



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 15 MARCH 2023**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 – 03/23	List of Accounts Paid for the Period Ending 28 February 2023 Attachments 1. List of Accounts Paid as at 28 February 2023	1 – 6
CS02 – 03/23	Monthly Financial Report for the Period Ending 28 February 2023 Attachments 1. Monthly Financial Report for the Period Ending 28 February 2023	7 – 32

SHIRE OF CHITTERING

**ACCOUNTS PAID
AS AT 28 FEBRUARY 2023 PRESENTED TO THE
COUNCIL MEETING ON THE 15 MARCH 2023**

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 15 March 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 6290	\$ 122,051.58	1	1	1	Municipal Fund
Payroll	PR 6299	\$ 116,394.45	1	1	1	Municipal Fund
EFT24741	EFT24856	\$ 895,361.62	1	4	1	Municipal Fund
Direct	Debit	\$ 96,078.93	4	5	1	Municipal Fund
Cheque	Cheque	\$ -	5	5	1	Municipal Fund
	Total	\$ 1,229,886.58				

Officer: Catherine Choules

Signature: On file

Authorised by: Sue Mills

Signature: On file

Date of Report: 3 March 2023

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
Payroll Payments						
1	PR 6290	01/02/2023	PAYROLL	PPE - 01 February 2023		\$122,051.58
2	PR 6299	15/02/2023	PAYROLL	PPE - 15 February 2023		\$116,394.45
					Total Payroll Payments	\$238,446.03
EFT Payments						
	Chq/EFT	Date	Name	Description	Amount	
1	EFT24741	03/02/2023	APPLIED MECHANICAL SOLUTIONS PTY LTD	Vehicle - Servicing & Repairs - January 2023		\$ 4,460.53
2	EFT24742	03/02/2023	AUSTRALIAN INSTITUTE OF MANAGEMENT	Professional Development Training for HR Support Officer		\$ 1,382.00
3	EFT24743	03/02/2023	ALEX CROWLEY STUDIOS	Deposit - Design the Bindoon Mountain Bike Park Site Logo/Branding		\$ 550.00
4	EFT24744	03/02/2023	BEAT - BINDOON THEATRE INC	2022 Christmas Function - Hire of Bindoon Hall		\$ 150.00
5	EFT24745	03/02/2023	BINDOON HARDWARE & RURAL SUPPLIES	Fire Prevention - Ten Tank Level Indicators and Supplies		\$ 3,594.55
6	EFT24746	03/02/2023	BINDOON MECHANICAL PTY LTD			\$ 1,331.00
	1965	11/01/2023	BINDOON MECHANICAL PTY LTD	1HTP053 - Tyre Replacement	\$ 1,397.00	
	2020	31/01/2023	BINDOON MECHANICAL PTY LTD	1HTP053 - Credit - Duplication Tyre Disposal Charge on Inv 1965	-\$ 66.00	
7	EFT24747	03/02/2023	BRAGSKALE PTY LTD	Chittering Road Bridge 4026 - To Assist with Initial Site set out, Earthworks and Dewatering		\$ 6,443.25
8	EFT24748	03/02/2023	BUNNINGS BUILDING SUPPLIES	50 x Temporary Fence Bases		\$ 1,415.50
9	EFT24749	03/02/2023	BRETT'S EMBROIDERY			\$ 438.30
	2012022	18/01/2023	BRETT'S EMBROIDERY	Corporate Polos and Embroidery	\$ 424.80	
	2032022	18/01/2023	BRETT'S EMBROIDERY	Staff Uniforms Embroidery	\$ 13.50	
10	EFT24750	03/02/2023	CHAMPAGNE AGENCY	2023 Australia Day - Hire of PA System		\$ 165.00
11	EFT24751	03/02/2023	COLLETTE CAMPBELL	Reimbursement - Australia Day Celebrations Supplies		\$ 90.00
12	EFT24752	03/02/2023	CUP OF EDEN	2023 Australia Day - Tea and Coffee		\$ 570.00
13	EFT24753	03/02/2023	DOUBLEVIEW EARTHMOVING			\$ 1,100.00
14	EFT24754	03/02/2023	DOWNER EDI WORKS PTY LTD	Chittering Road Bridge 4026 - Prop Hire - January 2023		\$ 2,504.56
15	EFT24755	03/02/2023	DUN DIRECT PTY LTD (DUNNING'S)			\$ 13,081.90
	SMY-JAN	31/01/2023	DUN DIRECT PTY LTD (DUNNING'S)	Fuel Card Purchases - January 2023	\$ 9,073.01	
	SMY-JAN POD	31/01/2023	DUN DIRECT PTY LTD (DUNNING'S)	Diesel Mobile Pod Purchases - January 2023	\$ 4,008.89	
16	EFT24756	03/02/2023	ENVIRONMENTAL HEALTH AUSTRALIA (WA)	Environmental Health Conference Registration		\$ 1,095.00
17	EFT24757	03/02/2023	FRONTLINE FIRE & RESCUE EQUIPMENT			\$ 1,809.83
	77191	19/01/2023	FRONTLINE FIRE & RESCUE EQUIPMENT	CH1669 - Muchea 2.4 - Supply Replacement Hose	\$ 260.57	
	77206	19/01/2023	FRONTLINE FIRE & RESCUE EQUIPMENT	ESL PPE - Eye Protection and Face Respirators	\$ 433.13	
	77211	19/01/2023	FRONTLINE FIRE & RESCUE EQUIPMENT	ESL PPE - Footwear Boots	\$ 144.80	
	77212	19/01/2023	FRONTLINE FIRE & RESCUE EQUIPMENT	Bushfire Mitigation Staff - Kit Bags	\$ 971.33	
18	EFT24758	03/02/2023	HIGHWAYS TRAFFIC PTY LTD	Generic Traffic Management Plan Renewal and Upgrade to Meet Current Standards		\$ 1,815.00
19	EFT24759	03/02/2023	HOLY CROSS COLLEGE ELLENBROOK	Year 10 Education Scholarship Award 2023		\$ 1,000.00
20	EFT24760	03/02/2023	JIVE MEDIA SOLUTIONS	Area Promotion - Double Sided A4 Map Design		\$ 501.60
21	EFT24761	03/02/2023	KLEEN WEST DISTRIBUTORS			\$ 1,093.84
	00073216	20/01/2023	KLEEN WEST DISTRIBUTORS	Vacuum Cleaner Butler Pro 7 Accessories	\$ 632.50	
	00076734	20/01/2023	KLEEN WEST DISTRIBUTORS	Cleaning & Bathroom Supplies	\$ 461.34	
22	EFT24762	03/02/2023	KOMATSU AUSTRALIA PTY LTD	CH10555 - Monthly Maintenance Contract - January 2023		\$ 394.96
23	EFT24763	03/02/2023	LEO PUDHOTA	Reimbursement - Staff Uniforms		\$ 382.99
24	EFT24764	03/02/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Contract Management Workshop		\$ 855.00
25	EFT24765	03/02/2023	LOCK, STOCK & FARRELL			\$ 9,809.55
	11066-1	12/01/2023	LOCK, STOCK & FARRELL	Fire Prevention - Firebreak Padlocks Keyed to Keymaster System	\$ 4,036.75	
	11301-1	19/01/2023	LOCK, STOCK & FARRELL	Bindoon & Muchea Landfill - Padlocks Keyed to Keymaster System	\$ 344.40	
	10585-1	27/01/2023	LOCK, STOCK & FARRELL	Sandown Park Clubrooms - New Restricted Door Hardware and Keys Keyed to Keymaster System	\$ 5,428.40	
26	EFT24766	03/02/2023	NORTHERN VALLEY'S QUALITY MEATS	2023 Australia Day - Breakfast Supplies		\$ 208.21
27	EFT24767	03/02/2023	NORTHERN VALLEYS NEWS			\$ 1,755.00
	3049	22/01/2023	NORTHERN VALLEYS NEWS	Chatter - January 2023	\$ 935.00	
	INV-3049	22/01/2023	NORTHERN VALLEYS NEWS	Advertisement - 2023 LEMC & CBFAC Meetings	\$ 270.00	
	INV-3049	22/01/2023	NORTHERN VALLEYS NEWS	Advertisement - Local Laws	\$ 550.00	
28	EFT24768	03/02/2023	BINDOON BAKEHAUS & CAFÉ			\$ 742.75
	INV0045	01/01/2023	BINDOON BAKEHAUS & CAFÉ	2023 Australia Day - Breakfast Supplies	\$ 142.50	
	INV-0048	10/01/2023	BINDOON BAKEHAUS & CAFÉ	Welfare for Incident 604768 - Bindoon Tip Fire	\$ 329.25	
	INV-0051	27/01/2023	BINDOON BAKEHAUS & CAFÉ	Catering - First Aid Training	\$ 271.00	
29	EFT24769	03/02/2023	PUMA ENERGY	Fuel Card Charges - January 2023		\$ 4,186.62
30	EFT24770	03/02/2023	QUALITY PRESS	Incident Support Brigade - Printing and Stationery		\$ 1,003.20
31	EFT24771	03/02/2023	RBC RURAL	Photocopy Charges - January 2023		\$ 518.18
32	EFT24772	03/02/2023	ROCKWATER PTY LTD			\$ 7,744.00
	00017285	01/01/2023	ROCKWATER PTY LTD	Lower Chittering Community Centre - Groundwater Monitoring Report	\$ 3,520.00	
	00017287	01/01/2023	ROCKWATER PTY LTD	Muchea Landfill - Groundwater Monitoring Bore Sampling Testing	\$ 4,224.00	
33	EFT24773	03/02/2023	STEWART & HEATON CLOTHING CO P/L	ESL PPE - Volunteer Fire Brigades Store		\$ 165.00
34	EFT24774	03/02/2023	SYNERGY	Electricity Charges - CHC, Admin & Muchea Hall		\$ 4,031.14
35	EFT24775	03/02/2023	SHAD ADKINS	Clune Park - Tree removal		\$ 4,700.00
36	EFT24776	03/02/2023	THREE CHILLIES DESIGN PTY LTD			\$ 152,271.55

