



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 18 OCTOBER 2023**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 - 10/23	List of Accounts Paid for the Period Ending 30 September 2023 Attachments 1. List of Accounts Paid as at 30 September 2023	1 – 7
CS02 - 10/23	Monthly Financial Report for the Period Ending 30 September 2023 Attachments 1. Monthly Financial Report for the Period Ending 30 September 2023	8 – 33

SHIRE OF CHITTERING

**ACCOUNTS PAID
AS AT 30 SEPTEMBER 2023 PRESENTED TO THE
COUNCIL MEETING ON THE 18 OCTOBER 2023**

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 18 October 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 6457	\$ 123,714.42	1	1	1	Municipal Fund
Payroll	PR 6465	\$ 124,629.81	1	1	1	Municipal Fund
EFT25719	EFT25884	\$ 711,329.00	1	6	1	Municipal Fund
Direct	Debit	\$ 221,822.96	6	6	1	Municipal Fund
Cheque	Cheque	\$ -	6	6	1	Municipal Fund
	Total	\$ 1,181,496.19				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report: 5 October 2023

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
Payroll Payments						
1	PR 6457	13/09/2023	Payroll	PPE 13/09/2023		\$123,714.42
2	PR 6465	27/09/2023	Payroll	PPE 27/09/2023		\$124,629.81
					Total Payroll Payments	\$248,344.23
EFT Payments						
	Chq/EFT	Date	Name	Description	Amount	
1	EFT25719	08/09/2023	A1 Plaques WA	Single Niche Wall Plaque		\$495.00
2	EFT25720	08/09/2023	All Filters	Annual Water Filter Servicing		\$8,809.21
3	EFT25721	08/09/2023	Ampac Debt Recovery	Debt Collection Expenses - August 2023		\$121.00
4	EFT25722	08/09/2023	Annie Hudson	Reimbursement - Catering Supplies & Book Purchases		\$116.60
5	EFT25723	08/09/2023	Applied Mechanical Solutions Pty Ltd			\$10,208.37
	INV-01083	01/09/2023	Applied Mechanical Solutions Pty Ltd	CH1260 - Service & Repairs	\$170.50	
	INV-01105	01/09/2023	Applied Mechanical Solutions Pty Ltd	CH1261 - Service & Repairs	\$3,054.19	
	INV-01100	01/09/2023	Applied Mechanical Solutions Pty Ltd	CH10907 - Service & Repairs	\$1,256.93	
	INV-01114	01/09/2023	Applied Mechanical Solutions Pty Ltd	CH10907 - New Battery	\$1,071.82	
	INV-01072	01/09/2023	Applied Mechanical Solutions Pty Ltd	CH1258 - Service & Repairs	\$984.67	
	INV-01118	01/09/2023	Applied Mechanical Solutions Pty Ltd	CH1254 - High Priority Repairs	\$2,980.01	
	INV-01119	01/09/2023	Applied Mechanical Solutions Pty Ltd	CH1254 - Tyre Repairs	\$690.25	
6	EFT25724	08/09/2023	Australia Post	Postage - August 2023		\$3,403.73
7	EFT25725	08/09/2023	Avon Valley Plumbing & Gas			\$13,851.20
	INV-0702	01/09/2023	Avon Valley Plumbing & Gas	Various Locations - Plumbing Repairs & Maintenance	\$3,025.00	
	INV-0711	01/09/2023	Avon Valley Plumbing & Gas	Bindoon Oval & Bindoon Toilets - Plumbing Maintenance & Repairs	\$1,320.00	
	INV-0681	01/09/2023	Avon Valley Plumbing & Gas	Various Buildings - Plumbing Maintenance & Repairs	\$9,506.20	
8	EFT25726	08/09/2023	Avon Waste			\$36,905.72
	00057830	01/09/2023	Avon Waste	Sanitation Waste Collection - Commencing 31 July 2023	\$18,556.36	
	00057939	01/09/2023	Avon Waste	Sanitation Waste Collection - Commencing 14th August 2023	\$18,349.36	
9	EFT25727	08/09/2023	Ace Security & Event Services	Taste of Chittering - Licensed Area Crowd Control & Travel		\$1,089.00
10	EFT25728	08/09/2023	Aileen Steddy	Reimbursement - Over Payment of Rent		\$234.00
11	EFT25729	08/09/2023	Alison Adams	Chittering Visitor Centre Honorarium Payment - 19 August 2023		\$50.00
12	EFT25730	08/09/2023	Animal Ark Pty Ltd	Taste of Chittering - Animal Ark Wildlife Display		\$2,750.00
13	EFT25731	08/09/2023	Aussie Natural Spring Water	Bindoon Landfill - Ceramic Dispenser and Water Delivery		\$67.40
14	EFT25732	08/09/2023	Avantgarde Technologies Pty Ltd			\$27,973.03
	2816	01/09/2023	Avantgarde Technologies Pty Ltd	DCEO - Microsoft Surface Pro 9 Laptop, Keypad and Dock	\$4,653.00	
	2893	01/09/2023	Avantgarde Technologies Pty Ltd	Annual Microsoft Office 365 Business Premium Licenses	\$15,963.34	
	2907	01/09/2023	Avantgarde Technologies Pty Ltd	IT Managed Services - September 2023	\$5,984.00	
	2908	01/09/2023	Avantgarde Technologies Pty Ltd	Monthly Cloud Back up Fee for Office 365 - September 2023	\$1,372.69	
15	EFT25733	08/09/2023	BEAT - Bindoon Theatre Inc	Taste of Chittering - Attendance of BEAT Performers		\$850.00
16	EFT25734	08/09/2023	Bindoon Hardware & Rural Supplies			\$1,459.80
	10312003	01/09/2023	Bindoon Hardware & Rural Supplies	Admin - Washing Machine & Clothes Dryer for Cleaners	\$988.00	
	10312946	01/09/2023	Bindoon Hardware & Rural Supplies	Bindoon Post Office - Supply Paint and Supplies	\$471.80	
17	EFT25735	08/09/2023	Bindoon Sporting & Recreation Association Inc	Reimbursement - Replacement the Cool Room Compressor		\$4,092.00
18	EFT25736	08/09/2023	Bob Waddell Consultant	Financial Manager Services - July Financial Statements & FV Valuation of Assets		\$1,072.50
19	EFT25737	08/09/2023	Bragaskale Pty Ltd			\$3,662.45
	INV1040	01/09/2023	Bragaskale Pty Ltd	John Glenn Park - Install New Swing Clune Park	\$252.45	
	INV1040	01/09/2023	Bragaskale Pty Ltd	Clune Park Public Conveniences - Unblock Toilets	\$110.00	
	INV1040	01/09/2023	Bragaskale Pty Ltd	Bindoon Post Office - Prepare and Paint Internal Walls and Ceiling	\$3,300.00	
20	EFT25738	08/09/2023	Bunnings Building Supplies	Admin Building - Mounting Brackets and Shelves		\$143.96
21	EFT25739	08/09/2023	Brett's Embroidery			\$79.40
	972023	01/09/2023	Brett's Embroidery	Embroidery for Staff Uniforms	\$64.45	
	992023	01/09/2023	Brett's Embroidery	Embroidery for Staff Uniforms	\$14.95	
22	EFT25740	08/09/2023	Cemeteries and Crematoria Association of WA	2023-2024 Ordinary Membership		\$130.00
23	EFT25741	08/09/2023	Central Regional Tafe	Accounting System Course Book & Postage		\$77.60
24	EFT25742	08/09/2023	Chittering Health Service			\$709.50
	90354	01/09/2023	Chittering Health Service	Pre-Employment Medical - Technical Services	\$236.50	
	92061	01/09/2023	Chittering Health Service	Pre-Employment Medical - Technical Services	\$236.50	
	92618	01/09/2023	Chittering Health Service	Pre-Employment Medical - Technical Services	\$236.50	
25	EFT25743	08/09/2023	Chittering Pest & Weed	Annual Spraying Program		\$9,020.00

