Items		\$982.30
35	EFT25108	14/04/2023	WEX AUSTRALIA PTY LTD	Fuel Card Charges - March 2023		\$2,255.93
36	EFT25109	14/04/2023	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY			\$1,057.10
	20	01/04/2023	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	Plant Repairs - Brushcutters	\$264.00	
	79	01/04/2023	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	Supply 20L Bar and Chain Oil and 20L 2-Stroke Oil	\$385.00	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
81	01/04/2023	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	Plant Repairs - Chainsaws	\$201.30	
82	01/04/2023	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	Plant Repairs - Lawnmowers	\$140.80	
83	04/04/2023	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	Generator - Starter Repair and Air Filter	\$66.00	
37	EFT25110	14/04/2023	ROCHELLE SULLIVAN	A11815 Rates Refund	\$3,014.63
38	EFT25111	14/04/2023	SIMMONDS LASER & TUBE CUTTING	Rural Number Plates	\$528.00
39	EFT25112	14/04/2023	SITE ARCHITECTURE STUDIO	Muchea Complex Redevelopment - Building Contract Administration 5/11	\$7,530.60
40	EFT25113	14/04/2023	STEWART & HEATON CLOTHING CO P/L		\$258.06
	SIN-3697789	01/04/2023	STEWART & HEATON CLOTHING CO P/L	Bush Fire Brigades PPE	\$61.31
	SIN-3700911	05/04/2023	STEWART & HEATON CLOTHING CO P/L	Bush Fire Brigades PPE	\$196.75
41	EFT25114	14/04/2023	SYNERGY	Streetlight Charges - 25 February to 24 March 2023	\$5,354.47
42	EFT25115	14/04/2023	T-QUIP	CH10886 - Replacement Belts	\$340.55
43	EFT25116	14/04/2023	TAURUS MOTOR FINANCE	Payroll Deductions	\$193.08
44	EFT25117	14/04/2023	TERENCE HEHIR	Courtesy Bus Driver Honorarium Payment - 7 & 21 March 2023	\$100.00
45	EFT25118	14/04/2023	TIME CRITICAL	First Aid Training	\$700.00
46	EFT25119	14/04/2023	TOTALLY WORKWEAR - JOONDALUP	PPE Footwear	\$229.30
47	EFT25120	14/04/2023	THE MOTION ACADEMY KIDS	Moved Based Workshop - 11 April 2023	\$4,730.00
48	EFT25121	14/04/2023	TRUE BLUE CONTAINERS (2005) PTY LTD	Hire of Storage Containers - April 2023	\$396.00
49	EFT25122	14/04/2023	WATER CORPORATION	Water Charges - January to March 2023	\$5,841.76
50	EFT25123	14/04/2023	WC & SJ WRIGHT	Refund for Cancelled Shire Building Fees - B22/255 & B22/295	\$1,326.00
51	EFT25124	14/04/2023	WCS CONCRETE PTY LTD	Chittering Road Bridge 4026 - Supply and Deliver 37m3 of Concrete	\$12,006.50
52	EFT25125	14/04/2023	WHITNEY CONSULTING	Grants Essentials Workshop - 4 April 2023	\$1,958.00
				Total EFT's	\$371,766.98
Direct Debits					
DD10255.1	12/04/2023	AWARE SUPER	Payroll Deductions		12349.72
DD10255.2	12/04/2023	UNI SUPER	Superannuation Contributions		266.82
DD10255.3	12/04/2023	CBUS SUPER	Superannuation Contributions		553.24
DD10255.4	12/04/2023	EQUIP SUPERANNUATION	Superannuation Contributions		111.41
DD10255.5	12/04/2023	MLC SUPER - PLUM SUPER	Payroll Deductions		517.02
DD10255.6	12/04/2023	MLC MASTERKEY BUSINESS SUPER	Superannuation Contributions		100.29
DD10255.7	12/04/2023	REST SUPERANNUATION	Payroll Deductions		2042.47
DD10255.8	12/04/2023	ANZ SMART CHOICE SUPER	Superannuation Contributions		812.94
DD10255.9	12/04/2023	CARE SUPER	Superannuation Contributions		1201.63
DD10255.10	12/04/2023	SPIRIT SUPER	Superannuation Contributions		373.04
DD10255.11	12/04/2023	HESTA	Superannuation Contributions		489.33
DD10255.12	12/04/2023	AUSTRALIAN SUPER	Superannuation Contributions		2914.74
DD10255.13	12/04/2023	HOSTPLUS SUPERANNUATION FUND	Superannuation Contributions		1479.15
DD10255.14	12/04/2023	FIRST CHOICE WHOLESALE PERSONAL SUPER	Superannuation Contributions		187.47
DD10263.1	20/04/2023	BENDIGO BANK	Bendigo Bank Credit Card - March 2023		5110.13
164-01	01/04/2023	BENDIGO BANK	BP Muchea - Muchea Bush Fire Refreshments - Incident 608970	148.80	
164-02	01/04/2023	BENDIGO BANK	WA Police Department - Firearm Renewal	147.00	
164-03	01/04/2023	BENDIGO BANK	BP Muchea - Refreshments Incident 608970	64.20	
164-04	01/04/2023	BENDIGO BANK	Amazon - Memory Cafe - Joy for All, Silver Kitten	195.73	
164-05	01/04/2023	BENDIGO BANK	Judroc Pty Ltd - Tap Timer for Tourist Centre	387.00	
164-06	01/04/2023	BENDIGO BANK	Amazon - Memory Cafe, Set up Items	15.10	
164-07	01/04/2023	BENDIGO BANK	Muchea Post Office - Mailout Muchea Rec Centre History Centre	37.40	
164-08	01/04/2023	BENDIGO BANK	Amazon - Memory Cafe - Joy for All, Freckled Pup	250.81	
164-09	01/04/2023	BENDIGO BANK	The Professors - Easter Eggs for Easter Hunt (Youth Program)	406.00	
164-10	01/04/2023	BENDIGO BANK	Department of Transport - CH1255 Change of Plates	37.00	
164-11	01/04/2023	BENDIGO BANK	Mailchimp - Marketing Plan and Surveys	408.85	
164-12	01/04/2023	BENDIGO BANK	Dunnings - CH1734 Diesel - Incident 608970	33.39	
164-13	01/04/2023	BENDIGO BANK	City of Melville - Parking for IT Vision User Group	8.00	
164-14	01/04/2023	BENDIGO BANK	Amazon - Memory Cafe - Sensory Toys	26.97	
164-15	01/04/2023	BENDIGO BANK	Amazon - Memory Cafe - Dementia Books	106.68	
164-16	01/04/2023	BENDIGO BANK	Officeworks - Training Costs for Training Coordinator	402.07	
164-17	01/04/2023	BENDIGO BANK	Dept of Transport - Change of Plates CH784	30.50	
164-18	01/04/2023	BENDIGO BANK	Clark Rubber - Sandown Park - Kitchen Rubber Matting	913.40	
164-19	01/04/2023	BENDIGO BANK	Bindoon Roadhouse - CH924 Diesel - Incident 608970	151.46	
164-20	01/04/2023	BENDIGO BANK	KooKai - Staff Farewell Gif	160.00	
164-21	01/04/2023	BENDIGO BANK	Collins Debden - Financial Diary	38.54	
164-22	01/04/2023	BENDIGO BANK	Bindoon Store - Staff Farewell Refreshments	97.00	
164-23	01/04/2023	BENDIGO BANK	Bindoon Post Officer - Staff Farewell Gift	405.95	
164-24	01/04/2023	BENDIGO BANK	Book Depository - Library Local Stock	336.68	
164-25	01/04/2023	BENDIGO BANK	State Law Publisher - Local Planning Scheme No 6 Amendment No 73	285.60	
164-26	01/04/2023	BENDIGO BANK	Bendigo Bank - 4 x Card Fees	16.00	
DD10265.1	26/04/2023	AWARE SUPER	Payroll Deductions		12683.77
DD10265.2	26/04/2023	AUSTRALIAN SUPER	Payroll Deductions		3049.56

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
DD10265.3	26/04/2023	UNI SUPER	Superannuation Contributions		266.82
DD10265.4	26/04/2023	CBUS SUPER	Superannuation Contributions		557.56
DD10265.5	26/04/2023	EQUIP SUPERANNUATION	Superannuation Contributions		75.1
DD10265.6	26/04/2023	MLC SUPER - PLUM SUPER	Payroll Deductions		508.95
DD10265.7	26/04/2023	MLC MASTERKEY BUSINESS SUPER	Superannuation Contributions		142.66
DD10265.8	26/04/2023	AUSTRALIAN RETIREMENT TRUST SUPER	Superannuation Contributions		203.12
DD10265.9	26/04/2023	REST SUPERANNUATION	Payroll Deductions		1881.02
DD10265.10	26/04/2023	ANZ SMART CHOICE SUPER	Superannuation Contributions		812.94
DD10265.11	26/04/2023	CARE SUPER	Superannuation Contributions		1201.63
DD10265.12	26/04/2023	SPIRIT SUPER	Superannuation Contributions		355.03
DD10265.13	26/04/2023	HESTA	Superannuation Contributions		489.33
DD10265.14	26/04/2023	HOSTPLUS SUPERANNUATION FUND	Superannuation Contributions		1486.74
DD10265.15	26/04/2023	FIRST CHOICE WHOLESALE PERSONAL SUPER	Superannuation Contributions		190.2
DD10265.16	26/04/2023	AMP WEALTH PERSONAL SUPERANNUATION PENSION FUND	Superannuation Contributions		80.97
				Total Direct Debits	\$52,494.80
Cheques				Total Cheques	\$0.00
				Total Municipal Payments	\$665,457.94



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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 12/05/2023

SHIRE OF CHITTERING
Information Summary
For the Period Ended 30 April 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 - 3.

Statement of Financial Activity by Reporting Program

Is presented on page 6 and shows a surplus as at 30 April 2023 of \$5,590,796.

Items of Significance

The material variance adopted by the Shire for the 2022/23 year is \$10,000 and 10%. The following selected items have been highlighted due to their significance in this financial year. A full listing and explanation of all items considered of significant variance is disclosed in Note 2.

	% Collected				
	/	Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects					
Mucea Complex Redevelopment	32%	\$ 4,570,780	\$ 3,270,780	\$ 1,453,832	
Mountain Bike Park (Capital)	27%	\$ 2,213,538	\$ 2,110,934	\$ 608,657	
Mucea to Northlink Connect (Capital)	0%	-	-	\$ 3,200	
Chittering Valley Road (R2R)	117%	\$ 220,333	\$ 220,333	\$ 258,502	
Wannamal Hall Infrastructure Other (Capital)	100%	\$ 138,000	\$ 138,000	\$ 137,463	
North Rd	0%	\$ 5,410	\$ 5,410	\$ 5,410	
Wandena Road	83%	\$ 910,003	\$ 755,753	\$ 759,726	
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	48%	\$ 2,830,508	\$ 1,342,683	\$ 1,368,571	
Non-operating Grants, Subsidies and Contributions	70%	\$ 3,386,976	\$ 2,881,246	\$ 2,383,645	
	60%	\$ 6,217,484	\$ 4,223,929	\$ 3,752,215	
Rates Levied	100%	\$ 6,553,860	\$ 6,553,860	\$ 6,542,609	

% Compares Current YTD Actuals to Annual Budget

Financial Position	Prior Year 30		Current Year	
	April 2022		30 April 2023	
Adjusted Net Current Assets	90%	\$ 6,230,877	\$ 5,590,796	
Cash and Equivalent - Unrestricted	85%	\$ 7,906,119	\$ 6,697,446	
Cash and Equivalent - Restricted	104%	\$ 2,426,386	\$ 2,513,294	
Receivables - Rates	70%	\$ 441,824	\$ 308,113	
Receivables - Other	245%	\$ 103,131	\$ 252,358	
Payables	133%	\$ 755,037	\$ 1,003,940	

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

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

Preparation

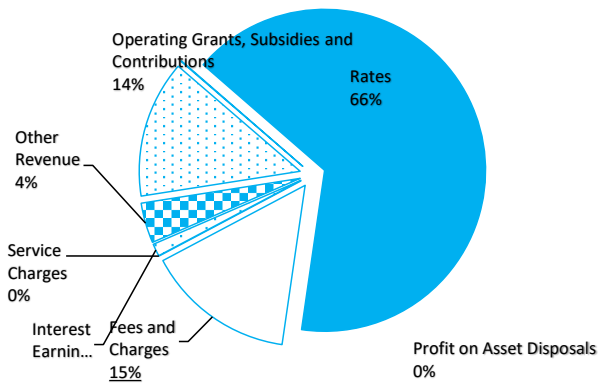
Prepared by: Sam Young

Reviewed by: Sue Mills

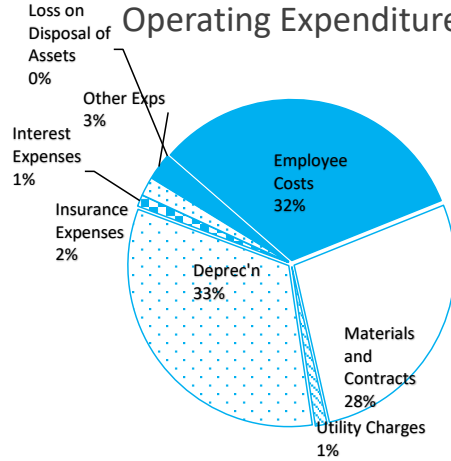
Date prepared: 12/05/2023

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

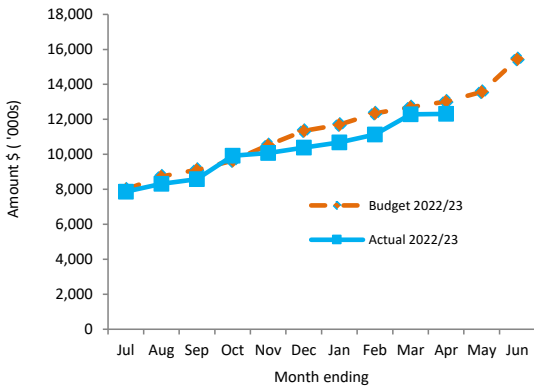
Operating Revenue



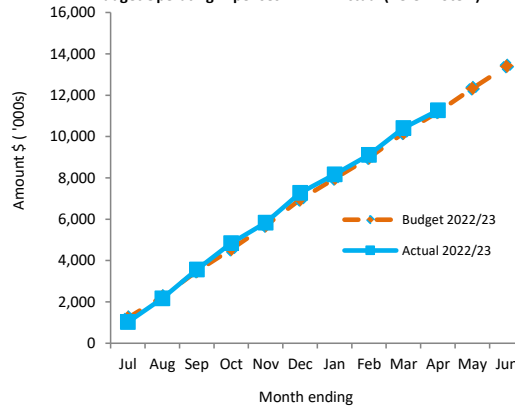
Operating Expenditure



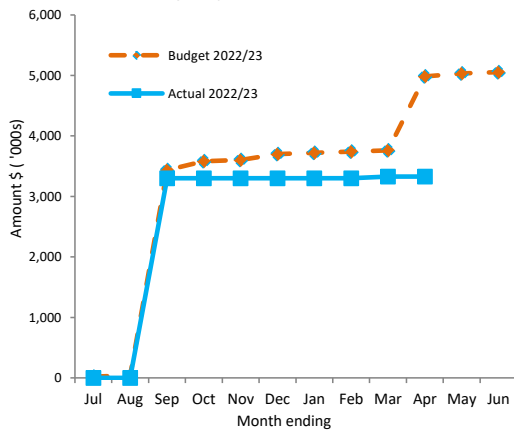
Budget Operating Revenues -v- Actual (Refer Note 2)



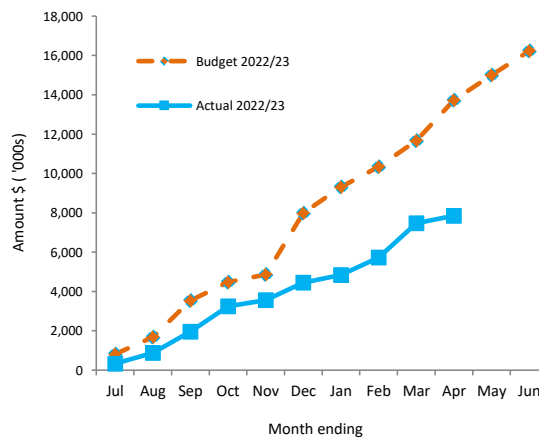
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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
(Statutory Reporting Program)
For the Period Ended 30 April 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
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	6,035,878	5,092,778	5,092,778	5,092,778	0	0%		
Revenue from operating activities									
Governance		6,500	6,500	5,410	990	(4,420)	(82%)	▼	
General Purpose Funding - Rates	9	6,533,900	6,533,900	6,553,860	6,542,609	(11,251)	(0%)	▼	
General Purpose Funding - Other		1,406,633	1,375,826	904,961	735,129	(169,832)	(19%)	▼	S
Law, Order and Public Safety		756,550	1,821,245	488,940	767,014	278,074	57%	▲	S
Health		62,383	66,703	56,820	56,062	(758)	(1%)	▼	
Education and Welfare		3,320	8,320	7,260	3,594	(3,666)	(50%)	▼	
Housing		144,978	127,652	106,370	113,692	7,322	7%	▲	
Community Amenities		1,244,999	1,329,913	1,261,035	1,181,951	(79,083)	(6%)	▼	
Recreation and Culture		11,945	17,520	14,580	12,807	(1,773)	(12%)	▼	
Transport		335,059	337,829	335,579	144,922	(190,657)	(57%)	▼	S
Economic Services		195,134	238,485	200,296	190,560	(9,736)	(5%)	▼	
Other Property and Services		106,804	199,104	172,950	178,393	5,443	3%	▲	
		10,808,206	12,062,997	10,108,060	9,927,723				
Expenditure from operating activities									
Governance		(1,142,522)	(1,127,322)	(934,480)	(764,951)	169,529	18%	▲	S
General Purpose Funding		(326,582)	(327,623)	(271,413)	(306,918)	(35,505)	(13%)	▼	S
Law, Order and Public Safety		(1,880,782)	(1,945,739)	(1,610,176)	(1,604,839)	5,338	0%	▲	
Health		(445,841)	(443,566)	(368,803)	(333,957)	34,846	9%	▲	
Education and Welfare		(73,116)	(73,116)	(59,308)	(42,532)	16,776	28%	▲	S
Housing		(335,490)	(374,032)	(322,145)	(255,613)	66,532	21%	▲	S
Community Amenities		(2,475,474)	(2,487,411)	(2,101,265)	(1,799,351)	301,914	14%	▲	S
Recreation and Culture		(1,848,498)	(1,848,498)	(1,553,302)	(1,303,733)	249,570	16%	▲	S
Transport		(3,701,420)	(3,701,420)	(3,085,290)	(3,818,846)	(733,556)	(24%)	▼	S
Economic Services		(1,085,063)	(1,049,217)	(876,491)	(749,303)	127,188	15%	▲	S
Other Property and Services		(25,397)	(26,528)	3,073	(280,924)	(283,997)	9242%	▼	
		(13,340,185)	(13,404,472)	(11,179,601)	(11,260,965)				
Operating activities excluded from budget									
Add back Depreciation		3,647,886	3,647,886	3,039,820	3,719,801	679,981	22%	▲	S
Adjust (Profit)/Loss on Asset Disposal	8	(208,377)	(208,377)	(208,377)	(7,162)	201,215	(97%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		3,963	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			
		911,493	2,098,034	1,759,902	2,379,397				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	4,040,404	3,386,976	2,881,246	2,383,645	(497,602)	(17%)	▼	S
Proceeds from Disposal of Assets	8	603,000	519,568	478,636	26,617	(452,019)	(94%)	▼	S
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(7,179,336)	(5,661,240)	(4,243,230)	(2,275,206)	1,968,023	46%	▲	S
Plant and Equipment	13	(1,956,684)	(3,073,707)	(3,004,527)	(1,131,254)	1,873,273	62%	▲	S
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,436,224)	(2,614,568)	(2,189,052)	(2,016,210)	172,842	8%	▲	
Infrastructure Assets - Bridges	13	(454,597)	(454,597)	(454,597)	(408,678)	45,919	10%	▲	S
Infrastructure Assets - Footpaths	13	(28,442)	(465,200)	(387,670)	(485,055)	(97,385)	(25%)	▼	S
Infrastructure Assets - Drainage	13	(95,000)	(100,630)	(100,630)	(76,413)	24,217	24%	▲	S
Infrastructure Assets - Parks & Ovals	13	(2,648,278)	(2,238,538)	(2,131,764)	(616,493)	1,515,271	71%	▲	S
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(693,344)	(1,060,727)	(850,904)	(251,359)	599,545	70%	▲	S
		(10,848,502)	(11,762,663)	(10,002,491)	(4,850,407)				
Financing Activities									
Proceeds from New Debentures		4,505,272	4,505,272	4,505,272	3,301,727	(1,203,545)	(27%)	▼	S
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	7	30,301	30,301	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(563,169)	(523,132)	(364,687)	(332,699)	31,988	9%	▲	
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0			
		3,937,404	3,977,441	4,140,585	2,969,028				
Closing Funding Surplus(Deficit)	3	36,274	(594,409)	990,774	5,590,796				

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

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

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

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	6,035,878	5,092,778	5,092,778	5,092,778	0	0%		
Revenue from operating activities									
Rates	9	6,533,900	6,553,860	6,553,860	6,542,609	(11,251)	(0%)	▼	
Operating Grants, Subsidies and Contributions	11	2,083,262	2,830,508	1,342,683	1,368,571	25,888	2%	▲	
Fees and Charges		1,600,961	1,735,531	1,611,654	1,485,258	(126,396)	(8%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		69,625	334,625	48,850	123,578	74,728	153%	▲	\$
Other Revenue		295,390	383,405	325,946	400,546	74,601	23%	▲	\$
Profit on Disposal of Assets	8	225,068	225,068	225,068	7,162	(217,906)	(97%)	▼	\$
Gain on FV Adjustment of Assets		0	0	0	0	0			
		10,808,206	12,062,997	10,108,060	9,927,723				
Expenditure from operating activities									
Employee Costs		(4,656,400)	(4,635,322)	(3,778,603)	(3,664,208)	114,395	3%	▲	
Materials and Contracts		(3,981,728)	(4,081,737)	(3,429,175)	(3,102,499)	326,676	10%	▲	
Utility Charges		(194,256)	(193,666)	(166,703)	(133,563)	33,140	20%	▲	\$
Depreciation on Non-Current Assets		(3,647,886)	(3,647,886)	(3,039,820)	(3,719,801)	(679,981)	(22%)	▼	\$
Interest Expenses		(201,110)	(201,110)	(178,574)	(130,274)	48,300	27%	▲	\$
Insurance Expenses		(234,216)	(225,620)	(223,112)	(214,931)	8,181	4%	▲	
Other Expenditure		(407,898)	(402,439)	(346,923)	(295,690)	51,233	15%	▲	\$
Loss on Disposal of Assets	8	(16,691)	(16,691)	(16,691)	0	16,691	100%	▲	\$
Gain on FV Adjustment of Assets		0	0	0	0	0			
		(13,340,185)	(13,404,472)	(11,179,601)	(11,260,965)				
Operating activities excluded from budget									
Add back Depreciation		3,647,886	3,647,886	3,039,820	3,719,801	679,981	22%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	(208,377)	(208,377)	(208,377)	(7,162)	201,215	(97%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		3,963	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			
Amount attributable to operating activities		911,493	2,098,034	1,759,902	2,379,397				
Investing activities									
Grants, Subsidies and Contributions	11	4,040,404	3,386,976	2,881,246	2,383,645	(497,602)	(17%)	▼	\$
Proceeds from Disposal of Assets	8	603,000	519,568	478,636	26,617	(452,019)	(94%)	▼	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(7,179,336)	(5,661,240)	(4,243,230)	(2,275,206)	1,968,023	46%	▲	\$
Plant and Equipment	13	(1,956,684)	(3,073,707)	(3,004,527)	(1,131,254)	1,873,273	62%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,436,224)	(2,614,568)	(2,189,052)	(2,016,210)	172,842	8%	▲	
Infrastructure Assets - Bridges	13	(454,597)	(454,597)	(454,597)	(408,678)	45,919	10%	▲	\$
Infrastructure Assets - Footpaths	13	(28,442)	(465,200)	(387,670)	(485,055)	(97,385)	(25%)	▼	\$
Infrastructure Assets - Drainage	13	(95,000)	(100,630)	(100,630)	(76,413)	24,217	24%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(2,648,278)	(2,238,538)	(2,131,764)	(616,493)	1,515,271	71%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(693,344)	(1,060,727)	(850,904)	(251,359)	599,545	70%	▲	\$
Amount attributable to investing activities		(10,848,502)	(11,762,663)	(10,002,491)	(4,850,407)				
Financing Activities									
Proceeds from New Debentures	10	4,505,272	4,505,272	4,505,272	3,301,727	(1,203,545)	27%	▼	
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0.00	0			
Transfer from Reserves	7	30,301	30,301	0	0.00	0			
Advances to Community Groups		0	0	0	0.00	0			
Repayment of Debentures	10	(563,169)	(523,132)	(364,687)	(332,699)	31,988	9%	▲	
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0			
Amount attributable to financing activities		3,937,404	3,977,441	4,140,585	2,969,028				
Closing Funding Surplus (Deficit)	3	36,274	(594,409)	990,774	5,590,796				

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

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 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	2,275,206	4,243,230	7,179,336	2,275,206	(1,968,023)
Plant and Equipment	13	0	1,131,254	3,004,527	1,956,684	1,131,254	(1,873,273)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	2,016,210	2,189,052	2,436,224	2,016,210	(172,842)
Infrastructure Assets - Bridges	13	0	408,678	454,597	454,597	408,678	(45,919)
Infrastructure Assets - Footpaths	13	0	485,055	387,670	28,442	485,055	97,385
Infrastructure Assets - Drainage	13	0	76,413	100,630	95,000	76,413	(24,217)
Infrastructure Assets - Parks & Ovals	13	0	616,493	2,131,764	2,648,278	616,493	(1,515,271)
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	251,359	850,904	693,344	251,359	(599,545)
Capital Expenditure Totals		0	7,260,668	13,362,373	15,491,905	7,260,668	(6,101,705)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,881,246	4,040,404	2,383,645	
Borrowings				4,505,272	4,505,272	3,301,727	
Other (Disposals & C/Fwd)				478,636	603,000	26,617	
Council contribution - Cash Backed Reserves							
Various Reserves				0		0	
Council contribution - operations				5,497,219		1,548,680	
Capital Funding Total				13,362,373		7,260,668	

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

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

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories**General**

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

Land Held for Resale

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

(i) Fixed Assets

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

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

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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 30 April 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 30 April 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 30 April 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 2022/23 year is \$10,000 and 10%.