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	INV-01864	20/01/2023	THREE CHILLIES DESIGN PTY LTD	Bindoon Mountain Bike Park - Design a Dual Direction Shuttle Road	\$ 26,426.00	
	INV-01865	20/01/2023	THREE CHILLIES DESIGN PTY LTD	Clune to Brockman Trail - Construction of concrete path and crossover	\$ 37,752.00	
	INV-01867	27/01/2023	THREE CHILLIES DESIGN PTY LTD	Clune to Brockman Trail - Construction of Stabilised Gravel Path	\$ 38,982.09	
	INV-01868	27/01/2023	THREE CHILLIES DESIGN PTY LTD	Bindoon Mountain Bike Park - Milestone 4	\$ 49,111.46	
37	EFT24777	03/02/2023	TOLL GROUP	Freight - Totally Workwear		\$ 32.07
38	EFT24778	03/02/2023	TOTALLY WORKWEAR			\$ 664.40
	7200609177	01/01/2023	TOTALLY WORKWEAR	PPE - Footwear	\$ 170.90	
	7200618717	13/01/2023	TOTALLY WORKWEAR	PPE - Staff Uniforms	\$ 277.80	
	7200619780	19/01/2023	TOTALLY WORKWEAR	PPE - Ranger Uniforms	\$ 215.70	
39	EFT24779	03/02/2023	TELSTRA LIMITED	Fire Communications - SMS Messages		\$ 1,780.11
40	EFT24780	03/02/2023	TOOL KIT DEPOT	Trash Pump		\$ 950.00
41	EFT24781	03/02/2023	TRACE ARCHEOLOGY	Bindoon Mountain Bike Park - Ethnographic and Archeological Heritage Survey		\$ 17,718.17
42	EFT24782	03/02/2023	TREEWEST AUSTRALIA PTY LTD	Horton Street - Tree Removal		\$ 4,950.00
43	EFT24783	03/02/2023	WATER CORPORATION	Water Usage - November 2022 to January 2023		\$ 3,122.97
44	EFT24784	03/02/2023	WATERTORQUE GROUP (TANKS) PTY LTD	Fire Prevention - Water Tanks Supplies		\$ 3,593.34
45	EFT24785	03/02/2023	WC & SJ WRIGHT	Maddern North Road - Summer Maintenance Grade		\$ 4,180.00
46	EFT24786	03/02/2023	WINC AUSTRALIA PTY LTD			\$ 72.82
	9041421263	17/01/2023	WINC AUSTRALIA PTY LTD	Stationery & Office Supplies	\$ 23.87	
	9041476558	23/01/2023	WINC AUSTRALIA PTY LTD	Muchea Landfill - Ink Cartridge	\$ 48.95	
47	EFT24787	03/02/2023	WORKWEAR SUPPLIES	Electrolytes - Outdoor Crew, Firefighters and Rangers		\$ 1,560.00
48	EFT24788	17/02/2023	AMPAC DEBT RECOVERY			\$ 57,183.17
	92728	01/02/2023	AMPAC DEBT RECOVERY	Rates - Debt Collection Expenses 2022-2023	\$ 56,930.17	
	93200	06/02/2023	AMPAC DEBT RECOVERY	Rates - Debt Collection Expenses 2022-2023	\$ 253.00	
49	EFT24789	17/02/2023	ANNIE HUDSON			\$ 227.87
	REIM 08022023	16/02/2023	ANNIE HUDSON	Reimbursement - Library Events Supplies	\$ 70.46	
	REIM 14022023	16/02/2023	ANNIE HUDSON	Reimbursement - Refreshment for Library Lover's Day Morning Tea	\$ 157.41	
50	EFT24790	17/02/2023	APPLIED MECHANICAL SOLUTIONS PTY LTD	Plant - Service & Repairs		\$ 14,801.49
51	EFT24791	17/02/2023	AUSSIE GOLD	Youth Krew - Polo Shirts		\$ 910.91
52	EFT24792	17/02/2023	AUSTECH SURVEILLANCE PTY LTD			\$ 862.00
	84683	03/02/2023	AUSTECH SURVEILLANCE PTY LTD	Shire Admin - Attend Site and Rectify Faults with CCTV	\$ 480.00	
	34688	06/02/2023	AUSTECH SURVEILLANCE PTY LTD	Sussex Bend - CCTV monthly data charges - February 2023	\$ 71.00	
	84689	06/02/2023	AUSTECH SURVEILLANCE PTY LTD	Muchea Landfill - Monthly Internet Connection & DDNS Registration - February 2023	\$ 71.00	
	84690	06/02/2023	AUSTECH SURVEILLANCE PTY LTD	Muchea Hall - Monthly Internet Connection & DDNS Registration - January 2023	\$ 71.00	
	84691	06/02/2023	AUSTECH SURVEILLANCE PTY LTD	John Glenn Park - Monthly Internet Connection & DDNS Registration - February 2023	\$ 71.00	
	84709	16/02/2023	AUSTECH SURVEILLANCE PTY LTD	Shire Administration - Solosafe Monitoring - February 2023	\$ 98.00	
53	EFT24793	17/02/2023	AUSTRALIA POST	Postage - January 2023		\$ 455.30
54	EFT24794	17/02/2023	AVON VALLEY PLUMBING & GAS			\$ 9,944.00
	INV-0468	02/02/2023	AVON VALLEY PLUMBING & GAS	Chittering Road Bridge 4026 - labour to assist with steel placement and formwork - 6 Days	\$ 6,050.00	
	INV-0467	09/02/2023	AVON VALLEY PLUMBING & GAS	Plumbing Repairs - February 2023	\$ 3,894.00	
55	EFT24795	17/02/2023	AVON WASTE			\$ 37,236.21
	00053926	01/02/2023	AVON WASTE	Sanitation Waste Collection - Commencing 2 January 2023	\$ 15,872.93	
	00054275	01/02/2023	AVON WASTE	Sanitation Waste Collection - Commencing 16 January 2023	\$ 21,363.28	
56	EFT24796	17/02/2023	AIR TOOLS AUSTRALIA PTY LTD	Attend Site and Undertake Compressor Servicing		\$ 1,108.73
57	EFT24797	17/02/2023	AVANTGARDE TECHNOLOGIES PTY LTD			\$ 7,356.69
	2625	01/02/2023	AVANTGARDE TECHNOLOGIES PTY LTD	Cloud Services Backup - February 2023	\$ 997.59	
	2616	01/02/2023	AVANTGARDE TECHNOLOGIES PTY LTD	IT Managed Services - February 2023	\$ 5,984.00	
	2625	01/02/2023	AVANTGARDE TECHNOLOGIES PTY LTD	Monthly Cloud Backup fee for Office 365 - February 2023	\$ 375.10	
58	EFT24798	17/02/2023	B & B CONCRETE PUMPING PTY LTD	Chittering Road Bridge 4026 - Supply Concrete Pump Truck for Slab Pour		\$ 4,400.00
59	EFT24799	17/02/2023	BEAT - BINDOON THEATRE INC	CAGS 2022/2023 - New Year's Eve Concert		\$ 500.00
60	EFT24800	17/02/2023	BINDOON GENERAL STORE	Daily Newspapers - January 2023		\$ 55.60
61	EFT24801	17/02/2023	BINDOON HARDWARE & RURAL SUPPLIES			\$ 4,139.92
	JAN 2023	01/02/2023	BINDOON HARDWARE & RURAL SUPPLIES	Hardware Supplies - January 2023	\$ 966.92	
	10291034	01/02/2023	BINDOON HARDWARE & RURAL SUPPLIES	Bottlebrush Place - Foot Bridge Repairs Supplies	\$ 1,980.00	
	10291714	01/02/2023	BINDOON HARDWARE & RURAL SUPPLIES	Fire Brigade - Pallet of Water and Freight	\$ 813.00	
	10293034	01/02/2023	BINDOON HARDWARE & RURAL SUPPLIES	Chittering Road Bridge 4026 - Star pickets	\$ 380.00	
62	EFT24802	17/02/2023	BINDOON MECHANICAL PTY LTD			\$ 2,200.00
	1932	01/02/2023	BINDOON MECHANICAL PTY LTD	CH1262 - Supply and Fit Replacement Tyres	\$ 1,166.00	
	2038	11/02/2023	BINDOON MECHANICAL PTY LTD	CH10975 - Supply and Fit Replacement Tyres	\$ 1,034.00	
63	EFT24803	17/02/2023	BRAGSKALE PTY LTD			\$ 14,308.25
	INV960	07/02/2023	BRAGSKALE PTY LTD	Chittering Road Bridge 4026 - Onsite Assistance with Steel Placement and Formwork plus Travel	\$ 7,549.30	
	INV964	13/02/2023	BRAGSKALE PTY LTD	Chittering Road Bridge 4026 - Onsite Assistance with Steel Placement and Formwork plus Travel	\$ 6,758.95	
64	EFT24804	17/02/2023	BUNNINGS BUILDING SUPPLIES	Chittering Road Bridge 4026 - Builders Plastic and Joining Tape		\$ 548.48
65	EFT24805	17/02/2023	CHAMPAGNE AGENCY	2023 Australia Day - Entertainment		\$ 302.50
66	EFT24806	17/02/2023	CHITTERING HEALTH SERVICE	Pre-Employment Medical Check		\$ 236.50
67	EFT24807	17/02/2023	CHITTERING PEST & WEED	Pest Control - Halls, Toilets, Halls, Fire Stations and Offices		\$ 8,438.00