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
26	EFT25744	08/09/2023	Chittering Scout Group	Taste of Chittering - Assistance with Rubbish Collection		\$150.00
27	EFT25745	08/09/2023	Chittering Wildlife Carers Inc	Taste of Chittering - Attendance at the Event		\$150.00
28	EFT25746	08/09/2023	Coo-ee Couriers & Transport	Library Monthly Freight Charges - August 2023		\$145.20
29	EFT25747	08/09/2023	Carnaby's Crusaders LTD	Taste of Chittering - Attendance at the Event		\$150.00
30	EFT25748	08/09/2023	Chittering Septic Service			\$16,200.00
	CS-1412	01/09/2023	Chittering Septic Service	Community Housing - Pump out ATU Septic - Avon Plumbing to Liase with Pump Out	\$5,644.00	
	CS-1412	01/09/2023	Chittering Septic Service	Bindoon Public Toilets - Pump out Septic System approx 10,000 LTS & Tracking Form	\$10,556.00	
31	EFT25749	08/09/2023	Chittering Valley Worm Farm T/As The Worm Shed	Taste of Chittering - Attendance at the Event with Interactive Activities		\$1,100.00
32	EFT25750	08/09/2023	David Pink	A11386 - Rates Refund		\$1,045.66
33	EFT25751	08/09/2023	Dun Direct Pty Ltd (Dunning's)			\$23,274.90
	SMY-AUG 2023	01/09/2023	Dun Direct Pty Ltd (Dunning's)	Fuel Card Purchases - August 2023	\$17,270.99	
	SMY-POD AUG	01/09/2023	Dun Direct Pty Ltd (Dunning's)	POD Fuel Purchases - August 2023	\$6,003.91	
34	EFT25752	08/09/2023	Dynamic Group Communications & Electrical			\$2,846.36
	INV-163065	01/09/2023	Dynamic Group Communications & Electrical	Brockman Centre (Arts and Crafts Building) - Investigate Air-Conditioner Fault	\$198.00	
	INV-163066	01/09/2023	Dynamic Group Communications & Electrical	Brockman Centre (Road Board Building) - Undertake Lighting Upgrade	\$359.04	
	INV-163069	01/09/2023	Dynamic Group Communications & Electrical	Muchea Fire Station - Check Issue with Exterior Lighting not Working and Rectify	\$264.00	
	INV-163080	01/09/2023	Dynamic Group Communications & Electrical	Brockman Centre (Museum) - Undertake Lighting Upgrade	\$1,233.32	
	INV-163087	01/09/2023	Dynamic Group Communications & Electrical	Taste of Chittering - Attendance at the Event	\$792.00	
35	EFT25753	08/09/2023	Ecowater Services Pty Ltd	Sandown Park - Quarterly Service of ATU System		\$251.50
36	EFT25754	08/09/2023	Grandstand Agency	Taste of Chittering - Entertainment by Rough Housers		\$1,732.50
37	EFT25755	08/09/2023	Grayson Dennis	Taste of Chittering - Live Music		\$150.00
38	EFT25756	08/09/2023	Greenwood Party Hire	Taste of Chittering - Marquees & Bar Equipment		\$1,962.00
39	EFT25757	08/09/2023	Hersey's Safety Pty Ltd	Depot - PPE, Supplies & Equipment		\$2,324.71
40	EFT25758	08/09/2023	Instant Products Group Pty Ltd	Taste of Chittering - Hire of Chemical Toilets		\$1,308.44
41	EFT25759	08/09/2023	J & RM Loudon	Wannamal Rest Stop - Monthly Cleaning of Public Toilets - August 2023		\$852.50
42	EFT25760	08/09/2023	JCT's Creative Solutions	Fire Station Cleaning - July 2023		\$352.00
43	EFT25761	08/09/2023	Kelyn Training Services			\$2,640.00
	00032323	01/09/2023	Kelyn Training Services	Training and Development - Traffic Management Course	\$1,240.00	
	00032358	01/09/2023	Kelyn Training Services	Training and Development - Basic Traffic Management and Traffic Control Refresher	\$1,400.00	
44	EFT25762	08/09/2023	Komatsu Australia Pty Ltd	CH10907 - Front Cutting Blades And Bolts		\$964.82
45	EFT25763	08/09/2023	Landgate Customer Account	GRV Schedule No G2023/08 Dated 08 July - 04 August 2023		\$668.10
46	EFT25764	08/09/2023	Leone Dunn			\$200.00
	VC 20082023	01/09/2023	Leone Dunn	Chittering Visitor Centre Honorarium Payment - 20 August 2023	\$100.00	
	VC 27082023	01/09/2023	Leone Dunn	Chittering Visitor Centre Honorarium Payment - 27 August 2023	\$100.00	
47	EFT25765	08/09/2023	Lions Cancer Institute	CAGS 2023-2024 - Lion's Children's Party		\$1,000.00
48	EFT25766	08/09/2023	Lions Club Gingin-Chittering	Taste of Chittering - Lions Club Train		\$300.00
49	EFT25767	08/09/2023	Midland Mowers			\$4,852.05
	41392#2	01/09/2023	Midland Mowers	Fire Mitigation - New Husqvarna Chainsaws and Protective Equipment	\$4,267.25	
	41444#2	01/09/2023	Midland Mowers	Fire Mitigation - Chargers for Chainsaws and Helmets	\$584.80	
50	EFT25768	08/09/2023	Modus Australia	Mountain Bike Park - Toilet Buildings		\$43,598.72
51	EFT25769	08/09/2023	Natasha Muir			\$1,085.50
	REIM-TOC1	01/09/2023	Natasha Muir	Reimbursement - Taste of Chittering Supplies (Kmart)	\$213.50	
	REIM-TOC2	01/09/2023	Natasha Muir	Reimbursement - Taste of Chittering Supplies (Reject Shop & Red Dot)	\$313.00	
	REIM-TOC3	01/09/2023	Natasha Muir	Reimbursement - Taste of Chittering Supplies (Tyro Machines for Bar Area)	\$177.00	
	REIM-TOC4	01/09/2023	Natasha Muir	Reimbursement - Taste of Chittering Volunteer Lunches & Thank you Gifts	\$327.00	
	REIM-TOC5	01/09/2023	Natasha Muir	Reimbursement - Taste of Chittering Supplies (Big W)	\$55.00	
52	EFT25770	08/09/2023	Neva Harris	Chittering Visitor Centre Honorarium Payment - 26 August 2023		\$50.00
53	EFT25771	08/09/2023	Oold MacDonalds Travelling Farms	Taste of Chittering - Attendance at the Event		\$990.00
54	EFT25772	08/09/2023	Onpress Digital Print Solutions			\$4,489.10
	INV-0013665	01/09/2023	Onpress Digital Print Solutions	Chittering Fire Services - Printing of Recruitment Flyers	\$173.80	
	INV-0013721	01/09/2023	Onpress Digital Print Solutions	2023-2024 Firebreak & Bushfire Hazard Reduction Notice & Recruitment Mailout	\$4,315.30	
55	EFT25773	08/09/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe			\$480.00
	INV-0127	01/09/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	Catering - Bushfire Advisory Committee Meeting	\$80.00	
	INV-0121	01/09/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	Taste of Chittering - Cannoli Shells for the Cooking Demonstration with Martina Page	\$400.00	
56	EFT25774	08/09/2023	Officeworks			\$145.36
	609201792	01/09/2023	Officeworks	Taste of Chittering - Supplies for Taste of Chittering & Kidz Zone	\$42.92	
	609202083	01/09/2023	Officeworks	Taste of Chittering - Supplies for Taste of Chittering & Kidz Zone	\$27.44	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	609158939	01/09/2023	Officeworks	Taste of Chittering - Printing of Event Flyers	\$75.00	
57	EFT25775	08/09/2023	Oldfield Settlement Services	A2254 Rates Refund		\$799.43
58	EFT25776	08/09/2023	Parks & Leisure Australia	2023-2024 Parks and Leisure Australia Corporate Membership		\$756.25
59	EFT25777	08/09/2023	Pirtek (Malaga) Pty Ltd	Bindoon & Muchea Landfill - Servicing of Spill Kits		\$698.02
60	EFT25778	08/09/2023	Pass the Parsley	Taste of Chittering - Cooking Classes and Citrus Workshops		\$1,235.00
61	EFT25779	08/09/2023	Perth Party Games	Taste of Chittering - Party Game Hire		\$280.00
62	EFT25780	08/09/2023	Plantrite	Muchea Hall - Tubestock Plants		\$220.00
63	EFT25781	08/09/2023	Polla Posavec	Chittering Visitor Centre - Sale of Retail Items		\$55.00
64	EFT25782	08/09/2023	RBC Rural	Photocopier Charges - August 2023		\$892.13
65	EFT25783	08/09/2023	Rusty's Electrical			\$4,018.30
	114	01/09/2023	Rusty's Electrical	Tourist Centre, Admin & Wannamal Fire Station - Electrical Maintenance	\$1,576.30	
	114	01/09/2023	Rusty's Electrical	Cnr Muchea East Road & Santa Gertrudis - Remove Battery Component from all Solar Powered Lights	\$2,442.00	
66	EFT25784	08/09/2023	S2J Pty Ltd	Fire Prevention - Electronic Tank Monitoring System		\$16,684.20
67	EFT25785	08/09/2023	Sherrin Rentals Pty Ltd			\$9,878.00
	5191782	01/09/2023	Sherrin Rentals Pty Ltd	Flat Rocks Road - Mobilisation of Hire Equipment	\$4,312.00	
	5192920	01/09/2023	Sherrin Rentals Pty Ltd	Spillman Road - Hire of Multi-Tyred Roller - August 2023	\$5,566.00	
68	EFT25786	08/09/2023	State Library of Western Australia	2023-2024 Better Beginnings Membership		\$302.50
69	EFT25787	08/09/2023	Stewart & Heaton Clothing Co Pty Ltd			\$2,098.87
	SIN-3772050	01/09/2023	Stewart & Heaton Clothing Co Pty Ltd	Fire Brigade PPE & Uniforms	\$983.73	
	SIN-3763141	01/09/2023	Stewart & Heaton Clothing Co Pty Ltd	Fire Brigade PPE & Uniforms	\$196.75	
	SIN-3764905	01/09/2023	Stewart & Heaton Clothing Co Pty Ltd	Fire Brigade PPE & Uniforms	\$918.39	
70	EFT25788	08/09/2023	Sunny Sign Company			\$264.00
	503608	01/09/2023	Sunny Sign Company	Santa Gertrudis Drive - Kangaroo Warning Roads Signs	\$136.40	
	503816	01/09/2023	Sunny Sign Company	Maddern South Road - Kangaroo Warning Roads Signs	\$127.60	
71	EFT25789	08/09/2023	Scott Clayton	Reimbursement - Taste of Chittering Supplies		\$55.00
72	EFT25790	08/09/2023	Tanks for Hire	Bindoon Landfill - Hire of Portable Water Tank		\$594.00
73	EFT25791	08/09/2023	The Hike Collective	Deposit - Guided Hike Series		\$3,278.00
74	EFT25792	08/09/2023	Team Global Express Pty Ltd	Freight - Stewart & Heaton and Sunny Signs		\$93.91