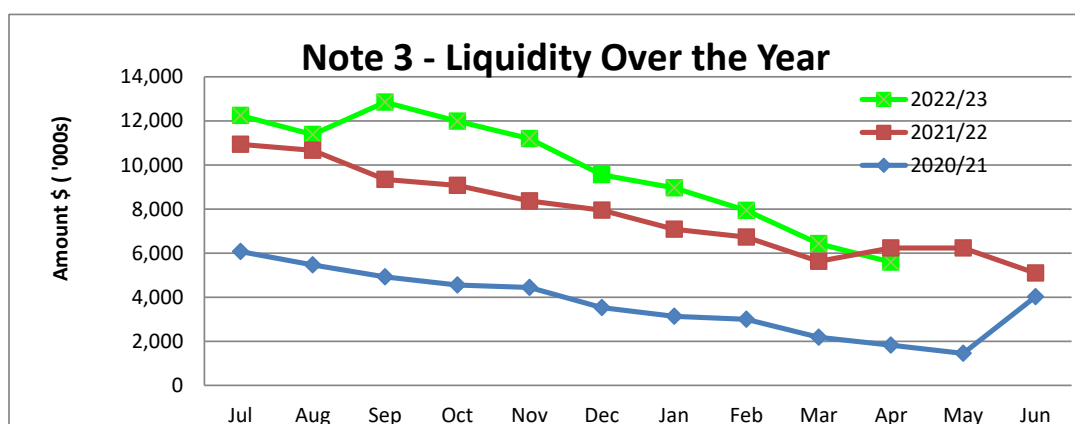
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities	\$	%				
Interest Earnings	74,728	153%	▲	S	Permanent	Interest on Term Dep rcd earlier than bdgtd
Other Revenue	74,601	23%	▲	S	Permanent	LSL recouped from other Shires not bdgtd
Profit on Disposal of Assets	(217,906)	(97%)	▼	S	Timing	Waiting on delivery plant replacement
Gain on FV Adjustment of Assets	0					
Expenditure from operating activities						
Utility Charges	33,140	20%	▲	S	Timing	Not all invoices received for utility costs
Depreciation on Non-Current Assets	(679,981)	(22%)	▼	S	Permanent	Increased Infrastructure Roads Revaluation
Interest Expenses	48,300	27%	▲	S	Timing	New loan for trail heads not acquired yet
Other Expenditure	51,233	15%	▲	S	Timing	Comm grants & donations not yet expended
Loss on Disposal of Assets	16,691	100%	▲	S	Timing	Assets not yet disposed
Investing Activities						
Grants, Subsidies and Contributions	(497,602)	(17%)	▼	S	Permanent	BBRF has now been cancelled
Proceeds from Disposal of Assets	(452,019)	(94%)	▼	S	Timing	Plant replacements ordered awaiting deliv
Land and Buildings	1,968,023	46%	▲	S	Timing	Not all capital jobs started/completed
Plant and Equipment	1,873,273	62%	▲	S	Timing	Plant replacements ordered awaiting deliv
Infrastructure Assets - Bridges	45,919	10%	▲	S	Timing	Not all capital jobs started/completed
Infrastructure Assets - Footpaths	(97,385)	(25%)	▼	S	Permanent	Capital job over original budget
Infrastructure Assets - Drainage	24,217	24%	▲	S	Timing	Not all capital jobs started/completed
Infrastructure Assets - Parks & Ovals	1,515,271	71%	▲	S	Timing	Not all capital jobs started/completed
Infrastructure Assets - Other	599,545	70%	▲	S	Timing	Not all capital jobs started/completed

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2022	30/04/2022	30/04/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	6,851,434	7,751,675	4,538,086
Cash Restricted - Conditions over Grants	11	0	154,444	2,159,360
Cash Restricted - Reserves	4	2,513,294	2,426,386	2,513,294
Receivables - Rates	6	177,151	441,824	308,113
Receivables - Other	6	195,575	103,131	252,358
Inventories		13,838	7,942	6,522
		9,751,292	10,885,401	9,777,733
Less: Current Liabilities				
Payables		(1,073,141)	(755,037)	(1,003,940)
Contract Liabilities		(711,861)	(1,040,707)	(309,485)
Loan Liability		(450,613)	(170,802)	(117,914)
Provisions		(632,752)	(650,123)	(632,752)
		(2,868,367)	(2,616,670)	(2,064,091)
Less: Cash Reserves	7	(2,513,294)	(2,426,386)	(2,513,294)
Add Back: Component of Leave Liability not Required to be funded		272,535	217,730	272,535
Add Back: Current Loan Liability		450,613	170,802	117,914
Net Current Funding Position		5,092,778	6,230,877	5,590,796



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	3,394,509				3,394,509	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		94			94	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	3,301,727				3,301,727	Bendigo	4.00%	20-Jun-23
3,301,727.00								
Reserve Bank - Term Deposit Investments		2,513,200			2,513,200	Bendigo	3.99%	28-Jun-23
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	6,697,436	2,513,294	10	45,500	9,256,240			

Comments/Notes - Investments

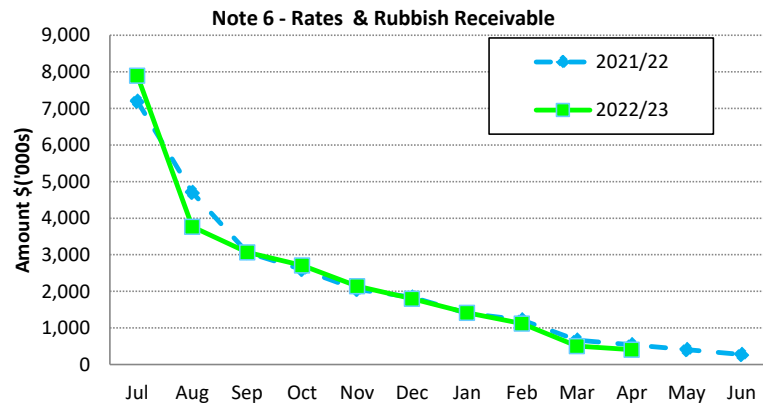
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2023

Note 6: Receivables

Receivables - Rates & Rubbish	30 April 2023	30 June 2022
	\$	\$
Opening Arrears Previous Years	274,665	328,127
Levied this year	7,456,034	6,915,633
<u>Less</u> Collections to date	(7,325,072)	(6,969,095)
Equals Current Outstanding	405,626	274,665
Net Rates Collectable	405,626	274,665
% Collected	94.75%	96.21%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	43,293	7,871	1,643	1,512	54,318
Balance per Trial Balance					
Sundry Debtors					54,318
Receivables - Other					198,040
Total Receivables General Outstanding					252,358

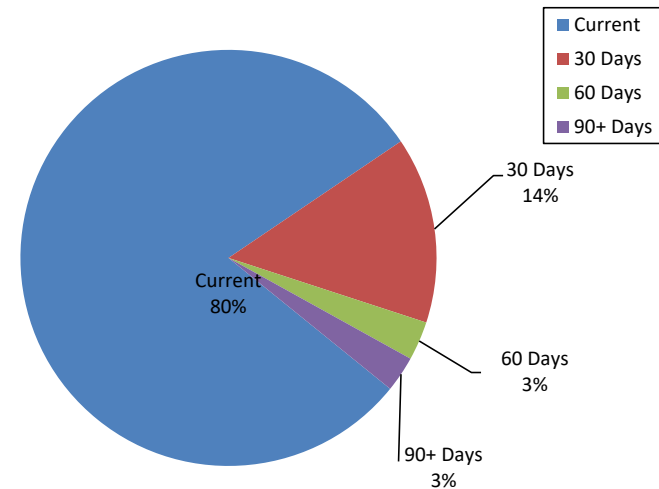
Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

[Insert explanatory notes and commentary on trends and timing]

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

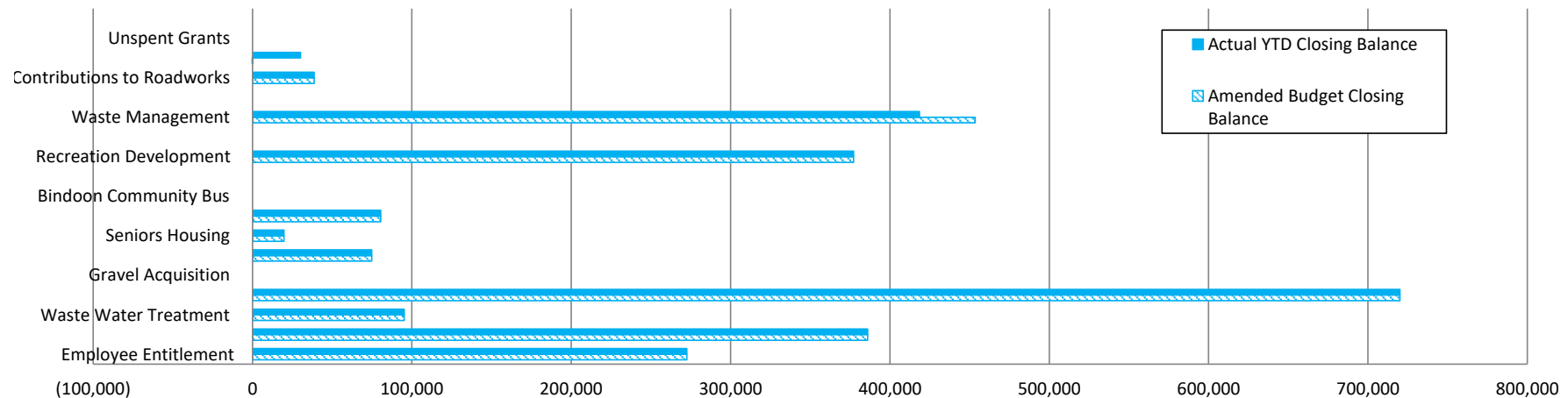
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 April 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	272,535	0	0	0	0	0	0	272,535	272,535
Plant Replacement	386,005	0	0	0	0	0	0	386,005	386,005
Waste Water Treatment	95,196	0	0	0	0	0	0	95,196	95,196
Public Amenities & Buildings	720,000	0	0	0	0	0	0	720,000	720,000
Gravel Acquisition	0	0	0	0	0	0	0	0	0
Communtiy Housing	74,832	0	0	0	0	0	0	74,832	74,832
Seniors Housing	19,737	0	0	0	0	0	0	19,737	19,737
Public Open Space	80,457	0	0	0	0	0	0	80,457	80,457
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	377,195	0	0	0	0	0	0	377,195	377,195
Ambulance Replacement	0	0	0	0	0	0	0	0	0
Waste Management	418,548	0	0	35,000	0	0	0	453,548	418,548
Landcare Vehicles	(0)	0	0	0	0	0	0	(0)	(0)
Contributions to Roadworks	38,678	0	0	0	0	0	0	38,678	38,678
Economic Recovery Stimulus	30,112	0	0	0	0	(30,301)	0	(189)	30,112
Unspent Grants	0	0	0	0	0	0	0	0	0
	2,513,294	0	0	35,000	0	(30,301)	0	2,517,993	2,513,294

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



SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 April 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)
		\$	\$	\$	\$	\$	\$	\$	\$
Land and Buildings									
Plant and Equipment									
MVU320	CH003 HOLDEN COLORADO SPACE CAB (SENIOR RANGER) (P003)					0	18,000	18,000	
MVU332	CH10975 ISUZU D-MAX TTOP 4X4 SX SPACE CAB AUTO (RANGER) (P10975)					24,022	18,000		(6,022)
MVU715	CH5007 HOLDEN COLORADO TTOP (NRMO AG) (P5007)					12,727	18,000	5,273	
MVU329	CH319 FORD RANGER TTOP 2018 MY Double PU XL 3.2D 6A 4x4 (WORKS MANAGER) (P319)					13,636	18,000	4,364	
PH1202	P1273 2007 CAT 963C LOADER (P1273)					50,000	70,000	20,000	
MVU328	CH784 FORD RANGER TTOP 2019 MY SUPER CC XL 3.2D 6A 4X4 (BUILDING MTC) (P784)					13,636	16,000	2,364	
PH1019	CH1255 FUSO FV51SK2FAA CAB CHASSIS TRUCK (WORKS) (P1255)					48,994	120,000	71,006	
PH1002	CH1256 ISUZU FVZ WATER TRUCK INCLUDING STEEL WATER TANK (WORKS) (P1256)					94,847	190,000	95,153	
PH1032	CH1258 FUSO CAB CHASSIS SMALL (PARKS) (P1258)					37,539	32,000		(5,539)
PH1707	CH1260 GEHL RT175 LOADER SKID (WORKS) (P1260A)					19,091	28,000	8,909	
MVU334	CH5026 FORD RANGER TTOP 4X2 UTE (PARKS) (P5026A)					17,495	16,000		(1,495)
PH1034	CH5757 ISUZU FVZ SMALL TRUCK (WORKS) (P1257)					34,545	35,000	455	
PH1506	CH5987 CASE MAXIFARM TRACTOR (PARKS) (P5987)	19,455	26,617	7,162		19,455	18,000		(1,455)
MVS158	CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)					8,636	6,000		(2,636)
		19,455	26,617	7,162	0	394,623	603,000	225,524	(17,147)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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	11.11500	1,750	33,349,727	3,706,822	9,498	(506)	3,715,815	3,706,822	0	0	3,706,822
UV	0.59030	776	391,329,483	2,310,018	3,620	(44)	2,313,594	2,310,018	0	0	2,310,018
Non-Rateable			0	0			0	0	0	0	0
Sub-Totals		2,526	424,679,210	6,016,840	13,118	(550)	6,029,409	6,016,840	0	0	6,016,840
Minimum Payment	\$										
GRV	1,100.00	331	2,964,290	364,100	0	0	364,100	364,100	0	0	364,100
UV	1,050.00	142	3,890,194	149,100	0	0	149,100	149,100	0	0	149,100
Sub-Totals		473	6,854,484	513,200	0	0	513,200	513,200	0	0	513,200
		2,999	431,533,694	6,530,040	13,118	(550)	6,542,609	6,530,040	0	0	6,530,040
Discounts							0				0
Concession							0				0
Amount from General Rates							6,542,609				6,530,040
Ex-Gratia Rates							0				3,860
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							6,542,609				6,533,900

Comments - Rating Information

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

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2022	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	21,095.03	0	0	0	10,476.26	21,095	21,095	10,618.77	0	0	191	431	431
Health														
Loan 79 - Multi Purpose Health Centre	WATC	446,548.12	0	0	0	32,331.82	15,075	15,075	414,216.30	431,473	431,473	11,321	9,018	9,018
Recreation and Culture														
Loan 74 Land Acquisition Gray Road	WATC		0	0	0	0.00	0	0	0.00	0	0	-22	0	0
Loan 89 Muchea Complex	WATC	1,803,805.47	0	0	0	37,883.65	76,215	76,215	1,765,921.82	1,727,591	1,727,591	20,933	42,171	42,171
Loan 90 Mountain Bike Park Land	WATC	290,830.82	0	0	0	48,135.11	96,404	136,442	242,695.71	194,426	154,389	647	0	0
Loan 91 Mountain Bike Park Trail/Heads	WATC		0	1,203,545	1,203,545	0.00	21,306	21,306	0.00	1,182,239	1,182,239	0	38,774	38,774
Loan 92 Muchea Complex	WATC		3,301,727	3,301,727	3,301,727	51,213.54	51,214	51,214	3,250,513.46	3,250,513	3,250,513	82,414	75,892	75,892
Transport														
Loan 79 New Grader	WATC	208,214.52	0	0	0	15,075.53	32,332	32,332	193,138.99	175,883	175,883	5,278	19,340	19,340
Economic Services														
Loan 82 Land Lot 168 Binda Place	WATC	390,487.80	0	0	0	66,249.33	66,249	66,249	324,238.47	324,239	324,239	7,723	11,409	11,409
Loan 83 Lifestyle Village	WATC	266,269.78	0	0	0	65,769.01	132,067	132,067	200,500.77	134,203	134,203	1,650	3,757	3,757
Other Property & Services														
Loan 86 Admin Telephone System	WATC	22,530.53	0	0	0	5,565.07	11,175	11,175	16,965.46	11,356	11,356	140	318	318
		3,449,782.07	3,301,727	4,505,272	4,505,272	332,699.32	523,132	563,169	6,418,809.75	7,431,922	7,391,885	130,274	201,110	201,110

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 CHITTING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 30 April 2023

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)	(Tied)	(Tied)	
			(a)			Budget	Budget	Budget	(b)	(b)	(a)+(b)	(a)+(b)
				\$	\$	\$			\$	\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	863,283	0	511,682	863,283	591,724	314,897	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	385,215	0	268,874	385,215	345,142	165,857	(21,408)	0	0
Governance												
Other Governance Contributions	Various	Operating	0	0	0	0	0	0	50	0	0	0
Other Governance Contributions	Various	Operating	0	0	0	0	0	0	432	0	0	0
Law, Order and Public Safety												
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	250,000	0	187,500	250,000	250,000	270,203	0	270,203	270,203
Grant - ESL Purchase of New Fire Truck	Dept Fire & Emergency Service	Operating - Tied	0	165,000	0	0	165,000	1,265,595	0	0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	250,000	0	230,000	250,000	230,000	456,221	0	456,221	456,221
Grant - AFDRS Electronic Signage	Dept Fire & Emergency Service	Operating - Tied	0	12,500	0	0	12,500	0	0	0	0	0
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	1,000	1,000	1,000	0	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	1,000	1,000	1,000	0	0	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	1,000	0	0	1,000	1,000	0	0	0	0
Recreation and Culture												
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	450,000	267,200	450,000	320,630	102,000	(1,453,832)	(1,351,832)	0
Contribution - Wannamal Court Resurfacing	Wannamal Community	Non-operating	0	0	0	20,000	0	20,000	40,425	0	40,425	40,425
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	125,000	104,160	125,000	125,000	95,000	(608,657)	(513,657)	0
Contribution - Muchea Oval Retic & Lights	Community Groups	Non-operating	0	0	50,000	41,660	50,000	50,000	0	(1,453,832)	(1,453,832)	0
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	0	0	0	0	0	(1,453,832)	(1,453,832)	0
Grant - Clune To Brockman Connection Trail 2	LRCIP	Non-operating	0	0	71,676	168,070	71,676	201,676	114,481	0	114,481	114,481
Grant - Muchea To Northlink Connect	LRCIP	Non-operating	0	0	60,500	(52,500)	60,500	(52,500)	(14,514)	(3,200)	(17,714)	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	760,689	0	760,689	0	0	(608,657)	(608,657)	0
Grant - Carty To Clune Trail	BBRF	Non-operating	0	0	0	0	0	0	0	(608,657)	(608,657)	0
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	Non-operating	0	0	76,500	63,750	76,500	76,500	0	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,500	0	2,250	4,500	4,500	2,228	(48,034)	0	0
Contribution - Road Works	Various	Operating - Tied	0	0	0	0	0	0	668	0	668	668
Grant - Direct Road	Main Roads WA	Operating	0	128,764	0	131,534	128,764	131,534	131,534	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	0	0	267,937	223,280	267,937	267,937	241,237	(341,140)	(99,902)	0
Grant - Black Spot - Hibbertia Road	Main Roads WA	Non-operating	0	0	22,140	18,450	22,140	22,140	29,346	(29,346)	0	0
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	256,348	284,460	256,348	341,348	254,846	(258,502)	(3,655)	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	843,000	702,500	843,000	843,000	0	(408,678)	(408,678)	0
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	665,218	554,340	665,218	665,218	465,819	(3,200)	462,619	462,619
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	36,700	30,580	36,700	36,700	0	0	0	0
Grant - Muchea East Road 2017/18 - 2021/22	Regional Road Group	Non-operating	0	0	84,171	70,140	84,171	84,171	230,212	(246,296)	(16,084)	0
Grant - Moolabeenee Road	Regional Road Group	Non-operating	0	0	270,525	270,525	270,525	270,525	0	(27,505)	(27,505)	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0	0	0	(27,756)	(27,756)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	20,000	0	8,013	20,000	8,013	7,873	0	7,873	7,873
Contribution - Taste of Chittering	Various	Operating - Tied	0	0	0	0	0	0	140	0	140	140
Grant - Hiking Event		Operating - Tied	0	0	0	0	0	0	18,100	0	18,100	18,100
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,000	0	830	1,000	1,000	0	0	0	0
TOTALS			0	2,083,262	4,040,404	4,223,929	6,123,666	6,217,484	3,752,215	(7,676,932)	(4,432,403)	2,159,360
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,381,762	0	914,340	1,381,762	1,072,900	615,366	(107,679)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	701,500	0	428,343	701,500	1,757,608	753,205	(27,756)	725,449	753,205
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	4,040,404	2,881,246	4,040,404	3,386,976	2,383,645	(7,541,496)	(5,157,852)	1,406,155
TOTALS			0	2,083,262	4,040,404	4,223,929	6,123,666	6,217,484	3,752,215	(7,676,932)	(4,432,403)	2,159,360

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 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 2022	Amount Received	Amount Paid	Closing Balance 30 Apr 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	623.66	0.00	0.00	623.66
Bonds - Community Bus	1,600.00	1,000.00	(1,500.00)	1,100.00
Construction Training Fund (CTF)	3,119.71	29,267.94	(27,037.24)	5,350.41
Bonds - Crossovers	20,353.84	0.00	0.00	20,353.84
Bonds - Defects Roadworks	212,826.49	0.00	0.00	212,826.49
Bonds - Developer	208,044.09	31,100.10	(105,318.56)	133,825.63
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	3,491.25	556.00	(1,364.50)	2,682.75
Building Services Levy (BSL)	16,182.70	58,377.82	(58,766.20)	15,794.32
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	0.00	0.00	0.00
Unclaimed Monies	1,201.40	0.00	0.00	1,201.40
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	0.00	0.00	0.00
Sub-Total	622,895.98	120,301.86	(193,986.50)	549,211.34
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
Total	622,895.98	120,301.86	(193,986.50)	549,211.34

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>											
Land											
Economic Services											
LAND - Lot 100 - Mountain Bike Park	4110309	509	LC383	0	(778,200)	(778,200)	(823,000)	(778,200)	(778,200)	0	
Total - Economic Services				0	(778,200)	(778,200)	(823,000)	(778,200)	(778,200)	0	
Total - Land				0	(778,200)	(778,200)	(823,000)	(778,200)	(778,200)	0	
Buildings											
Law, Order & Public Safety											
Fire Building (Capital)	4050110	510	BC032	0	(12,850)	(12,850)	(10,800)	0	0	(12,850)	
Total - Law, Order & Public Safety				0	(12,850)	(12,850)	(10,800)	0	0	(12,850)	
Health											
Chittering Community Health Centre Building (Capital)	4070710	510	BC120	0	0	0	(6,500)	(6,500)	(6,500)	6,500	
Total - Health				0	0	0	(6,500)	(6,500)	(6,500)	6,500	
Housing											
Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	(3,833)	(3,833)	(6,500)	(6,500)	(6,500)	2,667	
Unit 3/8 Edmonds Place Buildings (Capital)	4090310	510	BC223	0	0	0	(10,000)	(10,000)	(10,000)	10,000	
Unit 6/11 Edmonds Place Buildings (Capital)	4090310	510	BC236	0	0	0	(6,000)	(6,000)	(6,000)	6,000	
Total - Housing				0	(10,488)	(10,488)	(22,500)	(22,500)	(22,500)	12,012	
Recreation And Culture											
Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	(2,136)	(2,136)	(12,445)	(12,445)	(12,445)	10,309	
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(7,925)	(7,925)	(13,500)	(13,500)	(13,500)	5,575	
Muchea Complex Redevelopment	4110310	510	BC384	0	(1,453,832)	(1,453,832)	(5,678,608)	(4,570,780)	(3,270,780)	1,816,947	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	(3,900)	(3,900)	(14,745)	(14,745)	(14,745)	10,845	
MBP Kiosk & Bike Showroom Building (Capital)	4110310	510	BC361	0	0	0	(223,300)	0	0	0	
MBP Ablution Block (Noosa Tourist Village) (Capital)	4110310	510	BC361A	0	0	0	(188,568)	0	0	0	
MBP Chemical Public Convenience (Capital)	4110310	510	BC361B	0	0	0	(57,200)	(114,400)	0	0	
MBP BBQ Shelters (Capital)	4110310	510	BC361C	0	0	0	(21,660)	(21,660)	(18,050)	18,050	
Total - Recreation And Culture				0	(1,467,794)	(1,467,794)	(6,210,026)	(4,747,530)	(3,329,520)	1,861,726	
Economic Services											
Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	0	0	(6,500)	(6,500)	(6,500)	6,500	
Total - Economic Services				0	0	0	(6,500)	(6,500)	(6,500)	6,500	
Other Property & Services											
Administration Buildings (Capital)	4140210	510	BC560	0	(5,875)	(5,875)	(100,010)	(100,010)	(100,010)	94,135	
Total - Other Property & Services				0	(5,875)	(5,875)	(100,010)	(100,010)	(100,010)	94,135	
Total - Buildings				0	(1,497,006)	(1,497,006)	(6,356,336)	(4,883,040)	(3,465,030)	1,968,023	
Plant , Equip. & Vehicles											
Law, Order And Public Safety											
CH003 Sen Ranger New Vehicle	4050230	530	PA003A	0	(22,500)	(22,500)	(61,000)	(61,000)	(61,000)	38,500	
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	(65,000)	(65,000)	(54,160)	54,160	
ESL BFB - Plant & Equipment (Capital)	4050530	530		0	(710,161)	(710,161)	(180,000)	(1,265,595)	(1,265,595)	555,434	
Total - Law, Order And Public Safety				0	(732,661)	(732,661)	(306,000)	(1,391,595)	(1,380,755)	648,094	
Community Amenities											
CH5007 NRMO New Vehicle	4100530	530	PA5007	0	(39,880)	(39,880)	(40,000)	(40,000)	(40,000)	120	
Total - Community Amenities				0	(39,880)	(39,880)	(40,000)	(40,000)	(40,000)	120	
Transport											

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	
				\$	\$	\$	\$	\$	\$	\$	
CH319 - Works Supervisor New Vehicle	4120330	530	PA319	0	(42,673)	(42,673)	(42,600)	(42,600)	(42,600)	(73)	
P1273 - NEW LOADER	4120330	530	PA1273	0	0	0	(278,000)	(278,000)	(278,000)	278,000	
CH1255 - New Truck Works	4120330	530	PA1255	0	(221,756)	(221,756)	(223,800)	(223,800)	(223,800)	2,044	
CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	0	0	(55,000)	(52,370)	(52,370)	52,370	
CH1256 - New Water Truck	4120330	530	PA1256	0	0	0	(310,000)	(300,000)	(300,000)	300,000	
CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	0	0	(69,000)	(123,075)	(123,075)	123,075	
CH1260 New Positrack Loader - Works	4120330	530	PA1260	0	0	0	(95,000)	(91,405)	(91,405)	91,405	
CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	0	0	(55,000)	(50,000)	(50,000)	50,000	
CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	(350,000)	(350,000)	(291,660)	291,660	
CH5987 - New Tractor	4120330	530	PA5987	0	(80,785)	(80,785)	(65,000)	(88,864)	(88,864)	8,079	
New Portable Traffic Lights	4120330	530	PA002	0	(13,500)	(13,500)	(14,284)	(14,284)	(14,284)	784	
Total - Transport				0	(358,714)	(358,714)	(1,557,684)	(1,614,398)	(1,556,058)	1,197,344	
Other Property & Services											
CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	0	0	(53,000)	(27,714)	(27,714)	27,714	
Total - Other Property & Services				0	0	0	(53,000)	(27,714)	(27,714)	27,714	
Total - Plant , Equip. & Vehicles				0	(1,131,254)	(1,131,254)	(1,956,684)	(3,073,707)	(3,004,527)	1,873,273	
Roads (Non Town)											
Transport											
Perry Road	4120142	540	RC015	0	(17,378)	(17,378)	(27,128)	(17,378)	(17,378)	0	
Timaru Road	4120142	540	RC035	0	(24,285)	(24,285)	(54,255)	(24,285)	(24,285)	0	
Chittering Road (R2R)	4120145	540	R2R002	0	(84,342)	(84,342)	0	(85,000)	(85,000)	658	Additional funding to be taken up in Budget Re
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(258,502)	(258,502)	(220,333)	(220,333)	(220,333)	(38,169)	
Bottlebrush Place (R2R)	4120145	540	R2R114	0	(18,433)	(18,433)	(44,335)	(44,335)	(44,335)	25,901	
Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(246,296)	(246,296)	(244,739)	(246,455)	(246,455)	159	
Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(27,505)	(27,505)	(405,788)	(405,788)	(136,362)	108,857	
Chittering Road (Rural Rd Safety Program)	4120149	540	RRS002	0	(36,162)	(36,162)	0	(36,162)	(36,162)	0	Grant funding paid in arrears
Teatree Road (BS)	4120153	540	RBS014	0	(341,140)	(341,140)	(378,684)	(378,684)	(378,684)	37,544	
Hibbertia Road (BS)	4120153	540	RBS217	0	(29,346)	(29,346)	(52,325)	(29,346)	(29,346)	0	
Total - Transport				0	(1,083,388)	(1,083,388)	(1,427,586)	(1,487,765)	(1,218,339)	134,951	
Total - Roads (Non Town)				0	(1,083,388)	(1,083,388)	(1,427,586)	(1,487,765)	(1,218,339)	134,951	
Roads (Town)											
Transport											
Julimar Road	4120141	540	RC010	0	(10,594)	(10,594)	(11,000)	(11,000)	(9,160)	(1,434)	
Teatree Road	4120141	540	RC014	0	(63,458)	(63,458)	(81,383)	(81,383)	(81,383)	17,925	
Gray Road	4120141	540	RC016	0	0	0	(81,383)	0	0	0	
North Rd	4120141	540	RC012	0	(5,410)	(5,410)	0	(5,410)	(5,410)	0	Carryover from 2021/22
Nolan Road	4120141	540	RC034	0	(12,724)	(12,724)	(27,128)	(12,724)	(12,724)	0	
Wandena Road	4120141	540	RC030	0	(759,726)	(759,726)	(710,003)	(910,003)	(755,753)	(3,973)	
Maddern Road	4120141	540	RC052	0	(9,506)	(9,506)	(15,964)	(9,506)	(9,506)	0	
Hidaway Drive	4120141	540	RC077	0	(38,670)	(38,670)	(46,664)	(56,664)	(56,664)	17,994	
Forrest Hills Parade	4120141	540	RC103	0	(32,335)	(32,335)	(35,114)	(40,114)	(40,114)	7,779	
Total - Transport				0	(932,822)	(932,822)	(1,008,638)	(1,126,803)	(970,713)	37,891	
Total - Roads (Town)				0	(932,822)	(932,822)	(1,008,638)	(1,126,803)	(970,713)	37,891	
Bridges and Culverts											
Transport											

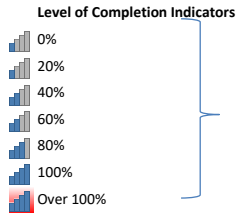
Note 13: Capital Acquisitions

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	
				\$	\$	\$	\$	\$	\$	\$	
Bridge 4026 - Chittering Road	4120167	555	BR4026	0	(408,678)	(408,678)	(454,597)	(454,597)	(454,597)	45,919	
Total - Transport				0	(408,678)	(408,678)	(454,597)	(454,597)	(454,597)	45,919	
Total - Bridges and Culverts				0	(408,678)	(408,678)	(454,597)	(454,597)	(454,597)	45,919	
Footpaths											
Transport											
Clune to Brockman Trial	4120170	560	WT006	0	(485,055)	(485,055)	(28,442)	(465,200)	(387,670)	(97,385)	
Total - Transport				0	(485,055)	(485,055)	(28,442)	(465,200)	(387,670)	(97,385)	
Total - Footpaths				0	(485,055)	(485,055)	(28,442)	(465,200)	(387,670)	(97,385)	
Drainage											
Transport											
Carl Street Drainage (Capital)	4120165	550	DC060	0	(38,533)	(38,533)	(70,000)	(70,000)	(70,000)	31,467	
Chardonnay Drive Drainage (Capital)	4120165	550	DC173	0	(37,880)	(37,880)	(25,000)	(30,630)	(30,630)	(7,250)	
Total - Transport				0	(76,413)	(76,413)	(95,000)	(100,630)	(100,630)	24,217	
Total - Drainage				0	(76,413)	(76,413)	(95,000)	(100,630)	(100,630)	24,217	
Parks & Ovals											
Recreation And Culture											
Lower Chittering Hall Parks & Ovals (Capital)	4110370	570	PC312	0	(4,635)	(4,635)	(25,000)	(25,000)	(20,830)	16,195	
Mountain Bike Park (Capital)	4110370	570	PC361	0	(608,657)	(608,657)	(2,623,278)	(2,213,538)	(2,110,934)	1,502,277	
Muchea to Northlink Connect (Capital)	4110370	570	PC364	0	(3,200)	(3,200)	0	0	0	(3,200)	Missed as carry over in budget process
Total - Recreation And Culture				0	(616,493)	(616,493)	(2,648,278)	(2,238,538)	(2,131,764)	1,515,271	
Total - Parks & Ovals				0	(616,493)	(616,493)	(2,648,278)	(2,238,538)	(2,131,764)	1,515,271	
Infrastructure - Other											
Governance											
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	(54,545)	(54,545)	(120,000)	(120,000)	(120,000)	65,455	
Total - Governance				0	(54,545)	(54,545)	(120,000)	(120,000)	(120,000)	65,455	
Law, Order & Public Safety											
FIRE - Water Tank (Corella Close) - Infrastructure Other (Cap	4050190	590	OC236	0	0	0	(5,000)	(5,000)	(4,160)	4,160	
Fire - Fencing to Bore Lot 100 Muchea East Rd - Infrastructur	4050190	590	OC237	0	(5,900)	(5,900)	0	(5,900)	(5,900)	0	Will be picked up in Budget Review
Total - Law, Order & Public Safety				0	(5,900)	(5,900)	(5,000)	(10,900)	(10,060)	4,160	
Community Amenities											
Bindoon Landfill Infrastructure Other (Capital)	4100190	590	OC240	0	0	0	(45,000)	(45,000)	(45,000)	45,000	
Total - Community Amenities				0	0	0	(45,000)	(45,000)	(45,000)	45,000	
Recreation And Culture											
Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	(137,463)	(137,463)	(138,000)	(138,000)	(138,000)	537	
Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	0	0	(110,204)	(464,872)	(309,915)	309,915	
Long Distance XC Regional Trail - Infrastructure Other (Capita	4110390	590	OC320	0	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	0	
Djidi Djidi Trail - Infractructure Other (Capital)	4110390	590	OC331	0	(9,600)	(9,600)	(124,140)	(124,140)	(103,450)	93,850	
Yozzi Road Walk Trail - Infrastructure Other (Capital)	4110390	590	OC183	0	(5,730)	(5,730)	(23,000)	(23,000)	(23,000)	17,270	
Total - Recreation And Culture				0	(180,793)	(180,793)	(423,344)	(778,012)	(602,365)	421,572	
Transport											
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(3,305)	(3,305)	(100,000)	(100,000)	(66,664)	63,359	
Total - Transport				0	(3,305)	(3,305)	(100,000)	(100,000)	(66,664)	63,359	
Economic Services											
Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	(6,815)	(6,815)	0	(6,815)	(6,815)	0	Carry over from 2021 2022
Total - Economic Services				0	(6,815)	(6,815)	0	(6,815)	(6,815)	0	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2023