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
68	EFT24808	17/02/2023	COO-EE COURIERS & TRANSPORT	Library Monthly Freight Charges - January 2023		\$ 141.57
69	EFT24809	17/02/2023	CWA BINDOON BELLES	CAGS 2022/2023 - Bindoon Community Christmas Party		\$ 660.00
70	EFT24810	17/02/2023	CONCEPT 2 STRATEGY	Long Distance Mountain Bike Trail - Feasibility Study		\$ 7,700.00
71	EFT24811	17/02/2023	CREATIVE.ADM	Aged Care Advocacy - Professional Document / Prospectus		\$ 1,116.50
72	EFT24812	17/02/2023	DEPARTMENT OF WATER & ENVIRONMENTAL REGULATION	Mucnea Landfill - Annual License Renewal		\$ 1,042.80
73	EFT24813	17/02/2023	DOUBLEVIEW EARTHMOVING	Bottlebrush Place & Forrest Hills Parade - Sealing Works		\$ 13,333.10
74	EFT24814	17/02/2023	DOWNER EDI WORKS PTY LTD	Chittering Valley Road - Sprayseal 2 Coat Bitumen, including Traffic Control		\$ 71,307.50
75	EFT24815	17/02/2023	DYNAMIC GROUP COMMUNICATIONS & ELECTRICAL	Mucnea Oval - Replace Two Electrical Pits		\$ 1,021.35
76	EFT24816	17/02/2023	EDMUND RICE COLLEGE	Sale of Retail Items for the Chittering Visitor Centre - Olives		\$ 56.00
77	EFT24817	17/02/2023	FRONTLINE FIRE & RESCUE EQUIPMENT	CH5040 - Lower 3.4 - Replacement of Crew Deck Step		\$ 1,045.00
78	EFT24818	17/02/2023	GEARED CONSTRUCTION PTY LTD	Mucnea Complex Redevelopment - Progress Claim #3		\$ 276,491.84
79	EFT24819	17/02/2023	JCT'S CREATIVE SOLUTIONS	Fire Station Cleaning - January 2023		\$ 352.00
80	EFT24820	17/02/2023	JEFF LOUDON	Wannamal Rest Stop - Monthly Cleaning of Public Toilets - January 2023		\$ 852.50
81	EFT24821	17/02/2023	KENNARDS HIRE PTY LTD (MALAGA)			\$ 3,855.00
	24648458	01/02/2023	KENNARDS HIRE PTY LTD (MALAGA)	Chittering Road Bridge 4026 - Hire of Pump and Lay Flat Hose	\$ 999.00	
	24687528	10/02/2023	KENNARDS HIRE PTY LTD (MALAGA)	Chittering Road Bridge 4026 - Hire of Two Tie Wire Guns	\$ 2,856.00	
82	EFT24822	17/02/2023	KLEEN WEST DISTRIBUTORS	Bathroom and Cleaning Supplies		\$ 469.26
83	EFT24823	17/02/2023	LANDGATE CUSTOMER ACCOUNT			\$ 1,019.43
	379315	01/02/2023	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Schedules - GRV G2022/10 - 3 to 30 September 2022	\$ 568.60	
	379382	01/02/2023	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Schedules - Rural UV R2022/14 - 17 September to 3 October 2022	\$ 86.94	
	380010	01/02/2023	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Schedules - Rural UV R2022/15 - 4 to 28 October 2022	\$ 86.94	
	381167	01/02/2023	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Schedules - GRV G2022/13 - 26 November to 23 December 2022	\$ 163.00	
	381212	01/02/2023	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Schedules - Rural UV R2022/17 - 26 November to 23 December 2022	\$ 71.80	
	381238	01/02/2023	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Schedules - Mining Tenement M2023/01 - 14 December 2022 to 11 January 2023	\$ 42.15	
84	EFT24824	17/02/2023	LGRCEU			\$ 82.00
	DEDUCTION	04/01/2023	LGRCEU	Payroll Deduction - 4 January 2023	\$ 20.50	
	DEDUCTION	18/01/2023	LGRCEU	Payroll Deduction - 18 January 2023	\$ 20.50	
	DEDUCTION	01/02/2023	LGRCEU	Payroll Deduction - 1 February 2023	\$ 20.50	
	DEDUCTION	15/02/2023	LGRCEU	Payroll Deduction - 15 February 2023	\$ 20.50	
85	EFT24825	17/02/2023	LOCK, STOCK & FARRELL			\$ 1,255.43
	11648-1	01/02/2023	LOCK, STOCK & FARRELL	Ferguson House - Supply and Deliver One Lever Entrance Set	\$ 471.60	
	11649-1	06/02/2023	LOCK, STOCK & FARRELL	21 Ayrshire Loop Lower Chittering - Attend site and Re-key the premises to a new set of keys for Sale of Land	\$ 783.83	
86	EFT24826	17/02/2023	METAL ARTWORK CREATIONS	Badges for New & Existing Staff		\$ 48.90
87	EFT24827	17/02/2023	MIDALIA STEEL	Chittering Road Bridge 4026 - Supply 16mm Reobar		\$ 1,256.56
88	EFT24828	17/02/2023	MUCHEA TREE FARM	2023 Australia Day Citizenship Ceremony - Native Plant		\$ 5.00
89	EFT24829	17/02/2023	NATURAL AREA CONSULTING MANAGEMENT SERVICES	Mountain Bike Park - Cockatoo and Additional Flora Enviro Surveys		\$ 6,864.00
90	EFT24830	17/02/2023	NORTH METROPOLITAN TAFE	Training - Certificate 4 in Human Resources		\$ 129.60
91	EFT24831	17/02/2023	ON PRESS DIGITAL PRINT SOLUTIONS	Instalment Notices Mailout - February 2023		\$ 492.80
92	EFT24832	17/02/2023	BINDOON BAKEHAUS & CAFÉ	Catering - Agenda Forum		\$ 187.00
93	EFT24833	17/02/2023	ON HOLD ON LINE	Monthly Messages on Hold - February 2023		\$ 77.00
94	EFT24834	17/02/2023	RUSTY'S ELECTRICAL			\$ 14,034.90
	93	01/02/2023	RUSTY'S ELECTRICAL	Shire Admin - Install GPO at Front Counter for Charging Point	\$ 247.50	
	94	01/02/2023	RUSTY'S ELECTRICAL	Shire Admin - Test & Tagging of New Equipment	\$ 137.50	
	95	01/02/2023	RUSTY'S ELECTRICAL	Clune Park - Repairs to Standpipe	\$ 137.50	
	96	01/02/2023	RUSTY'S ELECTRICAL	Bindoon Oval - Investigate and Repair GPO Fault on Oval	\$ 198.00	
	97	01/02/2023	RUSTY'S ELECTRICAL	Chinkabee Complex - Cable Scan Prior to Major Plumbing	\$ 275.00	
	98	01/02/2023	RUSTY'S ELECTRICAL	Shire Depot - Ice Machine Service	\$ 440.00	
	99	01/02/2023	RUSTY'S ELECTRICAL	Clune Park - Investigate Fault with Retic Pump	\$ 132.00	
	100	01/02/2023	RUSTY'S ELECTRICAL	Clune Park - Repair BBQ	\$ 264.00	
	101	01/02/2023	RUSTY'S ELECTRICAL	Clune Park - Attend Site & Investigate Fault with Standpipe	\$ 297.00	
	102	01/02/2023	RUSTY'S ELECTRICAL	Mucnea Fire Station - Repair of Electrical Fault	\$ 275.00	
	103	01/02/2023	RUSTY'S ELECTRICAL	Brockman Centre - Museum - Attend Site and Undertake Repairs to Main Switch Due to Fault	\$ 198.00	
	104	01/02/2023	RUSTY'S ELECTRICAL	Wallaroo Drive - Attend Site and Undertake Cable Scan as Required Prior to Drainage Works	\$ 275.00	
	105	01/02/2023	RUSTY'S ELECTRICAL	Brockman Centre - Pottery Shed - Undertake Replacement of Power Point Due to Failure	\$ 170.50	
	106	01/02/2023	RUSTY'S ELECTRICAL	Wallaroo Drive - Hire of Mini Excavator to Assist with Trenching Works	\$ 330.00	
	107	01/02/2023	RUSTY'S ELECTRICAL	Chittering Road Bridge 4026 - Programming of Lighting Towers	\$ 132.00	
	108	01/02/2023	RUSTY'S ELECTRICAL	Chamber - Electrical Maintenance	\$ 10,525.90	
95	EFT24835	17/02/2023	SEEK	Advertisement - Executive Manager Development Services Position		\$ 715.00
96	EFT24836	17/02/2023	SHERRIN RENTALS PTY LTD	Teatree Road - Hire of Smooth Drum Roller and Delivery to Site		\$ 3,951.20
97	EFT24837	17/02/2023	SHIRE OF GINGIN	Health and Safety Representative Training - Bindoon & ISB Bushfire Brigade		\$ 1,500.00
98	EFT24838	17/02/2023	SHIRE OF TOODYAY	Training and Development - Introduction to Local Government		\$ 990.00
99	EFT24839	17/02/2023	STEWART & HEATON CLOTHING CO P/L			\$ 1,095.63
	SIN-3664990	01/02/2023	STEWART & HEATON CLOTHING CO P/L	ESL Uniforms - Volunteer Fire Brigades Store - Hats	\$ 132.00	
	SIN-3665084	01/02/2023	STEWART & HEATON CLOTHING CO P/L	ESL Uniforms - Tabbards & Vests	\$ 717.23	
	SIN-3667295	02/02/2023	STEWART & HEATON CLOTHING CO P/L	ESL Uniforms - Volunteer Fire Brigades Store - Navy T-Shirts	\$ 246.40	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
100	EFT24840	17/02/2023	SUNNY SIGN COMPANY			\$ 2,351.80
	488665	01/01/2023	SUNNY SIGN COMPANY	Road Advisory Signage	\$ 1,053.80	
	491738	18/01/2023	SUNNY SIGN COMPANY	Wandena Road - Road Advisory Signs	\$ 1,280.40	
	491915	20/01/2023	SUNNY SIGN COMPANY	Chittering Road Bridge 4026 - Road Advisory Sign	\$ 17.60	
101	EFT24841	17/02/2023	T-QUIP			\$ 1,386.85
	116941	01/02/2023	T-QUIP	CH10886 - Undertake Service	\$ 500.00	
	116941	01/02/2023	T-QUIP	CH10886 - Undertake Blade and Anti-scalp Roller Replacement	\$ 886.85	
102	EFT24842	17/02/2023	TAURUS MOTOR FINANCE			\$ 772.32
	DEDUCTION	04/01/2023	TAURUS MOTOR FINANCE	Payroll Deduction - 4 January 2023	\$ 193.08	
	DEDUCTION	18/01/2023	TAURUS MOTOR FINANCE	Payroll Deduction - 18 January 2023	\$ 193.08	
	DEDUCTION	01/02/2023	TAURUS MOTOR FINANCE	Payroll Deduction - 1 February 2023	\$ 193.08	
	DEDUCTION	15/02/2023	TAURUS MOTOR FINANCE	Payroll Deduction - 15 February 2023	\$ 193.08	
103	EFT24843	17/02/2023	TOLL GROUP			\$ 387.86
	0518-S282300	01/02/2023	TOLL GROUP	Freight - T-Quip	\$ 15.69	
	0519-S282300	05/02/2023	TOLL GROUP	Freight - Sunny Signs	\$ 354.73	
	0520-S282300	12/02/2023	TOLL GROUP	Freight - Stewart & Heaton	\$ 17.44	
104	EFT24844	17/02/2023	TELSTRA LIMITED	Fire Communications - SMS Messages		\$ 1,038.60
105	EFT24845	17/02/2023	TOOL KIT DEPOT	Muceha Landfill - Expendable Tools		\$ 652.00
106	EFT24846	17/02/2023	TREEWEST AUSTRALIA PTY LTD			\$ 6,820.00
	7991	01/02/2023	TREEWEST AUSTRALIA PTY LTD	Davern Street Muceha - Tree Removal	\$ 3,520.00	
	8091	01/02/2023	TREEWEST AUSTRALIA PTY LTD	Muceha Complex Redevelopment - Removal of Three Trees to Allow Construction of Flatbed Leach Drains	\$ 3,300.00	
107	EFT24847	17/02/2023	TRUE BLUE CONTAINERS PTY LTD	Muceha Redevelopment Complex - Hire of Storage Containers		\$ 369.60
108	EFT24848	17/02/2023	VANGUARD PRESS			\$ 2,403.50
	00036720	01/02/2023	VANGUARD PRESS	Printing - Chittering Farm Flavour Trail Guides	\$ 1,056.00	
	00036841	01/02/2023	VANGUARD PRESS	Brochure Distribution - January 2023	\$ 209.00	
	00036893	10/02/2023	VANGUARD PRESS	Printing - A3 Shire of Chittering Map Pads and Delivery	\$ 1,138.50	
109	EFT24849	17/02/2023	VETERAN CAR CLUB OF WA (INC) CHITTERING BRANCH	CAGS 2022/2023 - Chittering Car Day		\$ 1,000.00
110	EFT24850	17/02/2023	WALGA	Cr Angus - Economic Development Essentials Training		\$ 583.00
111	EFT24851	17/02/2023	WANNAMAL COMMUNITY CENTRE INC			\$ 1,550.00
	10	01/02/2023	WANNAMAL COMMUNITY CENTRE INC	CAGS 2022/2023 - WCC Community Christmas Party 2022	\$ 600.00	
	11	06/02/2023	WANNAMAL COMMUNITY CENTRE INC	CAGS 2022/2023 - WCC Long Table Dinner 2023	\$ 950.00	
112	EFT24852	17/02/2023	WC & SJ WRIGHT			\$ 6,890.68
	INV-2141	01/02/2023	WC & SJ WRIGHT	Bindoon Landfill - Incident 604768 - Onsite Assistance with Fire Control	\$ 2,147.75	
	INV-2142	01/02/2023	WC & SJ WRIGHT	Muceha Landfill - Incident 605008 - Onsite Assistance with Fire Control	\$ 1,503.43	
	INV-2161	01/02/2023	WC & SJ WRIGHT	Ippolo Road - Summer Maintenance Grade	\$ 3,239.50	
113	EFT24853	17/02/2023	WESTERN POWER CORPORATION	Teatree Road & Endeavour Drive Intersection - Relocation of Streetlight Pole		\$ 12,409.00
114	EFT24854	17/02/2023	WESTERN RED ENVIRONMENTAL			\$ 738.93
	IV00000000397	02/02/2023	WESTERN RED ENVIRONMENTAL	Walleroo Drive - Spraying of Cotton Bush	\$ 210.10	
	IV00000000396	02/02/2023	WESTERN RED ENVIRONMENTAL	Bindoon and Muceha Landfill - Spraying of Castor Oil Plants	\$ 528.83	
115	EFT24855	17/02/2023	WORKWEAR GROUP - LGCC	Staff Uniforms Embroidery		\$ 214.10
116	EFT24856	17/02/2023	i3 CONSULTANTS WA	Blue Plains Road - Road Safety Inspection Audit Report		\$ 5,445.00
					Total EFT's	\$895,361.62
	Direct Debits					
	DD10164.1	01/02/2023	AWARE SUPER	Superannuation and Payroll Deductions		\$ 12,085.75
	DD10164.2	01/02/2023	AMP WEALTH PERSONAL SUPERANNUATION PENSION FUND	Superannuation and Payroll Deductions		\$ 168.45
	DD10164.3	01/02/2023	BENDIGO SMARTSTART SUPER	Superannuation and Payroll Deductions		\$ 497.81
	DD10164.4	01/02/2023	UNI SUPER	Superannuation and Payroll Deductions		\$ 266.82
	DD10164.5	01/02/2023	CBUS SUPER	Superannuation and Payroll Deductions		\$ 502.79
	DD10164.6	01/02/2023	MLC SUPER - PLUM SUPER	Superannuation and Payroll Deductions		\$ 700.57
	DD10164.7	01/02/2023	MLC MASTERKEY BUSINESS SUPER	Superannuation and Payroll Deductions		\$ 180.43
	DD10164.8	01/02/2023	REST SUPERANNUATION	Superannuation and Payroll Deductions		\$ 1,847.46
	DD10164.9	01/02/2023	ANZ SMART CHOICE SUPER	Superannuation and Payroll Deductions		\$ 522.10
	DD10164.10	01/02/2023	CARE SUPER	Superannuation and Payroll Deductions		\$ 1,201.63
	DD10164.11	01/02/2023	SPIRIT SUPER	Superannuation and Payroll Deductions		\$ 372.02
	DD10164.12	01/02/2023	HESTA	Superannuation and Payroll Deductions		\$ 489.33
	DD10164.13	01/02/2023	AUSTRALIAN SUPER	Superannuation and Payroll Deductions		\$ 2,956.44
	DD10164.14	01/02/2023	HOSTPLUS SUPERANNUATION FUND	Superannuation and Payroll Deductions		\$ 1,146.74
	DD10164.15	01/02/2023	FIRSTCHOICE WHOLESALE PERSONAL SUPER	Superannuation and Payroll Deductions		\$ 333.32
	DD10180.1	05/02/2023	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan No. 79 Principle and Interest Payment - Multi Purpose Health Centre		\$ 37,882.71
	DD10175.1	08/02/2023	BENDIGO BANK	Bendigo Bank Credit Card Charges - February 2023		\$ 12,100.83
	162-01	08/02/2023	BENDIGO BANK	Dial-A-Stamp - Records Stamp	\$ 64.30	
	162-02	08/02/2023	BENDIGO BANK	Waste Management - Membership	\$ 391.02	
	162-03	08/02/2023	BENDIGO BANK	State Library - Bindoon Library History Photos	\$ 25.00	
	162-04	08/02/2023	BENDIGO BANK	Department of Transport - Change of Plates CH924 to 1HRW839	\$ 30.50	
	162-05	08/02/2023	BENDIGO BANK	JB Hi-Fi - Library Stock	\$ 318.81	