75	EFT25793	08/09/2023	Traffic Force	Taste of Chittering - Traffic Management for Event		\$3,855.68
76	EFT25794	08/09/2023	True Blue Containers (2005) Pty Ltd	Hire of Two Storage Containers for Muchea Complex Redevelopment - September 2023		\$396.00
77	EFT25795	08/09/2023	Trustee for the Wirihana Family Trust T/A Rose O Facepainter	Taste of Chittering - Balloon Twisting		\$616.00
78	EFT25796	08/09/2023	Vanguard Press			\$418.00
	00038516	01/09/2023	Vanguard Press	A5 Tourism Brochure Distribution - July 2023	\$209.00	
	00039369	01/09/2023	Vanguard Press	A5 Tourism Brochure Distribution - August 2023	\$209.00	
79	EFT25797	08/09/2023	WC & SJ Wright			\$13,084.50
	INV-2312	01/09/2023	WC & SJ Wright	Muchea Complex Redevelopment - Earthworks and 100mm Sand Pad for Shed and Water Tank	\$8,288.50	
	INV-2314	01/09/2023	WC & SJ Wright	Bindoon Mountain Bike Park - Deposit - Construction of Fire Breaks	\$4,796.00	
80	EFT25798	08/09/2023	Wex Australia Pty Ltd	Fuel Card Charges - August 2023		\$2,063.47
81	EFT25799	08/09/2023	Wizard Tile & Grout Cleaning WA	Admin Building - Deposit - Cleaning of Carpets		\$1,811.26
82	EFT25800	08/09/2023	Workwear Supplies			\$2,788.15
	INV-3707	01/09/2023	Workwear Supplies	Technical Department Staff - Protective Clothing	\$405.85	
	INV-3708	01/09/2023	Workwear Supplies	Technical Department Staff - Protective Clothing	\$338.03	
	INV-3711	01/09/2023	Workwear Supplies	Technical Department Staff - Protective Clothing	\$326.48	
	INV-3715	01/09/2023	Workwear Supplies	Technical Department Staff - Protective Clothing	\$148.50	
	INV-3714	01/09/2023	Workwear Supplies	Technical Department Staff - Protective Clothing	\$1,569.29	
83	EFT25801	28/09/2023	Aaron King	2023-2024 1st Quarter - Shire President Allowance		\$10,428.09
84	EFT25802	28/09/2023	Australian Tax Office	BAS - August 2023		\$44,955.00
85	EFT25803	28/09/2023	Avon Valley Plumbing & Gas			\$2,216.50
	INV-0732	06/09/2023	Avon Valley Plumbing & Gas	Djidi Djidi Ridge - Inspect Leaking Tap in Toilets & Rebuilt Seals	\$379.50	
	INV-0757	17/09/2023	Avon Valley Plumbing & Gas	John Glenn Park & Muchea Fire Station - Plumbing Repairs	\$1,837.00	
86	EFT25804	28/09/2023	Avon Waste	Sanitation Waste Collection - Commencing 28 August 2023		\$18,668.99
87	EFT25805	28/09/2023	Alison Adams			\$200.00
	VC 09092023	21/09/2023	Alison Adams	Chittering Visitor Centre Honorarium Payment - 9 September 2023	\$50.00	
	VC 16092023	22/09/2023	Alison Adams	Chittering Visitor Centre Honorarium Payment - 16 September 2023	\$50.00	
	VC 17092023	22/09/2023	Alison Adams	Chittering Visitor Centre Honorarium Payment - 17 September 2023	\$100.00	
88	EFT25806	28/09/2023	Applied Mechanical Solutions Pty Ltd			\$6,763.24
	INV-01102	14/09/2023	Applied Mechanical Solutions Pty Ltd	CH5464 - Bus Window Replacement	\$2,752.57	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	INV-01127	08/09/2023	Applied Mechanical Solutions Pty Ltd	CH5464 - Bus Tail Light Assy and Labour	\$347.60	
	INV-01129	11/09/2023	Applied Mechanical Solutions Pty Ltd	CH10099 - Service	\$955.41	
	INV-01131	11/09/2023	Applied Mechanical Solutions Pty Ltd	CH1256 - Inspect Air System	\$187.00	
	INV-01132	11/09/2023	Applied Mechanical Solutions Pty Ltd	CH5757 - RHS Read Brake Light Replacement	\$312.57	
	INV-01140	14/09/2023	Applied Mechanical Solutions Pty Ltd	CH10907 - Fault Diagnose on Load	\$407.00	
	INV-01142	14/09/2023	Applied Mechanical Solutions Pty Ltd	CH1255 - Service	\$1,367.69	
	INV-01147	15/09/2023	Applied Mechanical Solutions Pty Ltd	CH5464 - Side Bus Door Repairs	\$193.60	
	INV-01149	18/09/2023	Applied Mechanical Solutions Pty Ltd	CH1254 - Repairs to Airbags in Cab	\$239.80	
89	EFT25807	28/09/2023	Aussie Natural Spring Water	Muchea Landfill - Ceramic Dispenser Kit and Water Delivery		\$67.40
90	EFT25808	28/09/2023	Austech Illusions Pty Ltd	Parks, Landfill & Halls - Monthly Internet & DDNS Registration - September 2023		\$450.00
91	EFT25809	28/09/2023	Bindoon General Store	Daily Newspapers - July 2023		\$58.90
92	EFT25810	28/09/2023	Bindoon Hill Gravel Supply	North & Perry Roads - Supply of Gravel		\$4,301.25
93	EFT25811	28/09/2023	Bindoon Mechanical	CH451, CH1890, 1802CH & CH1256 - Service and Repairs		\$6,648.57
94	EFT25812	28/09/2023	Bindoon Sporting & Recreation Association Inc	Bindoon Oval - Electricity Charges by Sub-Meter		\$33.01
95	EFT25813	28/09/2023	Bragaskale Pty Ltd			\$5,187.82
	INV1045	10/09/2023	Bragaskale Pty Ltd	Bindoon Landfill, Muchea Hall & 1/11 Edmonds Pl - Building Maintenance	\$1,705.00	
	INV1046	10/09/2023	Bragaskale Pty Ltd	Bindoon Landfill - Labour to assist with Gatehouse Construction works	\$1,650.00	
	INV1047	20/09/2023	Bragaskale Pty Ltd	Bindoon Medical Centre & Muchea Hall - Building Maintenance	\$990.00	
	INV1047	20/09/2023	Bragaskale Pty Ltd	Cockatoo Road Strategic Fire Tank - Labour and Materials to Waterproof the Internal of Fire Tank	\$842.82	
96	EFT25814	28/09/2023	Brett Walton - Tractor Man			\$7,455.25
	00001656	03/09/2023	Brett Walton - Tractor Man	McKenzie Street - Fire Mitigation Control	\$1,155.00	
	00001657	03/09/2023	Brett Walton - Tractor Man	Muchea South Street - Fire Mitigation Control	\$671.00	
	00001658	03/09/2023	Brett Walton - Tractor Man	Marbling Brook - Fire Mitigation Control	\$750.75	
	00001659	03/09/2023	Brett Walton - Tractor Man	Wisteria Way - Fire Mitigation Control	\$506.00	
	00001660	03/09/2023	Brett Walton - Tractor Man	Wannamal - Fire Mitigation Control	\$2,821.50	
	00001661	03/09/2023	Brett Walton - Tractor Man	Barraca Springs - Fire Mitigation Control	\$935.00	
	00001662	03/09/2023	Brett Walton - Tractor Man	Chittering Rise - Fire Mitigation Control	\$616.00	
97	EFT25815	28/09/2023	Bunnings Building Supplies	Muchea Recreation Centre - Fit Out Equipment		\$1,866.34
98	EFT25816	28/09/2023	Banjo Contracting			\$11,330.00
	INV-0731	01/09/2023	Banjo Contracting	Dewars Pool Road & Fire Breaks - Fire Mitigation Control	\$7,480.00	
	INV-0733	01/09/2023	Banjo Contracting	Caladenia Reserve & Fire Breaks - Fire Mitigation Control	\$3,850.00	
99	EFT25817	28/09/2023	Carmel Ross	2023-2024 1st Quarter - Councillor Allowance		\$4,001.50
100	EFT25818	28/09/2023	CB & MC Waldie	Courtesy Bus Driver Honorarium Payment - August 2023		\$150.00
101	EFT25819	28/09/2023	Construction Training Fund	CTF Levy Fees - July and August 2023		\$4,379.58
102	EFT25820	28/09/2023	Channel Enterprises	A11852 Rates Refund		\$489.04
103	EFT25821	28/09/2023	Compac Marketing Australia	Transit Park - Signage		\$257.40
104	EFT25822	28/09/2023	Core Hospitality Group Pty Ltd	Muchea Complex Redevelopment - Furniture		\$22,803.00
105	EFT25823	28/09/2023	David Dewar	2023-2024 1st Quarter - Councillor Allowance		\$4,474.70
106	EFT25824	28/09/2023	Department of Mines, Industry Regulations and Safety	BSL Levy Fees - July and August 2023		\$12,202.04
107	EFT25825	28/09/2023	Direct Communications			\$8,129.00
	117027	12/09/2023	Direct Communications	Rangers - Hand Held Radio's TP3350 Radios including Belt Clip, Battery and Antenna	\$2,348.50	
	117026	12/09/2023	Direct Communications	Fire Mitigation Officers - Hand Held Radio's TP3350 including Belt Clip Battery and Antenna	\$5,780.50	
108	EFT25826	28/09/2023	Dynamic Group Communications & Electrical			\$6,145.06
	INV-163097	08/09/2023	Dynamic Group Communications & Electrical	Brockman Centre (Road Board) - Undertake Lighting Upgrade	\$2,881.91	
	INV-163098	08/09/2023	Dynamic Group Communications & Electrical	2/6194 Great Northern Highway - Remove Old Hot Plate and Install New Hot Plate	\$584.34	
	INV-163107	15/09/2023	Dynamic Group Communications & Electrical	Brockman Centre (Museum) - Undertake Lighting Upgrade	\$2,546.81	
	INV-163117	22/09/2023	Dynamic Group Communications & Electrical	Muchea Hall - Decommission Football Siren and Timer Switch	\$132.00	
109	EFT25827	28/09/2023	Elle Cook	Reimbursement - Police Clearance and White Card		\$131.00
110	EFT25828	28/09/2023	Everjazz Pty Ltd T/As Alarm Asset Group	Admin Solosafe Monthly Monitoring - September 2023		\$98.00
111	EFT25829	28/09/2023	Flick Anticimex Pty Ltd	Shire Buildings - Annual Incubicle Supply and Servicing		\$7,349.06
112	EFT25830	28/09/2023	Frontline Fire & Rescue Equipment	Brigade Uniforms and PPE		\$7,050.32
113	EFT25831	28/09/2023	Helen Cutler	Reimbursement - Double Payment to SpacetoCo for Lower Chittering Hall		\$474.65
114	EFT25832	28/09/2023	Integrity Fencing & Gates	131 Muchea East Road Muchea - New Fence Along Front Boundary		\$9,020.00
115	EFT25833	28/09/2023	J & K Hopkins	Muchea Recreation Complex - Furniture		\$1,354.00
116	EFT25834	28/09/2023	Jake Whistler	Reimbursement - Staff Uniforms		\$49.00
117	EFT25835	28/09/2023	Jive Media Solutions	Bindoon Mountain Bike Park - Trailhead & Interpretive Sign Design		\$1,163.25
118	EFT25836	28/09/2023	John Curtis	2023-2024 1st Quarter - Councillor Allowance		\$4,001.50