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Total - Infrastructure - Other				0	(251,359)	(251,359)	(693,344)	(1,060,727)	(850,904)	599,545	
 Capital Expenditure Total				0	(7,260,668)	(7,260,668)	(15,491,905)	(15,669,207)	(13,362,373)	6,101,705	



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

Summary by Balance Sheet Category

Land Held For Resale - Current	313	0	0	0	0	0	0	0	0	
Land Held For Resale Non Current	508	0	0	0	0	0	0	0	0	
Land	509	0	(778,200)	(778,200)	(823,000)	(778,200)	(778,200)	(778,200)	0	
Buildings	510	0	(1,497,006)	(1,497,006)	(6,356,336)	(4,883,040)	(3,465,030)	1,968,023		
Plant & Equipment	530	0	(1,131,254)	(1,131,254)	(1,956,684)	(3,073,707)	(3,004,527)	1,873,273		
Infrastructure Roads	540	0	(2,016,210)	(2,016,210)	(2,436,224)	(2,614,568)	(2,189,052)	172,842		
Infrastructure Bridges	555	0	(408,678)	(408,678)	(454,597)	(454,597)	(454,597)	45,919		
Infrastructure Footpaths	560	0	(485,055)	(485,055)	(28,442)	(465,200)	(387,670)	(97,385)		
Infrastructure Drainage	550	0	(76,413)	(76,413)	(95,000)	(100,630)	(100,630)	24,217		
Infrastructure Parks & Ovals	570	0	(616,493)	(616,493)	(2,648,278)	(2,238,538)	(2,131,764)	1,515,271		
Infrastructure Airports	575	0	0	0	0	0	0	0		
Infrastructure Sewerage	580	0	0	0	0	0	0	0		
Infrastructure Other	590	0	(251,359)	(251,359)	(693,344)	(1,060,727)	(850,904)	599,545		
			0	(7,260,668)	(7,260,668)	(15,491,905)	(15,669,207)	(13,362,373)	6,101,705	

SHIRE OF CHITTERING

**ACCOUNTS PAID
AS AT 31 MAY 2023 PRESENTED TO THE
COUNCIL MEETING ON THE 21 JUNE 2023**

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 21 June 2023, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
Payroll	PR 6348	\$ 117,910.75	1	1	1	Municipal Fund
Payroll	PR 6351	\$113,913.32	1	1	1	Municipal Fund
EFT25126	EFT25275	\$ 1,651,696.15	1	5	1	Municipal Fund
Direct	Debit	\$ 63,178.07	5	5	1	Municipal Fund
Cheque	Cheque	\$ -	5	5	1	Municipal Fund
	Total	\$ 1,946,698.29				

Officer: Catherine Choules

Signature: On file

Authorised by: Sue Mills

Signature: On file

Date of Report: 2 June 2023

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
Payroll Payments						
1	PR 6348	10/05/2023	PAYROLL	PPE - 10 May 2023		\$117,910.75
2	PR 6351	24/05/2023	PAYROLL	PPE - 24 May 2023		\$113,913.32
					Total Payroll Payments	\$231,824.07
EFT Payments						
	Chq/EFT	Date	Name	Description	Amount	
1	EFT25126	02/05/2023	AMPAC DEBT RECOVERY	Debt Collection Expenses - April 2023		\$148.61
2	EFT25127	02/05/2023	ANNIE HUDSON	Reimbursement - Library Event Accessories and Parking		\$240.49
3	EFT25128	02/05/2023	APPLIED MECHANICAL SOLUTIONS PTY LTD			\$11,400.61
	INV-00902	12/04/2023	APPLIED MECHANICAL SOLUTIONS PTY LTD	Fleet - Service, Repairs and Replacement Tyres	\$8,235.40	
	INV-00923	18/04/2023	APPLIED MECHANICAL SOLUTIONS PTY LTD	Fleet - Service, Repairs and Replacement Tyres	\$3,165.21	
4	EFT25129	02/05/2023	AVON VALLEY PLUMBING & GAS			\$3,278.00
	INV-0535	07/04/2023	AVON VALLEY PLUMBING & GAS	Chittering Road Bridge 4026 - Onsite Assistance	\$2,475.00	
	INV-0544	19/04/2023	AVON VALLEY PLUMBING & GAS	Plumbing Maintenance and Repairs	\$803.00	
5	EFT25130	02/05/2023	AVON WASTE	Sanitation Waste Collection - Commencing 27 March 2023		\$18,787.75
6	EFT25131	02/05/2023	AVANTGARDE TECHNOLOGIES PTY LTD			\$18,880.40
	2717	17/04/2023	AVANTGARDE TECHNOLOGIES PTY LTD	Additional Business Basic Licenses	\$432.96	
	2722	19/04/2023	AVANTGARDE TECHNOLOGIES PTY LTD	Various Dell Warranty Extensions	\$7,715.84	
	2723	19/04/2023	AVANTGARDE TECHNOLOGIES PTY LTD	Dell Server and NAS Warranty Extension	\$10,731.60	
7	EFT25132	02/05/2023	B & B CONCRETE PUMPING PTY LTD	Chittering Road Bridge 4026 - Supply Concrete Pump Truck		\$3,289.00
8	EFT25133	02/05/2023	ALISON ADAMS			\$100.00
	REIM27042023	15/04/2023	ALISON ADAMS	Chittering Visitor Centre Honorarium Payment - 15 April 2023	\$50.00	
	REIM21042023	22/04/2023	ALISON ADAMS	Chittering Visitor Centre Honorarium Payment - 22 April 2023	\$50.00	
9	EFT25134	02/05/2023	BINDOON GENERAL STORE	Daily Newspapers - March 2023		\$55.60
10	EFT25135	02/05/2023	BINDOON SPORTING AND RECREATION ASSOCIATION INC	Electricity Charges for the Bindoon Chinkabee Oval		\$1,954.34
11	EFT25136	02/05/2023	BOB WADDELL CONSULTANT	Assistance with FV Revaluation of Assets Including Assets Review 2022/23		\$1,278.75
12	EFT25137	02/05/2023	BRETT'S EMBROIDERY			\$189.80
	172023	12/04/2023	BRETT'S EMBROIDERY	Uniforms - Stock and Embroidery of Staff Uniforms	\$95.30	
	182023	12/04/2023	BRETT'S EMBROIDERY	Uniforms - Embroidery of Staff Uniforms	\$7.00	
	162023	12/04/2023	BRETT'S EMBROIDERY	Uniforms - PPE Hatwear	\$87.50	
13	EFT25138	02/05/2023	CHITTERING SCOUT GROUP	Astrotourism Event - Volunteer Meals		\$20.00
14	EFT25139	02/05/2023	CONSTRUCTION TRAINING FUND	CTF Levy Fee - March 2023		\$929.19
15	EFT25140	02/05/2023	CHARLES GARRAWAY	A10590 Rates Refund		\$1,195.95
16	EFT25141	02/05/2023	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL Levy Lee - March 2023		\$3,723.42
17	EFT25142	02/05/2023	DOWNER EDI WORKS PTY LTD	Wandena Road - Sprayseal 2 Coat Bitumen, including Traffic Control		\$49,195.48
18	EFT25143	02/05/2023	DEBRA HANNINGTON	Reimbursement - Diesel		\$50.04
19	EFT25144	02/05/2023	EVERJAZZ PTY LTD T/AS ALARM ASSET GROUP			\$244.00
	101585	09/04/2023	EVERJAZZ PTY LTD T/AS ALARM ASSET GROUP	Shire Admin - GPRS Security Monitoring - April to June 2023	\$146.00	
	101617	13/04/2023	EVERJAZZ PTY LTD T/AS ALARM ASSET GROUP	Shire Admin - Solosafe Monthly Monitoring - April 2023	\$98.00	
20	EFT25145	02/05/2023	FIONA LEITH	Reimbursement - Staff Uniforms		\$45.00
21	EFT25146	02/05/2023	FRONTLINE FIRE & RESCUE EQUIPMENT	Repair 2 x Protek Branches		\$330.00
22	EFT25147	02/05/2023	GINGIN FUEL AND TYRES	CH1266 - Tyre Repairs		\$228.95
23	EFT25148	02/05/2023	HERSEY'S SAFETY PTY LTD	PPE & Fleet Cleaning Supplies		\$1,047.49
24	EFT25149	02/05/2023	ISAAC PARFREY			\$199.90
	REIM17042023	17/04/2023	ISAAC PARFREY	Reimbursement - Staff Uniforms	\$150.00	
	REIM18042023	18/04/2023	ISAAC PARFREY	Reimbursement - Police Clearance	\$49.90	
25	EFT25150	02/05/2023	IT VISION			\$1,666.50
	38233	01/04/2023	IT VISION	Staff Professional Development - Altus Procurement	\$825.00	
	38234	01/04/2023	IT VISION	Staff Professional Development - Excel Integration	\$841.50	
26	EFT25151	02/05/2023	JIVE MEDIA SOLUTIONS	Website Maintenance - Quarterly Fee		\$217.80
27	EFT25152	02/05/2023	KATE DUREY	Chittering Visitor Centre Honorarium Payment - 16 April 2023		\$100.00
28	EFT25153	02/05/2023	KENNARDS HIRE - BALCATT	Historical Showcase - Hire of Lighting Towers		\$254.00
29	EFT25154	02/05/2023	KOMATSU AUSTRALIA PTY LTD	CH10555 - Monthly Maintenance Contract		\$376.20
30	EFT25155	02/05/2023	LANDGATE CUSTOMER ACCOUNT	Online Shop - Title Search		\$28.20
31	EFT25156	02/05/2023	LGRCEU			\$41.00
	DEDUCTION	12/04/2023	LGRCEU	Payroll Deduction	\$20.50	
	DEDUCTION	26/04/2023	LGRCEU	Payroll Deduction	\$20.50	
32	EFT25157	02/05/2023	McLEODS BARRISTERS & SOLICITORS	A9959 - Debt Collection Expenses - Rate Recovery		\$1,013.59
33	EFT25158	02/05/2023	MICHAEL DUELL	A11048 Rates Refund		\$3,095.72
34	EFT25159	02/05/2023	NORTHERN VALLEY'S QUALITY MEATS	Historical Showcase - Supplies for Sausage Sizzle		\$75.60
35	EFT25160	02/05/2023	NORTHERN VALLEYS NEWS			\$1,160.00
	INV-3135	16/04/2023	NORTHERN VALLEYS NEWS	Advertising - Chatter - April 2023	\$935.00	
	INV-3143	16/04/2023	NORTHERN VALLEYS NEWS	Advertising - Buying or Selling a Property in Chittering - April 2023	\$225.00	
36	EFT25161	02/05/2023	ONEMUSIC AUSTRALIA	Quarterly Music License for Shire Buildings		\$211.84
37	EFT25162	02/05/2023	OFFICEWORKS	Stationery - Portrait Pouches and Trimmer Blades		\$82.33
38	EFT25163	02/05/2023	OPEN SYSTEMS TECHNOLOGY T/AS COUNCILFIRST			\$13,436.50
	SI007721	03/04/2023	OPEN SYSTEMS TECHNOLOGY T/AS COUNCILFIRST	Monthly Licensing Fee CouncilFirst CRMS - March 2023	\$5,296.50	
	SI007747	03/04/2023	OPEN SYSTEMS TECHNOLOGY T/AS COUNCILFIRST	Monthly Licensing Fee CouncilFirst CRMS - April 2023	\$5,296.50	
	SI007748	19/04/2023	OPEN SYSTEMS TECHNOLOGY T/AS COUNCILFIRST	Monthly Licensing Fee CouncilFirst CRMS - Professional Services - March 2023	\$2,843.50	
39	EFT25164	02/05/2023	PLANNING INSTITUTE OF AUSTRALIA	Professional Development - Young Planners Summit		\$140.00
40	EFT25165	02/05/2023	RBC RURAL	Photocopier Meterplan Charges - April 2023		\$823.53
41	EFT25166	02/05/2023	S2J PTY LTD	McGlewe Road & Guernsey Rise - Sensor Tank Water Monitoring Units		\$3,336.90
42	EFT25167	02/05/2023	SHERRIN RENTALS PTY LTD			\$17,132.50

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
5185783	01/04/2023	SHERRIN RENTALS PTY LTD	Wandena Road - Hire of Smooth Drum Roller & Multi Tyre Roller	\$9,240.00	
5185785	01/04/2023	SHERRIN RENTALS PTY LTD	Wandena Road - Hire of Water Truck	\$4,356.00	
5186300	06/04/2023	SHERRIN RENTALS PTY LTD	Wandena Road - Hire of Smooth Drum Roller	\$814.00	
5186301	06/04/2023	SHERRIN RENTALS PTY LTD	Wandena Road - Hire of Water Truck and Transport Fee	\$1,842.50	
5186502	20/04/2023	SHERRIN RENTALS PTY LTD	Wandena Road - Hire of Multi Tyre Roller	\$880.00	
43 EFT25168	02/05/2023	SHIRE OF CHITTERING			\$138.00
T559	18/04/2023	SHIRE OF CHITTERING	BSL Agent Levy Fee - March 2023	\$105.00	
T560	19/04/2023	SHIRE OF CHITTERING	CTF Agent Levy Fee - March 2023	\$33.00	
44 EFT25169	02/05/2023	SHELLEY MAURITZ	A2253 Rates Refund		\$1,205.20
45 EFT25170	02/05/2023	STUART WOOD	Return of Bus Bond - Booking not Required		\$500.00
46 EFT25171	02/05/2023	T-QUIP	CH10886 - Parts		\$84.92
47 EFT25172	02/05/2023	TAURUS MOTOR FINANCE			\$386.16
DEDUCTION	12/04/2023	TAURUS MOTOR FINANCE	Payroll Deduction	\$193.08	
DEDUCTION	26/04/2023	TAURUS MOTOR FINANCE	Payroll Deduction	\$193.08	
48 EFT25173	02/05/2023	THREE CHILLIES DESIGN PTY LTD	Clune to Brockman Trail - Spice Road to Brockman Centre - Progress Payment		\$62,453.49
49 EFT25174	02/05/2023	TOLL GROUP			\$245.74
0525-S282300	01/04/2023	TOLL GROUP	Freight - Stewart & Heaton, Sunny Signs, RBC Rural & Totally Workwear	\$139.80	
0526-S282300	02/04/2023	TOLL GROUP	Freight - Bio-Gone, Stewart & Heaton & Totally Workwear	\$105.94	
50 EFT25175	02/05/2023	TOTALLY WORKWEAR - JOONDALUP			\$696.70
7200636519	12/04/2023	TOTALLY WORKWEAR - JOONDALUP	PPE - Staff Uniforms	\$410.50	
7200638219	20/04/2023	TOTALLY WORKWEAR - JOONDALUP	PPE - Staff Uniforms	\$286.20	
51 EFT25176	02/05/2023	THE MOTION ACADEMY KIDS	Parkour Incursion - Additional Workshop		\$770.00
52 EFT25177	02/05/2023	THE WALTER ARMENTI FAMILY TRUST T/AS HOTEL SCOTTALIAN	Annual Electors Meeting - Dinner		\$112.50
53 EFT25178	02/05/2023	TRAVELWEST PUBLICATIONS WAS PTY LTD	Brochure Advertisement - April to June 2023		\$242.00
54 EFT25179	02/05/2023	TREESWEST AUSTRALIA PTY LTD	Mucnea Fire Station at Sandown Park - Tree Lopping		\$4,730.00
55 EFT25180	02/05/2023	VANGUARD PRESS			\$3,591.50
00037565	01/04/2023	VANGUARD PRESS	A5 Brochure Distribution - April 2023	\$209.00	
00037614	24/04/2023	VANGUARD PRESS	Printing of Shire of Chittering Visitor Guides	\$3,382.50	
56 EFT25181	02/05/2023	VIRAT SHAH PHOTOGRAPHY	Astrotourism WA Eclipse Event Series		\$625.00
57 EFT25182	02/05/2023	WC & SJ WRIGHT	Tea Tree Road - Excavator works		\$3,630.00
58 EFT25183	02/05/2023	WILLIAM LEE	Reimbursement - Diesel for Community Bus		\$98.47
59 EFT25184	02/05/2023	WINC AUSTRALIA PTY LTD	Office Stationery & Supplies		\$633.45
60 EFT25185	02/05/2023	WORKWEAR SUPPLIES	Staff Uniforms		\$359.10
61 EFT25186	19/05/2023	AMPAC DEBT RECOVERY			\$3,173.03
95940	01/05/2023	AMPAC DEBT RECOVERY	Debt Collection Expenses - April 2023	\$1,793.71	
96127	01/05/2023	AMPAC DEBT RECOVERY	Debt Collection Expenses - April 2023	\$154.00	
96643	05/05/2023	AMPAC DEBT RECOVERY	Debt Collection Expenses - April 2023	\$1,225.32	
62 EFT25187	19/05/2023	ANNIE HUDSON	Reimbursement - Items for Memory Boxes		\$81.00
63 EFT25188	19/05/2023	AUSTRALIA POST	Postage Charges - April 2023		\$183.56
64 EFT25189	19/05/2023	AVON VALLEY PLUMBING & GAS			\$2,773.00
INV-0546	01/05/2023	AVON VALLEY PLUMBING & GAS	Plumbing Maintenance	\$1,893.00	
INV-0562	03/05/2023	AVON VALLEY PLUMBING & GAS	Bindoon Public Ammenities - Repairs to Dump Point	\$880.00	
65 EFT25190	19/05/2023	AVON WASTE			\$37,210.30
00055793	01/05/2023	AVON WASTE	Sanitation Waste Collection - Commencing 10 April 2023	\$18,222.33	
00056250	05/05/2023	AVON WASTE	Sanitation Waste Collection - Commencing 24 April 2023	\$18,987.97	
66 EFT25191	19/05/2023	AQUA PUMP AND IRRIGATION			\$3,158.12
INV-17642	01/05/2023	AQUA PUMP AND IRRIGATION	Undertake Annual Bore Testing	\$1,320.00	
INV-17850	01/05/2023	AQUA PUMP AND IRRIGATION	Lower Chittering Community Space - Electrical Work to Bore and Pump Station	\$1,838.12	
67 EFT25192	19/05/2023	AUSTECH ILLUSIONS PTY LTD			\$900.00
10619	01/05/2023	AUSTECH ILLUSIONS PTY LTD	John Glenn Park - Monthly Internet Connection & DDNS Registration - April 2023	\$90.00	
10619	01/05/2023	AUSTECH ILLUSIONS PTY LTD	Mucnea Hall - Monthly Internet Connection & DDNS Registration - April 2023	\$90.00	
10619	01/05/2023	AUSTECH ILLUSIONS PTY LTD	Mucnea Landfill - Monthly Internet Connection & DDNS Registration - April 2023	\$90.00	
10619	01/05/2023	AUSTECH ILLUSIONS PTY LTD	Sussex Bend - Monthly Internet Connection & DDNS Registration - April 2023	\$90.00	
10619	01/05/2023	AUSTECH ILLUSIONS PTY LTD	Lower Chittering Hall - Monthly Internet Connection & DDNS Registration - April 2023	\$90.00	
10628	04/05/2023	AUSTECH ILLUSIONS PTY LTD	John Glenn Park - Monthly Internet Connection & DDNS Registration - May 2023	\$90.00	
10628	04/05/2023	AUSTECH ILLUSIONS PTY LTD	Mucnea Hall - Monthly Internet Connection & DDNS Registration - May 2023	\$90.00	
10628	04/05/2023	AUSTECH ILLUSIONS PTY LTD	Mucnea Landfill - Monthly Internet Connection & DDNS Registration - May 2023	\$90.00	
10628	04/05/2023	AUSTECH ILLUSIONS PTY LTD	Sussex Bend - Monthly Internet Connection & DDNS Registration - May 2023	\$90.00	
10628	04/05/2023	AUSTECH ILLUSIONS PTY LTD	Lower Chittering Hall - Monthly Internet Connection & DDNS Registration - May 2023	\$90.00	
68 EFT25193	19/05/2023	AVANTGARDE TECHNOLOGIES PTY LTD			\$7,356.69
2737	01/05/2023	AVANTGARDE TECHNOLOGIES PTY LTD	IT Managed Services - May 2023	\$5,984.00	
2738	01/05/2023	AVANTGARDE TECHNOLOGIES PTY LTD	Monthly Cloud Backup fee for Office 365 - May 2023	\$375.10	
2738	01/05/2023	AVANTGARDE TECHNOLOGIES PTY LTD	Cloud Services Backup - May 2023	\$997.59	
69 EFT25194	19/05/2023	ALISON ADAMS	Chittering Visitor Centre Honorarium Payment - 6 May 2023		\$50.00
70 EFT25195	19/05/2023	BINDOON GENERAL STORE			\$102.10
A5928	01/05/2023	BINDOON GENERAL STORE	Daily Newspapers - February 2023	\$51.60	
A5935	01/05/2023	BINDOON GENERAL STORE	Daily Newspapers - April 2023	\$50.50	
71 EFT25196	19/05/2023	BINDOON HARDWARE & RURAL SUPPLIES			\$10,627.11
MARCH2023	01/05/2023	BINDOON HARDWARE & RURAL SUPPLIES	Hardware Supplies - March 2023	\$2,129.70	
APRIL2023	01/05/2023	BINDOON HARDWARE & RURAL SUPPLIES	Hardware Supplies - April 2023	\$1,395.16	
10297695	01/05/2023	BINDOON HARDWARE & RURAL SUPPLIES	Chittering Road Bridge 4026 - Treated Pine for Bracing	\$3,760.00	
10298385	01/05/2023	BINDOON HARDWARE & RURAL SUPPLIES	Weed Control - Supply 20L of Glyphosate	\$265.00	
10298430	01/05/2023	BINDOON HARDWARE & RURAL SUPPLIES	Chittering Road Bridge 4026 - Timber Screws, Conduit and PVC Pipes	\$569.00	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	10301655	01/05/2023	BINDOON HARDWARE & RURAL SUPPLIES	Water Tanks - Supplies for Maintenance	\$2,508.25	
72	EFT25197	19/05/2023	BINDOON MECHANICAL PTY LTD			\$6,568.94
	2099	04/05/2023	BINDOON MECHANICAL PTY LTD	Fleet - Service & Repairs	\$2,129.60	
	2206	04/05/2023	BINDOON MECHANICAL PTY LTD	Fleet - Service and Repairs	\$4,439.34	
73	EFT25198	19/05/2023	BINDOON NETBALL ASSOCIATION	Funding Towards Bindoon Netball Club Uniforms		\$950.00
74	EFT25199	19/05/2023	BINDOON SPORTING AND RECREATION ASSOCIATION INC	Catering - Anzac Day Service		\$800.00
75	EFT25200	19/05/2023	BOB WADDELL CONSULTANT	Assistance with 2022/2023 FV Revaluation of Assets Including Asset Review		\$412.50
76	EFT25201	19/05/2023	BUNNINGS BUILDING SUPPLIES	Chinkabee Complex Playground - Materials to Repair Cubby House		\$72.61
77	EFT25202	19/05/2023	BIRKENHEAD PTY LTD T/AS ECHO NEWSPAPER	Advertising - Employment Vacancies		\$675.00
78	EFT25203	19/05/2023	CB & MC WALDIE	Chittering Courtesy Bus Honorarium Payment - 11 April 2023		\$50.00
79	EFT25204	19/05/2023	CHITTERING PEST & WEED			\$2,992.00
	2023-59	01/05/2023	CHITTERING PEST & WEED	Shire Admin Kitchen - Ant Spraying	\$99.00	
	2023-63	01/05/2023	CHITTERING PEST & WEED	Shire Bridges - Cleaning & Pest Treatment	\$2,893.00	
80	EFT25205	19/05/2023	CHITTERING SCOUT GROUP	Assistance with Chittering Community Anzac Day Service		\$200.00
81	EFT25206	19/05/2023	CHITTERING/BINDOON CWA	Anzac Day Service - Morning Tea Catering		\$159.97
82	EFT25207	19/05/2023	CONSTRUCTION TRAINING FUND	CTF Levy Fee - April 2023		\$2,763.16
83	EFT25208	19/05/2023	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL Levy Fee - April 2023		\$2,712.44
84	EFT25209	19/05/2023	DESTINATION PERTH	Destination Perth - Trade Media Kit		\$302.50
85	EFT25210	19/05/2023	DIRECT COMMUNICATIONS	000CH & CH11115 - Installation of DFES WAERN Radio		\$5,450.06
86	EFT25211	19/05/2023	DOUBLEVIEW EARTHMOVING	Chittering Road Bridge 4026 - Roadworks		\$8,195.00
87	EFT25212	19/05/2023	DUN DIRECT PTY LTD (DUNNING'S)			\$16,938.31
	SMY - APRIL 2023	30/04/2023	DUN DIRECT PTY LTD (DUNNING'S)	Fuel Card Purchases - April 2023	\$12,217.98	
	SMY - APRIL POD	30/04/2023	DUN DIRECT PTY LTD (DUNNING'S)	Diesel Mobile Pod Purchases - April 2023	\$4,720.33	
88	EFT25213	19/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL			\$8,120.07
	INV-162921	04/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	John Glenn, Clune and Sussex Bend Parks - Annual RCD, Smoke Alarm, Lighting Checks & Test and Tag	\$500.50	
	INV-162927	08/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Lower Chittering Hall - Annual RCD, Smoke Alarm, Lighting Checks & Test and Tag	\$674.32	
	INV-162934	10/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Ferguson House - Annual RCD, Smoke Alarm, Lighting Checks & Test and Tag	\$456.50	
	INV-162935	10/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Mucnea Hall - Annual RCD, Smoke Alarm, Lighting Checks & Test and Tag	\$830.50	
	INV-162936	10/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Sandown Park - Annual RCD, Smoke Alarm, Lighting Checks & Test and Tag	\$407.00	
	INV-162937	10/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Mucnea Fire Station - Annual RCD, Smoke Alarm, Lighting Checks & Test and Tag	\$497.75	
	INV-162939	11/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Lower Chittering Fire Station - Annual RCD, Smoke Alarm, Lighting Checks & Test and Tag	\$734.25	
	INV-162940	11/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Upper Chittering Fire Station - Annual RCD, Smoke Alarm, Lighting Checks & Test and Tag	\$734.25	
	INV-162951	17/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Bindoon Hall & Bindoon Toilet - Annual RCD, Smoke Alarm, Lighting Checks & Test and Tag	\$1,580.88	
	INV-162952	17/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Depot - Annual RCD, Smoke Alarm, Lighting Checks & Test and Tag	\$880.00	
	INV-162954	17/05/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Bindoon Fire Station - Annual RCD, Smoke Alarm, Lighting Checks & Test and Tag	\$824.12	
89	EFT25214	19/05/2023	EMERG SOLUTIONS PTY LTD	Local Bushfire Brigade Direct SMS Numbers Annual Fee		\$990.00
90	EFT25215	19/05/2023	EVERJAZZ PTY LTD T/AS ALARM ASSET GROUP	Shire Admin - Solosafe Monthly Monitoring		\$98.00
91	EFT25216	19/05/2023	FRONTLINE FIRE & RESCUE EQUIPMENT	CH1890 - Repairs to Lower Chittering LT2 (Insurance Claim)		\$3,080.43
92	EFT25217	19/05/2023	FULTON HOGAN INDUSTRIES PTY LTD			\$120,361.00
	17616765	01/05/2023	FULTON HOGAN INDUSTRIES PTY LTD	Tea Tree Road & Bottlebrush Place - Supply, Lay & Compact Asphalt	\$118,953.00	
	17675234	15/05/2023	FULTON HOGAN INDUSTRIES PTY LTD	Supply Bulka Bags of EZ Street Asphalt	\$1,408.00	
93	EFT25218	19/05/2023	GEARED CONSTRUCTION PTY LTD	Mucnea Complex Redevelopment - Works Completed Progress Claim #6		\$932,739.96
94	EFT25219	19/05/2023	HAYDON AGRICULTURAL CONTRACTORS			\$40,525.76
	609	09/05/2023	HAYDON AGRICULTURAL CONTRACTORS	Chittering Road Bridge 4026 - Reinstating Entrance and Exit to Bridge	\$4,510.00	
	610	09/05/2023	HAYDON AGRICULTURAL CONTRACTORS	Chittering Road Bridge 4026 - Backfilling to Culvert Height and Supply of Gravel	\$10,230.00	
	608	09/05/2023	HAYDON AGRICULTURAL CONTRACTORS	Wandena Road - Gravel Carting from SOC Pit	\$25,785.76	
95	EFT25220	19/05/2023	HIGHWAYS TRAFFIC PTY LTD	Chittering Road Bridge 4026 - Traffic Management & Signage Hire - April 2023		\$33,169.40
96	EFT25221	19/05/2023	HK CALIBRATION TECHNOLOGIES PTY LTD	Health - Calibration of Thermometer		\$137.50
97	EFT25222	19/05/2023	IGA BINDOON	Governance Refreshments - April 2023		\$772.83
98	EFT25223	19/05/2023	INSTANT WINDSCREENS	00CH - Replacement of Cracked Windscreen and Recalibration of Rain Sensors		\$1,545.00
99	EFT25224	19/05/2023	INTEGRITY FENCING & GATES	Chittering Road Bridge 4026 - Re-establish Fencing		\$9,020.00
100	EFT25225	19/05/2023	IT VISION	Professional Development - End of Year Financial Training		\$1,402.50
101	EFT25226	19/05/2023	J & RM LOUDON	Wannamal Rest Stop - Monthly Cleaning of Public Toilets - April 2023		\$825.00
102	EFT25227	19/05/2023	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	CH1266 - JCB Backhoe - Attend site and Investigate/Repair Electrical Fault		\$4,595.15
103	EFT25228	19/05/2023	JCT'S CREATIVE SOLUTIONS	Fire Station Cleaning - April 2023		\$330.00
104	EFT25229	19/05/2023	JIVE MEDIA SOLUTIONS	Domain Renewal - visitchittering.com.au		\$55.00
105	EFT25230	19/05/2023	JOSHUA HAYES	Reimbursement - 50% HR Lessons and Test		\$740.00
106	EFT25231	19/05/2023	KLEEN WEST DISTRIBUTORS			\$2,618.12
	00079511	01/05/2023	KLEEN WEST DISTRIBUTORS	Cleaning Supplies and Bathroom Products	\$1,437.48	
	00080388	05/05/2023	KLEEN WEST DISTRIBUTORS	Cleaning Supplies and Bathroom Products	\$1,180.64	
107	EFT25232	19/05/2023	LANDGATE CUSTOMER ACCOUNT			\$677.35
	382954	01/05/2023	LANDGATE CUSTOMER ACCOUNT	GRV Schedule G2023/03 18 February - 17 March 2023	\$605.55	
	383480	01/05/2023	LANDGATE CUSTOMER ACCOUNT	GRV Schedule G2023/04 18 March -14 April 2023	\$71.80	
108	EFT25233	19/05/2023	LEONE DUNN	Chittering Visitor Centre Honorarium Payment - 30 April 2023		\$100.00
109	EFT25234	19/05/2023	LGRCEU	Payroll Deductions		\$20.50
110	EFT25235	19/05/2023	LISTAPAGE	Hosting & Site Care Monthly 40 for chitteringlocal.com.au		\$528.00
111	EFT25236	19/05/2023	MADELEINE CORP PTY LTD T/A SAFER SANDS	Cleaning of Shire's Playground Sand		\$4,718.00
112	EFT25237	19/05/2023	MAJOR MOTORS	CH1255 - Additional Cost for the Purchase of Replacement Truck		\$7,402.10
113	EFT25238	19/05/2023	METAL ARTWORK CREATIONS	Staff Name Badges and Postage		\$62.70
114	EFT25239	19/05/2023	MOORE AUSTRALIA (WA) PTY LTD	Financial Management Review & Audit Regulation 17 Review to 30 April 2023		\$16,500.00
115	EFT25240	19/05/2023	MONIQUE PRINSLOO	Reimbursement - Police Clearance		\$58.70
116	EFT25241	19/05/2023	NATASHA KAWEME	Reimbursement - Training Expenses		\$527.80
117	EFT25242	19/05/2023	NATURAL AREA CONSULTING MANAGEMENT SERVICES	Bindoon Mountain Bike Trail Network Offset Revegetation Plan		\$2,640.00