LIST OF ACCOUNTS PAID IN FEBRUARY 2023 - SUBMITTED TO COUNCIL 15 MARCH 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
162-06	08/02/2023	BENDIGO BANK	My Deal - Little Free Library Replacements	\$ 1,002.00	
162-07	08/02/2023	BENDIGO BANK	Sydney Tools - Bridge 4026 - Bayer Vibrator, Hoses & Camlocks	\$ 911.00	
162-08	08/02/2023	BENDIGO BANK	Bull Motor Bodies - 000CH - Side & Rear Door Pull Down Straps	\$ 59.40	
162-09	08/02/2023	BENDIGO BANK	Officeworks - Lower Chittering Fire Station Speaker	\$ 149.00	
162-10	08/02/2023	BENDIGO BANK	Bindoon Pharmacy - Hydralyte for Outside Staff	\$ 80.85	
162-11	08/02/2023	BENDIGO BANK	Bindoon IGA - Electlytes for Outside Staff	\$ 9.00	
162-12	08/02/2023	BENDIGO BANK	Amazon - Library Books - Local Stock	\$ 24.08	
162-13	08/02/2023	BENDIGO BANK	Dunnings Chittering - Muchea Landfill Fire, Refreshments for Volunteers	\$ 324.40	
162-14	08/02/2023	BENDIGO BANK	WARP Training - Traffic Management - Deposit	\$ 200.00	
162-15	08/02/2023	BENDIGO BANK	Western Power - Muchea Redevelopment Service Disconnection	\$ 498.91	
162-16	08/02/2023	BENDIGO BANK	Telstra - Two New Mobile Phones	\$ 3,812.00	
162-17	08/02/2023	BENDIGO BANK	DMIRS - High Risk Work Licence Renewal	\$ 44.00	
162-18	08/02/2023	BENDIGO BANK	Hamper My Style - Hamper for Cr King	\$ 89.00	
162-19	08/02/2023	BENDIGO BANK	Tudor house - Australian & WA Flags	\$ 290.00	
162-20	08/02/2023	BENDIGO BANK	JB Hi-Fi - Apple Pencil	\$ 219.00	
162-21	08/02/2023	BENDIGO BANK	J & K Energy House - Phone Cover & Accessories	\$ 80.00	
162-22	08/02/2023	BENDIGO BANK	Amazon - Library Books - Local Stock	\$ 98.26	
162-23	08/02/2023	BENDIGO BANK	Parchem - Chittering Bridge, FOS Proofex	\$ 495.35	
162-24	08/02/2023	BENDIGO BANK	Book Depository - Library Books - Local Stock	\$ 516.83	
162-25	08/02/2023	BENDIGO BANK	WARP Training - Traffic Management - Balance	\$ 350.00	
162-26	08/02/2023	BENDIGO BANK	City of Perth - Parking for SAT	\$ 12.12	
162-27	08/02/2023	BENDIGO BANK	Blue Diamond - Muchea Landfill Replacement of Compressor - Insurance Claim	\$ 1,990.00	
162-28	08/02/2023	BENDIGO BANK	4 x Credit Card Fees	\$ 16.00	
DD10174.1	15/02/2023	AWARE SUPER	Superannuation and Payroll Deductions		\$ 11,668.37
DD10174.2	15/02/2023	AMP WEALTH PERSONAL SUPERANNUATION PENSION FUND	Superannuation and Payroll Deductions		\$ 167.52
DD10174.3	15/02/2023	BENDIGO SMARTSTART SUPER	Superannuation and Payroll Deductions		\$ 533.18
DD10174.4	15/02/2023	UNI SUPER	Superannuation and Payroll Deductions		\$ 266.82
DD10174.5	15/02/2023	CBUS SUPER	Superannuation and Payroll Deductions		\$ 504.71
DD10174.6	15/02/2023	MLC SUPER - PLUM SUPER	Superannuation and Payroll Deductions		\$ 568.77
DD10174.7	15/02/2023	MLC MASTERKEY BUSINESS SUPER	Superannuation and Payroll Deductions		\$ 139.80
DD10174.8	15/02/2023	REST SUPERANNUATION	Superannuation and Payroll Deductions		\$ 1,794.70
DD10174.9	15/02/2023	ANZ SMART CHOICE SUPER	Superannuation and Payroll Deductions		\$ 512.09
DD10174.10	15/02/2023	CARE SUPER	Superannuation and Payroll Deductions		\$ 1,201.63
DD10174.11	15/02/2023	SPIRIT SUPER	Superannuation and Payroll Deductions		\$ 355.03
DD10174.12	15/02/2023	HESTA	Superannuation and Payroll Deductions		\$ 489.33
DD10174.13	15/02/2023	AUSTRALIAN SUPER	Superannuation and Payroll Deductions		\$ 3,202.17
DD10174.14	15/02/2023	HOSTPLUS SUPERANNUATION FUND	Superannuation and Payroll Deductions		\$ 1,152.21
DD10174.15	15/02/2023	FIRSTCHOICE WHOLESALE PERSONAL SUPER	Superannuation and Payroll Deductions		\$ 267.40
				Total Direct Debits	\$96,078.93
				Total Cheques	\$0.00
				Total Municipal Payments	\$1,229,886.58