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
119	EFT25837	28/09/2023	Jane Steele	Financial Assistance - Representing WA at Pony Club National Subjunior Girls Tetrathlon Team		\$200.00
120	EFT25838	28/09/2023	Jo Larvin Communications	Taste of Chittering - Photography & Video Sessions		\$750.00
121	EFT25839	28/09/2023	John Barlow	Courtesy Bus Driver Honorarium Payment - July & August 2023		\$150.00
122	EFT25840	28/09/2023	Kate Durey	Chittering Visitor Centre Honorarium Payment - 3 September 2023		\$100.00
123	EFT25841	28/09/2023	Kennards Hire Pty Ltd (Malaga)	Muchea Oval - Hire of Lawn Dethatcher and Trailer		\$171.00
124	EFT25842	28/09/2023	Kleen West Distributors			\$1,208.13
	00084866	08/09/2023	Kleen West Distributors	Admin - Cleaning Supplies	\$1,168.53	
	00084788	08/09/2023	Kleen West Distributors	Shire Vacuum Cleaner - Replacement Vacuum Cleaner Head	\$39.60	
125	EFT25843	28/09/2023	Komatsu Australia Pty Ltd	CH10555 - Komatsu Grader Monthly Contract Maintenance 31 July to 31 August 2023		\$277.20
126	EFT25844	28/09/2023	Kylie Hughes	2023-2024 1st Quarter Payment - Councillor Allowance		\$4,001.50
127	EFT25845	28/09/2023	Landgate Customer Account	Title Searches - August 2023		\$91.50
128	EFT25846	28/09/2023	Leo Pudhota	Reimbursement - Uber for Conference		\$11.91
129	EFT25847	28/09/2023	Leone Dunn	Chittering Visitor Centre Honorarium Payment - 10 September 2023		\$100.00
130	EFT25848	28/09/2023	LGRCEU	Payroll Deductions		\$20.50
131	EFT25849	28/09/2023	Lock, Stock & Farrell			\$319.65
	17379-1	06/09/2023	Lock, Stock & Farrell	Bindoon Landfill - New Locks for Bindoon Landfill Gatehouse	\$122.85	
	17513-1	12/09/2023	Lock, Stock & Farrell	Muchea Recreation Centre - To Supply a Re-keyed Barrel for the Mech Enclosure	\$196.80	
132	EFT25850	28/09/2023	Mark Campbell	2023-2024 1st Quarter - Councillor Allowance		\$4,379.15
133	EFT25851	28/09/2023	Mary Angus	2023-2024 1st Quarter - Deputy President Allowance		\$5,232.14
134	EFT25852	28/09/2023	Metrocount	MetroCount Traffic Survey Accessories		\$1,203.40
135	EFT25853	28/09/2023	Midalia Steel			\$3,209.15
	64330884	13/09/2023	Midalia Steel	Clune Park - Renewal of Handrail Balastrails	\$1,400.92	
	64330881	20/09/2023	Midalia Steel	Ag Society Shed - New Gutters and Roof Sheeting	\$1,808.23	
136	EFT25854	28/09/2023	McLeods Barristers & Solicitors	Legal Expenses - Lot 89 Koomal Street Bindoon - Review of Approval Issues		\$3,452.33
137	EFT25855	28/09/2023	Natural Area Consulting Management Services	Djidi Djidi Ridge - Targeted Flora Survey		\$4,928.00
138	EFT25856	28/09/2023	Northern Valleys News			\$1,085.00
	INV-3314	09/09/2023	Northern Valleys News	Chatter - September 2023	\$535.00	
	INV-3325	09/09/2023	Northern Valleys News	Advertising - Fire Break Notice, September 2023	\$550.00	
139	EFT25857	28/09/2023	Neva Harris	Chittering Visitor Centre Honorarium Payment - 2 September 2023		\$50.00
140	EFT25858	28/09/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	Catering - Chittering Tourism Advisory Group Quarterly Meeting		\$187.00
141	EFT25859	28/09/2023	Officeworks	Plastic Card Printer & Delivery Fee		\$1,306.95
142	EFT25860	28/09/2023	Open Systems Technology T/As CouncilFirst			\$27,860.25
	SI007995	14/09/2023	Open Systems Technology T/As CouncilFirst	CouncilFirst Monthly User License Fees - October 2023	\$5,500.00	
	SI007998	15/09/2023	Open Systems Technology T/As CouncilFirst	CouncilFirst Software Implementation Costs for CRMS and Records Project - August 2023	\$15,122.25	
	SI007999	15/09/2023	Open Systems Technology T/As CouncilFirst	CouncilFirst Software Implementation Costs for CRMS - Support - August 2023	\$7,238.00	
143	EFT25861	28/09/2023	Polla Posavec	Chittering Visitor Centre - Sale of Retail Items		\$58.00
144	EFT25862	28/09/2023	Proform Civil Pty Ltd	Chittering Road - Drain Maintenance		\$43,738.20
145	EFT25863	28/09/2023	RBC Rural	Photocopier Charges - September 2023		\$1,107.09
146	EFT25864	28/09/2023	Rural Infrastructure Services	2022-2023 Provision of Secretariat Services - RRG Moora Sub Group		\$1,118.11
147	EFT25865	28/09/2023	Shire of Chittering			\$468.25
	T559	26/09/2023	Shire of Chittering	BSL Agent Levy Fees - July and August 2023	\$295.00	
	T560	27/09/2023	Shire of Chittering	CTF Agent Levy Fees - July and August 2023	\$173.25	
148	EFT25866	28/09/2023	Simmonds Laser & Tabe Cutting	Rural Number Plates - 30 x Powder Coated Aluminium Plates		\$528.00
149	EFT25867	28/09/2023	Slow Food Swan Valley & Eastern Regions Inc	Taste of Chittering - Slow Food Attendance at the Event		\$559.21
150	EFT25868	28/09/2023	St John Ambulance Australia Chittering-Gingin	Taste of Chittering - Ambulance Attendance		\$591.60
151	EFT25869	28/09/2023	Stringybark Cottage Winery, Function Centre & Restaurant	Taste of Chittering - Wine for License Area		\$454.52
152	EFT25870	28/09/2023	Synergy	Electricity Charges - September 2023		\$17,128.96
153	EFT25871	28/09/2023	Sam Durey T/As Last Drop Water Carriers	Wannamal Rest Stop - Delivery of Water		\$540.00
154	EFT25872	28/09/2023	Seaport Nominees T/AS Discus Digital Print	Sandown Park - Advisory Signs		\$158.40
155	EFT25873	28/09/2023	Terence Hehir	Courtesy Bus Driver Honorarium Payment - August 2023		\$150.00
156	EFT25874	28/09/2023	Three Chillies Design Pty Ltd	Stage 3B - Teatree Road to Brockman Centre Trail		\$10,428.95
157	EFT25875	28/09/2023	Telstra Limited	Telephone Charges - July 2023		\$17,650.06
158	EFT25876	28/09/2023	Veronica Robinson	Reimbursement - Community Bus Fuel		\$282.15
159	EFT25877	28/09/2023	WALGA	Training and Development - Presenting with Confidence		\$638.00
160	EFT25878	28/09/2023	Water Corporation	Water Charges - 31 Binda Place Bindoon		\$50.05
161	EFT25879	28/09/2023	Watertorque Group (Tanks) Pty Ltd			\$25,912.99
	WT0018755	01/09/2023	Watertorque Group (Tanks) Pty Ltd	Muchea Hall - Deposit - Supply and installation of 110,000L Fire Services tank, Pump and Hydrants	\$25,386.89	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	WT0018839	19/09/2023	Watertorque Group (Tanks) Pty Ltd	Bindoon Oval - Replacement Solenoid and Sprinklers	\$526.10	
162	EFT25880	28/09/2023	WC & SJ Wright			\$2,029.50
	INV-2313	01/09/2023	WC & SJ Wright	North Road - Mobilise Roller from Spillman Road to North Road	\$1,039.50	
	INV-2328	12/09/2023	WC & SJ Wright	Perry Road - Mobilise Hire Roller from Perry Road to Ippollo Road	\$990.00	
163	EFT25881	28/09/2023	Winc Australia Pty Ltd			\$1,045.42
	9043401895	12/09/2023	Winc Australia Pty Ltd	Office Stationery & Supplies	\$436.32	
	9043406107	13/09/2023	Winc Australia Pty Ltd	Office Stationery & Supplies	\$609.10	
164	EFT25882	28/09/2023	Wren Oil	Muchea Landfill - Waste Oil Collection		\$16.50
165	EFT25883	28/09/2023	Wajon Publishing Company	Chittering Tourist Centre - Sale of Retail Items		\$150.00
166	EFT25884	28/09/2023	Wizard Tile & Grout Cleaning WA	Shire Admin Building - Balance - Provide Carpet Steam Cleaning		\$1,811.26
					Total EFT's	\$711,329.00
	Direct Debits					
	DD10489.1	13/09/2023	Aware Super	Payroll Deductions		\$14,060.06
	DD10489.2	13/09/2023	Netwealth	Superannuation Contributions		\$32.00
	DD10489.3	13/09/2023	Q Super - Australian Retirement Fund	Payroll Deductions		\$130.04
	DD10489.4	13/09/2023	Rest Superannuation	Payroll Deductions		\$2,892.40
	DD10489.5	13/09/2023	ANZ Smart Choice Super	Superannuation Contributions		\$620.92
	DD10489.6	13/09/2023	Care Super	Superannuation Contributions		\$1,081.46
	DD10489.7	13/09/2023	Spirit Super	Superannuation Contributions		\$380.26
	DD10489.8	13/09/2023	Westpac Banking Corporation	Payroll Deductions		\$474.45
	DD10489.9	13/09/2023	Australian Super	Superannuation Contributions		\$4,437.25
	DD10489.10	13/09/2023	Hostplus Superannuation Fund	Superannuation Contributions		\$1,659.59
	DD10489.11	13/09/2023	AMP Wealth Personal Superannuation Pension Fund	Superannuation Contributions		\$73.38
	DD10489.12	13/09/2023	CBUS Super	Superannuation Contributions		\$608.95
	DD10499.1	20/09/2023	Western Australian Treasury Corporation	Loan No. 92 - Redevelopment of Muchea Recreation Complex		\$127,105.39
	DD10500.1	13/09/2023	Western Australian Treasury Corporation	Loan No. 82 - Lot 168 Binda Place		\$38,828.94
	DD10507.1	27/09/2023	Aware Super	Payroll Deductions		\$13,988.17
	DD10507.2	27/09/2023	Equip Superannuation	Superannuation Contributions		\$18.33
	DD10507.3	27/09/2023	Q Super - Australian Retirement Fund	Payroll Deductions		\$168.59
	DD10507.4	27/09/2023	Rest Superannuation	Payroll Deductions		\$2,892.27
	DD10507.5	27/09/2023	ANZ Smart Choice Super	Superannuation Contributions		\$609.00
	DD10507.6	27/09/2023	Care Super	Superannuation Contributions		\$1,081.46
	DD10507.7	27/09/2023	Spirit Super	Superannuation Contributions		\$380.26
	DD10507.8	27/09/2023	Westpac Banking Corporation	Payroll Deductions		\$474.45
	DD10507.9	27/09/2023	Australian Super	Superannuation Contributions		\$4,378.09
	DD10507.10	27/09/2023	Hostplus Superannuation Fund	Superannuation Contributions		\$1,626.72
	DD10507.11	27/09/2023	AMP Wealth Personal Superannuation Pension Fund	Superannuation Contributions		\$40.31
	DD10507.12	27/09/2023	CBUS Suepr	Superannuation Contributions		\$564.22
	DD10508.1	30/09/2023	Dept of Mines, Industry Regulation & Safety - Bonds Online	Housing & Pet Bond Lodgement		\$3,216.00
					Total Direct Debits	\$221,822.96
	Cheques					
					Total Cheques	
					Total Municipal Payments	\$1,181,496.19