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
118	EFT25243	19/05/2023	NEVA MARGARET HARRIS			\$150.00
	REIM29042023	01/05/2023	NEVA MARGARET HARRIS	Chattering Visitor Centre Honorarium Payment - 31 April 2023	\$50.00	
	VC 07052023	07/05/2023	NEVA MARGARET HARRIS	Chattering Visitor Centre Honorarium Payment - 7 May 2023	\$100.00	
119	EFT25244	19/05/2023	NORTHERN VALLEYS NEWS			\$1,335.00
	INV-3170	03/05/2023	NORTHERN VALLEYS NEWS	Chatter Monthly Full Page Advertising - May 2023	\$935.00	
	INV-3170	03/05/2023	NORTHERN VALLEYS NEWS	Publishing the Financial Dashboard - May 2023	\$400.00	
120	EFT25245	19/05/2023	ON PRESS DIGITAL PRINT SOLUTIONS	Staff Business Cards		\$424.60
121	EFT25246	19/05/2023	OS 4TH ENTERPRISE PTY LTD T/AS BINDOON BAKEHAUS & CAFÉ			\$809.00
	INV-0082	01/05/2023	OS 4TH ENTERPRISE PTY LTD T/AS BINDOON BAKEHAUS & CAFÉ	Catering - Anzac Day Service	\$100.00	
	INV-0076	01/05/2023	OS 4TH ENTERPRISE PTY LTD T/AS BINDOON BAKEHAUS & CAFÉ	Catering - Agenda Forum - 12 April 2023	\$187.00	
	INV-0083	04/05/2023	OS 4TH ENTERPRISE PTY LTD T/AS BINDOON BAKEHAUS & CAFÉ	Catering - Incident 618976 - 489 North Road, Wannamal	\$335.00	
	INV-0086	09/05/2023	OS 4TH ENTERPRISE PTY LTD T/AS BINDOON BAKEHAUS & CAFÉ	Catering - Agenda Forum - 10 May 2023	\$187.00	
122	EFT25247	19/05/2023	ON HOLD ON LINE	Monthly Messages on Hold - April 2023		\$77.00
123	EFT25248	19/05/2023	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY			\$1,433.30
	80	01/05/2023	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	Blowers - Service and Repairs	\$118.80	
	36	01/05/2023	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	Chainsaw Files	\$586.30	
	59	10/05/2023	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	Chainsaws - Service and Repairs	\$728.20	
124	EFT25249	19/05/2023	ROSA PARK PTY LTD ATF NINE GC TRUST	A11088 Rates Refund		\$394.51
125	EFT25250	19/05/2023	SEEK			\$2,035.00
	503133507	01/05/2023	SEEK	Job Advertisement - Economic Development Coordinator	\$324.50	
	503205114	03/05/2023	SEEK	Job Advertisement - Community Development Officer	\$346.50	
	503225040	10/05/2023	SEEK	Job Advertisement - Project Officer Engineer (Roads Construction)	\$346.50	
	503225040	10/05/2023	SEEK	Job Advertisement - Community Facilities Officer (Re-Advertised)	\$346.50	
	503225040	10/05/2023	SEEK	Job Advertisement - Economic Development Coordinator (Re-Advertised)	\$324.50	
	503225040	10/05/2023	SEEK	Job Advertisement - Technical Service Support Officer	\$346.50	
126	EFT25251	19/05/2023	SHERIDANS	Supply of Door and Desk Plates		\$135.30
127	EFT25252	19/05/2023	SHIRE OF CHITTERING			\$74.75
	T559	16/05/2023	SHIRE OF CHITTERING	BSL Agent Levy Fee - April 2023	\$50.00	
	T560	17/05/2023	SHIRE OF CHITTERING	CTF Agent Levy Fee - April 2023	\$24.75	
127	EFT25253	19/05/2023	SITE ARCHITECTURE STUDIO	Muchea Complex Redevelopment - Building Contract Administration		\$8,140.50
128	EFT25254	19/05/2023	SPORTS SURFACES	Wannamal Tennis Club - Supply & Deliver on Power Groomer		\$7,023.50
129	EFT25255	19/05/2023	STEWART & HEATON CLOTHING CO P/L			\$1,208.32
	SIN-3714043	01/05/2023	STEWART & HEATON CLOTHING CO P/L	Bushfire Brigade PPE - Cargo Pants	\$183.68	
	SIN-3714113	01/05/2023	STEWART & HEATON CLOTHING CO P/L	Bushfire Brigade PPE - Tabbards & Vests	\$1,024.64	
130	EFT25256	19/05/2023	SYNERGY	Electricity Charges - May 2023		\$21,622.63
131	EFT25257	19/05/2023	SAM DUREY T/AS LAST DROP WATER CARRIERS			\$2,740.00
	INV-2954	01/05/2023	SAM DUREY T/AS LAST DROP WATER CARRIERS	Supply and Delivery of Potable Water	\$960.00	
	INV-3864	01/05/2023	SAM DUREY T/AS LAST DROP WATER CARRIERS	Lower Chattering Hall Water Tank - Supply and Delivery of Potable Water	\$340.00	
	INV-3741	01/05/2023	SAM DUREY T/AS LAST DROP WATER CARRIERS	Muchea Landfill, Turtledove Drive & Shire Water Tanks - Supply and Delivery of Water Supply	\$1,440.00	
132	EFT25258	19/05/2023	T-QUIP	CH10886 - V-Belts		\$279.90
133	EFT25259	19/05/2023	TALIS CONSULTANTS PTY LTD	Project No TE23008 - 131 Muchea East Road - Site Remediation and Development		\$330.00
134	EFT25260	19/05/2023	TANKS FOR HIRE	Bindoon Landfill - Hire of Potable Water Tank - April 2023		\$540.00
135	EFT25261	19/05/2023	TAURUS MOTOR FINANCE	Payroll Deductions		\$193.08
136	EFT25262	19/05/2023	TELSTRA			\$14,622.64
	K723064511-3	01/05/2023	TELSTRA	Telephone Charges - March 2023	\$7,339.62	
	K605361211-9	17/05/2023	TELSTRA	Telephone Charges - April 2023	\$7,283.02	
137	EFT25263	19/05/2023	TERENCE HEHIR	Chattering Courtesy Bus Honorarium Payment - 4 & 18 April 2023		\$100.00
138	EFT25264	19/05/2023	THREE CHILLIES DESIGN PTY LTD	Clune to Brockman Trail Stage 3A - Spice Rd to Teatree Rd		\$29,458.52
139	EFT25265	19/05/2023	TEAM GLOBAL EXPRESS PTY LTD			\$198.45
	0527-S282300	01/05/2023	TEAM GLOBAL EXPRESS PTY LTD	Freight - Tquip & Stewart & Heaton	\$32.56	
	0528-S282300	01/05/2023	TEAM GLOBAL EXPRESS PTY LTD	Freight - Stewart & Heaton	\$38.80	
	0529-S282300	01/05/2023	TEAM GLOBAL EXPRESS PTY LTD	Freight - Hersey Safety	\$71.98	
	0530-S282300	07/05/2023	TEAM GLOBAL EXPRESS PTY LTD	Freight - Stewart & Heaton	\$38.24	
	0531-S282300	15/05/2023	TEAM GLOBAL EXPRESS PTY LTD	Freight - Totally Workwear	\$16.87	
140	EFT25266	19/05/2023	TOTALLY WORKWEAR - JOONDALUP			\$4,011.40
	7200629375	01/05/2023	TOTALLY WORKWEAR - JOONDALUP	PPE - Staff Uniforms	\$358.90	
	7200641571	08/05/2023	TOTALLY WORKWEAR - JOONDALUP	PPE - Staff Uniforms	\$377.80	
	7200640804	15/05/2023	TOTALLY WORKWEAR - JOONDALUP	PPE - Staff Uniforms	\$3,057.10	
	7200643013	15/05/2023	TOTALLY WORKWEAR - JOONDALUP	PPE - Staff Uniforms	\$217.60	
141	EFT25267	19/05/2023	TRUE BLUE CONTAINERS	Hire of Storage Containers - May 2023		\$409.20
142	EFT25268	19/05/2023	VANGUARD PRESS	Brochure Distribution - May 2023		\$209.00
143	EFT25269	19/05/2023	WA SAFETY TAPE AND MESH	Safety Equipment - Collapsible Cones		\$290.40
144	EFT25270	19/05/2023	WATER CORPORATION	Water Charges - 31 Binda Place		\$48.96
145	EFT25271	19/05/2023	WC & SJ WRIGHT			\$1,342.25
	T559	05/05/2023	WC & SJ WRIGHT	Refund of BSL Fees - Cancellation of Building App # B22/255	\$582.25	
	T560	05/05/2023	WC & SJ WRIGHT	Refund of CTF Fees - Cancellation of Building App # B22/255	\$760.00	
146	EFT25272	19/05/2023	WINC AUSTRALIA PTY LTD			\$922.00
	9042321374	02/05/2023	WINC AUSTRALIA PTY LTD	Office Stationery & Supplies	\$754.78	
	9042321659	02/05/2023	WINC AUSTRALIA PTY LTD	Office Stationery & Supplies	\$167.22	
147	EFT25273	19/05/2023	WREN OIL			\$33.00
	149991	01/05/2023	WREN OIL	Bindoon Landfill - Waste Oil Collection	\$16.50	
	149992	01/05/2023	WREN OIL	Muchea Landfill - Waste Oil Collection	\$16.50	
148	EFT25274	19/05/2023	WEX AUSTRALIA PTY LTD	Fuel Card Charges - April 2023		\$1,206.81

LIST OF ACCOUNTS PAID IN MAY 2023 - SUBMITTED TO COUNCIL 21 JUNE 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
149 EFT25275	19/05/2023	WOLFGANG JENKE			\$171.65
REIM10052023	10/05/2023	WOLFGANG JENKE	Refund of Building Fees - Cancellation of Building Permit B23/057	\$110.00	
T559	18/05/2023	WOLFGANG JENKE	Refund of BSL Fees - Cancellation of Building Permit B23/057	\$61.65	
			Total EFT's		\$1,651,696.15
Direct Debits					
DD10281.1	10/05/2023	AWARE SUPER	Payroll Deductions		\$12,720.63
DD10281.2	10/05/2023	UNI SUPER	Superannuation Contributions		\$266.82
DD10281.3	10/05/2023	CBUS SUPER	Superannuation Contributions		\$550.24
DD10281.4	10/05/2023	EQUIP SUPERANNUATION	Superannuation Contributions		\$105.64
DD10281.5	10/05/2023	MLC SUPER - PLUM SUPER	Payroll Deductions		\$511.79
DD10281.6	10/05/2023	MLC MASTERKEY BUSINESS SUPER	Superannuation Contributions		\$136.30
DD10281.7	10/05/2023	REST SUPERANNUATION	Payroll Deductions		\$1,627.62
DD10281.8	10/05/2023	ANZ SMART CHOICE SUPER	Superannuation Contributions		\$512.09
DD10281.9	10/05/2023	CARE SUPER	Superannuation Contributions		\$1,201.63
DD10281.10	10/05/2023	SPIRIT SUPER	Superannuation Contributions		\$355.03
DD10281.11	10/05/2023	HESTA	Superannuation Contributions		\$489.33
DD10281.12	10/05/2023	AUSTRALIAN SUPER	Superannuation Contributions		\$3,202.43
DD10281.13	10/05/2023	HOSTPLUS SUPERANNUATION FUND	Superannuation Contributions		\$1,457.39
DD10281.14	10/05/2023	FIRSTCHOICE WHOLESALE PERSONAL SUPER	Superannuation Contributions		\$307.11
DD10287.1	16/05/2023	ACTION SHEDS	Unit 4/6194 GNH - Deposit for New Shed		\$3,708.79
DD10300.1	18/05/2023	BENDIGO BANK	Bendigo Bank Credit Card Charges - April 2023		\$3,130.38
165-01	01/05/2023	BENDIGO BANK	Bendigo Bank Credit Card - April 2023 Inkstation - Colour Ribbon for Badgy Machine	\$79.00	
165-02	01/05/2023	BENDIGO BANK	Bindoon Store - Staff Farewell Supplies	\$55.00	
165-03	01/05/2023	BENDIGO BANK	Officeworks - PC Screen for Customer Service	\$217.00	
165-04	01/05/2023	BENDIGO BANK	Bush Heritage - Ticket for Women for the Environment Breakfast	\$68.00	
165-05	01/05/2023	BENDIGO BANK	Interact Card - Cleaning Cards for Badgy Machine	\$55.00	
165-06	01/05/2023	BENDIGO BANK	Earth and Soul - Staff Farewell Gift	\$100.00	
165-07	01/05/2023	BENDIGO BANK	Cadgroup - Bluebeam Annual Maintenance Contract Renewal	\$554.63	
165-08	01/05/2023	BENDIGO BANK	ECU - Professional Development for Health Officer - Food Microbiology	\$1,200.00	
165-09	01/05/2023	BENDIGO BANK	Bindoon Post Office - Staff Farewell Gift (Staff Contribution)	\$105.95	
165-10	01/05/2023	BENDIGO BANK	One Small Cottage Tearooms - Replacement for Rates Incentive Prize	\$200.00	
165-11	01/05/2023	BENDIGO BANK	Department of Transport - CH602 Retained Plates	\$30.50	
165-12	01/05/2023	BENDIGO BANK	Northern Valley Quality Meats - Council Meeting Supplies	\$160.30	
165-13	01/05/2023	BENDIGO BANK	Bindoon Store - Council Meeting Supplies	\$146.00	
165-14	01/05/2023	BENDIGO BANK	Northern Valley Quality Meats - Toolbox Meeting Refreshments	\$125.55	
165-15	01/05/2023	BENDIGO BANK	Department of Transport - CH5987 Retained Plates	\$30.50	
165-16	01/05/2023	BENDIGO BANK	Gingin Florist - ANZAC Day Wreath	\$80.00	
165-17	01/05/2023	BENDIGO BANK	Department of Transport - CH5987 Remake of Plates and Change of Plates	\$63.00	
165-18	01/05/2023	BENDIGO BANK	Refund - Tourism Council Regional Tourism Conference	-\$495.00	
165-19	01/05/2023	BENDIGO BANK	Institute of Public Works - EMTS Annual Membership	\$334.95	
165-20	01/05/2023	BENDIGO BANK	Bendigo Bank - Card Fees	\$20.00	
DD10303.1	24/05/2023	AWARE SUPER	Payroll Deductions		\$12,164.74
DD10303.2	24/05/2023	UNI SUPER	Superannuation Contributions		\$266.82
DD10303.3	24/05/2023	CBUS SUPER	Superannuation Contributions		\$551.02
DD10303.4	24/05/2023	EQUIP SUPERANNUATION	Superannuation Contributions		\$145.25
DD10303.5	24/05/2023	MLC SUPER - PLUM SUPER	Payroll Deductions		\$552.46
DD10303.6	24/05/2023	MLC MASTERKEY BUSINESS SUPER	Superannuation Contributions		\$135.80
DD10303.7	24/05/2023	REST SUPERANNUATION	Payroll Deductions		\$1,796.84
DD10303.8	24/05/2023	ANZ SMART CHOICE SUPER	Superannuation Contributions		\$512.09
DD10303.9	24/05/2023	SPIRIT SUPER	Superannuation Contributions		\$355.03
DD10303.10	24/05/2023	HESTA	Superannuation Contributions		\$500.03
DD10303.11	24/05/2023	AUSTRALIAN SUPER	Superannuation Contributions		\$3,024.72
DD10303.12	24/05/2023	HOSTPLUS SUPERANNUATION FUND	Superannuation Contributions		\$1,325.88
DD10303.13	24/05/2023	FIRSTCHOICE WHOLESALE PERSONAL SUPER	Superannuation Contributions		\$324.86
DD10303.14	24/05/2023	CARE SUPER	Superannuation Contributions		\$476.12
DD10307.1	23/05/2023	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 80 Interest & Principal Payment		\$10,763.19
			Total Direct Debits		\$63,178.07
Cheques					
			Total Cheques		\$0.00
			Total Municipal Payments		\$1,946,698.29



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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 13/06/2023

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 May 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 - 3.

Statement of Financial Activity by Reporting Program

Is presented on page 6 and shows a surplus as at 31 May 2023 of \$4,412,189.

Items of Significance

The material variance adopted by the Shire for the 2022/23 year is \$10,000 and 10%. The following selected items have been highlighted due to their significance in this financial year. A full listing and explanation of all items considered of significant variance is disclosed in Note 2.

	% Collected				
	/	Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects					
Muchea Complex Redevelopment	51%	\$ 4,570,780	\$ 3,920,780	\$ 2,309,550	
Mountain Bike Park (Capital)	29%	\$ 2,213,538	\$ 2,117,884	\$ 636,586	
Muchea to Northlink Connect (Capital)	0%	-	-	\$ 3,200	
Chittering Valley Road (R2R)	117%	\$ 220,333	\$ 220,333	\$ 258,502	
Wannamal Hall Infrastructure Other (Capital)	104%	\$ 138,000	\$ 138,000	\$ 143,848	
North Rd	100%	\$ 5,410	\$ 5,410	\$ 5,410	
Wandena Road	86%	\$ 910,003	\$ 834,787	\$ 783,191	
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	51%	\$ 2,995,508	\$ 1,562,576	\$ 1,529,213	
Capital Grants, Subsidies and Contributions	105%	\$ 3,386,976	\$ 3,134,105	\$ 3,558,643	
	80%	\$ 6,382,484	\$ 4,696,681	\$ 5,087,857	
Rates Levied	100%	\$ 6,553,860	\$ 6,553,860	\$ 6,548,114	

% Compares Current YTD Actuals to Annual Budget

Financial Position	Prior Year 31		Current Year	
	May 2022	31 May 2023	31 May 2022	31 May 2023
Adjusted Net Current Assets	71%	\$ 6,235,400	\$ 4,412,189	
Cash and Equivalent - Unrestricted	72%	\$ 7,574,657	\$ 5,488,295	
Cash and Equivalent - Restricted	100%	\$ 2,505,382	\$ 2,513,294	
Receivables - Rates	72%	\$ 308,478	\$ 223,215	
Receivables - Other	352%	\$ 70,069	\$ 246,331	
Payables	136%	\$ 663,081	\$ 901,242	

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

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

Preparation

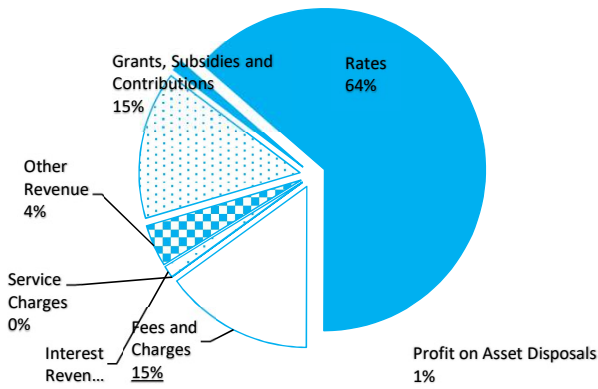
Prepared by: Sam Young

Reviewed by: Sue Mills

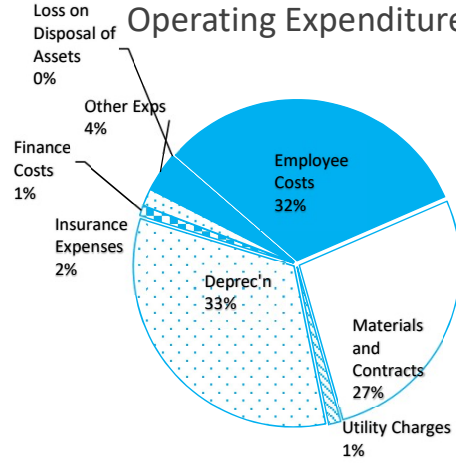
Date prepared: 13/06/2023

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

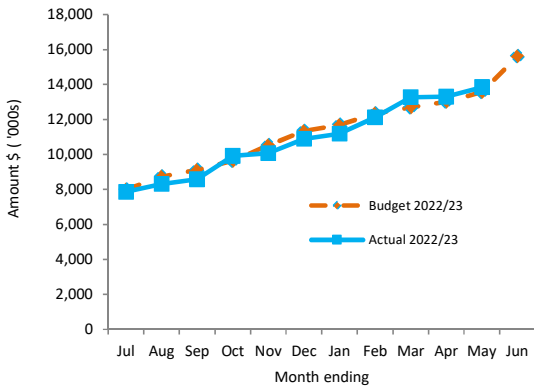
Operating Revenue



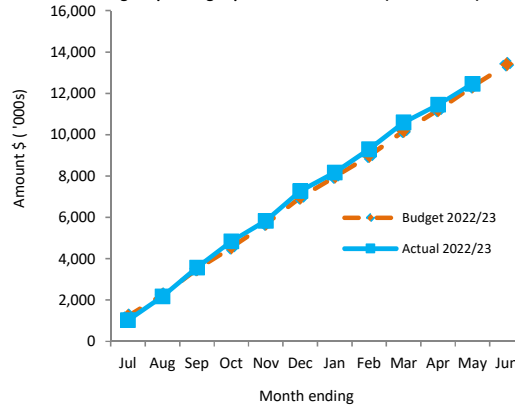
Operating Expenditure



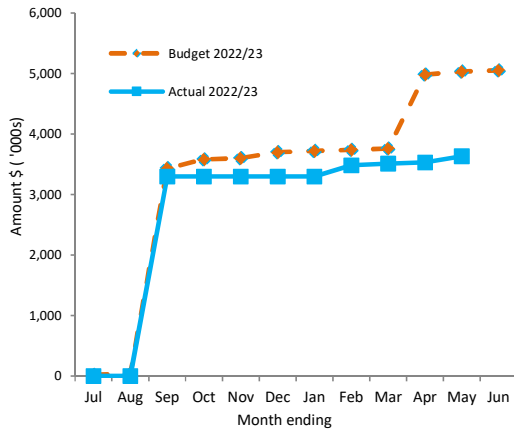
Budget Operating Revenues -v- Actual (Refer Note 2)



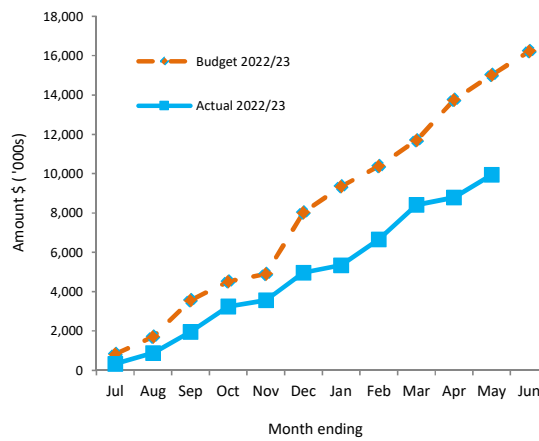
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 May 2023

Note	Adopted Annual Budget	Amended 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	6,500	6,500	5,951	1,232	(4,719)	(79%)	▼	
General Purpose Funding	7,940,533	7,909,726	7,624,429	7,458,056	(166,373)	(2%)	▼	
Law, Order and Public Safety	921,550	1,986,245	553,524	828,128	274,604	50%	▲	S
Health	62,383	66,703	61,652	61,518	(134)	(0%)	▲	
Education and Welfare	3,320	8,320	8,286	3,594	(4,692)	(57%)	▼	
Housing	144,978	127,652	116,942	123,373	6,431	5%	▲	
Community Amenities	1,244,999	1,329,913	1,293,178	1,209,855	(83,323)	(6%)	▼	
Recreation and Culture	11,945	17,520	16,038	13,515	(2,523)	(16%)	▼	
Transport	335,059	337,829	335,579	197,603	(137,976)	(41%)	▼	S
Economic Services	195,134	238,485	221,892	201,749	(20,143)	(9%)	▼	
Other Property and Services	106,804	199,104	186,015	186,923	908	0%	▲	
	10,973,206	12,227,997	10,423,485	10,285,546				
Expenditure from operating activities								
Governance	(1,142,522)	(1,127,322)	(1,006,258)	(785,580)	220,678	22%	▲	S
General Purpose Funding	(326,582)	(327,623)	(301,199)	(334,651)	(33,452)	(11%)	▼	S
Law, Order and Public Safety	(1,880,782)	(1,945,739)	(1,774,409)	(1,877,137)	(102,728)	(6%)	▼	
Health	(445,841)	(443,566)	(411,219)	(362,939)	48,280	12%	▲	S
Education and Welfare	(73,116)	(73,116)	(64,085)	(44,182)	19,902	31%	▲	S
Housing	(335,490)	(374,032)	(348,848)	(264,932)	83,916	24%	▲	S
Community Amenities	(2,475,474)	(2,487,411)	(2,299,902)	(1,930,183)	369,719	16%	▲	S
Recreation and Culture	(1,848,498)	(1,848,498)	(1,694,773)	(1,400,324)	294,450	17%	▲	S
Transport	(3,701,420)	(3,701,420)	(3,404,504)	(4,284,492)	(879,988)	(26%)	▼	S
Economic Services	(1,085,063)	(1,049,217)	(963,647)	(789,662)	173,985	18%	▲	S
Other Property and Services	(25,397)	(26,528)	(54,725)	(389,134)	(334,409)	(611%)	▼	S
	(13,340,185)	(13,404,472)	(12,323,568)	(12,463,216)				
Operating activities excluded from budget								
Add back Depreciation	3,647,886	3,647,886	3,343,802	4,097,848	754,046	23%	▲	S
Adjust (Profit)/Loss on Asset Disposal	8 (208,377)	(208,377)	(208,377)	(109,493)	98,884	(47%)	▲	
Movement in Leave Reserve (Added Back)	0	0	0	0	0	0		
Movement in Deferred Pensioner Rates/ESL	0	0	0	0	0	0		
Movement in Employee Benefit Provisions	3,963	0	0	0	0	0		
Movement in Landfill Site Provision	0	0	0	0	0	0		
Rounding Adjustments	0	0	0	0	0	0		
Movement Due to Changes in Accounting Standards	0	0	0	0	0	0		
Gain/Loss on FV Adjustment of Assets	0	0	0	0	0	0		
Adjustments to landfill site provisions through other comprehensive income	0	0	0	0	0	0		
Adjustment in Fixed Assets	0	0	0	0	0	0		
	3,443,472	3,439,509	3,135,425	3,988,354				
Amount attributable to operating activities	1,076,493	2,263,034	1,235,342	1,810,685				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11 4,040,404	3,386,976	3,134,105	3,558,643	424,538	14%	▲	S
Proceeds from Disposal of Assets	8 603,000	519,568	499,136	331,220	(167,916)	(34%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0	0		
	4,643,404	3,906,544	3,633,241	3,889,863				
Outflows from investing activities								
Land Held for Resale	13 0	0	0	0	0	0		
Land and Buildings	13 (7,179,336)	(5,661,240)	(5,009,435)	(3,134,633)	1,874,802	37%	▲	S
Plant and Equipment	13 (1,956,684)	(3,073,707)	(3,039,109)	(2,070,646)	968,463	32%	▲	S
Furniture and Equipment	13 0	0	0	0	0	0		
Infrastructure Assets - Roads	13 (2,436,224)	(2,614,568)	(2,403,714)	(2,160,537)	243,177	10%	▲	S
Infrastructure Assets - Bridges	13 (454,597)	(454,597)	(454,597)	(477,752)	(23,155)	(5%)	▼	
Infrastructure Assets - Footpaths	13 (28,442)	(465,200)	(426,437)	(515,728)	(89,291)	(21%)	▼	S
Infrastructure Assets - Drainage	13 (95,000)	(100,630)	(100,630)	(76,413)	24,217	24%	▲	S
Infrastructure Assets - Parks & Ovals	13 (2,648,278)	(2,238,538)	(2,140,797)	(646,093)	1,494,704	70%	▲	S
Infrastructure Assets - Airports	13 0	0	0	0	0	0		
Infrastructure Assets - Sewerage	13 0	0	0	0	0	0		
Infrastructure Assets - Other	13 (693,344)	(1,060,727)	(1,041,621)	(257,744)	783,877	75%	▲	S
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0	0		
	(15,491,905)	(15,669,207)	(14,616,340)	(9,339,546)				
Amount attributable to investing activities	(10,848,502)	(11,762,663)	(10,983,098)	(5,449,683)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	4,505,272	4,505,272	4,505,272	3,301,727	(1,203,545)	(27%)	▼	S
Transfer from Reserves	7 30,301	30,301	30,301	0	(30,301)	(100%)	▼	S
	4,535,573	4,535,573	4,535,573	3,301,727				
Outflows from financing activities								
Repayment of Borrowings	10 (563,169)	(523,132)	(364,687)	(343,318)	21,369	6%	▲	
Transfer to Reserves	7 (35,000)	(35,000)	(35,000)	0	35,000	100%	▲	S
	(598,169)	(558,132)	(399,687)	(343,318)				
Amount attributable to financing activities	3,937,404	3,977,441	4,135,886	2,958,409				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3 6,035,878	5,092,778	5,092,778	5,092,778	0	0%		
Amount attributable to operating activities	1,076,493	2,263,034	1,235,342	1,810,685	575,343	47%	▲	S
Amount attributable to investing activities	(10,848,502)	(11,762,663)	(10,983,098)	(5,449,683)	5,533,416	(50%)	▲	
Amount attributable to financing activities	3,937,404	3,977,441	4,135,886	2,958,409	(1,177,477)	(28%)	▼	S
Surplus or deficit at the end of the financial year	3 201,274	(429,409)	(519,093)	4,412,189	4,931,282	(950%)	▲	