**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2023**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 08/03/2023

SHIRE OF CHITTERING
Information Summary
For the Period Ended 28 February 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 28 February 2023 of \$7,927,566.

Items of Significance

The material variance adopted by the Shire for the 2021/22 year is \$10,000 and 10%. The following selected items have been highlighted due to their significance in this financial year. A full listing and explanation of all items considered of significant variance is disclosed in Note 2.

	% Collected				
	/	Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects					
Muchea Complex Redevelopment	11%	\$ 4,570,780	\$ 1,970,780	\$ 513,461	
Mountain Bike Park (Capital)	24%	\$ 2,213,538	\$ 1,907,680	\$ 532,289	
Muchea to Northlink Connect (Capital)	0%	-	-	\$ 3,200	
Chittering Valley Road (R2R)	129%	\$ 220,333	\$ 220,333	\$ 283,553	
Wannamal Hall Infrastructure Other (Capital)	100%	\$ 138,000	\$ 138,000	\$ 137,463	
North Rd	0%	\$ 5,410	\$ 5,410	\$ 5,410	
Wandena Road	48%	\$ 910,003	\$ 605,371	\$ 441,008	
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	38%	\$ 2,830,508	\$ 1,342,517	\$ 1,064,639	
Non-operating Grants, Subsidies and Contributions	29%	\$ 3,386,976	\$ 2,375,528	\$ 996,807	
	33%	\$ 6,217,484	\$ 3,718,045	\$ 2,061,446	
Rates Levied	100%	\$ 6,553,860	\$ 6,550,000	\$ 6,544,020	

% Compares Current YTD Actuals to Annual Budget

Financial Position		Current Year	
		Prior Year 28 February 2022	28 February 2023
Adjusted Net Current Assets	118%	\$ 6,724,047	\$ 7,927,566
Cash and Equivalent - Unrestricted	119%	\$ 7,680,927	\$ 9,123,297
Cash and Equivalent - Restricted	104%	\$ 2,426,386	\$ 2,513,294
Receivables - Rates	91%	\$ 1,117,822	\$ 1,022,708
Receivables - Other	104%	\$ 208,659	\$ 216,693
Payables	174%	\$ 801,127	\$ 1,394,716

% 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

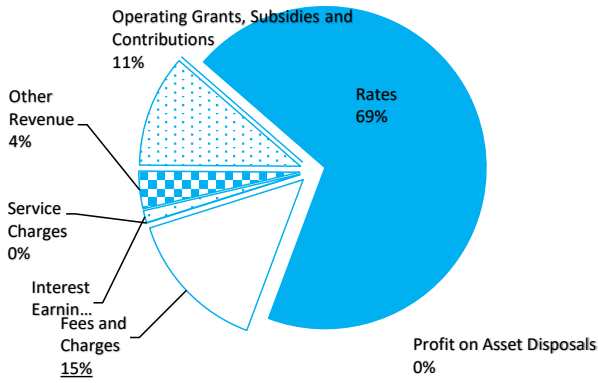
Prepared by: Sam Young

Reviewed by: Sue Mills

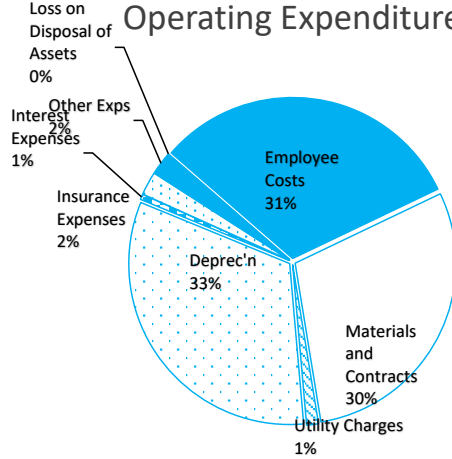
Date prepared: 08/03/2023

SHIRE OF CHITTERING
Information Summary
For the Period Ended 28 February 2023

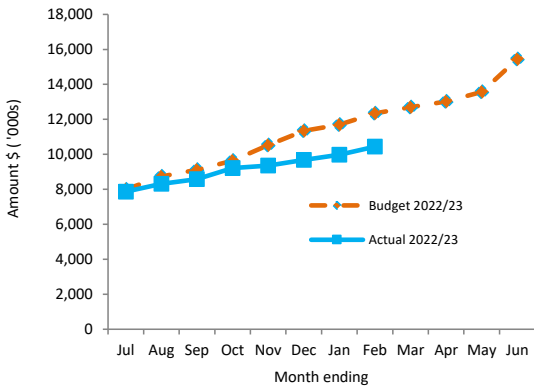
Operating Revenue



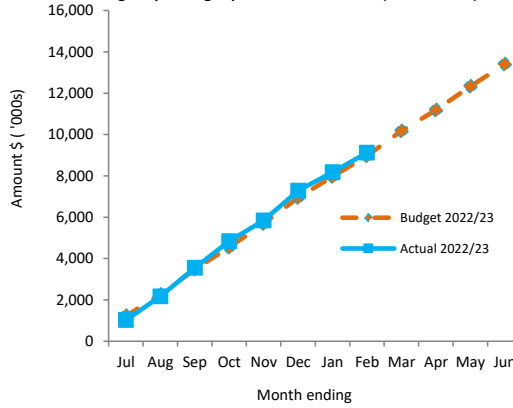
Operating Expenditure



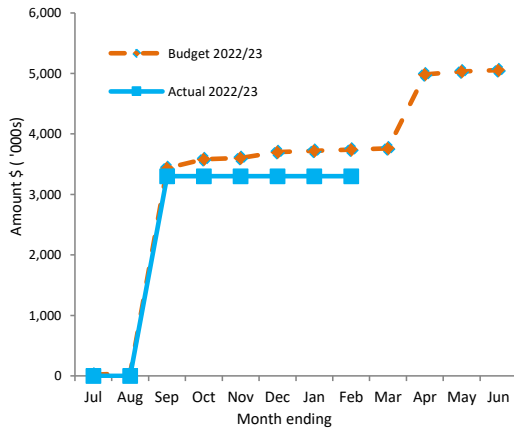
Budget Operating Revenues -v- Actual (Refer Note 2)



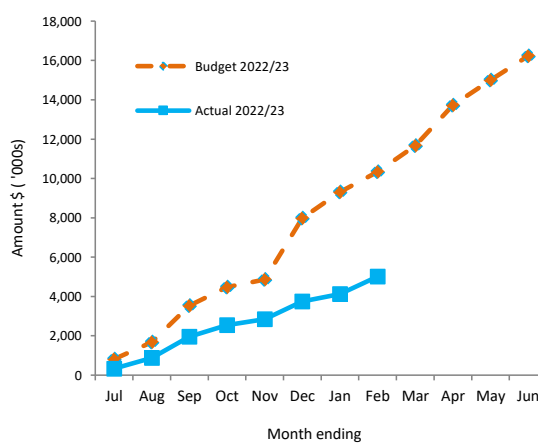
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 28 February 2023