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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 10/10/2023

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

Key Information

Report Purpose

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

Overview

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

Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 30 September 2023 of \$8,666,662.

Items of Significance

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

Capital Expenditure

Land and Buildings	▼	(\$272,470)
Plant and Equipment	▲	\$226,341
Infrastructure Assets - Roads	▲	\$443,930
Infrastructure Assets - Footpaths	▼	(\$1,981)
Infrastructure Assets - Parks & Ovals	▲	\$56,331
Infrastructure Assets - Other	▲	\$45,924

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$638,180)
Proceeds from Disposal of Assets	▼	(\$315,123)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Recreation Centre Redevel (Capital)	176%	\$ 833,372	\$ 824,630	\$ 1,465,978
Mountain Bike Park (Capital)	18%	\$ 234,812	\$ 58,701	\$ 42,366
Chittering Valley Road (R2R)	1%	\$ 334,703	\$ 83,673	\$ 3,739
Mooliabeenee Road (RRG)	1%	\$ 378,283	\$ 94,569	\$ 5,004
Wandena South Road (R2R)	2%	\$ 246,704	\$ 61,677	\$ 4,901
Chittering Road (RRG)	13%	\$ 350,627	\$ 87,654	\$ 46,226
Julimar Road (BS)	1%	\$ 336,600	\$ 84,150	\$ 4,850
Stephens Road	1%	\$ 88,755	\$ 22,185	\$ 540
Steer Street	1%	\$ 140,000	\$ 34,998	\$ 1,612
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	10%	\$ 2,412,330	\$ 603,072	\$ 230,925
Capital Grants, Subsidies and Contributions	6%	\$ 3,312,679	\$ 828,150	\$ 189,970
Rates Levied	7%	\$ 5,725,009	\$ 1,431,222	\$ 420,896
	100%	\$ 7,161,256	\$ 7,157,203	\$ 7,171,166