▲▼ 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 May 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	6,533,900	6,553,860	6,553,860	6,548,114	(5,746)	(0%)	▼
Grants, Subsidies and Contributions	11	2,248,262	2,995,508	1,562,576	1,529,213	(33,363)	(2%)	▼
Fees and Charges		1,600,961	1,735,531	1,675,919	1,537,080	(138,839)	(8%)	▼
Service Charges		0	0	0	0	0		
Interest Revenue		69,625	334,625	53,735	124,128	70,393	131%	▲
Other Revenue		295,390	383,405	352,328	435,045	82,718	23%	▲
Profit on Disposal of Assets	8	225,068	225,068	225,068	111,966	(113,102)	(50%)	▼
Gain on FV Adjustment of Assets		0	0	0	0	0		
		10,973,206	12,227,997	10,423,485	10,285,546			
Expenditure from operating activities								
Employee Costs		(4,656,400)	(4,635,322)	(4,268,991)	(4,002,292)	266,699	6%	▲
Materials and Contracts		(3,981,728)	(4,081,737)	(3,736,579)	(3,380,476)	356,103	10%	▲
Utility Charges		(194,256)	(193,666)	(193,548)	(153,668)	39,880	21%	▲
Depreciation		(3,647,886)	(3,647,886)	(3,343,802)	(4,097,848)	(754,046)	(23%)	▼
Finance Costs		(201,110)	(201,110)	(178,600)	(130,418)	48,182	27%	▲
Insurance Expenses		(234,216)	(225,620)	(224,355)	(214,931)	9,424	4%	▲
Other Expenditure		(407,898)	(402,439)	(361,002)	(481,111)	(120,109)	(33%)	▼
Loss on Disposal of Assets	8	(16,691)	(16,691)	(16,691)	(2,473)	14,218	85%	▲
Gain on FV Adjustment of Assets		0	0	0	0	0		
		(13,340,185)	(13,404,472)	(12,323,568)	(12,463,216)			
Operating activities excluded from budget								
Add back Depreciation		3,647,886	3,647,886	3,343,802	4,097,848	754,046	23%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(208,377)	(208,377)	(208,377)	(109,493)	98,884	(47%)	▲
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		3,963	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		
		3,443,472	3,439,509	3,135,425	3,988,354			
Amount attributable to operating activities		1,076,493	2,263,034	1,235,342	1,810,685			
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	4,040,404	3,386,976	3,134,105	3,558,643	424,538	14%	▲
Proceeds from Disposal of Assets	8	603,000	519,568	499,136	331,220	(167,916)	(34%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		4,643,404	3,906,544	3,633,241	3,889,863			
Outflows from investing activities								
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(7,179,336)	(5,661,240)	(5,009,435)	(3,134,633)	1,874,802	37%	▲
Plant and Equipment	13	(1,956,684)	(3,073,707)	(3,039,109)	(2,070,646)	968,463	32%	▲
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,436,224)	(2,614,568)	(2,403,714)	(2,160,537)	243,177	10%	▲
Infrastructure Assets - Bridges	13	(454,597)	(454,597)	(454,597)	(477,752)	(23,155)	(5%)	▼
Infrastructure Assets - Footpaths	13	(28,442)	(465,200)	(426,437)	(515,728)	(89,291)	(21%)	▼
Infrastructure Assets - Drainage	13	(95,000)	(100,630)	(100,630)	(76,413)	24,217	24%	▲
Infrastructure Assets - Parks & Ovals	13	(2,648,278)	(2,238,538)	(2,140,797)	(646,093)	1,494,704	70%	▲
Infrastructure Assets - Airports	13	0	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0	0		
Infrastructure Assets - Other	13	(693,344)	(1,060,727)	(1,041,621)	(257,744)	783,877	75%	▲
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		(15,491,905)	(15,669,207)	(14,616,340)	(9,339,546)			
Amount attributable to investing activities		(10,848,502)	(11,762,663)	(10,983,098)	(5,449,683)			
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	4,505,272	4,505,272	4,505,272	3,301,727	(1,203,545)	27%	▼
Transfer from Reserves	7	30,301	30,301	30,301	0.00	(30,301)	(100%)	▼
		4,535,573	4,535,573	4,535,573	3,301,727			
Outflows from financing activities								
Repayment of Borrowings	10	(563,169)	(523,132)	(364,687)	(343,318)	21,369	6%	▲
Transfer to Reserves	7	(35,000)	(35,000)	(35,000)	0	35,000	100%	▲
		(598,169)	(558,132)	(399,687)	(343,318)			
Amount attributable to financing activities		3,937,404	3,977,441	4,135,886	2,958,409			
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	6,035,878	5,092,778	5,092,778	5,092,778	0	0%	
Amount attributable to operating activities		1,076,493	2,263,034	1,235,342	1,810,685	575,343	47%	▲
Amount attributable to investing activities		(10,848,502)	(11,762,663)	(10,983,098)	(5,449,683)	5,533,416	(50%)	▼
Amount attributable to financing activities		3,937,404	3,977,441	4,135,886	2,958,409	(1,177,477)	(28%)	▼
Surplus or deficit at the end of the financial year	3	201,274	(429,409)	(519,093)	4,412,189	4,931,282	(950%)	

▲ ▼ 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 May 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	3,134,633	5,009,435	7,179,336	3,134,633	(1,874,802)
Plant and Equipment	13	0	2,070,646	3,039,109	1,956,684	2,070,646	(968,463)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	2,160,537	2,403,714	2,436,224	2,160,537	(243,177)
Infrastructure Assets - Bridges	13	0	477,752	454,597	454,597	477,752	23,155
Infrastructure Assets - Footpaths	13	0	515,728	426,437	28,442	515,728	89,291
Infrastructure Assets - Drainage	13	0	76,413	100,630	95,000	76,413	(24,217)
Infrastructure Assets - Parks & Ovals	13	0	646,093	2,140,797	2,648,278	646,093	(1,494,704)
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	257,744	1,041,621	693,344	257,744	(783,877)
Capital Expenditure Totals		0	9,339,546	14,616,340	15,491,905	9,339,546	(5,276,794)
Capital acquisitions funded by:							
Capital Grants and Contributions				3,134,105	4,040,404	3,558,643	
Borrowings				4,505,272	4,505,272	3,301,727	
Other (Disposals & C/Fwd)				499,136	603,000	331,220	
Council contribution - Cash Backed Reserves							
Various Reserves				30,301		0	
Council contribution - operations				6,447,525		2,147,956	
Capital Funding Total				14,616,340		9,339,546	

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

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

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories**General**

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

Land Held for Resale

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

(i) Fixed Assets

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

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

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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 May 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 May 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 May 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 2022/23 year is \$10,000 and 10%.

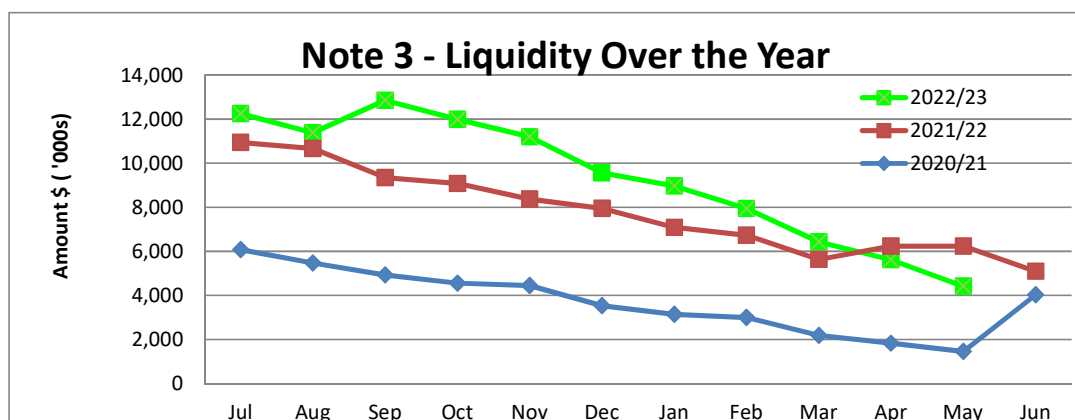
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities						
Interest Revenue	\$ 70,393	131%	▲	S	Permanent	Interest on Term Dep rcd earlier than bdgtd
Other Revenue	82,718	23%	▲	S	Permanent	LSL recouped from other Shires not bdgtd
Profit on Disposal of Assets	(113,102)	(50%)	▼	S	Timing	Waiting on delivery plant replacement
Expenditure from operating activities						
Utility Charges	39,880	21%	▲	S	Timing	Not all invoices received for utility costs
Depreciation	(754,046)	(23%)	▼	S	Permanent	Increased Infrastructure Roads Revaluation
Finance Costs	48,182	27%	▲	S	Timing	New loan for trail heads not acquired yet
Other Expenditure	(120,109)	(33%)	▼	S	Timing	Diposal fire vehicles not known @ Budget
Loss on Disposal of Assets	14,218	85%	▲	S	Timing	Assets not yet disposed
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	424,538	14%	▲	S	Permanent	BBRF has now been cancelled
Proceeds from Disposal of Assets	(167,916)	(34%)	▼	S	Timing	Plant replacements ordered awaiting deliv
Land and Buildings	1,874,802	37%	▲	S	Timing	Not all capital jobs started/completed
Plant and Equipment	968,463	32%	▲	S	Timing	Plant replacements ordered awaiting deliv
Infrastructure Assets - Footpaths	(89,291)	(21%)	▼	S	Permanent	Capital job over original budget
Infrastructure Assets - Drainage	24,217	24%	▲	S	Timing	Not all capital jobs started/completed
Infrastructure Assets - Parks & Ovals	1,494,704	70%	▲	S	Timing	Not all capital jobs started/completed
Infrastructure Assets - Other	783,877	75%	▲	S	Timing	Not all capital jobs started/completed

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2022	31/05/2022	31/05/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	6,851,434	7,420,213	2,303,787
Cash Restricted - Conditions over Grants	11	0	154,444	3,184,509
Cash Restricted - Reserves	4	2,513,294	2,505,382	2,513,294
Receivables - Rates	6	177,151	308,478	223,215
Receivables - Other	6	195,575	70,069	246,331
Inventories		13,838	10,017	5,459
		9,751,292	10,468,604	8,476,595
Less: Current Liabilities				
Payables		(1,073,141)	(663,081)	(901,242)
Contract Liabilities		(711,861)	(686,343)	(289,652)
Loan Liability		(450,613)	(160,466)	(107,295)
Provisions		(632,752)	(650,123)	(632,752)
		(2,868,367)	(2,160,014)	(1,930,941)
Less: Cash Reserves	7	(2,513,294)	(2,505,382)	(2,513,294)
Add Back: Component of Leave Liability not Required to be funded		272,535	271,726	272,535
Add Back: Current Loan Liability		450,613	160,466	107,295
Net Current Funding Position		5,092,778	6,235,400	4,412,189



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	2,185,358				2,185,358	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		94			94	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	3,301,727				3,301,727	Bendigo	4.00%	20-Jun-23
3,301,727.00								
Reserve Bank - Term Deposit Investments		2,513,200			2,513,200	Bendigo	3.99%	28-Jun-23
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	5,488,285	2,513,294	10	45,500	8,047,089			

Comments/Notes - Investments

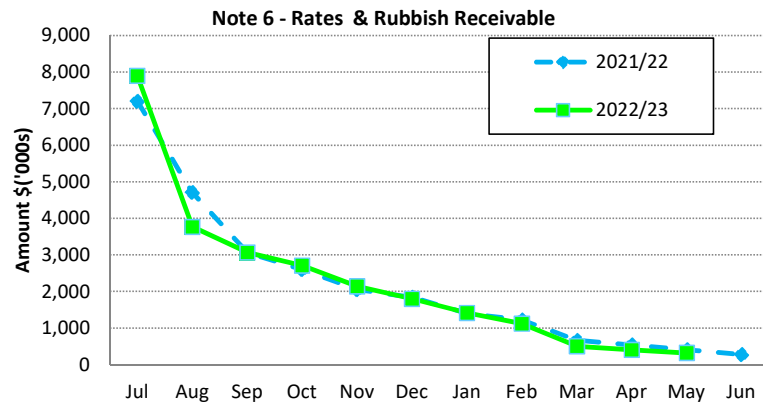
SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2023

Note 6: Receivables

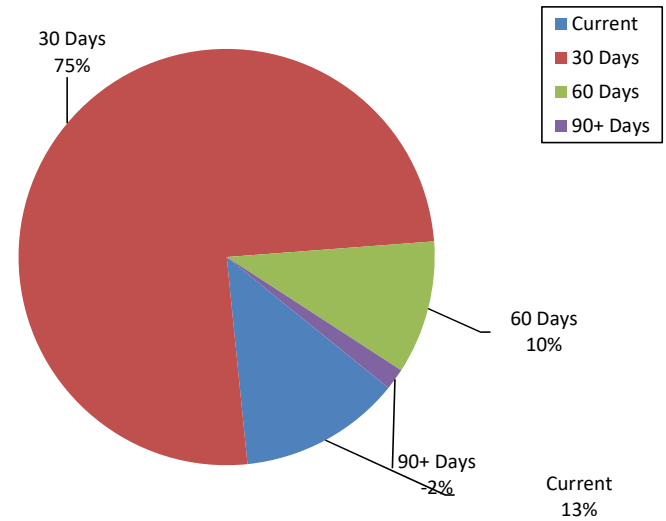
Receivables - Rates & Rubbish	31 May 2023	30 June 2022
	\$	\$
Opening Arrears Previous Years	274,665	328,127
Levied this year	7,473,126	6,915,633
Less Collections to date	(7,427,063)	(6,969,095)
Equals Current Outstanding	320,728	274,665
Net Rates Collectable	320,728	274,665
% Collected	95.86%	96.21%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	4,819	28,892	3,969	(641)	37,039
Balance per Trial Balance					
Sundry Debtors					78,304
Receivables - Other					168,027
Total Receivables General Outstanding					246,331

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

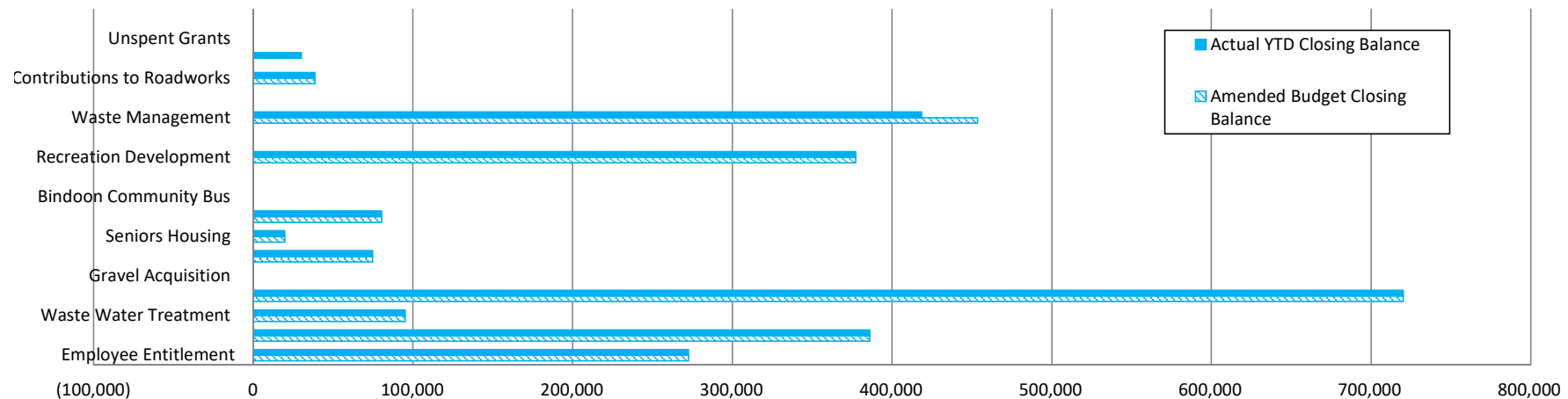
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 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	272,535	0	0	0	0	0	0	272,535	272,535
Plant Replacement	386,005	0	0	0	0	0	0	386,005	386,005
Waste Water Treatment	95,196	0	0	0	0	0	0	95,196	95,196
Public Amenities & Buildings	720,000	0	0	0	0	0	0	720,000	720,000
Gravel Acquisition	0	0	0	0	0	0	0	0	0
Community Housing	74,832	0	0	0	0	0	0	74,832	74,832
Seniors Housing	19,737	0	0	0	0	0	0	19,737	19,737
Public Open Space	80,457	0	0	0	0	0	0	80,457	80,457
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	377,195	0	0	0	0	0	0	377,195	377,195
Ambulance Replacement	0	0	0	0	0	0	0	0	0
Waste Management	418,548	0	0	35,000	0	0	0	453,548	418,548
Landcare Vehicles	(0)	0	0	0	0	0	0	(0)	(0)
Contributions to Roadworks	38,678	0	0	0	0	0	0	38,678	38,678
Economic Recovery Stimulus	30,112	0	0	0	0	(30,301)	0	(189)	30,112
Unspent Grants	0	0	0	0	0	0	0	0	0
	2,513,294	0	0	35,000	0	(30,301)	0	2,517,993	2,513,294

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 May 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)
		\$	\$	\$	\$	\$	\$	\$	\$
Land and Buildings									
Plant and Equipment									
MVU320	CH003 HOLDEN COLORADO SPACE CAB (SENIOR RANGER) (P003)					0	18,000	18,000	
MVU332	CH10975 ISUZU D-MAX TTOP 4X4 SX SPACE CAB AUTO (RANGER) (P10975)					24,022	18,000		(6,022)
MVU715	CH5007 HOLDEN COLORADO TTOP (NRMO AG) (P5007)					12,727	18,000	5,273	
MVU329	CH319 FORD RANGER TTOP 2018 MY Double PU XL 3.2D 6A 4x4 (WORKS MANAGER) (P319)					13,636	18,000	4,364	
PH1202	P1273 2007 CAT 963C LOADER (P1273)					50,000	70,000	20,000	
MVU328	CH784 FORD RANGER TTOP 2019 MY SUPER CC XL 3.2D 6A 4X4 (BUILDING MTC) (P784)	13,636	21,723	8,087		13,636	16,000	2,364	
PH1019	CH1255 FUSO FV51SK2FAA CAB CHASSIS TRUCK (WORKS) (P1255)	50,000	94,445	44,445		48,994	120,000	71,006	
PH1002	CH1256 ISUZU FVZ WATER TRUCK INCLUDING STEEL WATER TANK (WORKS) (P1256)					94,847	190,000	95,153	
PH1032	CH1258 FUSO CAB CHASSIS SMALL (PARKS) (P1258)					37,539	32,000		(5,539)
PH1707	CH1260 GEHL RT175 LOADER SKID (WORKS) (P1260A)					19,091	28,000	8,909	
MVU334	CH5026 FORD RANGER TTOP 4X2 UTE (PARKS) (P5026A)					17,495	16,000		(1,495)
PH1034	CH5757 ISUZU FVZ SMALL TRUCK (WORKS) (P1257)					34,545	35,000	455	
PH1506	CH5987 CASE MAXIFARM TRACTOR (PARKS) (P5987)	19,455	26,617	7,162		19,455	18,000		(1,455)
MVS158	CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	8,636	6,163		(2,473)	8,636	6,000		(2,636)
E1B001	CH924 ISUZU FIRENG 2.4 RURAL TANKER (BFB BINDOON) (P924)	10,000	47,273	37,273		8,636	6,000		(2,636)
ELC103	CH1890 TOYOTA LANDCRUISER 2006 (BFB LOWER CHITT) (P1890)	40,000	45,000	5,000		8,636	6,000		(2,636)
E1B130	CH130 ISUZU FIRENG 2004 FTS 3.4 URBAN TANKER (BFB BINDOON)	40,000	45,000	5,000		8,636	6,000		(2,636)
EUC201	CH1734 TOYOTA LANDCRUISER FIRETD (UPPER CHITT) (P1734)	40,000	45,000	5,000		8,636	6,000		(2,636)
		221,727	331,220	111,966	(2,473)	429,167	627,000	225,524	(27,691)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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	11.11500	1,750	33,351,279	3,706,996	18,401	(506)	3,724,890	3,706,822	10,000	0	3,716,822
UV	0.59030	776	390,224,400	2,303,495	1,312	556	2,305,363	2,310,018	9,960	0	2,319,978
Non-Rateable			0	0			0	0	0	0	0
Sub-Totals		2,526	423,575,679	6,010,491	19,713	50	6,030,253	6,016,840	19,960	0	6,036,800
Minimum Payment	\$										
GRV	1,100.00	331	1,993,263	364,100	0	0	364,100	364,100	0	0	364,100
UV	1,050.00	143	13,998,860	150,150	0	0	150,150	149,100	0	0	149,100
Sub-Totals		474	15,992,123	514,250	0	0	514,250	513,200	0	0	513,200
		3,000	439,567,802	6,524,741	19,713	50	6,544,503	6,530,040	19,960	0	6,550,000
Discounts							0				0
Concession							0				0
Amount from General Rates							6,544,503				6,550,000
Ex-Gratia Rates							3,611				3,860
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							6,548,114				6,553,860

Comments - Rating Information

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

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2022	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	21,095.03	0	0	0	21,095.03	21,095	21,095	0.00	0	0	336	431	431
Health														
Loan 79 - Multi Purpose Health Centre	WATC	446,548.12	0	0	0	32,331.82	15,075	15,075	414,216.30	431,473	431,473	11,321	9,018	9,018
Recreation and Culture														
Loan 74 Land Acquisition Gray Road	WATC		0	0	0	0.00	0	0	0.00	0	0	-22	0	0
Loan 89 Muchea Complex	WATC	1,803,805.47	0	0	0	37,883.65	76,215	76,215	1,765,921.82	1,727,591	1,727,591	20,933	42,171	42,171
Loan 90 Mountain Bike Park Land	WATC	290,830.82	0	0	0	48,135.11	96,404	136,442	242,695.71	194,426	154,389	647	0	0
Loan 91 Mountain Bike Park Trail/Heads	WATC		0	1,203,545	1,203,545	0.00	21,306	21,306	0.00	1,182,239	1,182,239	0	38,774	38,774
Loan 92 Muchea Complex	WATC		3,301,727	3,301,727	3,301,727	51,213.54	51,214	51,214	3,250,513.46	3,250,513	3,250,513	82,414	75,892	75,892
Transport														
Loan 79 New Grader	WATC	208,214.52	0	0	0	15,075.53	32,332	32,332	193,138.99	175,883	175,883	5,278	19,340	19,340
Economic Services														
Loan 82 Land Lot 168 Binda Place	WATC	390,487.80	0	0	0	66,249.33	66,249	66,249	324,238.47	324,239	324,239	7,723	11,409	11,409
Loan 83 Lifestyle Village	WATC	266,269.78	0	0	0	65,769.01	132,067	132,067	200,500.77	134,203	134,203	1,650	3,757	3,757
Other Property & Services														
Loan 86 Admin Telephone System	WATC	22,530.53	0	0	0	5,565.07	11,175	11,175	16,965.46	11,356	11,356	140	318	318
		3,449,782.07	3,301,727	4,505,272	4,505,272	343,318.09	523,132	563,169	6,408,190.98	7,431,922	7,391,885	130,418	201,110	201,110

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 May 2023

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Revisd	YTD Actual		Unspent	Unspent
			Balance (a)	Operating	Capital	Annual Budget	Annual Budget	Annual Budget	Revenue	(Expended) (b)	Grant (Tied) (a)+(b)	Grant (Tied) (a)+(b)
				\$	\$	\$			\$	\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	863,283	0	591,724	863,283	591,724	435,362	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	385,215	0	345,142	385,215	345,142	205,642	(21,408)	0	0
Governance												
Other Governance Contributions	Various	Operating	0	0	0	0	0	0	50	0	0	0
Other Governance Contributions	Various	Operating	0	0	0	0	0	0	674	0	0	0
Law, Order and Public Safety												
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	250,000	0	250,000	250,000	250,000	270,203	0	270,203	270,203
Grant - ESL Purchase of New Fire Truck	Dept Fire & Emergency Service	Operating - Tied	0	165,000	0	0	165,000	1,265,595	0	0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	250,000	0	230,000	250,000	230,000	456,221	0	456,221	456,221
Grant - AFDRS Electronic Signage	Dept Fire & Emergency Service	Operating - Tied	0	12,500	0	0	12,500	0	0	0	0	0
Grant - Water Tank	Dept Fire & Emergency Service	Non-operating	0	0	0	0	0	0	19,833	0	19,833	19,833
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	1,000	1,000	1,000	0	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	1,000	1,000	1,000	0	0	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	1,000	0	1,000	1,000	1,000	0	0	0	0
Recreation and Culture												
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	450,000	293,920	450,000	320,630	252,000	(2,309,550)	(2,057,550)	0
Contribution - Wannamal Court Resurfacing	Wannamal Community	Non-operating	0	0	0	20,000	0	20,000	40,425	0	40,425	40,425
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	125,000	114,576	125,000	125,000	95,000	(636,586)	(541,586)	0
Contribution - Muchea Oval Retic & Lights	Community Groups	Non-operating	0	0	50,000	45,826	50,000	50,000	0	(2,309,550)	(2,309,550)	0
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	0	0	0	0	0	(2,309,550)	(2,309,550)	0
Grant - Clune To Brockman Connection Trail 2	LRCIP	Non-operating	0	0	71,676	184,877	71,676	201,676	186,984	0	186,984	186,984
Grant - Muchea To Northlink Connect	LRCIP	Non-operating	0	0	60,500	(52,500)	60,500	(52,500)	(14,514)	(3,200)	(17,714)	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	760,689	0	760,689	0	0	(636,586)	(636,586)	0
Grant - Carty To Clune Trail	BBRF	Non-operating	0	0	0	0	0	0	0	(636,586)	(636,586)	0
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	Non-operating	0	0	76,500	70,125	76,500	76,500	0	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,500	0	2,250	4,500	4,500	2,228	(53,423)	0	0
Contribution - Road Works	Various	Operating - Tied	0	0	0	0	0	0	818	0	818	818
Grant - Direct Road	Main Roads WA	Operating	0	128,764	0	131,534	128,764	131,534	131,534	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	0	0	267,937	245,608	267,937	267,937	241,237	(376,581)	(135,344)	0
Grant - Black Spot - Hibbertia Road	Main Roads WA	Non-operating	0	0	22,140	20,295	22,140	22,140	29,346	(258,502)	(258,502)	0
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	256,348	312,906	256,348	341,348	254,846	(258,502)	(3,655)	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	843,000	772,750	843,000	843,000	0	(477,752)	(477,752)	0
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	665,218	609,774	665,218	665,218	465,819	(3,200)	462,619	462,619
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	36,700	33,638	36,700	36,700	0	(407)	(407)	0
Grant - Muchea East Road 2017/18 - 2021/22	Regional Road Group	Non-operating	0	0	84,171	77,154	84,171	84,171	230,212	(246,296)	(16,084)	0
Grant - Mooliabenee Road	Regional Road Group	Non-operating	0	0	270,525	270,525	270,525	270,525	0	(31,028)	(31,028)	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0	0	0	(27,756)	(27,756)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	20,000	0	8,013	20,000	8,013	7,873	0	7,873	7,873
Contribution - Taste of Chittering	Various	Operating - Tied	0	0	0	0	0	0	140	0	140	140
Grant - Hiking Event		Operating - Tied	0	0	0	0	0	0	18,100	0	18,100	18,100
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,000	0	913	1,000	1,000	0	0	0	0
TOTALS			0	2,083,262	4,040,404	4,696,681	6,123,666	6,217,484	5,087,857	(10,490,708)	(6,065,642)	3,184,509
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,381,762	0	1,070,650	1,381,762	1,072,900	775,858	(113,068)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	701,500	0	491,926	701,500	1,757,608	753,355	(27,756)	725,599	753,355
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	4,040,404	3,134,105	4,040,404	3,386,976	3,558,643	(10,349,884)	(6,791,240)	2,431,154
TOTALS			0	2,083,262	4,040,404	4,696,681	6,123,666	6,217,484	5,087,857	(10,490,708)	(6,065,642)	3,184,509