	Note	Adopted Annual Budget	Amended Annual Budget (d)	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									
Governance		6,500	6,500	4,328	547	(3,781)	(87%)	▼	
General Purpose Funding - Rates	9	6,533,900	6,533,900	6,550,000	6,544,020	(5,980)	(0%)	▼	
General Purpose Funding - Other		1,406,633	1,375,826	884,365	708,332	(176,033)	(20%)	▼	\$
Law, Order and Public Safety		756,550	1,821,245	484,772	466,080	(18,692)	(4%)	▼	
Health		62,383	66,703	46,956	46,383	(573)	(1%)	▼	
Education and Welfare		3,320	8,320	7,208	3,594	(3,614)	(50%)	▼	
Housing		144,978	127,652	85,226	88,357	3,131	4%	▲	
Community Amenities		1,244,999	1,329,913	1,192,199	1,132,407	(59,792)	(5%)	▼	
Recreation and Culture		11,945	17,520	11,664	6,313	(5,351)	(46%)	▼	
Transport		335,059	337,829	335,579	135,532	(200,047)	(60%)	▼	\$
Economic Services		195,134	238,485	150,704	138,108	(12,596)	(8%)	▼	
Other Property and Services		106,804	199,104	146,820	171,319	24,499	17%	▲	\$
		10,808,206	12,062,997	9,899,821	9,440,994				
Expenditure from operating activities									
Governance		(1,142,522)	(1,127,322)	(745,467)	(631,664)	113,803	15%	▲	\$
General Purpose Funding		(326,582)	(327,623)	(218,670)	(250,104)	(31,434)	(14%)	▼	\$
Law, Order and Public Safety		(1,880,782)	(1,945,739)	(1,284,989)	(1,353,105)	(68,116)	(5%)	▼	
Health		(445,841)	(443,566)	(299,792)	(258,822)	40,970	14%	▲	\$
Education and Welfare		(73,116)	(73,116)	(47,518)	(29,475)	18,043	38%	▲	\$
Housing		(335,490)	(374,032)	(267,362)	(214,262)	53,100	20%	▲	\$
Community Amenities		(2,475,474)	(2,487,411)	(1,674,668)	(1,427,842)	246,826	15%	▲	\$
Recreation and Culture		(1,848,498)	(1,848,498)	(1,176,289)	(1,015,064)	161,225	14%	▲	\$
Transport		(3,701,420)	(3,701,420)	(2,479,588)	(3,120,767)	(641,179)	(26%)	▼	\$
Economic Services		(1,085,063)	(1,049,217)	(713,280)	(614,505)	98,775	14%	▲	\$
Other Property and Services		(25,397)	(26,528)	(57,182)	(203,187)	(146,005)	(255%)	▼	\$
		(13,340,185)	(13,404,472)	(8,964,806)	(9,118,798)				
Operating activities excluded from budget									
Add back Depreciation		3,647,886	3,647,886	2,431,856	2,970,498	538,642	22%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	(208,377)	(208,377)	(208,377)	0	208,377	(100%)	▲	
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			
Amount attributable to operating activities		911,493	2,098,034	3,158,494	3,292,694				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	4,040,404	3,386,976	2,375,528	996,807	(1,378,722)	(58%)	▼	\$
Proceeds from Disposal of Assets	8	603,000	519,568	437,636	0	(437,636)	(100%)	▼	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(7,179,336)	(5,661,240)	(2,939,620)	(1,315,329)	1,624,290	55%	▲	\$
Plant and Equipment	13	(1,956,684)	(3,073,707)	(2,201,935)	(96,053)	2,105,882	96%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,436,224)	(2,614,568)	(1,902,126)	(1,640,075)	262,051	14%	▲	\$
Infrastructure Assets - Bridges	13	(454,597)	(454,597)	(227,299)	(175,150)	52,149	23%	▲	\$
Infrastructure Assets - Footpaths	13	(28,442)	(465,200)	(310,136)	(428,279)	(118,143)	(38%)	▼	\$
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)	(1,924,344)	(539,671)	1,384,673	72%	▲	\$
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)	(486,135)	(237,359)	248,776	51%	▲	\$
Amount attributable to investing activities		(10,848,502)	(11,762,663)	(7,279,060)	(3,511,523)				
Financing Activities									
Proceeds from New Debentures		4,505,272	4,505,272	3,301,727	3,301,727	0	0%		
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)	(248,245)	(248,110)	135	0%	▲	
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0			
Amount attributable to financing activities		3,937,404	3,977,441	3,053,482	3,053,617				
Closing Funding Surplus(Deficit)	3	36,274	(594,409)	4,025,694	7,927,566				

▲▼ 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 28 February 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	6,550,000	6,544,020	(5,980)	(0%)	▼	
Operating Grants, Subsidies and Contributions	11	2,083,262	2,830,508	1,342,517	1,064,639	(277,878)	(21%)	▼	\$
Fees and Charges		1,600,961	1,735,531	1,474,524	1,363,186	(111,337)	(8%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		69,625	334,625	39,080	113,484	74,404	190%	▲	\$
Other Revenue		295,390	383,405	268,632	355,664	87,032	32%	▲	\$
Profit on Disposal of Assets	8	225,068	225,068	225,068	0	(225,068)	(100%)	▼	\$
Gain on FV Adjustment of Assets		0	0	0	0	0			
		10,808,206	12,062,997	9,899,821	9,440,994				
Expenditure from operating activities									
Employee Costs		(4,656,400)	(4,635,322)	(3,078,509)	(2,873,950)	204,559	7%	▲	
Materials and Contracts		(3,981,728)	(4,081,737)	(2,780,234)	(2,692,301)	87,933	3%	▲	
Utility Charges		(194,256)	(193,666)	(131,768)	(108,259)	23,509	18%	▲	\$
Depreciation on Non-Current Assets		(3,647,886)	(3,647,886)	(2,431,856)	(2,970,498)	(538,642)	(22%)	▼	\$
Interest Expenses		(201,110)	(201,110)	(58,187)	(48,929)	9,258	16%	▲	\$
Insurance Expenses		(234,216)	(225,620)	(220,626)	(214,931)	5,695	3%	▲	
Other Expenditure		(407,898)	(402,439)	(246,935)	(209,931)	37,005	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)	(8,964,806)	(9,118,798)				
Operating activities excluded from budget									
Add back Depreciation		3,647,886	3,647,886	2,431,856	2,970,498	538,642	22%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	(208,377)	(208,377)	(208,377)	0	208,377	(100%)	▲	
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	3,158,494	3,292,694				
Investing activities									
Grants, Subsidies and Contributions	11	4,040,404	3,386,976	2,375,528	996,807	(1,378,722)	(58%)	▼	\$
Proceeds from Disposal of Assets	8	603,000	519,568	437,636	0	(437,636)	(100%)	▼	\$
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(7,179,336)	(5,661,240)	(2,939,620)	(1,315,329)	1,624,290	55%	▲	\$
Plant and Equipment	13	(1,956,684)	(3,073,707)	(2,201,935)	(96,053)	2,105,882	96%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,436,224)	(2,614,568)	(1,902,126)	(1,640,075)	262,051	14%	▲	\$
Infrastructure Assets - Bridges	13	(454,597)	(454,597)	(227,299)	(175,150)	52,149	23%	▲	\$
Infrastructure Assets - Footpaths	13	(28,442)	(465,200)	(310,136)	(428,279)	(118,143)	(38%)	▼	\$
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)	(1,924,344)	(539,671)	1,384,673	72%	▲	\$
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)	(486,135)	(237,359)	248,776	51%	▲	\$
Amount attributable to investing activities		(10,848,502)	(11,762,663)	(7,279,060)	(3,511,523)				
Financing Activities									
Proceeds from New Debentures	10	4,505,272	4,505,272	3,301,727	3,301,727	0	0%		
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)	(248,245)	(248,110)	135	0%	▲	
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0			
Amount attributable to financing activities		3,937,404	3,977,441	3,053,482	3,053,617				
Closing Funding Surplus (Deficit)	3	36,274	(594,409)	4,025,694	7,927,566				

▲ ▼ 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 28 February 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	1,315,329	2,939,620	7,179,336	1,315,329	(1,624,290)
Plant and Equipment	13	0	96,053	2,201,935	1,956,684	96,053	(2,105,882)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	1,640,075	1,902,126	2,436,224	1,640,075	(262,051)
Infrastructure Assets - Bridges	13	0	175,150	227,299	454,597	175,150	(52,149)
Infrastructure Assets - Footpaths	13	0	428,279	310,136	28,442	428,279	118,143
Infrastructure Assets - Drainage	13	0	76,413	100,630	95,000	76,413	(24,217)
Infrastructure Assets - Parks & Ovals	13	0	539,671	1,924,344	2,648,278	539,671	(1,384,673)
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	237,359	486,135	693,344	237,359	(248,776)
Capital Expenditure Totals		0	4,508,330	10,092,224	15,491,905	4,508,330	(5,583,894)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,375,528	4,040,404	996,807	
Borrowings				3,301,727	4,505,272	3,301,727	
Other (Disposals & C/Fwd)				437,636	603,000	0	
Council contribution - Cash Backed Reserves							
Various Reserves				0		0	
Council contribution - operations				3,977,333		209,796	
Capital Funding Total				10,092,224		4,508,330	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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 28 February 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 28 February 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 28 February 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 28 February 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%.

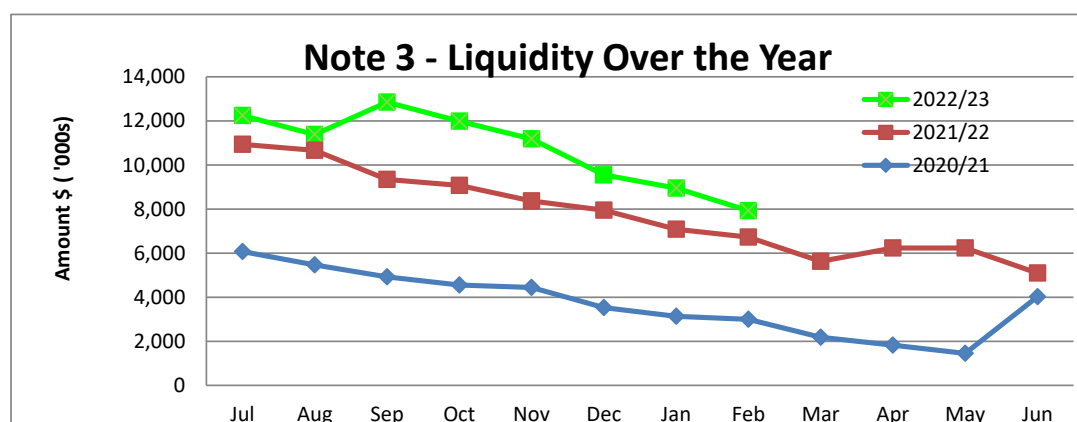
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities	\$	%				
Operating Grants, Subsidies and Contributions	(277,878)	(21%)	▼	S	Timing	Not all budgeted contributions received
Interest Earnings	74,404	190%	▲	S	Permanent	Interest on Term Dep rcd earlier than bdgtd
Other Revenue	87,032	32%	▲	S	Permanent	LSL recouped from other Shires not bdgtd
Profit on Disposal of Assets	(225,068)	(100%)	▼	S	Timing	Waiting on delivery plant replacement
Expenditure from operating activities						
Utility Charges	23,509	18%	▲	S	Timing	Not all invoices received for utility costs
Depreciation on Non-Current Assets	(538,642)	(22%)	▼	S	Permanent	Increased Infrastructure Roads Revaluation
Interest Expenses	9,258	16%	▲	S	Timing	New loan for trail heads not acquired yet
Other Expenditure	37,005	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	(1,378,722)	(58%)	▼	S	Permanent	BBRF has now been cancelled
Proceeds from Disposal of Assets	(437,636)	(100%)	▼	S	Timing	Plant replacements ordered awaiting deliv
Land and Buildings	1,624,290	55%	▲	S	Timing	Not all capital jobs started/completed
Plant and Equipment	2,105,882	96%	▲	S	Timing	Plant replacements ordered awaiting deliv
Infrastructure Assets - Roads	262,051	14%	▲	S	Timing	Not all capital jobs started/completed
Infrastructure Assets - Bridges	52,149	23%	▲	S	Timing	Not all capital jobs started/completed
Infrastructure Assets - Footpaths	(118,143)	(38%)	▼	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	1,384,673	72%	▲	S	Timing	Not all capital jobs started/completed
Infrastructure Assets - Other	248,776	51%	▲	S	Timing	Not all capital jobs started/completed