% Compares Current YTD Actuals to Annual Budget

		Prior Year 30 September 2022	Current Year 30 September 2023
Financial Position			
Adjusted Net Current Assets	67%	\$ 12,893,454	\$ 8,666,661
Cash and Equivalent - Unrestricted	66%	\$ 11,810,758	\$ 7,762,961
Cash and Equivalent - Restricted	104%	\$ 2,513,294	\$ 2,610,028
Receivables - Rates	105%	\$ 2,971,603	\$ 3,116,665
Receivables - Other	189%	\$ 139,175	\$ 262,715
Payables	139%	\$ 834,389	\$ 1,156,599

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

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

Preparation

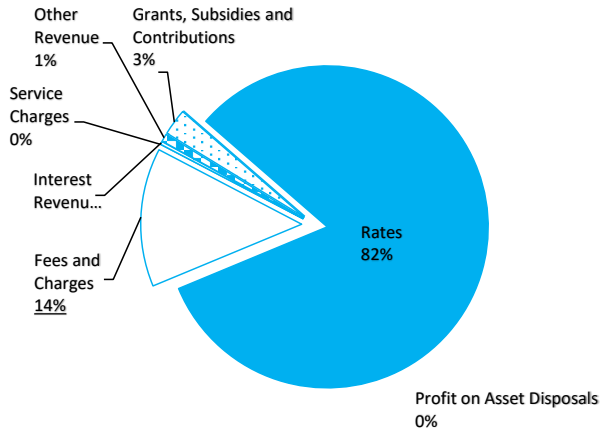
Prepared by: Sue Mills

Reviewed by: Scott Clayton

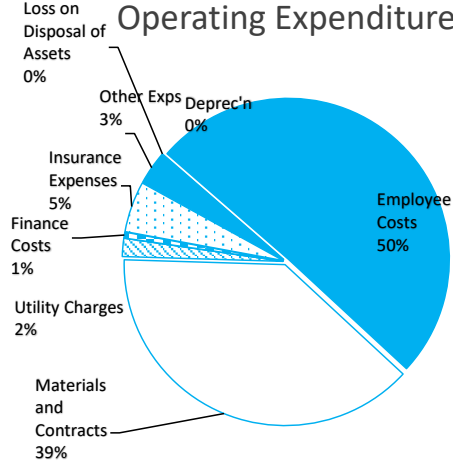
Date prepared: 10/10/2023

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

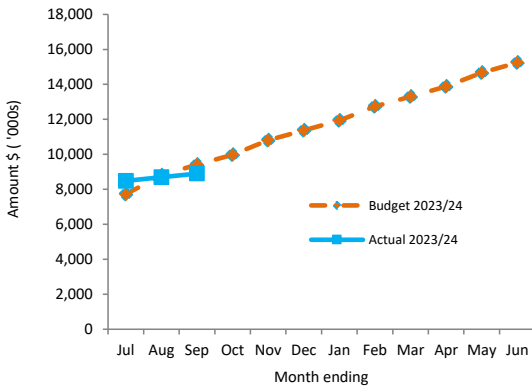
Operating Revenue



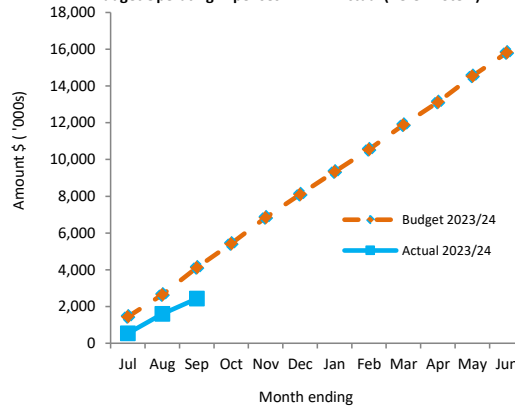
Operating Expenditure



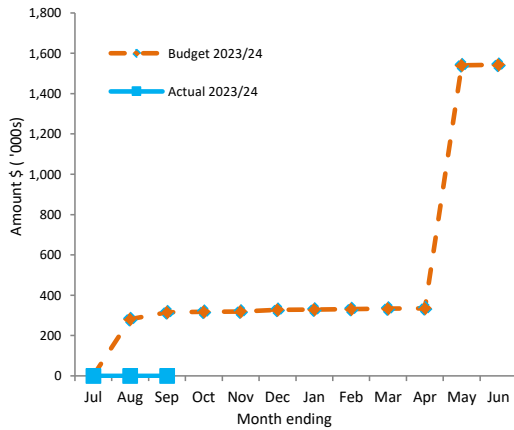
Budget Operating Revenues -v- Actual (Refer Note 2)



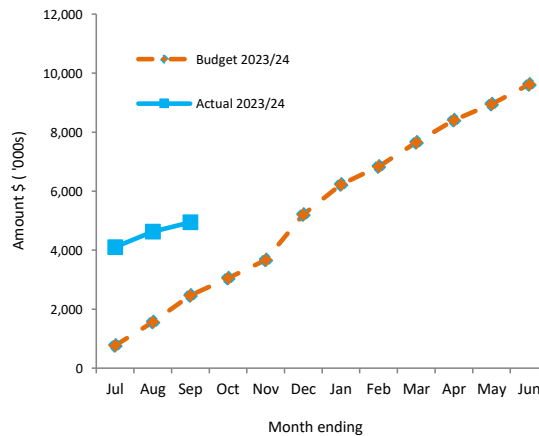
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 30 September 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. S
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance	6,100	6,100	1,521	45	(1,476)	(97%)	▼	
General Purpose Funding	8,136,851	8,136,851	7,422,352	7,259,456	(162,896)	(2%)	▼	
Law, Order and Public Safety	1,609,711	1,609,711	396,912	70,979	(325,933)	(82%)	▼	S
Health	65,034	65,034	16,254	25,273	9,019	55%	▲	
Education and Welfare	6,653	6,653	1,659	0	(1,659)	(100%)	▼	
Housing	135,954	135,954	33,954	42,301	8,347	25%	▲	
Community Amenities	1,203,518	1,203,518	300,855	1,041,390	740,535	246%	▲	S
Recreation and Culture	18,056	18,056	4,503	4,137	(366)	(8%)	▼	
Transport	368,455	368,455	92,109	175,403	83,294	90%	▲	S
Economic Services	270,037	270,037	67,485	69,128	1,643	2%	▲	
Other Property and Services	108,213	108,213	27,045	20,005	(7,040)	(26%)	▼	
	11,928,581	11,928,581	8,364,649	8,708,116				
Expenditure from operating activities								
Governance	(1,370,636)	(1,370,636)	(368,367)	(290,803)	77,564	21%	▲	S
General Purpose Funding	(535,065)	(535,065)	(125,533)	(104,404)	21,129	17%	▲	S
Law, Order and Public Safety	(2,051,793)	(2,051,793)	(525,475)	(363,183)	162,292	31%	▲	S
Health	(513,033)	(513,033)	(137,422)	(72,261)	65,161	47%	▲	S
Education and Welfare	(64,592)	(64,592)	(16,568)	(4,991)	11,577	70%	▲	S
Housing	(358,354)	(358,354)	(99,320)	(72,148)	27,172	27%	▲	S
Community Amenities	(2,411,300)	(2,411,300)	(606,852)	(523,925)	82,927	14%	▲	S
Recreation and Culture	(1,929,393)	(1,929,393)	(531,998)	(264,594)	267,404	50%	▲	S
Transport	(5,356,000)	(5,356,000)	(1,357,552)	(393,476)	964,076	71%	▲	S
Economic Services	(1,184,253)	(1,184,253)	(293,330)	(241,449)	51,881	18%	▲	S
Other Property and Services	(36,487)	(36,487)	(56,136)	(94,339)	(38,203)	(68%)	▼	S
	(15,810,906)	(15,810,906)	(4,118,553)	(2,425,572)				
Operating activities excluded from budget								
Add back Depreciation	4,470,134	4,470,134	1,117,509	0	(1,117,509)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8 (238,708)	(238,708)	(59,676)	0	59,676	(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 Receivable - Employee Related Provision Non-Current	0	0	0	0	0			
Movement in Employee Benefit Provisions Non-Current	0	0	0	0	0			
Movement in Landfill Site Provision	0	0	0	0	0			
Rounding Adjustments	0	0	0	0	0			
Movement Due to Changes in Accounting Standards	0	0	0	0	0			
Gain/Loss on FV Adjustment of Assets	0	0	0	0	0			
Adjustments to landfill site provisions through other comprehensive income	0	0	0	0	0			
Adjustment in Fixed Assets	0	0	0	0	0			
	4,231,425	4,231,425	1,057,833	0				
Amount attributable to operating activities	349,101	349,101	5,303,929	6,282,543				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11 3,312,679	3,312,679	828,150	189,970	(638,180)	(77%)	▼	S
Proceeds from Disposal of Assets	8 339,500	339,500	315,123	0	(315,123)	(100%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	3,652,179	3,652,179	1,143,273	189,970				
Outflows from investing activities								
Land Held for Resale	13 0	0	0	0	0			
Land and Buildings	13 (3,159,774)	(3,159,774)	(1,256,211)	(1,528,681)	(272,470)	(22%)	▼	S
Plant and Equipment	13 (2,215,400)	(2,215,400)	(249,999)	(23,658)	226,341	91%	▲	S
Furniture and Equipment	13 0	0	0	0	0			
Infrastructure Assets - Roads	13 (2,470,823)	(2,470,823)	(617,664)	(173,734)	443,930	72%	▲	S
Infrastructure Assets - Bridges	13 0	0	0	0	0			
Infrastructure Assets - Footpaths	13 (30,000)	(30,000)	(7,500)	(9,481)	(1,981)	(26%)	▼	
Infrastructure Assets - Drainage	13 0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13 (456,312)	(456,312)	(98,697)	(42,366)	56,331	57%	▲	S
Infrastructure Assets - Airports	13 0	0	0	0	0			
Infrastructure Assets - Sewerage	13 0	0	0	0	0			
Infrastructure Assets - Other	13 (705,383)	(705,383)	(125,636)	(79,712)	45,924	37%	▲	S
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	(9,037,692)	(9,037,692)	(2,355,707)	(1,857,632)				
Amount attributable to investing activities	(5,385,513)	(5,385,513)	(1,212,434)	(1,667,662)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	1,203,545	1,203,545	0	0	0			
Transfer from Reserves	7 0	0	0	0	0			
	1,203,545	1,203,545	0	0				
Outflows from financing activities								
Repayment of Borrowings	10 (544,319)	(544,319)	(111,893)	(110,766)	1,127	1%	▲	
Transfer to Reserves	7 (35,000)	(35,000)	0	0	0			
	(579,319)	(579,319)	(111,893)	(110,766)				
Amount attributable to financing activities	624,226	624,226	(111,893)	(110,766)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3 4,412,187	4,162,545	4,162,545	4,162,545	0	0%		
Amount attributable to operating activities	349,101	349,101	5,303,929	6,282,543	978,614	18%	▲	S
Amount attributable to investing activities	(5,385,513)	(5,385,513)	(1,212,434)	(1,667,662)	(455,228)	38%	▼	
Amount attributable to financing activities	624,226	624,226	(111,893)	(110,766)	1,127	(1%)	▲	
Surplus or deficit at the end of the financial year	3 1	(249,640)	8,142,147	8,666,662	524,514	6%	▲	