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 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 2022	Amount Received	Amount Paid	Closing Balance 31 May 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	623.66	0.00	0.00	623.66
Bonds - Community Bus	1,600.00	1,000.00	(1,500.00)	1,100.00
Construction Training Fund (CTF)	3,119.71	30,156.52	(30,585.15)	2,691.08
Bonds - Crossovers	20,353.84	0.00	0.00	20,353.84
Bonds - Defects Roadworks	212,826.49	0.00	0.00	212,826.49
Bonds - Developer	208,044.09	31,100.10	(105,318.56)	133,825.63
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	3,491.25	556.00	(1,364.50)	2,682.75
Building Services Levy (BSL)	16,182.70	61,964.87	(62,172.54)	15,975.03
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	0.00	0.00	0.00
Unclaimed Monies	1,201.40	0.00	0.00	1,201.40
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	0.00	0.00	0.00
Sub-Total	622,895.98	124,777.49	(200,940.75)	546,732.72
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
Total	622,895.98	124,777.49	(200,940.75)	546,732.72

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>											
Land											
Economic Services											
LAND - Lot 100 - Mountain Bike Park	4110309	509	LC383	0	(778,200)	(778,200)	(823,000)	(778,200)	(778,200)	0	
Total - Economic Services				0	(778,200)	(778,200)	(823,000)	(778,200)	(778,200)	0	
Total - Land				0	(778,200)	(778,200)	(823,000)	(778,200)	(778,200)	0	
Buildings											
Law, Order & Public Safety											
Fire Building (Capital)	4050110	510	BC032	0	(12,850)	(12,850)	(10,800)	0	0	(12,850)	
Total - Law, Order & Public Safety				0	(12,850)	(12,850)	(10,800)	0	0	(12,850)	
Health											
Chittering Community Health Centre Building (Capital)	4070710	510	BC120	0	0	0	(6,500)	(6,500)	(6,500)	6,500	
Total - Health				0	0	0	(6,500)	(6,500)	(6,500)	6,500	
Housing											
Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	(7,542)	(7,542)	(6,500)	(6,500)	(6,500)	(1,042)	
Unit 3/8 Edmonds Place Buildings (Capital)	4090310	510	BC223	0	0	0	(10,000)	(10,000)	(10,000)	10,000	
Unit 6/11 Edmonds Place Buildings (Capital)	4090310	510	BC236	0	0	0	(6,000)	(6,000)	(6,000)	6,000	
Total - Housing				0	(14,197)	(14,197)	(22,500)	(22,500)	(22,500)	8,303	
Recreation And Culture											
Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	(2,136)	(2,136)	(12,445)	(12,445)	(12,445)	10,309	
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(7,925)	(7,925)	(13,500)	(13,500)	(13,500)	5,575	
Muchea Complex Redevelopment	4110310	510	BC384	0	(2,309,550)	(2,309,550)	(5,678,608)	(4,570,780)	(3,920,780)	1,611,229	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	(3,900)	(3,900)	(14,745)	(14,745)	(14,745)	10,845	
MBP Kiosk & Bike Showroom Building (Capital)	4110310	510	BC361	0	0	0	(223,300)	0	0	0	
MBP Ablution Block (Noosa Tourist Village) (Capital)	4110310	510	BC361A	0	0	0	(188,568)	0	0	0	
MBP Chemical Public Convenience (Capital)	4110310	510	BC361B	0	0	0	(57,200)	(114,400)	(114,400)	114,400	
MBP BBQ Shelters (Capital)	4110310	510	BC361C	0	0	0	(21,660)	(21,660)	(19,855)	19,855	
Total - Recreation And Culture				0	(2,323,511)	(2,323,511)	(6,210,026)	(4,747,530)	(4,095,725)	1,772,213	
Economic Services											
Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	0	0	(6,500)	(6,500)	(6,500)	6,500	
Total - Economic Services				0	0	0	(6,500)	(6,500)	(6,500)	6,500	
Other Property & Services											
Administration Buildings (Capital)	4140210	510	BC560	0	(5,875)	(5,875)	(100,010)	(100,010)	(100,010)	94,135	
Total - Other Property & Services				0	(5,875)	(5,875)	(100,010)	(100,010)	(100,010)	94,135	
Total - Buildings				0	(2,356,433)	(2,356,433)	(6,356,336)	(4,883,040)	(4,231,235)	1,874,802	
Plant , Equip. & Vehicles											
Law, Order And Public Safety											
CH003 Sen Ranger New Vehicle	4050230	530	PA003A	0	(22,500)	(22,500)	(61,000)	(61,000)	(61,000)	38,500	
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	(65,000)	(65,000)	(59,576)	59,576	
ESL BFB - Plant & Equipment (Capital)	4050530	530		0	(1,642,823)	(1,642,823)	(180,000)	(1,265,595)	(1,265,595)	(377,228)	
Total - Law, Order And Public Safety				0	(1,665,323)	(1,665,323)	(306,000)	(1,391,595)	(1,386,171)	(279,152)	
Community Amenities											
CH5007 NRMO New Vehicle	4100530	530	PA5007	0	(39,880)	(39,880)	(40,000)	(40,000)	(40,000)	120	
Total - Community Amenities				0	(39,880)	(39,880)	(40,000)	(40,000)	(40,000)	120	
Transport											

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	
				\$	\$	\$	\$	\$	\$	\$	
CH319 - Works Supervisor New Vehicle	4120330	530	PA319	0	(42,673)	(42,673)	(42,600)	(42,600)	(42,600)	(73)	
P1273 - NEW LOADER	4120330	530	PA1273	0	0	0	(278,000)	(278,000)	(278,000)	278,000	
CH1255 - New Truck Works	4120330	530	PA1255	0	(228,485)	(228,485)	(223,800)	(223,800)	(223,800)	(4,685)	
CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	0	0	(55,000)	(52,370)	(52,370)	52,370	
CH1256 - New Water Truck	4120330	530	PA1256	0	0	0	(310,000)	(300,000)	(300,000)	300,000	
CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	0	0	(69,000)	(123,075)	(123,075)	123,075	
CH1260 New Positrack Loader - Works	4120330	530	PA1260	0	0	0	(95,000)	(91,405)	(91,405)	91,405	
CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	0	0	(55,000)	(50,000)	(50,000)	50,000	
CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	(350,000)	(350,000)	(320,826)	320,826	
CH5987 - New Tractor	4120330	530	PA5987	0	(80,785)	(80,785)	(65,000)	(88,864)	(88,864)	8,079	
New Portable Traffic Lights	4120330	530	PA002	0	(13,500)	(13,500)	(14,284)	(14,284)	(14,284)	784	
Total - Transport				0	(365,443)	(365,443)	(1,557,684)	(1,614,398)	(1,585,224)	1,219,781	
Other Property & Services											
CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	0	0	(53,000)	(27,714)	(27,714)	27,714	
Total - Other Property & Services				0	0	0	(53,000)	(27,714)	(27,714)	27,714	
Total - Plant , Equip. & Vehicles				0	(2,070,646)	(2,070,646)	(1,956,684)	(3,073,707)	(3,039,109)	968,463	
Roads (Non Town)											
Transport											
Perry Road	4120142	540	RC015	0	(17,378)	(17,378)	(27,128)	(17,378)	(17,378)	0	
Timaru Road	4120142	540	RC035	0	(24,285)	(24,285)	(54,255)	(24,285)	(24,285)	0	
Chittering Road (R2R)	4120145	540	R2R002	0	(84,342)	(84,342)	0	(85,000)	(85,000)	658	Additional funding to be taken up in Budget Re
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(258,502)	(258,502)	(220,333)	(220,333)	(220,333)	(38,169)	
Bottlebrush Place (R2R)	4120145	540	R2R114	0	(38,849)	(38,849)	(44,335)	(44,335)	(44,335)	5,486	
Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(246,296)	(246,296)	(244,739)	(246,455)	(246,455)	159	
Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(31,028)	(31,028)	(405,788)	(405,788)	(271,074)	240,046	
Chittering Road (Rural Rd Safety Program)	4120149	540	RRS002	0	(36,162)	(36,162)	0	(36,162)	(36,162)	0	Grant funding paid in arrears
Teatree Road (BS)	4120153	540	RBS014	0	(376,581)	(376,581)	(378,684)	(378,684)	(378,684)	2,103	
Hibbertia Road (BS)	4120153	540	RBS217	0	(29,346)	(29,346)	(52,325)	(29,346)	(29,346)	0	
Total - Transport				0	(1,192,175)	(1,192,175)	(1,427,586)	(1,487,765)	(1,353,051)	160,876	
Total - Roads (Non Town)				0	(1,192,175)	(1,192,175)	(1,427,586)	(1,487,765)	(1,353,051)	160,876	
Roads (Town)											
Transport											
Julimar Road	4120141	540	RC010	0	(10,594)	(10,594)	(11,000)	(11,000)	(10,076)	(518)	
Teatree Road	4120141	540	RC014	0	(75,532)	(75,532)	(81,383)	(81,383)	(81,383)	5,851	
Gray Road	4120141	540	RC016	0	0	0	(81,383)	0	0	0	
North Rd	4120141	540	RC012	0	(5,410)	(5,410)	0	(5,410)	(5,410)	0	Carryover from 2021/22
Nolan Road	4120141	540	RC034	0	(12,724)	(12,724)	(27,128)	(12,724)	(12,724)	0	
Wandena Road	4120141	540	RC030	0	(783,191)	(783,191)	(710,003)	(910,003)	(834,787)	51,596	
Maddern Road	4120141	540	RC052	0	(9,506)	(9,506)	(15,964)	(9,506)	(9,506)	0	
Hidaway Drive	4120141	540	RC077	0	(38,670)	(38,670)	(46,664)	(56,664)	(56,664)	17,994	
Forrest Hills Parade	4120141	540	RC103	0	(32,335)	(32,335)	(35,114)	(40,114)	(40,114)	7,779	
Total - Transport				0	(968,361)	(968,361)	(1,008,638)	(1,126,803)	(1,050,663)	82,302	
Total - Roads (Town)				0	(968,361)	(968,361)	(1,008,638)	(1,126,803)	(1,050,663)	82,302	
Bridges and Culverts											
Transport											

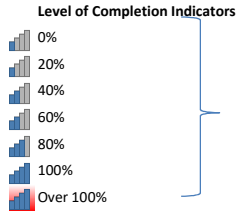
Note 13: Capital Acquisitions

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	
				\$	\$	\$	\$	\$	\$	\$	
Bridge 4026 - Chittering Road	4120167	555	BR4026	0	(477,752)	(477,752)	(454,597)	(454,597)	(454,597)	(23,155)	
Total - Transport				0	(477,752)	(477,752)	(454,597)	(454,597)	(454,597)	(23,155)	
Total - Bridges and Culverts				0	(477,752)	(477,752)	(454,597)	(454,597)	(454,597)	(23,155)	
Footpaths											
Transport											
Clune to Brockman Trial	4120170	560	WT006	0	(515,728)	(515,728)	(28,442)	(465,200)	(426,437)	(89,291)	
Total - Transport				0	(515,728)	(515,728)	(28,442)	(465,200)	(426,437)	(89,291)	
Total - Footpaths				0	(515,728)	(515,728)	(28,442)	(465,200)	(426,437)	(89,291)	
Drainage											
Transport											
Carl Street Drainage (Capital)	4120165	550	DC060	0	(38,533)	(38,533)	(70,000)	(70,000)	(70,000)	31,467	
Chardonnay Drive Drainage (Capital)	4120165	550	DC173	0	(37,880)	(37,880)	(25,000)	(30,630)	(30,630)	(7,250)	
Total - Transport				0	(76,413)	(76,413)	(95,000)	(100,630)	(100,630)	24,217	
Total - Drainage				0	(76,413)	(76,413)	(95,000)	(100,630)	(100,630)	24,217	
Parks & Ovals											
Recreation And Culture											
Lower Chittering Hall Parks & Ovals (Capital)	4110370	570	PC312	0	(6,306)	(6,306)	(25,000)	(25,000)	(22,913)	16,607	
Mountain Bike Park (Capital)	4110370	570	PC361	0	(636,586)	(636,586)	(2,623,278)	(2,213,538)	(2,117,884)	1,481,298	
Muchea to Northlink Connect (Capital)	4110370	570	PC364	0	(3,200)	(3,200)	0	0	0	(3,200)	Missed as carry over in budget process
Total - Recreation And Culture				0	(646,093)	(646,093)	(2,648,278)	(2,238,538)	(2,140,797)	1,494,704	
Total - Parks & Ovals				0	(646,093)	(646,093)	(2,648,278)	(2,238,538)	(2,140,797)	1,494,704	
Infrastructure - Other											
Governance											
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	(54,545)	(54,545)	(120,000)	(120,000)	(120,000)	65,455	
Total - Governance				0	(54,545)	(54,545)	(120,000)	(120,000)	(120,000)	65,455	
Law, Order & Public Safety											
FIRE - Water Tank (Corella Close) - Infrastructure Other (Cap	4050190	590	OC236	0	0	0	(5,000)	(5,000)	(4,576)	4,576	
Fire - Fencing to Bore Lot 100 Muchea East Rd - Infrastructur	4050190	590	OC237	0	(5,900)	(5,900)	0	(5,900)	(5,900)	0	Will be picked up in Budget Review
Total - Law, Order & Public Safety				0	(5,900)	(5,900)	(5,000)	(10,900)	(10,476)	4,576	
Community Amenities											
Bindoon Landfill Infrastructure Other (Capital)	4100190	590	OC240	0	0	0	(45,000)	(45,000)	(45,000)	45,000	
Total - Community Amenities				0	0	0	(45,000)	(45,000)	(45,000)	45,000	
Recreation And Culture											
Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	(143,848)	(143,848)	(138,000)	(138,000)	(138,000)	(5,848)	
Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	0	0	(110,204)	(464,872)	(464,872)	464,872	
Long Distance XC Regional Trail - Infrastructure Other (Capita	4110390	590	OC320	0	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	0	
Djidi Djidi Trail - Infrastructure Other (Capital)	4110390	590	OC331	0	(9,600)	(9,600)	(124,140)	(124,140)	(113,795)	104,195	
Yozzi Road Walk Trail - Infrastructure Other (Capital)	4110390	590	OC183	0	(5,730)	(5,730)	(23,000)	(23,000)	(23,000)	17,270	
Total - Recreation And Culture				0	(187,178)	(187,178)	(423,344)	(778,012)	(767,667)	580,489	
Transport											
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(3,305)	(3,305)	(100,000)	(100,000)	(91,663)	88,358	
Total - Transport				0	(3,305)	(3,305)	(100,000)	(100,000)	(91,663)	88,358	
Economic Services											
Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	(6,815)	(6,815)	0	(6,815)	(6,815)	0	Carry over from 2021 2022
Total - Economic Services				0	(6,815)	(6,815)	0	(6,815)	(6,815)	0	

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 MAY 2023

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
	Total - Infrastructure - Other			0	(257,744)	(257,744)	(693,344)	(1,060,727)	(1,041,621)	783,877	
	Capital Expenditure Total			0	(9,339,546)	(9,339,546)	(15,491,905)	(15,669,207)	(14,616,340)	5,276,794	



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

Summary by Balance Sheet Category

Land Held For Resale - Current	313	0	0	0	0	0	0	0	0		
Land Held For Resale Non Current	508	0	0	0	0	0	0	0	0		
Land	509	0	(778,200)	(778,200)	(823,000)	(778,200)	(778,200)	0	0		
Buildings	510	0	(2,356,433)	(2,356,433)	(6,356,336)	(4,883,040)	(4,231,235)	1,874,802			
Plant & Equipment	530	0	(2,070,646)	(2,070,646)	(1,956,684)	(3,073,707)	(3,039,109)	968,463			
Infrastructure Roads	540	0	(2,160,537)	(2,160,537)	(2,436,224)	(2,614,568)	(2,403,714)	243,177			
Infrastructure Bridges	555	0	(477,752)	(477,752)	(454,597)	(454,597)	(454,597)	(23,155)			
Infrastructure Footpaths	560	0	(515,728)	(515,728)	(28,442)	(465,200)	(426,437)	(89,291)			
Infrastructure Drainage	550	0	(76,413)	(76,413)	(95,000)	(100,630)	(100,630)	24,217			
Infrastructure Parks & Ovals	570	0	(646,093)	(646,093)	(2,648,278)	(2,238,538)	(2,140,797)	1,494,704			
Infrastructure Airports	575	0	0	0	0	0	0	0			
Infrastructure Sewerage	580	0	0	0	0	0	0	0			
Infrastructure Other	590	0	(257,744)	(257,744)	(693,344)	(1,060,727)	(1,041,621)	783,877			
			0	(9,339,546)	(9,339,546)	(15,491,905)	(15,669,207)	(14,616,340)	5,276,794		

SHIRE OF CHITTERING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A Connected thriving community

**STATEMENT OF COMPREHENSIVE INCOME BY NATURE
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	7,161,256	6,548,114	6,533,900
Operating grants, subsidies and contributions	10	2,412,330	1,529,213	2,083,262
Fees and charges	16	1,607,459	1,537,080	1,615,311
Interest revenue	11(a)	178,690	124,127	69,625
Other revenue	11(b)	319,265	435,047	281,040
		11,679,000	10,173,581	10,583,138
Expenses				
Employee costs		(5,173,753)	(4,002,292)	(4,656,401)
Materials and contracts		(4,991,232)	(3,380,476)	(3,981,727)
Utility charges		(254,364)	(153,668)	(194,256)
Depreciation	6	(4,470,134)	(4,097,847)	(3,647,886)
Finance costs	11(d)	(226,910)	(130,418)	(233,076)
Insurance		(249,171)	(214,931)	(234,216)
Other expenditure		(434,471)	(481,111)	(405,398)
		(15,800,035)	(12,460,743)	(13,352,960)
		(4,121,035)	(2,287,162)	(2,769,822)
Capital grants, subsidies and contributions	10	3,312,679	3,558,642	4,040,404
Profit on asset disposals	5	249,581	111,966	225,068
Loss on asset disposals		(10,873)	(2,473)	(16,691)
		3,551,387	3,668,135	4,248,781
Net result for the period		(569,648)	1,380,973	1,478,959
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	48,895,816	0
Total other comprehensive income for the period		0	48,895,816	0
Total comprehensive income for the period		(569,648)	50,276,789	1,478,959

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

SHIRE OF SWINBURTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Rates		7,161,256	6,711,257	6,598,900
Operating grants, subsidies and contributions		2,412,330	1,676,844	2,587,977
Fees and charges		1,607,459	1,537,080	1,615,311
Interest revenue		178,690	124,127	69,625
Goods and services tax received		0	(39,145)	350,000
Other revenue		319,265	435,047	292,755

Payments

Employee costs		(5,173,753)	(3,956,994)	(4,584,438)
Materials and contracts		(4,991,232)	(3,748,914)	(3,480,177)
Utility charges		(254,364)	(153,668)	(194,256)
Finance costs		(226,910)	(159,017)	(233,076)
Insurance		(249,171)	(214,931)	(234,216)
Goods and services tax paid		0	0	(350,000)
Other expenditure		(434,471)	(481,111)	(405,398)
		(11,329,901)	(8,714,635)	(9,481,561)

Net cash provided by (used in) operating activities 4 349,099 1,730,575 2,033,007

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(4,975,174)	(5,205,279)	(9,136,020)
Payments for construction of infrastructure	5(b)	(4,062,518)	(4,134,266)	(6,355,885)
Capital grants, subsidies and contributions		3,312,679	2,956,203	4,040,404
Proceeds from sale of property, plant and equipment	5(a)	339,500	331,220	603,000
Net cash provided by (used in) investing activities		(5,385,513)	(6,052,122)	(10,848,501)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(544,318)	(343,318)	(569,977)
Proceeds from new borrowings	7(a)	1,203,545	3,301,727	4,505,272
Net cash provided by (used in) financing activities		659,227	2,958,409	3,935,295

Net increase (decrease) in cash held

Cash at beginning of year		8,001,589	9,364,727	6,877,299
Cash and cash equivalents at the end of the year	4	3,624,402	8,001,589	1,997,100

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

SHIRE OF COSSERIA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

Attachment 1

CS05-06/23

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	2(a)	\$ 7,161,256	\$ 6,548,114	\$ 6,533,900
Operating grants, subsidies and contributions	10	2,412,330	1,529,213	2,083,262
Fees and charges	16	1,607,459	1,537,080	1,615,311
Interest revenue	11(a)	178,690	124,127	69,625
Other revenue	11(b)	319,265	435,047	281,040
Profit on asset disposals	5	249,581	111,966	225,068
		11,928,581	10,285,547	10,808,206
Expenditure from operating activities				
Employee costs		(5,173,753)	(4,002,292)	(4,656,401)
Materials and contracts		(4,991,232)	(3,380,476)	(3,981,727)
Utility charges		(254,364)	(153,668)	(194,256)
Depreciation	6	(4,470,134)	(4,097,847)	(3,647,886)
Finance costs	11(d)	(226,910)	(130,418)	(233,076)
Insurance		(249,171)	(214,931)	(234,216)
Other expenditure		(434,471)	(481,111)	(405,398)
Loss on asset disposals	5	(10,873)	(2,473)	(16,691)
		(15,810,908)	(12,463,216)	(13,369,651)
Non-cash amounts excluded from operating activities	3(b)	4,231,426	3,988,354	3,443,472
Amount attributable to operating activities		349,099	1,810,685	882,027
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	3,312,679	3,558,642	4,040,404
Proceeds from disposal of assets	5	339,500	331,220	603,000
		3,652,179	3,889,862	4,643,404
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(4,975,174)	(5,205,279)	(9,136,020)
Payments for construction of infrastructure	5(b)	(4,062,518)	(4,134,266)	(6,355,885)
		(9,037,692)	(9,339,545)	(15,491,905)
Amount attributable to investing activities		(5,385,513)	(5,449,683)	(10,848,501)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	1,203,545	3,301,727	4,505,272
Transfers from reserve accounts	8(a)	0	0	30,301
		1,203,545	3,301,727	4,535,573
Outflows from financing activities				
Repayment of borrowings	7(a)	(544,318)	(343,318)	(569,977)
Transfers to reserve accounts	8(a)	(35,000)	0	(35,000)
		(579,318)	(343,318)	(604,977)
Amount attributable to financing activities		624,227	2,958,409	3,930,596
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	4,412,187	5,092,776	6,035,878
Amount attributable to operating activities		349,099	1,810,685	882,027
Amount attributable to investing activities		(5,385,513)	(5,449,683)	(10,848,501)
Amount attributable to financing activities		624,227	2,958,409	3,930,596
Surplus or deficit at the end of the financial year	3	0	4,412,187	0

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

**SUPPLEMENTARY STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

All funds through which the Shire of Chittering controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

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 financial statements. A separate statement of those monies appears at Note 15 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
- Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
- Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual budget 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding off figures

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

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated 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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV	Gross rental valuation	0.114840	1,785	33,900,316	3,893,112			3,893,112	3,706,822	
UV	Unimproved valuation	0.006080	807	458,362,000	2,786,841			2,786,841	2,310,018	
Total general rates			2,592	492,262,316	6,679,953	0	0	6,679,953	6,030,253	6,016,840
		Minimum								
(ii) Minimum payment		\$								
GRV	Gross rental valuation	1,150	305	30,007,204	350,750			350,750	364,100	364,100
UV	Unimproved valuation	1,100	115	455,575,159	126,500			126,500	150,150	149,100
Total minimum payments			420	485,582,363	477,250	0	0	477,250	514,250	513,200
Total general rates and minimum payments			3,012	977,844,679	7,157,203	0	0	7,157,203	6,544,503	6,530,040
(iv) Ex-gratia rates										
Ex-gratia rates					4,053			4,053	3,611	3,860
Total ex-gratia rates			0	0	4,053	0	0	4,053	3,611	3,860
Total rates					7,161,256	0	0	7,161,256	6,548,114	6,533,900
Total rates					7,161,256	0	0	7,161,256	6,548,114	6,533,900

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the shire used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	24/08/2023		2.50%	8.00%
Option three				
First instalment	24/08/2023	10	2.50%	8.00%
Second instalment	26/10/2023	10	2.50%	8.00%
Third instalment	2/01/2024	10	2.50%	8.00%
Fourth instalment	5/03/2024	10	2.50%	8.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	28,350	25,360	26,650
Instalment plan interest earned	27,190	13,359	16,325
Unpaid rates and service charge interest earned	43,500	12,056	40,000
Pensioner Deffered Interest	1,700	2,698	1,000
	100,740	53,473	83,975

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise any specified area rates for the year ended 30th June 2024.

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

2. RATES AND SERVICE CHARGES (CONTINUED)

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Contract liabilities
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	3,624,402	8,001,589	1,997,100
	0	0	3,000,000
	469,545	469,545	302,976
	5,459	5,459	16,467
	4,099,406	8,476,593	5,316,543
	(901,242)	(901,242)	(1,225,900)
	(289,652)	(289,652)	(1,202,166)
7	(766,522)	(107,295)	(4,095,761)
	(632,752)	(632,752)	(650,123)
	(2,590,168)	(1,930,941)	(7,173,950)
	1,509,238	6,545,652	(1,857,407)
3(c)	(1,509,238)	(2,133,465)	1,857,407
	0	4,412,187	0

SHIRE OF CHITTERING
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(249,581)	(111,966)	(225,068)
5	10,873	2,473	16,691
6	4,470,134	4,097,847	3,647,886
	0	0	3,963
	4,231,426	3,988,354	3,443,472

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(2,548,295)	(2,513,295)	(2,510,080)
	766,522	107,295	4,095,761
	272,535	272,535	271,726
	(1,509,238)	(2,133,465)	1,857,407

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

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.

Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

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 resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

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.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 3,624,402	\$ 8,001,589	\$ 1,997,100
Total cash and cash equivalents		3,624,402	8,001,589	1,997,100
Held as				
- Unrestricted cash and cash equivalents	3(a)	1,076,107	5,488,294	1,284,854
- Restricted cash and cash equivalents	3(a)	2,548,295	2,513,295	712,246
		3,624,402	8,001,589	1,997,100
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,548,295	2,513,295	712,246
- Restricted financial assets at amortised cost - term deposits	3(a)	0	0	3,000,000
		2,548,295	2,513,295	3,712,246
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	2,548,295	2,513,295	2,510,080
Unspent capital grants, subsidies and contribution liabilities		0	0	1,202,166
		2,548,295	2,513,295	3,712,246
Reconciliation of net cash provided by operating activities to net result				
Net result		(569,648)	1,380,973	1,478,959
Depreciation	6	4,470,134	4,097,847	3,647,886
(Profit)/loss on sale of asset	5	(238,708)	(109,493)	(208,377)
(Increase)/decrease in receivables		0	91,398	62,500
(Increase)/decrease in inventories		0	8,379	(6,450)
(Increase)/decrease in other assets		0	1,345	
Increase/(decrease) in payables		0	(361,463)	576,000
Increase/(decrease) in contract liabilities		0	180,231	518,930
Increase/(decrease) in unspent capital grants		0	(602,439)	
Increase/(decrease) in employee provisions		0	0	3,963
Capital grants, subsidies and contributions		(3,312,679)	(2,956,203)	(4,040,404)
Net cash from operating activities		349,099	1,730,575	2,033,007

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget 2023/24 Budget Additions	2023/24 Budget In-kind Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Actual In-kind Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget In-kind Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Land - freehold land	240,000				0	828,200				0	823,000				0
Buildings - non-specialised	2,519,774				0	2,306,433				0	6,356,336				0
Plant and equipment	2,215,400		100,792	339,500	238,708	2,070,646		221,727	331,220	109,493	1,956,684		394,623	603,000	208,377
Total	4,975,174	0	100,792	339,500	238,708	5,205,279	0	221,727	331,220	109,493	9,136,020	0	394,623	603,000	208,377
(b) Infrastructure															
Infrastructure - roads	2,470,823				0	2,160,536				0	2,436,224				0
Infrastructure - footpaths	30,000				0	515,728				0	28,442				0
Infrastructure - drainage					0	76,413				0	95,000				0
Other infrastructure - parks and ovals	856,312				0	646,093				0	2,648,278				0
Other infrastructure - bridges and culverts					0	477,752				0	454,597				0
Other infrastructure - other	705,383				0	257,744				0	693,344				0
Total	4,062,518	0	0	0	0	4,134,266	0	0	0	0	6,355,885	0	0	0	0
Total	9,037,692	0	100,792	339,500	238,708	9,339,545	0	221,727	331,220	109,493	15,491,905	0	394,623	603,000	208,377

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Other infrastructure - parks and ovals
Other infrastructure - bridges and culverts
Other infrastructure - other
Other infrastructure - landfill post closure asset

By Program

Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
13,736	13,736	30,451
459,385	459,385	639,027
368,349	296,062	402,651
2,635,841	2,435,841	1,600,337
26,460	26,460	31,326
359,686	359,686	364,389
243,015	243,015	260,745
283,712	183,712	185,901
79,950	79,950	76,990
0	0	56,069
4,470,134	4,097,847	3,647,886
160,525	142,025	148,042
111,414	102,163	102,220
3,003	9,591	13,300
50,415	46,229	48,851
23,105	24,186	85,585
510,626	468,229	566,551
3,296,799	3,023,068	2,192,781
43,079	39,560	48,060
271,168	242,796	442,496
4,470,134	4,097,847	3,647,886

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 - 50 Years
Buildings - specialised	50 - 80 Years
Plant and equipment	5 - 15 Years
Infrastructure - roads	25 - 80 Years
Infrastructure - footpaths	10 - 40 Years
Infrastructure - drainage	75-100 Years

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Principal	Principal	Actual	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Budget	Budget
				1 July 2023	New Loans	Repayments	outstanding 30 June 2024	Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 80 Admin Server/	80	WATC	2.72%	1	0	0	1	0	21,095		(21,094)	1	(336)	22,327		(21,095)	1,232	(431)
Loan 79 Multi Purpose I	79	WATC	4.41%	414,216	(33,773)	380,443	(17,898)	446,548	446,548	(32,332)	414,216	(11,321)	463,849	(15,075)	448,774	(9,018)		
Loan 72 Staff Housing I	72	Keystart	5.92%	0	0	0	0	0	0	0	0	0	(164)	0	0	(164)	0	0
Loan 73 Senior & Comr	73	WATC	6.63%	0	0	0	0	0	0	0	0	0	0	2,480	0	2,480	0	0
Loan 89 Muchea Comp	89	WATC	2.36%	1,765,921	(78,026)	1,687,895	(40,360)	1,803,805	1,803,805	(37,884)	1,765,921	(20,933)	1,841,247	(155,542)	1,685,705	(150,029)		
Loan 90 Mountain Bike	90	WATC	55.00%	242,696	(96,942)	145,754	(949)	290,831	290,831	(48,135)	242,696	(647)	338,832	(136,442)	202,390	(38,774)		
Loan 91 Mountain Bike	91	WATC	4.33%	0	1,203,545	1,203,545	0	0	0	0	0	0	0	0	1,203,545	0	1,203,545	0
Loan 74 Land Acquisitic	74	WATC		0	0	0	0	0	0	0	0	0	24	8,487	0	8,487	0	0
Loan 92 Muchea Comp	92	WATC	4.33%	3,250,513	(105,986)	3,144,527	(148,225)	0	3,301,727	(51,214)	3,250,513	(82,414)	0	3,301,727	0	3,301,727	0	0
Loan 79 Grader	79	WATC	4.41%	193,139	(15,748)	177,391	(8,346)	208,215	208,215	(15,076)	193,139	(5,278)	190,916	(32,332)	158,584	(19,340)		
Loan 82 Land - Lot 168	82	WATC	3.05%	324,239	(68,285)	255,954	(9,372)	390,488	390,488	(66,249)	324,239	(7,723)	390,487	(66,249)	324,238	(11,409)		
Loan 83 Lifestyle Villag	83	WATC	1.61%	200,501	(134,202)	66,299	(1,623)	266,270	266,270	(65,769)	200,501	(1,650)	331,513	(132,067)	199,446	(3,757)		
Loan 86 Admin Telephon	86	WATC	1.61%	16,966	(11,356)	5,610	(137)	22,531	22,531	(5,565)	16,966	(140)	28,052	(11,175)	16,877	(318)		
				6,408,192	1,203,545	(544,318)	7,067,419	(226,910)	3,449,783	3,301,727	(343,318)	6,408,192	(130,418)	3,618,026	4,505,272	(569,977)	7,553,321	(233,076)

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

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Loan 91 Mountain Bike	WATC	Debenture	20	4.30%	\$ 1,203,545	\$ 601,541	\$ 1,203,545	\$ 0
					1,203,545	601,541	1,203,545	0

The Shire intends to undertake a loan of \$1,203,545 to fund the Mountain Bike Park Camping Site. For budgetary purposes, an interest rate of 4.3% was chosen. The final interest rate will be determined by the firm quote from Treasury.