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2022	28/02/2022	28/02/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	6,851,434	7,526,483	8,428,991
Cash Restricted - Conditions over Grants	11	0	154,444	694,306
Cash Restricted - Reserves	4	2,513,294	2,426,386	2,513,294
Receivables - Rates	6	177,151	1,117,822	1,022,708
Receivables - Other	6	195,575	208,659	216,693
Inventories		13,838	867	(155)
		9,751,292	11,434,661	12,875,837
Less: Current Liabilities				
Payables		(1,073,141)	(801,127)	(1,394,716)
Contract Liabilities		(711,861)	(1,050,707)	(680,043)
Loan Liability		(450,613)	(207,495)	(202,503)
Provisions		(632,752)	(650,123)	(632,752)
		(2,868,367)	(2,709,453)	(2,910,014)
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	207,495	202,503
Net Current Funding Position		5,092,778	6,724,047	7,927,566



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	3,820,360				3,820,360	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	5,301,727				5,301,727			
	1,000,000.00					Bendigo	3.35%	28-Mar-23
	1,000,000.00					Bendigo	3.65%	28-Apr-23
	3,301,727.00					Bendigo	4.00%	20-Jun-23
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	9,123,287	2,513,294	10	45,500	11,682,091			

Comments/Notes - Investments

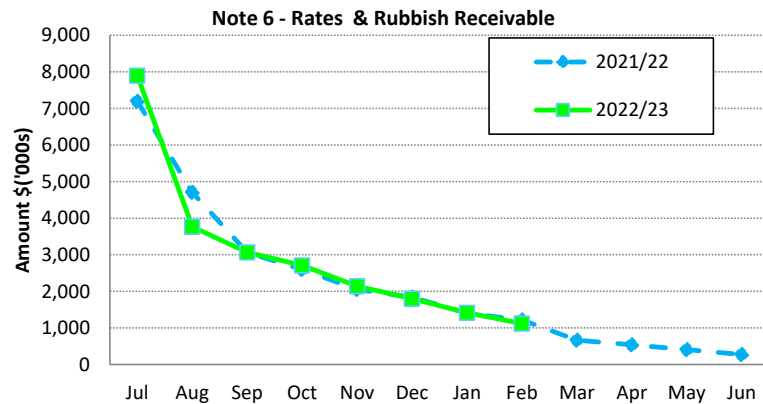
SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28 February 2023

Note 6: Receivables

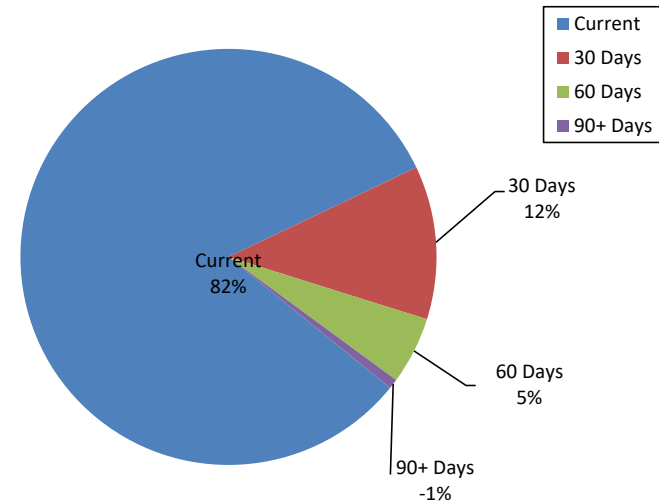
Receivables - Rates & Rubbish	28 February 2023	30 June 2022
	\$	\$
Opening Arrears Previous Years	274,665	328,127
Levied this year	7,457,695	6,915,633
Less Collections to date	(6,612,139)	(6,969,095)
Equals Current Outstanding	1,120,221	274,665
Net Rates Collectable	1,120,221	274,665
% Collected	85.51%	96.21%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	23,639	3,433	1,508	(216)	28,364
Balance per Trial Balance					
Sundry Debtors					28,364
Receivables - Other					188,329
Total Receivables General Outstanding					216,693

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

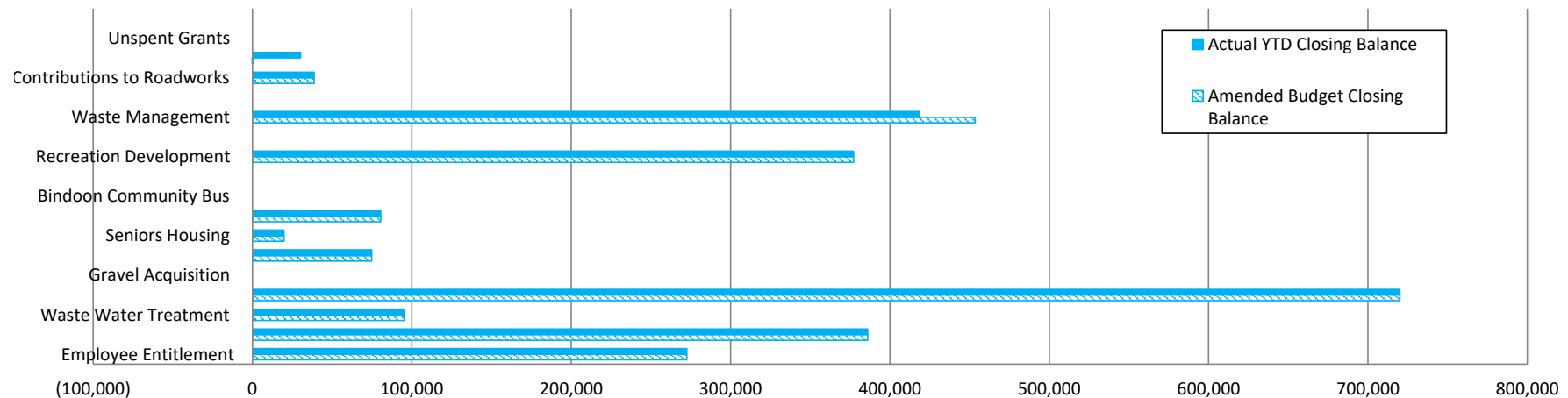
[Insert explanatory notes and commentary on trends and timing]

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28 February 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
Communty 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 28 February 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	18,000		(1,455)
MVS158	CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)					8,636	6,000		(2,636)
		0	0	0	0	394,623	603,000	225,524	(17,147)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	10,910	(506)	3,717,226	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	14,530	(550)	6,030,820	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	14,530	(550)	6,544,020	6,530,040	0	0	6,530,040
Discounts							0				0
Concession							0				0
Amount from General Rates							6,544,020				6,530,040
Ex-Gratia Rates							0				3,860
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							6,544,020				6,533,900

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 28 February 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
Housing														
Loan 72 Staff Housing Development	KEYSTART		0	0	0	0.00	0	0	0.00	0	0	0	0	0
Loan 73 Seniors & Community Housing	WATC		0	0	0	0.00	0	0	0.00	0	0	0	0	0
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	0.00	51,214	51,214	3,301,727.00	3,250,513	3,250,513	6,522	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 81 Land Lot 215 Great Nth Hwy	WATC		0	0	0	0.00	0	0	0.00	0	0	0	0	0
Loan 85 Land Lot 215 Great Nth Hwy	VENDOR		0	0	0	0.00	0	0	0.00	0	0	0	0	0
Loan 82 Land Lot 168 Binda Place	WATC	390,487.80	0	0	0	32,874.00	66,249	66,249	357,613.80	324,239	324,239	2,270	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	248,110.45	523,132	563,169	6,503,398.62	7,431,922	7,391,885	48,929	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 28 February 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)	Grant	Grant	
			(a)			Budget	Budget	Budget		(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	209,468	0	209,468	209,468
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	226,121	0	226,121	226,121
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	213,760	450,000	320,630	27,000	(513,461)	(486,461)	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	83,328	125,000	125,000	95,000	(532,289)	(437,289)	0
Contribution - Muchea Oval Retic & Lights	Community Groups	Non-operating	0	0	50,000	33,328	50,000	50,000	0	(513,461)	(513,461)	0
Grant - Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	0	0	0	0	0	(513,461)	(513,461)	0
Grant - Clune To Brockman Connection Trail 2	LRCIP	Non-operating	0	0	71,676	134,456	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	(532,289)	(532,289)	0
Grant - Carty To Clune Trail	BBRF	Non-operating	0	0	0	0	0	0	0	(532,289)	(532,289)	0
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	Non-operating	0	0	76,500	51,000	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	0	(37,753)	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	178,624	267,937	267,937	241,237	(323,746)	(82,508)	0
Grant - Black Spot - Hibbertia Road	Main Roads WA	Non-operating	0	0	22,140	14,760	22,140	22,140	29,346	(29,346)	0	0
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	256,348	227,568	256,348	341,348	106,727	(283,553)	(176,826)	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	843,000	562,000	843,000	843,000	0	(175,150)	(175,150)	0
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	665,218	443,472	665,218	665,218	12,261	(3,200)	9,061	9,061
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	36,700	24,464	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	56,112	84,171	84,171	230,212	(246,296)	(16,084)	0
Grant - Mooliabeenee 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	7,600	0	7,600	7,600
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,000	0	664	1,000	1,000	0	0	0	0
TOTALS			0	2,083,262	4,040,404	3,718,045	6,123,666	6,217,484	2,061,446	(4,390,561)	(2,844,486)	694,306
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,381,762	0	914,340	1,381,762	1,072,900	612,769	(97,399)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	701,500	0	428,177	701,500	1,757,608	451,870	(27,756)	424,114	451,870
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	4,040,404	2,375,528	4,040,404	3,386,976	996,807	(4,265,407)	(3,268,600)	242,436
TOTALS			0	2,083,262	4,040,404	3,718,045	6,123,666	6,217,484	2,061,446	(4,390,561)	(2,844,486)	694,306