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

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

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

Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	9	7,161,256	7,161,256	7,157,203	7,171,166	13,963	0%	▲
Grants, Subsidies and Contributions	11	2,412,330	2,412,330	603,072	230,925	(372,147)	(62%)	▼ S
Fees and Charges		1,607,459	1,607,459	417,543	1,211,907	794,364	190%	▲ S
Service Charges		0	0	0	0	0		
Interest Revenue		178,690	178,690	44,667	26,465	(18,202)	(41%)	▼ S
Other Revenue		319,265	319,265	79,773	67,652	(12,121)	(15%)	▼ S
Profit on Disposal of Assets	8	249,581	249,581	62,391	0	(62,391)	(100%)	▼ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		11,928,581	11,928,581	8,364,649	8,708,116			
Expenditure from operating activities								
Employee Costs		(5,173,752)	(5,173,752)	(1,228,476)	(1,225,060)	3,416	0%	▲
Materials and Contracts		(4,991,232)	(4,991,232)	(1,247,650)	(935,916)	311,734	25%	▲ S
Utility Charges		(254,364)	(254,364)	(81,912)	(44,072)	37,840	46%	▲ S
Depreciation		(4,470,134)	(4,470,134)	(1,117,509)	0	1,117,509	100%	▲ S
Finance Costs		(226,910)	(226,910)	(91,919)	(14,331)	77,588	0%	▲
Insurance Expenses		(249,171)	(249,171)	(249,138)	(124,184)	124,954	50%	▲ S
Other Expenditure		(434,471)	(434,471)	(99,234)	(82,009)	17,225	17%	▲ S
Loss on Disposal of Assets	8	(10,873)	(10,873)	(2,715)	0	2,715	100%	▲ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		(15,810,906)	(15,810,906)	(4,118,553)	(2,425,572)			
Operating activities excluded from budget								
Add back Depreciation		4,470,134	4,470,134	1,117,509	0	(1,117,509)	(100%)	▼ S
Adjust (Profit)/Loss on Asset Disposal	8	(238,708)	(238,708)	(59,676)	0	59,676	(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 Receivable - Employee Related		0	0	0	0	0		
Provision Non-Current		0	0	0	0	0		
Movement in Employee Benefit Provisions Non-Current		0	0	0	0	0		
Movement in Landfill Site Provision		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting		0	0	0	0	0		
Gain/Loss on FV Adjustment of Assets		0	0	0	0	0		
Adjustments to landfill site provisions through other comprehensive income		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
		4,231,425	4,231,425	1,057,833	0			
Amount attributable to operating activities		349,101	349,101	5,303,929	6,282,543			
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	3,312,679	3,312,679	828,150	189,970	(638,180)	(77%)	▼ S
Proceeds from Disposal of Assets	8	339,500	339,500	315,123	0	(315,123)	(100%)	▼ S
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		3,652,179	3,652,179	1,143,273	189,970			
Outflows from investing activities								
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(3,159,774)	(3,159,774)	(1,256,211)	(1,528,681)	(272,470)	(22%)	▼ S
Plant and Equipment	13	(2,215,400)	(2,215,400)	(249,999)	(23,658)	226,341	91%	▲ S
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,470,823)	(2,470,823)	(617,664)	(173,734)	443,930	72%	▲ S
Infrastructure Assets - Bridges	13	0	0	0	0	0		
Infrastructure Assets - Footpaths	13	(30,000)	(30,000)	(7,500)	(9,481)	(1,981)	(26%)	▼
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(456,312)	(456,312)	(98,697)	(42,366)	56,331	57%	▲ S
Infrastructure Assets - Airports	13	0	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0	0		
Infrastructure Assets - Other	13	(705,383)	(705,383)	(125,636)	(79,712)	45,924	37%	▲ S
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		(9,037,692)	(9,037,692)	(2,355,707)	(1,857,632)			
Amount attributable to investing activities		(5,385,513)	(5,385,513)	(1,212,434)	(1,667,662)			
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	1,203,545	1,203,545	0	0	0		
Transfer from Reserves	7	0	0	0	0.00	0		
		1,203,545	1,203,545	0	0			
Outflows from financing activities								
Repayment of Borrowings	10	(544,319)	(544,319)	(111,893)	(110,766)	1,127	1%	▲
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0		
		(579,319)	(579,319)	(111,893)	(110,766)			
Amount attributable to financing activities		624,226	624,226	(111,893)	(110,766)			
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	4,412,187	4,162,545	4,162,545	4,162,545	0	0%	
Amount attributable to operating activities		349,101	349,101	5,303,929	6,282,543	978,614	18%	▲ S
Amount attributable to investing activities		(5,385,513)	(5,385,513)	(1,212,434)	(1,667,662)	(455,228)	38%	
Amount attributable to financing activities		624,226	624,226	(111,893)	(110,766)	1,127	(1%)	
Surplus or deficit at the end of the financial year	3	1	(249,640)	8,142,147	8,666,662	524,514	6%	

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

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 September 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	1,528,681	1,256,211	3,159,774	1,528,681	272,470
Plant and Equipment	13	0	23,658	249,999	2,215,400	23,658	(226,341)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	173,734	617,664	2,470,823	173,734	(443,930)
Infrastructure Assets - Bridges	13	0	0	0	0	0	0
Infrastructure Assets - Footpaths	13	0	9,481	7,500	30,000	9,481	1,981
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	42,366	98,697	456,312	42,366	(56,331)
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	79,712	125,636	705,383	79,712	(45,924)
Capital Expenditure Totals		0	1,857,632	2,355,707	9,037,692	1,857,632	(498,075)
Capital acquisitions funded by:							
Capital Grants and Contributions				828,150	3,312,679	189,970	
Borrowings				0	1,203,545	0	
Other (Disposals & C/Fwd)				315,123	339,500	0	
Council contribution - Cash Backed Reserves							
Various Reserves				0		0	
Council contribution - operations				1,212,434		1,667,662	
Capital Funding Total				2,355,707		1,857,632	

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

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

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories**General**

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

Land Held for Resale

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

(i) Fixed Assets

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

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

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

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

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

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

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

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Note 1: Significant Accounting Policies

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Program Classifications (Function/Activity)

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

GOVERNANCE**Objective:**

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

Activities:

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

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

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

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

Activities:

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

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE**Objective:**

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

Activities:

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

HOUSING**Objective:**

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

Activities:

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

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE**Objective:**

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

Activities:

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

TRANSPORT**Objective:**

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

Activities:

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

ECONOMIC SERVICES**Objective:**

To help promote the Shire and its economic wellbeing.