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	150,000	150,000	150,000
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	(14,826)	(14,826)	0
Total amount of credit unused	160,174	160,174	175,000
Loan facilities			
Loan facilities in use at balance date	7,067,419	6,408,192	7,553,321

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2023	2023/24 Budgeted Increase/ (Decrease)	Amount as at 30th June 2024
Bendigo & Adelaide Bank Short Term Liqui		2010	\$ 150,000	\$ 0	\$ 150,000
			150,000	0	150,000

MATERIAL 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 until such time as the asset is substantially ready for its intended use or sale.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee entitlement reserve	272,535			272,535	272,535			272,535	271,726			271,726
(b) Plant replacement reserve	386,005			386,005	386,005			386,005	383,838			383,838
(c) Waste water treatment reserve	95,196			95,196	95,196			95,196	94,844			94,844
(d) Public amenities & buildings reserve	720,000			720,000	720,000			720,000	720,000			720,000
(e) Community housring reserve	74,832			74,832	74,832			74,832	74,555			74,555
(f) Seniors housing reserve	19,737			19,737	19,737			19,737	19,664			19,664
(g) Public open space reserve	80,457			80,457	80,457			80,457	79,419			79,419
(h) Recreation development reserve	377,195			377,195	377,195			377,195	375,800			375,800
(i) Waste management reserve	418,548	35,000		453,548	418,548	0		418,548	417,000	35,000		452,000
(j) Contributions to roadworks reserve	38,678			38,678	38,678			38,678	38,535			38,535
(k) Economic recovery stimulus reserve	30,112			30,112	30,112		0	30,112	30,000		(30,301)	(301)
	2,513,295	35,000	0	2,548,295	2,513,295	0	0	2,513,295	2,505,381	35,000	(30,301)	2,510,080

(b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee entitlement reserve	Ongoing	to be used to fund employee accumulated annual, sick, long service leave and employee gratuities
(b) Plant replacement reserve	Ongoing	to be used to fund plant purchases, trades or major overhauls
(c) Waste water treatment reserve	Ongoing	to be used to fund the development of a Waste Water Management System for the Shire
(d) Public amenities & buildings reserve	Ongoing	to be used to fund repairs, improvements, extensions or construction of public amenities
(e) Community housring reserve	Ongoing	to be used to fund repairs, improvements, extensions or construction of community units
(f) Seniors housing reserve	Ongoing	to be used to fund repairs, improvements, extensions or construction of seniors units
(g) Public open space reserve	Ongoing	to be used to fund public open spaced developments in accordance with developer precincts
(h) Recreation development reserve	Ongoing	to be used to fund the development or acquisition of recreation land or facilities
(i) Waste management reserve	Ongoing	to be used to fund the replacement landfill sites and rehabilitation of existing landfill sites
(j) Contributions to roadworks reserve	Ongoing	to be used for the maintenance of Mooliabeenie Road
(k) Economic recovery stimulus reserve	30/06/2023	to be used for projects for the community to assist in recovery post COVID19

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

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

Includes the activities of members of Council and the administrative support available to 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

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance and contributions to medical health and community health centre.

Education and welfare

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

Senior citizens programs, youth services and events.

Housing

To provide and maintain staff, community and seniors housing.

Provision and maintenance of staff, community and seniors housing.

Community amenities

To provide services required by the community.

Waste collection services, operation of waste landfill sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of the town planning scheme, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance of halls, the library and various parks, reserves and other recreation activities and cultural pursuits.

Transport

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

Construction and maintenance of roads, bridges, footpaths, drainage works, lighting and cleaning of streets and verge maintenance.

Economic services

To help promote the Shire and its economic wellbeing.

Tourism and area promotion. Provision of rural services including weed control, community bus operations, economic and community development programs and building control.

Other property and services

To monitor and control Council's overhead operating accounts.

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

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Governance	5,500	509	6,500
General purpose funding	7,454,351	6,817,052	6,692,035
Law, order, public safety	72,886	101,705	79,050
Health	65,034	61,518	62,383
Education and welfare	3,653	3,594	320
Housing	135,954	123,373	144,978
Community amenities	1,203,518	1,209,857	1,245,000
Recreation and culture	18,056	13,147	11,945
Transport	225,573	63,021	201,795
Economic services	223,514	175,635	174,134
Other property and services	108,212	186,923	106,804
	9,516,251	8,756,334	8,724,944

Operating grants, subsidies and contributions

Governance	600	723	0
General purpose funding	682,500	641,004	1,248,498
Law, order, public safety	1,536,825	726,424	677,500
Education and welfare	3,000	0	3,000
Recreation and culture	0	369	0
Transport	142,882	134,580	133,264
Economic services	46,523	26,113	21,000
	2,412,330	1,529,213	2,083,262

Capital grants, subsidies and contributions

Law, order, public safety	0	1,662,656	0
Recreation and culture	535,870	559,894	1,594,365
Transport	2,776,809	1,336,092	2,446,039
	3,312,679	3,558,642	4,040,404

Total Income

15,241,260 13,844,189 14,848,610

Expenses

Governance	(1,370,636)	(785,734)	(1,142,522)
General purpose funding	(535,065)	(338,737)	(326,582)
Law, order, public safety	(1,802,793)	(1,901,354)	(1,880,782)
Health	(513,033)	(371,328)	(445,841)
Education and welfare	(64,592)	(44,529)	(73,116)
Housing	(358,354)	(269,464)	(335,490)
Community amenities	(2,411,300)	(1,970,699)	(2,472,974)
Recreation and culture	(2,178,395)	(1,418,735)	(1,880,464)
Transport	(5,356,000)	(4,151,961)	(3,701,420)
Economic services	(1,184,253)	(804,219)	(1,085,063)
Other property and services	(36,487)	(406,456)	(25,397)
Total expenses	(15,810,908)	(12,463,216)	(13,369,651)

Net result for the period

(569,648) 1,380,973 1,478,959

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	90,000	0	10,000
- Other funds	16,700	97,696	1,000
Late payment of fees and charges *	1,300	1,016	2,300
Other interest revenue	70,690	25,415	56,325
	<u>178,690</u>	<u>124,127</u>	<u>69,625</u>

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

Reimbursements and recoveries	319,265	435,047	281,040
	<u>319,265</u>	<u>435,047</u>	<u>281,040</u>

The net result includes as expenses

(c) Auditors remuneration

Audit services	33,000	35,000	67,320
Other services	7,000	3,000	
	<u>40,000</u>	<u>38,000</u>	<u>67,320</u>

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	226,910	130,418	233,076
	<u>226,910</u>	<u>130,418</u>	<u>233,076</u>

(e) Write offs

General rate	27,000	0	22,459
	<u>27,000</u>	<u>0</u>	<u>22,459</u>

(f) Low Value lease expenses

Office equipment	36,901	9,354	49,485
	<u>36,901</u>	<u>9,354</u>	<u>49,485</u>

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member Cr Aaron King			
President's allowance	15,265	14,401	14,401
Meeting attendance fees	19,835	18,713	18,713
ICT expenses	3,180	3,153	3,153
Travel and accommodation expenses	2,857	970	3,329
	41,137	37,237	39,596
Elected member Cr Mary Angus			
Deputy President's allowance	3,816	3,600	3,600
Meeting attendance fees	12,826	12,100	12,100
ICT expenses	3,180	3,153	3,153
Travel and accommodation expenses	2,857	431	3,329
	22,679	19,284	22,182
Elected member Cr Kylie Hughes			
Meeting attendance fees	12,826	12,100	12,100
ICT expenses	3,180	3,153	3,153
Travel and accommodation expenses	2,857	468	3,329
	18,863	15,721	18,582
Elected member Cr Carmel Ross			
Meeting attendance fees	12,826	12,100	12,100
ICT expenses	3,180	3,153	3,153
Travel and accommodation expenses	2,857		3,329
	18,863	15,253	18,582
Elected member Cr John Curtis			
Meeting attendance fees	12,826	12,100	12,100
ICT expenses	3,180	3,153	3,153
Travel and accommodation expenses	2,857	298	3,329
	18,863	15,551	18,582
Elected member Cr Mark Campbell			
Meeting attendance fees	12,826	12,100	12,100
ICT expenses	3,180	3,153	3,153
Travel and accommodation expenses	2,857	850	3,329
	18,863	16,103	18,582
Elected member Cr David Dewar			
Meeting attendance fees	12,826	12,100	12,100
ICT expenses	3,180	3,153	3,153
Travel and accommodation expenses	2,857	2,009	3,329
	18,863	17,262	18,582
Total Elected Member Remuneration	158,131	136,411	154,688
President's allowance	15,265	14,401	14,401
Deputy President's allowance	3,816	3,600	3,600
Meeting attendance fees	96,791	91,313	91,313
ICT expenses	22,260	22,071	22,071
Travel and accommodation expenses	19,999	5,026	23,303
	158,131	136,411	154,688

13. MAJOR LAND TRANSACTIONS

Muchea Clubroom Redevelopment

(a) Details

The business case for the Muchea Club and Changeroom facility outlines the scope of the project as including:

- A large main club room (16230 x 8860) with access to, and windows facing, the sports oval;
- A slightly larger social room (10200 x 15560) also with access to, and windows facing, the sports oval;
- Commercial kitchen with servery to the outside of the clubhouse (under cover) and inside to the main club room;
- Full bar facilities with cool room storage and openings to the main club room and social room;
- Community amenities consisting of male and female toilets, including ambulant accessible facilities and two unisex accessible (disabled) toilets
- Two changerrooms specifically for the use of sporting clubs with each changerroom comprising:
 - o Racks, benches and lockers for changing and storage of personal belongings;
 - o A treatment area for rubdowns, massages and strapping
- Main foyer;
- Administration Office;
- Storage areas

This current concept would see the facility being able to meet current and future needs of sporting groups, provide modern inclusive fitouts which meet current building codes and cater for individual access needs of disabled and ambulant community members, as well as provision of appropriate hygienic amenities with a layout that offers privacy, space and a safe environment for all sports participants to shower and get changed.

Mountain Bike Park

Details

- Earthworks , culverts, conduit and trenching and other site works
- Water Connection Points
- Power Connection Points
- Double flush toilet
- Camp Kitchen
- Picnic Tables & Benches
- Play equipment
- Greywater outlet
- Sewerage

(b) Current year transactions

Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Operating revenue			
Muchea Complex Contribution	50,000		68,630
Muchea Complex Grant	279,370	252,000	580,000
Capital revenue			
Muchea Complex Loan			3,301,727
Mountain Bike Park Loan	1,203,545		1,203,545
Capital expenditure			
Mountain Bike Park Caravan Park	(1,203,545)	668,432	(1,203,545)
Muchea Complex Redevelopment	(833,372)	2,734,969	(5,678,608)
	(504,002)	3,655,401	(1,728,251)

(c) Expected future cash flows

	2023/24	2024/25	2025/26	2026/27	2027/28	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Mountain Bike Park Caravan Park	(1,203,545)	(14,626)	(15,065)	(15,517)	(16,019)	(1,264,772)
Muchea Complex Redevelopment	(833,372)	(31,333)	(32,273)	(33,241)	(34,425)	(964,644)
	(2,036,917)	(45,959)	(47,338)	(48,758)	(50,444)	(2,229,416)
Cash Inflows						
Mountain Bike Park Caravan Park	54,600	109,200	117,390	126,194	135,659	543,043
Muchea Complex Redevelopment	210	215	221	226	232	1,104
	54,810	109,415	117,611	126,420	135,891	544,147
Net cash flows	(1,982,107)	63,456	70,273	77,662	85,447	(1,685,269)

SHIRE OF COOPERATIVE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated the Shire will have any Trade or Major Trade Undertakings during 2023/2024.

15. INVESTMENT IN ASSOCIATES

(a) Investment in associate

It is not anticipated the Shire will have any Investment in Associates during 2023/2024.

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

16. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	500	508	1,500
General purpose funding	63,795	53,435	76,900
Law, order, public safety	42,600	36,858	49,500
Health	48,034	47,764	45,383
Education and welfare	3,653	3,594	320
Housing	134,574	123,622	143,599
Community amenities	1,089,120	1,089,785	1,125,226
Recreation and culture	11,956	8,355	8,445
Transport	0	3,330	0
Economic services	206,215	169,197	157,634
Other property and services	7,012	632	6,804
	1,607,459	1,537,080	1,615,311

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
SCHEDULE 3 - GENERAL PURPOSE FUNDING					
RATES					
Instalment Charges					
Administration Fee - per Instalment Notice	3030121	10.00	10.00	N	S
Interest on Instalments Plan	3030145	2.5%	4.0%	N	S
Interest Charges					
Interest Overdue Rates - Over 35 Days	3040245	8.0%	8.0%	N	S
Interest Overdue Sundry Debtors - Over 35 Days	3040245	10.0%	10.0%	N	S
Rating Charges					
Rating Information Statement and Reprints – per Assessment per rating year	3030121	25.00	26.00	N	C
Labour Per Hour - Documentation Services including Verification	3030121	41.00	42.50	N	C
Property Title Search	3030121	28.20	29.50	N	C
Property File Search	3030121	40.00	41.50	N	C
Rate Book Complete Owners Listing	3040220	118.00	118.00	Y	C
Settlement Enquiry – Rates Enquiry Only	3030121	54.10	54.00	Y	C
Settlement Enquiry – Including Order and Requisitions	3030121	138.10	145.00	Y	C
Other Information Listings	3040220	66.00	68.50	Y	C
Caveat Lodgement Fee	3030121	At Cost	At Cost	N	C
Caveat Withdrawal Fee	3030121	At Cost	At Cost	N	C
Notice of Discontinuance	3030121	At Cost	At Cost	N	C
Rates – Alternative Payment Arrangements					
Staff-assisted Payment Arrangements	3030123	83.00	83.00	N	C
Payment Arrangements through Rates Notice QR code - PaymentHub	3030123	45.00	83.00	N	C
SCHEDULE 4 - GOVERNANCE					
ADMINISTRATION					
Freedom of Information					
Application - Section 12(1)(e) Freedom of Information Act	3040220	30.00	31.00	N	S
Delivery, Packaging, and Postal	3040220	At Cost	At Cost	N	S
Photocopying - as per FOI Regulations	3040220	0.20	0.20	N	S
Staff Labour - per Hour or Pro-Rata Time	3040220	30.00	30.00	N	S
Staff Time dealing with Application	3040220	30.00	30.00	N	S
Supervision of Document Access	3040220	30.00	30.00	N	S
Transcribing Information	3040220	30.00	30.00	N	S
Laminating					
A4 per Sheet	3040220	4.00	4.00	Y	C
A3 per Sheet	3040220	5.00	5.50	Y	C
Photocopying					
A4 Black & White per page (30+ pages)	3110520	0.20	0.20	Y	C

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
A4 Colour per page (30+ pages)	3110520	0.50	0.50	Y	C
A3 Black & White per page (30+ pages)	3110520	0.40	0.40	Y	C
A3 Colour per page (30+ pages)	3110520	0.80	0.80	Y	C
Printing					
A1 (Black & White General Printing, Plans, Maps or Posters)	3040220	12.50	13.50	Y	C
A3 or A4 (Black & White General Printing, Plans, Maps or Posters)	3040220	1.00	1.00	Y	C
A1 (Colour General Printing, Plans, Maps or Posters)	3040220	12.50	13.50	Y	C
A3 & A4 (Colour General Printing, Plans, Maps or Posters)	3040220	2.50	2.50	Y	C
<i>Not for Profit Community Groups receive an allowance of \$200 pa and then charged at a 50% Concession rate Bush Fire Brigades 100% Concession</i>					
Special Series Number Plates					
Special Series Number Plates - Donated to Local Emergency Service Groups	3130235	64.00	68.00	Y	C
SCHEDULE 5 - LAW ORDER AND PUBLIC SAFETY					
RANGER SERVICES					
Administration					
Annual Lease					
Bindoon Fire Station	3050500	1.00	1.00	Y	C
Lower Chittering Fire Station	3050500	1.00	1.00	Y	C
Muchea Fire Station	3050500	1.00	1.00	Y	C
Upper Chittering Fire Station	3050500	1.00	1.00	Y	C
Repeater - Per Unit	3050500	242.00	256.50	Y	C
Callouts					
Ranger Hourly Rate	3050223	76.50	81.00	Y	C
Emergency Services Charges					
Call out to Illegal Burn - \$250 + vehicle & Equipment Costs	3050740	At Cost	At Cost	Y	C
Deliberate False Alarm - \$250 + vehicle & Equipment costs & infringements	3050740	At Cost	At Cost	Y	C
Direct Brigade Alarm - False Alarm	3050740	At Cost	At Cost	Y	C
Reconnaissance Vehicles - per hour or part there of	3050740	64.00	68.00	Y	C
Light Tanker Equivalent - per hour or part there of	3050740	96.00	102.00	Y	C
1.4 Equivalent - per hour or part there of	3050740	191.50	203.00	Y	C
2.4 Equivalent - per hour or part there of	3050740	191.50	203.00	Y	C
3.4 Equivalent - per hour or part there of	3050740	191.50	203.00	Y	C
Bulk Water Tanker At Cost + 5% Admin fee	3050740	At Cost + 5%	At Cost + 5%	Y	C
Specialist Equipment Vehicle Equivalent At Cost + 5% Admin fee	3050740	At Cost + 5%	At Cost + 5%	Y	C
Pumper Vehicles Equivalent At Cost + 5% Admin fee	3050740	At Cost + 5%	At Cost + 5%	Y	C
Air Support Equipment - At cost & 5% Administration	3050740	At Cost + 5%	At Cost + 5%	Y	C
Earth Moving & General Equipment - At cost & 5% Administration Fee	3050740	At Cost + 5%	At Cost + 5%	Y	C
Any Other Equipment, Personnel or Items - At cost & 5% Admin Fee	3050740	At Cost + 5%	At Cost + 5%	Y	C
Fire Prevention					

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Fire Breaks - at Cost	3050120	At Cost	At Cost	Y	C
Hazard Burns - at Cost	3050120	At Cost	At Cost	Y	C
Hazard Reduction - at Cost	3050120	At Cost	At Cost	Y	C
Organisation & Inspection of Private Works by Ranger	3050120	132.00	140.00	Y	C
Water - Minimum Charge	3050121	9.50	10.00	N	C
Water - per 1,000 Litres	3050121	2.50	2.50	N	C
Regional Ranger Services					
Labour per Hour Inclusive of Travel	3050223	76.50	81.00	Y	C
Vehicle Travel per km	3050223	0.91	0.91	Y	C
Animal Control					
Euthanasia Fee (performed by Vet) (fee charged where owner can be traced or if requested by owner)					
Dog & Cat	3050235	At Cost	At Cost	Y	C
Dog Registration					
Registration one year - Unsterilised	3050221	50.00	50.00	N	S
Registration one year - Unsterilised - Owned by pensioner	3050221	25.00	25.00	N	S
Registration one year - Sterilised	3050221	20.00	20.00	N	S
Registration one year - Sterilised - Owned by pensioner	3050221	10.00	10.00	N	S
Registration three years - Sterilised	3050221	42.50	42.50	N	S
Registration three years - Sterilised - Owned by pensioner	3050221	21.25	21.25	N	S
Registration three years - Unsterilised	3050221	120.00	120.00	N	S
Registrations three years - Unsterilised - Owned by pensioner	3050221	60.00	60.00	N	S
Registration lifetime - Unsterilised	3050221	250.00	250.00	N	S
Registration lifetime - Unsterilised - Owned by pensioner	3050221	125.00	125.00	N	S
Registration lifetime - Sterilised	3050221	100.00	100.00	N	S
Registration lifetime - Sterilised - Owned by pensioner	3050221	50.00	50.00	N	S
Registration of a working dog is 25% of prescribed fee	3050221			N	S
More Than 2 Less Than 7 Dogs - Dog Act S 26 (3)	3050221	115.00	122.00	N	C
Dogs - Seizure & Impounding					
Seizure and Impounding of a Dog	3050220	139.00	147.50	Y	C
Daily Pound Fee	3050220	34.50	34.50	Y	C
Return of a dog impounded outside normal hours	3050220	69.00	73.00	Y	C
Seizure and return of dog without impounding	3050220	69.00	73.00	Y	C
Cat Registration					
Registration One Year	3050221	20.00	20.00	N	S
Registration one year - Owned by pensioner	3050221	10.00	10.00	N	S
Registration Three Years	3050221	42.50	42.50	N	S
Registration three years - owned by pensioner	3050221	21.25	21.25	N	S
Registration - lifetime	3050221	100.00	100.00	N	S
Registration - lifetime - owned by pensioner	3050221	50.00	50.00	N	S
Application to breed cats (per breeding cat)	3050221	100.00	100.00	N	S

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
More Than 2 Cats - Cat Act S32 (f)	3050221	115.00	122.00	N	C
Cats - Seizure & Impounding					
Seizure and Impounding of a Cat	3050220	139.00	147.50	Y	C
Maintenance of Cat in Pound (pay per day or part thereof) – Sustenance	3050220	34.50	34.50	Y	C
Return of a cat impounded outside normal hours	3050220	69.00	73.00	Y	C
Seizure and return of cat without impounding	3050220	69.00	73.00	Y	C
Impounding Fees					
<u>Rangers fees</u>					
1. Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs per head					
If impounded after 6.00am and before 6.00pm	3050220	41.00	43.50	Y	C
If impounded after 6.00pm and before 6.00am	3050220	87.00	92.00	Y	C
2. Wethers, ewes, lambs, goats per head					
If impounded after 6.00am and before 6.00pm	3050220	18.00	19.00	Y	C
If impounded after 6.00pm and before 6.00am	3050220	34.50	36.50	Y	C
<u>Poundage Fees for Cattle - every 24 hours or part thereof</u>					
Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs, goats, alpacas, llamas and deer per head	3050220	9.00	9.50	Y	C
<u>Charges for sustenance of cattle impounded - per day</u>					
Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs, goats, Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, alpacas, llamas and deer per head	3050220	9.00	9.50	Y	C
Kennels					
Licence to Keep an Approved Kennel	3050221	208.50	221.00	N	C
Renewal of a Licence to Keep an Approved Kennel	3050221	46.00	49.00	N	C
Bulk Licence of Dogs in an Approved Kennel	3050221	115.00	122.00	N	C
Other Law Order & Public Safety					
Abandoned Vehicles					
Towing Charge - at Cost	3050301	At Cost	At Cost	Y	C
Storage of impounded vehicle (per month or part thereof)	3050301	66.00	70.00	Y	C
Administrative Maintenance - per Vehicle	3050301	26.00	27.50	Y	C
Registered Road Verges					
Application for Registered Road Verge	3120201	0.00	0.00	Y	C
Replacement Registered Road Verge Sign (each)	3120201	75.00	79.50	Y	C
Rural Numbering					
Rural Numbering - per Sign	3050320	46.00	49.00	Y	C

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
SCHEDULE 9 - HOUSING					
Community Housing					
Unit 1, 8 Edmonds Place - per Week*	BIF221			N	S
Unit 2, 8 Edmonds Place - per Week*	BIF222			N	S
Unit 3, 8 Edmonds Place - per Week*	BIF223	*25% of Tenants Eligible Income or Market Value	*25% of Tenants Eligible Income or Market Value	N	S
Unit 4, 8 Edmonds Place - per Week*	BIF224			N	S
Unit 5, 8 Edmonds Place - per Week*	BIF225			N	S
Unit 6, 8 Edmonds Place - per Week*	BIF226			N	S
Council Staff Housing (As per Policy S6) (Only applicable to Shire employees otherwise rent is charged at market value)					
Unit 1, 6194 Great Northern Highway - per Week*	BIF201	254.00	272.00	T	C
Unit 2, 6194 Great Northern Highway - per Week*	BIF202	254.00	272.00	T	C
Unit 3, 6194 Great Northern Highway - per Week*	BIF203	254.00	272.00	T	C
Unit 4, 6194 Great Northern Highway - per Week*	BIF204	254.00	272.00	T	C
<i>*or as per Contract of Employment</i>					
Seniors Housing					
Unit 1, 11 Edmonds Place - per Week*	BIF231			T	S
Unit 2, 11 Edmonds Place - per Week*	BIF232			T	S
Unit 3, 11 Edmonds Place - per Week*	BIF233			T	S
Unit 4, 11 Edmonds Place - per Week*	BIF234	*25% of Tenants Eligible Income or Market Value	*25% of Tenants Eligible Income or Market Value	T	S
Unit 5, 11 Edmonds Place - per Week*	BIF235			T	S
Unit 6, 11 Edmonds Place - per Week*	BIF236			T	S
Unit 7, 11 Edmonds Place - per Week*	BIF237			T	S
Unit 8, 11 Edmonds Place - per Week*	BIF238			T	S
Tenancy Management					
Community Housing	3090220	8.50%	8.50%	T	C
Seniors Housing	3090420	8.50%	8.50%	T	C
Pet Bond					
A bond for EACH pet equivalent to one (1) week's rent is applicable for pets in Community and Seniors Housing Units.	9090131	At Cost	At Cost	N	C
SCHEDULE 10 - COMMUNITY AMENITIES					
CEMETERY FEES					
On application to hold a funeral, the following fees shall be payable in advance					
Grant of Right of Burial					
Right of Burial - 25 years	3100720	290.00	298.50	N	C
Right of Burial - Renewal	3100720	57.50	59.00	N	C
Right of Burial - Copy	3100720	57.50	59.00	N	C
Right of Burial - Transfer	3100720	57.50	59.00	N	C
Land for Graves					
Land for grave 2.4 x 1.2m	3100723	61.00	63.00	Y	C
Land for grave 2.4 x 2.4m	3100723	121.00	124.50	Y	C

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Opening and Exhumation Fees					
Exhumation After Re-Opening	3100723	At Cost	At Cost	Y	C
Re-Interment After Exhumation	3100723	At Cost	At Cost	Y	C
Re-Open Any Grave	3100723	At Cost	At Cost	Y	C
Burial Fees (Interment)					
Adult (2.4 x 1.2m)	3100723	2,204.00	2,270.00	Y	C
Child (Under 13)	3100723	2,204.00	2,270.00	Y	C
Stillborn Burial (Without Memorial Service) FOC	3100723	0.00		Y	C
Service Fees					
Interment Not in Usual Working Hours (Mon-Fri)	3100723	637.50	656.50	Y	C
Interment of Ashes					
Attendance of Placement of Ashes	3100721	93.00	96.00	Y	C
Double Niche	3100721	393.50	405.50	Y	C
Double Niche - Pre Need Purchase	3100721	174.00	179.00	Y	C
Double Niche - Re Open	3100721	174.00	179.00	Y	C
Ground Niche - Ground Niche	3100721	174.00	179.00	Y	C
Placement of Ashes in Family Grave (300mm Depth)	3100721	174.00	179.00	Y	C
Single Niche	3100721	290.00	298.50	Y	C
Single Niche - Pre Need Purchase	3100721	174.00	179.00	Y	C
Funeral Directors					
Single Funeral Permit	3100723	66.00	68.00	Y	C
Monumental Works					
Removal and Major Addition to any Monument	3100722	118.50	122.00	Y	C
Monument Application	3100722	52.50	54.00	Y	C
Administration Fees					
Plaques - At cost (Plus Staff Time to Erect)	3100723	At Cost	At Cost	Y	C
Cemeteries Local Law 2003 - Modified Penalties (First Schedule)					
Excessive speed	3100723	50.00	51.50	N	S
Unauthorised driving vehicles	3100723	50.00	51.50	N	S
Placing/removing rubbish	3100723	50.00	51.50	N	S
Uncompleted works untidy	3100723	50.00	51.50	N	S
Animal at large	3100723	50.00	51.50	N	S
Dumping of rubbish	3100723	50.00	51.50	N	S
Unauthorised advert/trade	3100723	50.00	51.50	N	S
Disobey sign/lawful direction	3100723	50.00	51.50	N	S
All other offences not specified	3100723	500.00	515.00	N	S
All other offences - daily	3100723	20.00	20.50	N	S