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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 28 Feb 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	(1,000.00)	1,600.00
Construction Training Fund (CTF)	3,119.71	25,050.41	(23,346.93)	4,823.19
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	11,100.10	(87,892.60)	131,251.59
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	51,124.27	(52,757.52)	14,549.45
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	88,830.78	(166,361.55)	545,365.21
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	88,830.78	(166,361.55)	545,365.21

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	0	0	(10,800)	0	0	0	
Total - Law, Order & Public Safety				0	0	0	(10,800)	0	0	0	
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	(3,833)	(3,833)	(22,500)	(22,500)	(22,500)	18,667	
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	(513,461)	(513,461)	(5,678,608)	(4,570,780)	(1,970,780)	1,457,319	
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)	(14,440)	14,440	
Total - Recreation And Culture				0	(527,422)	(527,422)	(6,210,026)	(4,747,530)	(2,025,910)	1,498,488	
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	(537,129)	(537,129)	(6,356,336)	(4,883,040)	(2,161,420)	1,624,290	
Plant , Equip. & Vehicles											
Law, Order And Public Safety											
CH003 Sen Ranger New Vehicle	4050230	530	PA003A	0	0	0	(61,000)	(61,000)	(61,000)	61,000	
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	(65,000)	(65,000)	(43,328)	43,328	
ESL BFB - Plant & Equipment (Capital)	4050530	530		0	0	0	(180,000)	(1,265,595)	(1,265,595)	1,265,595	
Total - Law, Order And Public Safety				0	0	0	(306,000)	(1,391,595)	(1,369,923)	1,369,923	
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	0	0	(223,800)	(223,800)	(223,800)	223,800	
CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	0	0	(55,000)	(52,370)	0	0	
CH1256 - New Water Truck	4120330	530	PA1256	0	0	0	(310,000)	(300,000)	0	0	
CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	0	0	(69,000)	(123,075)	0	0	
CH1260 New Positrack Loader - Works	4120330	530	PA1260	0	0	0	(95,000)	(91,405)	0	0	
CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	0	0	(55,000)	(50,000)	0	0	
CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	(350,000)	(350,000)	(233,328)	233,328	
CH5987 - New Tractor	4120330	530	PA5987	0	0	0	(65,000)	(88,864)	0	0	
New Portable Traffic Lights	4120330	530	PA002	0	(13,500)	(13,500)	(14,284)	(14,284)	(14,284)	784	
				0	0	0	0	0	0	0	
Total - Transport				0	(56,173)	(56,173)	(1,557,684)	(1,614,398)	(792,012)	735,839	
Other Property & Services											
CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	0	0	(53,000)	(27,714)	0	0	
Total - Other Property & Services				0	0	0	(53,000)	(27,714)	0	0	
Total - Plant , Equip. & Vehicles				0	(96,053)	(96,053)	(1,956,684)	(3,073,707)	(2,201,935)	2,105,882	
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	(283,553)	(283,553)	(220,333)	(220,333)	(220,333)	(63,221)	
Bottlebrush Place (R2R)	4120145	540	R2R114	0	(16,947)	(16,947)	(44,335)	(44,335)	(44,335)	27,387	
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)	(1,650)	(25,855)	
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	(323,746)	(323,746)	(378,684)	(378,684)	(378,684)	54,938	
Hibbertia Road (BS)	4120153	540	RBS217	0	(29,346)	(29,346)	(52,325)	(29,346)	(29,346)	0	
Total - Transport				0	(1,089,560)	(1,089,560)	(1,427,586)	(1,487,765)	(1,083,627)	(5,932)	
Total - Roads (Non Town)				0	(1,089,560)	(1,089,560)	(1,427,586)	(1,487,765)	(1,083,627)	(5,932)	
Roads (Town)											
Transport											
Julimar Road	4120141	540	RC010	0	(10,594)	(10,594)	(11,000)	(11,000)	(7,328)	(3,266)	
Teatree Road	4120141	540	RC014	0	(45,326)	(45,326)	(81,383)	(81,383)	(81,383)	36,057	
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	(441,008)	(441,008)	(710,003)	(910,003)	(605,371)	164,363	
Maddern Road	4120141	540	RC052	0	(9,506)	(9,506)	(15,964)	(9,506)	(9,506)	0	
Hidaway Drive	4120141	540	RC077	0	(18,218)	(18,218)	(46,664)	(56,664)	(56,664)	38,446	
Forrest Hills Parade	4120141	540	RC103	0	(6,698)	(6,698)	(35,114)	(40,114)	(40,114)	33,416	
Total - Transport				0	(550,516)	(550,516)	(1,008,638)	(1,126,803)	(818,499)	267,983	
Total - Roads (Town)				0	(550,516)	(550,516)	(1,008,638)	(1,126,803)	(818,499)	267,983	
Bridges and Culverts											

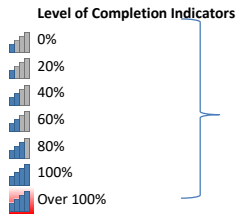
Note 13: Capital Acquisitions

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	
				\$	\$	\$	\$	\$	\$	\$	
Transport											
Bridge 4026 - Chittering Road	4120167	555	BR4026	0	(175,150)	(175,150)	(454,597)	(454,597)	(227,299)	52,149	
Total - Transport				0	(175,150)	(175,150)	(454,597)	(454,597)	(227,299)	52,149	
Total - Bridges and Culverts											
				0	(175,150)	(175,150)	(454,597)	(454,597)	(227,299)	52,149	
Footpaths											
Transport											
Clune to Brockman Trial	4120170	560	WT006	0	(428,279)	(428,279)	(28,442)	(465,200)	(310,136)	(118,143)	
Total - Transport				0	(428,279)	(428,279)	(28,442)	(465,200)	(310,136)	(118,143)	
Total - Footpaths											
				0	(428,279)	(428,279)	(28,442)	(465,200)	(310,136)	(118,143)	
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	(4,182)	(4,182)	(25,000)	(25,000)	(16,664)	12,482	
Mountain Bike Park (Capital)	4110370	570	PC361	0	(532,289)	(532,289)	(2,623,278)	(2,213,538)	(1,907,680)	1,375,391	
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	(539,671)	(539,671)	(2,648,278)	(2,238,538)	(1,924,344)	1,384,673	
Total - Parks & Ovals											
				0	(539,671)	(539,671)	(2,648,278)	(2,238,538)	(1,924,344)	1,384,673	
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)	(3,328)	3,328	
Fire - Fencing to Bore Lot 100 Muchea East Rd - Infrastructu	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)	(9,228)	3,328	
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)	0	0	
Long Distance XC Regional Trail - Infrastructure Other (Capita	4110390	590	OC320	0	(14,000)	(14,000)	(28,000)	(28,000)	(28,000)	14,000	
Djidi Djidi Trail - Infrastructure Other (Capital)	4110390	590	OC331	0	(9,600)	(9,600)	(124,140)	(124,140)	(82,760)	73,160	
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	(166,793)	(166,793)	(423,344)	(778,012)	(271,760)	104,967	
Transport											
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(3,305)	(3,305)	(100,000)	(100,000)	(33,332)	30,027	
Total - Transport				0	(3,305)	(3,305)	(100,000)	(100,000)	(33,332)	30,027	
Economic Services											

SHIRE OF CHITTERING
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 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	
				\$	\$	\$	\$	\$	\$	\$	
Mucea 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	
Total - Infrastructure - Other				0	(237,359)	(237,359)	(693,344)	(1,060,727)	(486,135)	248,776	
Capital Expenditure Total				0	(4,508,330)	(4,508,330)	(15,491,905)	(15,669,207)	(10,092,224)	5,583,894	



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	0
Land Held For Resale Non Current	508	0	0	0	0	0	0	0	0	0
Land	509	0	(778,200)	(778,200)	(823,000)	(778,200)	(778,200)	(778,200)	0	0
Buildings	510	0	(537,129)	(537,129)	(6,356,336)	(4,883,040)	(2,161,420)	1,624,290		
Plant & Equipment	530	0	(96,053)	(96,053)	(1,956,684)	(3,073,707)	(2,201,935)	2,105,882		
Infrastructure Roads	540	0	(1,640,075)	(1,640,075)	(2,436,224)	(2,614,568)	(1,902,126)	262,051		
Infrastructure Bridges	555	0	(175,150)	(175,150)	(454,597)	(454,597)	(227,299)	52,149		
Infrastructure Footpaths	560	0	(428,279)	(428,279)	(28,442)	(465,200)	(310,136)	(118,143)		
Infrastructure Drainage	550	0	(76,413)	(76,413)	(95,000)	(100,630)	(100,630)	24,217		
Infrastructure Parks & Ovals	570	0	(539,671)	(539,671)	(2,648,278)	(2,238,538)	(1,924,344)	1,384,673		
Infrastructure Airports	575	0	0	0	0	0	0	0		
Infrastructure Sewerage	580	0	0	0	0	0	0	0		
Infrastructure Other	590	0	(237,359)	(237,359)	(693,344)	(1,060,727)	(486,135)	248,776		
		0	(4,508,330)	(4,508,330)	(15,491,905)	(15,669,207)	(10,092,224)	5,583,894		