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
SCHEDULES 7 & 10 - DEVELOPMENT SERVICES					
BUILDING SERVICES					
Administration					
Monthly Building Statistics - per Month	3130323	7.50	8.00	Y	C
Monthly Building Statistics - Annual	3130323	78.50	84.00	Y	C
Private Works Requests	3130323	121.00	129.50	Y	C
Research above Normal Service	3130323	121.00	129.50	Y	C
Building Construction Industry					
Levy when Construction Exceeds \$20,000		As per fees set under CTF & BSL Acts		N	S
Building Licence Bonds					
Crossover Bond	9090134	1,500.00	1,605.00	N	C
Footpaths	9090134	500.00	535.00	N	C
Building or other compliance					
Cert Const/Build/other	3130323	127.50	136.50	Y	C
Confirmation Planning per hr	3130323	127.50	136.50	Y	C
Building Surveyor Hourly Rate	3130322	127.50	136.50	Y	C
Building Surveyor Travel/ km	3130322	0.91	1.00	Y	C
Application for building permits, demolition permits					
Certified application for a building permit (s.16(1)) -	3130320				
- for building work for a Class 1 or Class 10 building or incidental structure	3130320	As per fees set by the		N	S
- for building work for a Class 2 to Class 9 building or incidental structure	3130320	Building Commission		N	S
Uncertified application for a building permit (s.16(1))	3130320			N	S
Application for a demolition permit (s.16(1))					
- for demolition work in respect of a Class 1 or Class 10 building or incidental structure	3130320	As per fees set by the		N	S
- for demolition work in respect of a Class 2 to Class 9 building	3130320	Building Commission		N	S
Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))					
		As per fees set by		N	S
		Building Commission			
Application for occupancy permits, building approval certificates					
Application for an occupancy permit for a completed building (s.46)	3130320			N	S
Application for a temporary occupancy permit for an incomplete building (s.47)	3130320			N	S
Application for modification of an occupancy permit for additional use of a building on a temporary basis					
Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49)					
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	3130320	As per fees set by the		N	S
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2))	3130320	Building Commission		N	S

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3))	3130320			N	S
Application to replace an occupancy permit for an existing building (s.52(1))	3130320			N	S
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	3130320			N	S
Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	3130320			N	S
Application as defined in regulation 31 (for each building standard in respect of which declaration is sought)				N	S
Building Service Levy (Building Commission Fee)				N	S
Over \$45,000 (inc GST)					
- Building Permit	3130320			N	S
- Demolition Permit	3130320			N	S
- Occupancy Permit for approved building work	3130320			N	S
- Building Approval Certificate for approved building work	3130320			N	S
- Occupancy Permit for Unauthorised Building Work	3130320			N	S
- Building Approval Certificate for Unauthorised Building Work	3130320			N	S
		As per fees set by the Building Commission			
Under \$45,000 (inc GST)					
- Building Permit	3130320			N	S
- Demolition Permit	3130320			N	S
- Occupancy Permit for approved building work	3130320			N	S
- Building Approval Certificate for approved building work	3130320			N	S
- Occupancy Permit for Unauthorised Building Work	3130320			N	S
- Building Approval Certificate for Unauthorised Building Work	3130320			N	S
<i>(Note: The above fees may be subject to amendments from time to time as approved by the Building Commission. If amended the new gazetted fees will apply).</i>					
Request for Certificate of Design Compliance - Class 2-9 buildings (within Shire district)					
		0.11% of building work value, but not less than \$220			
Request for Certificate of Construction Compliance, Building Compliance, or other compliance (within Shire district) - per hour	3130323	121.00	128.50	Y	C
Request for seeking confirmation Planning, Environmental Health, Infrastructure requirements have been met (Min charge \$110) - per hour	3130323	121.00	128.50	Y	C
Regional Building Services					
Labour per Hour Inclusive of Travel	3130322	127.50	135.00	Y	C
Vehicle Travel per km	3130322	1.00	1.00	Y	C

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Relocatable Buildings					
Inspection Fee - Non Refundable	3130320	257.00	257.00	N	S
Building Bond - (No Interest Payable)	3130320	11,020.00	11,681.00	N	C
Swimming Pool Inspections					
Inspection Fee (Every Four Years)(annual fee \$15.38)	3130321	As per minimum fee set by the Building Commission	fee set by the Building Commission	N	S
Request for Initial Pool Inspection (outside of legislative program)	3130321	67.50	71.50	N	C
Pool Inspection (re-inspect)	3130321	67.50	71.50	N	C
ENVIRONMENTAL HEALTH					
Administration					
Private Water Sampling plus lab costs* (Customer request)	3070420	280.50	297.50	Y	C
Private Works Requests	3070420	132.00	140.00	Y	C
Public Building Certificate of Approval	3070421	203.00	215.00	N	C
Reissue of Certified Copies of Licence or Registration	3070421	13.50	14.50	N	C
Research above Normal Service	3070420	121.00	128.50	Y	C
Sampling Non-scheme Water (commercial premises)* (Customer request)	3070421	267.00	283.00	N	C
Application & Licence					
Stall Holders					
(Non Food) Public Thoroughfare - Single Day Permit	3070421	20.00	21.00	N	C
(Non Food) Public Thoroughfare - Month Long Permit	3070421	50.00	53.00	N	C
(Non Food) Public Thoroughfare - Year Long Permit	3070421	150.00	159.00	N	C
Temporary Food Permit - Year Long Permit	3070421	0.00	0.00	N	C
Traders/Outdoor Eating Facilities - Single Day Permit (i.e. Food Trucks)	3070421	10.00	10.50	N	C
Traders/Outdoor Eating Facilities - Year Long Permit - Shire of Chittering Based	3070421	40.00	42.50	N	C
Traders/Outdoor Eating Facilities - Year Long Permit - Based outside Shire of Chittering	3070421	80.00	85.00	N	C
(Community Events No Charge for Public Thoroughfare, Temporary Food & Traders/Outdoor Eating Facilities Permits)	3070421	0.00	0.00	N	C
Caravan Parks and Camping Grounds Act & Regulations					
Fees - as per Schedule 3 of above Regulations					
Grant or renewal of a licence (Reg 45) OR <i>The amount calculated by multiplying the following fees by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.</i>	3130222	200.00	200.00	N	S
- Long stay sites	3130222	6.00	6.00	N	S
- Short stay sites and sites in transit parks	3130222	6.00	6.00	N	S
- Camp site	3130222	3.00	3.00	N	S
- Overflow site	3130222	1.50	1.50	N	S
Additional fee for renewal after expiry - (Reg 53)	3130222	20.00	20.00	N	S
Temporary licence - (Reg 54)					

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Pro rata amount of the fee payable under grant of a licence for the period of time for which the licence is to be in force with a minimum of \$100	3130222	Min \$100	Min \$100	N	S
Transfer of Licence	3130222	100.00	100.00	N	S
Certificates					
Gaming Act Certification Section 50 (1)	3100620	134.00	142.00	N	C
Liquor Act Certification Section 39	3100620	134.00	142.00	N	C
Food Business Condemnations					
Food Condemnation - First Hour	3070420	62.00	65.50	Y	C
Food Condemnation - Every Hour There After	3070420	36.50	38.50	Y	C
Food Business Inspections					
High Risk premises	3070421	315.00	334.00	N	C
Medium Risk premises	3070421	184.00	195.00	N	C
Low Risk premises	3070421	52.50	55.50	N	C
Exempt premises	3070421	0.00	0.00	N	C
Health (Public Building) Regulations 1992 - Reg 9					
Application for Public Building Approval - Max Fee allowable	3070421	871.00	871.00	N	S
Application to Vary Approval of Use for Public Buildings	3070421	220.00	220.00	N	S
Events Application - Community Group Profit Making Low Risk	3070420	0.00	0.00	Y	C
Events Application - Community Group Profit Making Medium Risk	3070420	50.00	53.00	Y	C
Events Application - Community Group Profit Making High/Extreme Risk	3070420	150.00	159.00	Y	C
Events Application - Low Risk	3070420	0.00	0.00	Y	C
Events Application - Medium Risk	3070420	100.00	106.00	Y	C
Events Application - High/Extreme Risk	3070420	300.00	318.00	Y	C
<i>(Local Community Groups exempt from fee but not application process)</i>					
Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974					
Application for the approval of an apparatus by Local Governments	3100321	As per fees set Under Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Amendment Regs 2019	Under Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Amendment Regs 2020	N	S
Issuing of a 'Permit to Use an Apparatus'	3100321			N	S
Report to Applicant - Preliminary Site Evaluation	3100321			N	S
Amendment to approval of an apparatus	3100321			N	S
Lodging Houses - Annual Licence - Health Act S344c					
Certified Copy Entry in Register of Lodging Houses Health Act S146 (3)	3070421	26.00	26.00	N	S
Annual Licence	3070421	180.00	180.00	N	S
Transfer of Licence	3070421	34.00	34.00	N	S
Aquatic Facilities					

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Water sampling and testing	3070420	60.00	63.50	Y	C
Offensive Trades (Fees) Regulations 1976					
Licences - per Annum - 1/7 to 30/6					
Slaughterhouse	3070421	298.00	298.00	N	S
Poultry Processing Establishments	3070421	298.00	298.00	N	S
Poultry Farming	3070421	298.00	298.00	N	S
Any Other Offensive Trade Not Specified	3070421	298.00	298.00	N	S
Regional Health Services					
Labour per Hour Inclusive of Travel	3070422	111.00	117.50	Y	C
Vehicle Travel per km	3070422	0.91	0.91	Y	C
Skin penetration premises					
Registration of new establishment (unless planning approval is required)	3070420	160.00	169.50	Y	C
Annual surveillance	3070420	160.00	169.50	Y	C
Hair dressing premises					
Registration of new establishment (unless planning approval is required)	3070420	160.00	160.00	Y	C
Annual surveillance	3070420	160.00	160.00	Y	C
Small Goods					
Application for registration of premises to be used for producing manufactured smallgoods.	3070421	54.00	54.00	N	S
Renewal licence, as proprietor of a business producing manufactured smallgoods	3070421	54.00	54.00	N	S
Transfer of Licence	3070421	34.00	34.00	N	S
Temporary Accommodation					
Application for Temporary Accommodation	3070421	100.00	100.00	N	S
Application for Extension of Temporary Accommodation	3070421	100.00	100.00	N	S
Application for Department of Local Government for further 12 months	3070421	150.00	150.00	N	S
Food Regulations					
Notification of Food Business	3070421	50.00	50.00	N	S
Registration of Food Business	3070421	140.00	140.00	N	S
TOWN PLANNING					
Advice or Certification					
Issue of Written Planning Advice	3100620	As per the maximum fees set in the Planning & Development	As per the maximum fees set in the Planning & Development Regulations 2009.		
Issue of Zoning Certificate	3100620			N	S
Reply to Property Settlement Questionnaire - per Assessment					
Building Envelopes					

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Variation Application* * (Plus Advertising Costs if Required)	3100623	147.00	147.00	Y	C
Change of Use		As per the maximum fees set in the Planning & Development Regulations 2009.	As per the maximum fees set in the Planning & Development Regulations 2009.		
Application to Change use and, if the change of use or alteration, etc has commenced or been carried out, an additional penalty	3100620			N	S
Development Applications					
Determination of Application (other than for an Extractive Industry)					
Where the Estimated Cost of the Development is -					
1) \$0 to \$5,000 - R-Code variation, Sign Application, Minor Plan Amendments	3100620			N	
2) Not More Than \$50,000	3100620	As per the maximum fees set in the Planning & Development Regulations 2009.	As per the maximum fees set in the Planning & Development Regulations 2009.	N	
3) More than \$50,000 but less than \$500,000*	3100620			N	
4) More than \$500,000 but less than \$2.5m*	3100620			N	S
5) More than \$2.5m but less than \$5m*	3100620			N	
6) More than \$5m but less than \$21.5m*	3100620			N	
7) More than \$21.5m*	3100620			N	
* (Plus Advertising Costs if Required)	3100623	At Cost	At Cost	Y	C
Scheme Amendments/Structure Plans					
On lodgement of application	3100620	N/A	N/A	N	S
<i>(Based on \$3,300 fee for initiation and report to Council, subsequent estimated fees are calculated in accordance with part 7 - "Local Government Planning Charges" of the Planning and Development Regulations 2009)</i>					
<i>Note: Any fees not expended (except for the \$3,300) will be refunded where a scheme amendment, structure plan or outline development plan is discontinued.</i>					
Modifications*					
* (Plus Advertising Costs if Required)	3100620	As per the maximum fees set in the Planning & Development Regulations 2009	As per the maximum fees set in the Planning & Development Regulations 2010	N	S
Printing of Scheme Documentation					
Town Planning Scheme Text	3100620	32.00	34.00	Y	C
Town Planning Scheme Maps A3 - per Set	3100620	64.00	68.00	Y	C
Town Planning Scheme Maps A3 - per Page	3100620	14.00	15.00	Y	C
Photocopy of Records - per Copy Minimum Plus cost of Photocopies	3100620	14.00	15.00	Y	C
Extractive Industry Determination Application					
Application for an Extractive Industry and, if the development has commenced or been carried out, an additional penalty	3100620	As per the maximum fees set in the Planning & Development Regulations 2009.	As per the maximum fees set in the Planning & Development Regulations 2009.	N	S
	3100620			N	
Extractive Industries Licence					

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Initial Licence / Service Fee Payable on Application (Non Refundable)	3100620	2,200.00	2,200.00	N	
Where the Overall area of Excavation is greater than 5ha - per annum	3100620	660.00	660.00	N	S
Where the Overall area of Excavation is less than 5ha - per annum	3100620	330.00	330.00	N	
Extractive Industry Licence Transfer	3100620	200.00	200.00	N	C
Renewal of Extractive Industry Licence	3100620		300.00	N	C
Extractive Industries Bond					
Rehabilitation - Sand, Gravel or Other (per hectare)	9090155	18,813.00	18,813.00	N	C
Road Maintenance Contribution (a per WALGA User Guide calculations)	9090155	0.00	As per WALGA Guide	N	C
Home Business					
Initial Application*	3100620	As per the maximum fees set in the Planning & Development Regulations 2009	As per the maximum fees set in the Planning & Development Regulations 2010	N	S
and, if the home business has commenced, an additional penalty	3100620			N	
Regional Planning Services					
Labour per Hour Inclusive of Travel	3100621	121.50	121.50	Y	C
Vehicle Travel per km	3100621	0.91	0.91	Y	C
Subdivision/Strata Clearance					
1) Not More Than 5 Lots - per Lot	3100620	As per the maximum fees set in the Planning & Development Regulations 2009	As per the maximum fees set in the Planning & Development Regulations 2010	N	
2) More Than 5 Lots but Less Than 195 Lots	3100620			N	S
3) More Than 195 Lots	3100620			N	
Wayside Stalls					
Application Fee	3100620	52.00	52.00	N	S
Planning Report to Council (outside of Development Application)	3100623	200.00	200.00	Y	C
Section 40 Certificate - Liquor Control Act 1988	3100623		50.00	Y	C
SCHEDULE 11 - RECREATION AND CULTURE					
RECREATION AND CULTURE SERVICES					
Cleaning and Other Charges – Reserves, Recreation Grounds & Halls					
Contract Clean Hall Hire - Minimum 2 hours	3110121	110.00	116.50	Y	C
<i>(Note: Additional charges may also be applicable for public events for all Shire Halls & Oval venues- see Environmental Health)</i>					
Muceha Hall					
Muceha Hall Hire					
Hire cost per hour	3110121	40.00	46.00	Y	C
Hire Cost maximum daily	3110121	200.00	230.00	Y	C
Bond - With Alcohol (Minimum Charge)	9090125	500.00	500.00	N	C
Bond - No Alcohol (Minimum Charge)	9090125	200.00	200.00	N	C

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Bond - Key (Minimum Charge)	9090125	50.00	50.00	N	C
Cancellation (100% cancellation refund up to 14 days in advance of booking)	3110121	100%	100%	Y	C
Cancellation (50% cancellation refund thereafter)	3110121	50%	50%	Y	C
<i>Shire of Chittering Community/Sporting Groups are eligible for 50% discount</i>					
Muceha Hall & Oval					
Annual user fee	3110121	375.00	431.50	Y	C
Annual Oval Only user fee	3110121	243.00	279.50	Y	C
Muceha Oval hire					
Private Groups/Casual users eg personal training groups (per hour)	3110121	42.00	48.50	Y	C
Private Groups/Casual Users (per day) - eg Private market day	3110121	120.00	138.00	Y	C
Community Events (not for profit)	3110121	0.00	0.00	Y	C
<i>(Note: Clubs & Groups are to have their own public liability insurance cover).</i>					
Lower Chittering Hall					
Lower Chittering Hall Hire					
Hire cost per hour	3110121	40.00	46.00	Y	C
Hire Cost maximum daily	3110121	200.00	230.00	Y	C
Bond - With Alcohol (Minimum Charge)	9090125	500.00	500.00	N	C
Bond - No Alcohol (Minimum Charge)	9090125	200.00	200.00	N	C
Bond - Key (Minimum Charge)	9090125	50.00	50.00	N	C
Cancellation (100% cancellation refund up to 14 days in advance of booking)	3110121	100%	100%	Y	C
Cancellation (50% cancellation refund thereafter)	3110121	50%	50%	Y	C
<i>Shire of Chittering Community/Sporting Groups are eligible for 50% discount</i>					
Lower Chittering Hall & Oval					
Annual user fee	3110121	375.00	431.50	Y	C
Annual Oval Only user fee	3110121	243.00	279.50	Y	C
Lower Chittering Oval Hire					
Caravans/Campervans per day/ per caravan (Maximum 3 nights)	3110121	22.00	25.50	Y	C
Private Groups/Casual users eg personal training groups (per hour)	3110121	42.00	48.50	Y	C
Annual Oval Users Fee	3110121	243.00	279.50	Y	C
Private Groups/Casual Users (per day) - eg Private market day	3110121	120.00	138.00	Y	C
Community Events (not for profit)	3110121	0.00	0.00	Y	C
<i>(Note: Clubs & Groups are to have their own public liability insurance cover).</i>					
Bindoon Oval Hire					
Caravan Transit Hire - per night for a maximum of 3 nights	3130221	22.00	25.50	Y	C
Caravan Club Oval Hire - per van per night up to 3 nights	3130221	22.00	25.50	Y	C
Private Groups/Casual users eg personal training groups (per hour)	3110121	42.00	48.50	Y	C
Annual Oval Users Fee	3110121	243.00	279.50	Y	C
Private Groups/Casual Users (per day) - eg Private market day	3110121	120.00	138.00	Y	C
Community Events (not for profit)	3110121	0.00	0.00	Y	C

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Bond - Gate Key	9090125	100.00	100.00	N	C
Bond Oval Low Risk Event	9090125	200.00	200.00	N	C
Bond Oval High Risk Event	9090125	500.00	500.00	N	C
Ferguson House Hire					
Hire cost per hour	3080620	40.00	46.00	Y	C
Hire Cost maximum daily	3080620	200.00	230.00	Y	C
Annual user fee	3080620	375.00	431.50	Y	C
<i>See Commercial Property Lease/Hire Arrangements</i>					
Bond - With Alcohol (Minimum Charge)	9090125	500.00	500.00	N	C
Bond - No Alcohol (Minimum Charge)	9090125	200.00	200.00	N	C
Bond - Key (Minimum Charge)	9090125	50.00	50.00	N	C
Cancellation (100% cancellation refund up to 14 days in advance of booking)	3080620	100%	100%	Y	C
Cancellation (50% cancellation refund thereafter)	3080620	50%	50%	Y	C
<i>Shire of Chittering Community/Sporting Groups are eligible for 50% discount</i>					
Parks					
Bond - Gate Key	9090125	100.00	100.00	N	C
Sandown Park Facility					
Hire cost per hour	3110121	40.00	46.00	Y	C
Hire Cost maximum daily	3110121	200.00	230.00	Y	C
Annual user fee	3110121	375.00	431.50	Y	C
Bond - With Alcohol (Minimum Charge)	9090125	500.00	500.00	N	C
Bond - No Alcohol (Minimum Charge)	9090125	200.00	200.00	N	C
Bond - Key (Minimum Charge)	9090125	50.00	50.00	N	C
Cancellation (100% cancellation refund up to 14 days in advance of booking)	3110121	100%	100%	Y	C
Cancellation (50% cancellation refund thereafter)	3110121	50%	50%	Y	C
<i>Shire of Chittering Community/Sporting Groups are eligible for 50% discount</i>					
Community Bus/Trailer Hire					
Minimum Hire Charge (Bus)	3130834	66.00	70.50	Y	C
Minimum Hire Charge (Trailer)	3130834	38.50	41.00	Y	C
Community Groups					
- hire charge per km	3130834	0.50	0.50	Y	C
- Bond	9090116	0.00	0.00	N	C
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate	3130834	0.00	0.00	Y	C
<i>(No refuelling of bus on return required)</i>					
Individuals					
- hire charge per km	3130834	0.91	1.00	Y	C
- Bond	9090116	500.00	500.00	N	C

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate <i>(Bus to be returned with a full tank of fuel)</i>	3130834	61.00	65.50	Y	C
Business Organisations					
- hire charge per km	3130834	1.50	1.50	Y	C
- Bond	9090116	500.00	500.00	N	C
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate <i>(Bus to be returned with a full tank of fuel)</i>	3130834	61.00	65.50	Y	C
Community Assisted Transport Service					
<i>Metropolitan Area Transportation</i>					
Ellenbrook / Bullsbrook	3130834	30.00	32.00	Y	C
Midland / Joondalup	3130834	50.00	53.50	Y	C
Perth / South of the River	3130834	75.00	80.50	Y	C
<i>Wheatbelt Area Transportation</i>					
Gingin	3130834	30.00	32.00	Y	C
Moora	3130834	75.00	80.50	Y	C
Northan	3130834	50.00	53.50	Y	C
SCHEDULES 12 & 14 - ENGINEERING AND PUBLIC WORKS					
ENGINEERING SERVICES					
Waste Management Service (General refuse weekly service, recycling fortnightly service)	3100121	334.00	350.50	N	C
Additional Waste 240L Bin Service (with GST)	3100121	184.00	193.00	N	C
Additional Recycling Bin Service (with GST)	3100121	151.00	158.50	N	C
360 litre Recycling bin (replacement of 240 liter bin, no new service)	3100121	145.00	152.50	N	C
Wheelie Bin Towing Bracket	3100121	49.00	51.50	N	C
Replacement Key - Wannamal Landfill Site	3100121	46.50	49.00	N	C
Refuse Collection Charge - Wannamal Compound	3100121	334.00	350.50	N	C
Annual Landfill Access - Included on Rates notices	3100202	60.00	63.00	N	C
Sale of Recyclables (Muchea Landfill Only)	3100135	At Cost	At Cost	Y	C
Additional Landfill Services and Charges (Valid Rates notice needed for access)					
Demolition Waste (Shire Residents Only - Maximum 6 trailer loads per year)	3100202		0.00	Y	C
Demolition Waste (min charge less than a M3)	3100202	52.50	58.00	Y	C
Demolition Waste per M3	3100202	87.00	95.50	Y	C
Demolition Waste sorted (min charge less than a M3)	3100202	25.00	27.50	Y	C
Demolition Waste sorted per M3	3100202	43.00	47.50	Y	C
Green Waste - Clean per M3 (Shire Residents Only - Max 1 trailer load per Month)	3100202	0.00	0.00	Y	C
Green Waste - Unsorted per M3	3100202	29.50	32.50	Y	C
Green Waste - Commercial - Clean per M3	3100202	29.50	32.50	Y	C

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Commercial Mixed Waste per M3	3100202	174.00	191.50	Y	C
Commercial Mixed Waste (Min charge less than a M3)	3100202	104.50	115.00	Y	C
Clean Fill	3100202	0.00	0.00	Y	C
Fill with debris per M3	3100202	12.00	13.00	Y	C
Ute/ Trailer Max 8x6 (sorted) - General Rubbish (Shire Residents Only -1 Trailer load per Month)	3100202	0.00	0.00	Y	C
Ute/Trailer Max 8x6 (unsorted) - General Rubbish	3100202	29.50	32.50	Y	C
Small Truck (<4 tonne) / Horse Float (sorted)	3100202	21.00	23.00	Y	C
Small Truck (<4 tonne) / Horse Float (unsorted)	3100202	64.00	70.50	Y	C
Fridge/Freezers/Air Con Ungassed - (must have degassed sticker)	3100202	0.00	0.00	Y	C
Fridge/Freezers/Air Con still gassed	3100202	76.50	84.00	Y	C
Steel - Free of debris	3100202	0.00	0.00	Y	C
Skip Bins - sorted per M3	3100202	25.00	27.50	Y	C
Skip Bins - unsorted per M3	3100202	87.00	95.50	Y	C
Animal Carcasses (small e.g. cats, dogs, sheep)	3100202	50.00	50.00	Y	C
Animal Carcasses (large eg. horses, cattle)	3100202	100.00	100.00	Y	C
Asbestos - min charge if less than M3	3100202	87.00	95.50	Y	C
Asbestos per M3	3100202	231.50	254.50	Y	C
Out of Hours opening of Landfill	3100202	256.00	256.00	Y	C
Additional Landfill services charges (Without valid Rates Notice)					
Demolition Waste (min charge less than a M3)	3100202	104.50	115.00	Y	C
Demolition Waste per M3	3100202	174.00	191.50	Y	C
Demolition Waste sorted (min charge less than a M3)	3100202	51.50	56.50	Y	C
Demolition Waste sorted per M3	3100202	86.00	94.50	Y	C
Green Waste - Clean per M3	3100202	23.00	25.50	Y	C
Green Waste - Unsorted per M3	3100202	57.50	63.50	Y	C
Green Waste - Commercial - Clean per M3	3100202	57.50	63.50	Y	C
Commercial Mixed Waste per M3	3100202	104.50	115.00	Y	C
Commercial Mixed Waste (Min charge less than a M3)	3100202	174.00	191.50	Y	C
Clean Fill	3100202	0.00	0.00	Y	C
Fill with debris per M3	3100202	24.00	26.50	Y	C
Ute/ Trailer 8x6 max (sorted) - General Rubbish	3100202	23.00	25.50	Y	C

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Ute/ Trailer 8x6 max (unsorted) - General Rubbish	3100202	57.50	63.50	Y	C
Small Truck (<4 tonne) / Horse Float (sorted)	3100202	42.00	46.00	Y	C
Small Truck (<4 tonne) / Horse Float (unsorted)	3100202	127.50	140.50	Y	C
Fridge/Freezers/Air Con Ungassed - (must have degassed sticker)	3100202	0.00	0.00	Y	C
Fridge/Freezers/Air Con still gassed	3100202	153.00	168.50	Y	C
Steel - Free of debris	3100202	0.00	0.00	Y	C
Skip Bins - sorted per M3	3100202	51.50	56.50	Y	C
Skip Bins - unsorted per M3	3100202	174.00	191.50	Y	C
Animal Carcasses (small e.g. cats, dogs, sheep)	3100202	50.00	50.00	Y	C
Animal Carcasses (large eg. horses, cattle)	3100202	100.00	100.00	Y	C
Asbestos - not accepted without valid Shire of Chittering Rates Notice					
Out of Hours opening of Landfill	3100202	356.00	356.00	Y	C
EQUIPMENT					
Private Works - Plant Hire - Hourly Rates					
Minimum Charge Out - 1 Hour					
Note: all plant hire is inclusive of labour charges (except for towed equipment). PLANT WILL NOT BE DRY HIRED.					
<i>Note: The CEO may negotiate the hire of plant and equipment to Shire of Chittering staff or other local governments at a rate of 20% above cost price. Equipment hired by staff is not to leave the Shire of Chittering boundaries</i>					
Backhoe	3140120	165.50	175.50	Y	C
Graders - CH1261	3140120	191.50	203.00	Y	C
Toro Mower	3140120	105.50	112.00	Y	C
Loader	3140120	165.50	175.50	Y	C
Multipac Roller	3140120	153.00	162.00	Y	C
Towed Broom	3140120	127.50	135.00	Y	C
Trucks (CH1254/CH1255)	3140120	153.00	162.00	Y	C
Truck Maintenance (CH5757)	3140120	127.50	135.00	Y	C
Truck Gardeners (CH1258)	3140120	127.50	135.00	Y	C
Truck Crew Cab (CH10099)	3140120	153.00	162.00	Y	C
Tractor (CH5987)	3140120	153.00	162.00	Y	C
Utility 4 x 4 (CH354)	3140120	89.00	94.50	Y	C
Bandit Chipper	3140120	223.50	237.00	Y	C
Vibrating Roller	3140120	153.00	162.00	Y	C
Spray Unit	3140120	64.00	68.00	Y	C
Traffic Management Signs (each per day)	3140120	38.50	41.00	Y	C

SHIRE OF CHITTERING					
2023-2024 FEES AND CHARGES					
	Revenue Account Number	2022-23 Proposed Fee	2023-24 Proposed Fee Rounded	GST Y OR N	Council or Statutory
Staff (Minimum 1 hour)					
Engineer (per hour - minimum one hour)	3140120	182.00	193.00	Y	C
Works Manager (per hour)	3140120	109.00	115.50	Y	C
Technical Officer (per hour)	3140120	97.00	103.00	Y	C
Plant Operator/Labourer (per hour)	3140120	85.00	90.00	Y	C
Crossovers					
Application for Property Crossover	3120201	160.00	160.00	Y	C
Installation as per Council Policy 50% of crossover construction cost up to a max cost of \$3,000	3120201	1,913.00	1,913.00	Y	C
Verge Landscaping					
Application for Installation of Verge Landscaping as per Council Policy	3120201	160.00	160.00	Y	C
SCHEDULE 13 - ECONOMIC SERVICES - TOURISM					
<i>(Note: Additional charges may also be applicable for public events - see Environmental Health)</i>					
Tourist Visitors Centre					
Sale of merchandise	3130235		At Cost	Y	C
Shire Managed Events					
Stallholders fee (minimum)	3130220	20.00	21.00	Y	C
Uninsured Stallholders Fee - Daily Rate	3130220	20.00	21.00	Y	C
<i>Note: Additional charges may apply dependant on event type</i>					
Tourism Advertising					
Advertisement - half page	3130220	200.00	212.00	Y	C
Advertisement - business listing - Chittering Tourist Association Members	3130220	50.00	53.00	Y	C
Advertisement - business listing - Non Members	3130220	75.00	79.50	Y	C
<i>Advertising (Not for profit organisations exempt from fees)</i>					
Transit Park					
Hire per site per night (maximum of 3 nights)	3130221	22.00	25.50	Y	C
Caravan Clubs on the Bindoon Oval - Per Van per night up to 3 nights	3130221	22.00	25.50	Y	C
SCHEDULE 13 - ECONOMIC SERVICES - OTHER ECONOMIC DEVELOPMENT					
Commercial Property Lease/Hire Arrangements					
Commercial Hire Fee	3130820	\$156m2	At \$156m2	Y	C
					Added to F&C 23/24