Activities:

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

Note 1: Significant Accounting Policies

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

OTHER PROPERTY AND SERVICES**Objective:**

To monitor and control Shire overheads operating accounts.

Activities:

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

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

Note 2: Explanation of Material Variances by N&T

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

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

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

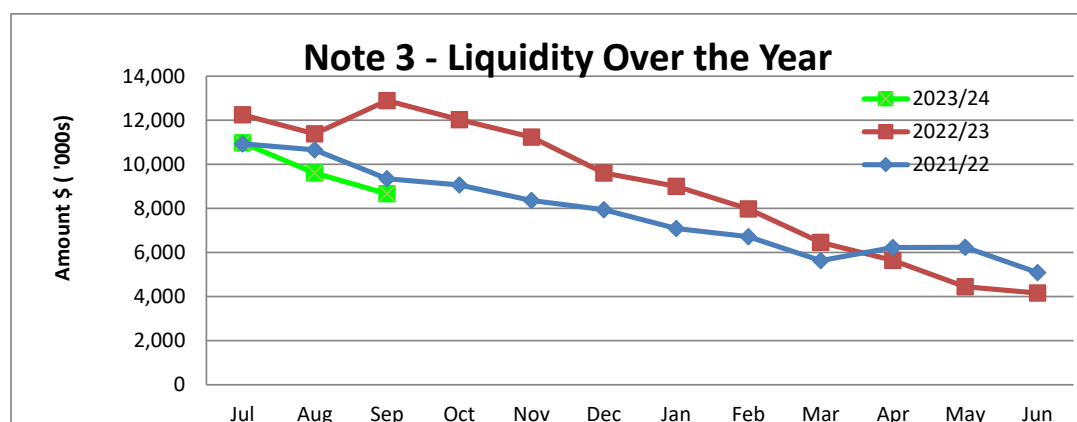
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities						
Grants, Subsidies and Contributions	\$ (372,147)	(62%)	▼	S	Timing	Grant income budgeted over 12 months
Fees and Charges	794,364	190%	▲	S	Timing	Fees & Charges's spread across 12 mths
Interest Revenue	(18,202)	(41%)	▼	S	Timing	Interest income less than budgeted
Other Revenue	(12,121)	(15%)	▼	S	Timing	LSL recouped from other Shires not bdgtd
Profit on Disposal of Assets	(62,391)	(100%)	▼	S	Timing	Not all assets disposed of as yet
Expenditure from operating activities						
Materials and Contracts	311,734	25%	▲	S	Timing	M&C costs against jobs spread over 12 mths
Utility Charges	37,840	46%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	1,117,509	100%	▲	S	Timing	Depreciation not yet run for current FY
Insurance Expenses	124,954	50%	▲	S	Timing	Insurance Exps, spread over 12 months
Other Expenditure	17,225	17%	▲	S	Timing	Councillor remunerations spread over 12 months instead of quarterly
Loss on Disposal of Assets	2,715	100%	▲	S	Timing	Assets not yet disposed
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(638,180)	(77%)	▼	S	Timing	Not all monies yet received
Proceeds from Disposal of Assets	(315,123)	(100%)	▼	S	Timing	Plant replacements ordered awaiting deliv
Land and Buildings	(272,470)	(22%)	▼	S	Timing	Muceha Complex over budget
Plant and Equipment	226,341	91%	▲	S	Timing	New plant not yet acquired
Infrastructure Assets - Roads	443,930	72%	▲	S	Timing	Roads projects not all started yet
Infrastructure Assets - Parks & Ovals	56,331	57%	▲	S	Timing	Parks & Ovals projects not all started yet
Infrastructure Assets - Other	45,924	37%	▲	S	Timing	Other projects not all started yet

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2023	30/09/2022	30/09/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	5,502,525	11,656,314	7,505,522
Cash Restricted - Conditions over Grants	11	0	154,444	257,439
Cash Restricted - Reserves	4	2,610,028	2,513,294	2,610,028
Receivables - Rates	6	36,818	2,971,603	3,116,665
Receivables - Other	6	420,469	139,175	262,715
Inventories		5,978	4,712	5,359
		8,575,819	17,439,543	13,757,728
Less: Current Liabilities				
Payables		(1,220,383)	(834,389)	(1,156,599)
Contract Liabilities		(201,694)	(838,190)	(943,271)
Loan Liability		(544,319)	(394,294)	(433,553)
Provisions		(663,683)	(632,752)	(663,683)
		(2,630,079)	(2,699,624)	(3,197,107)
Less: Cash Reserves	7	(2,610,028)	(2,513,294)	(2,610,028)
Add Back: Component of Leave Liability not Required to be funded		282,515	272,535	282,515
Add Back: Current Loan Liability		544,319	394,294	433,553
Net Current Funding Position		4,162,545	12,893,454	8,666,661



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	2,761,751				2,761,751	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		10,028			10,028	Bendigo	0.00%	At Call
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	0				0	N/A	Nil	On Hand
Cash On Hand 7	0				0	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	5,000,000				1,000,000	Bendigo	5.00%	20-Oct-23
					2,000,000	Bendigo	4.49%	20-Dec-23
					1,000,000	Bendigo	5.35%	19-Jan-24
					1,000,000	Bendigo	5.45%	22-Apr-24
Reserve Bank - Term Deposit Investments		2,600,000			2,600,000	Bendigo	5.45%	20-Jun-24
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	7,762,951	2,610,028	10	45,500	10,418,489			

Comments/Notes - Investments

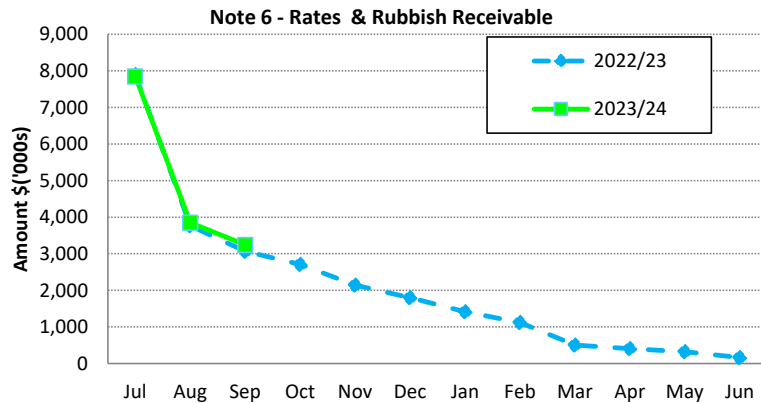
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2023

Note 6: Receivables

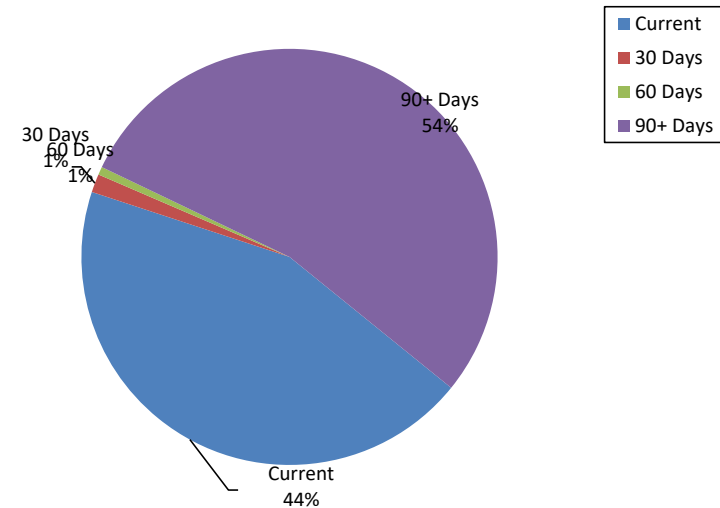
Receivables - Rates & Rubbish	30 September 2023	30 June 2023
	\$	\$
Opening Arrears Previous Years	164,148	274,665
Levied this year	8,144,087	7,277,332
<u>Less</u> Collections to date	(5,064,240)	(7,387,849)
Equals Current Outstanding	3,243,995	164,148
Net Rates Collectable	3,243,995	164,148
% Collected	60.95%	97.83%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	78,698	2,543	1,110	95,621	177,973
Balance per Trial Balance					
Sundry Debtors					177,673
Receivables - Other					85,042
Total Receivables General Outstanding					262,715

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

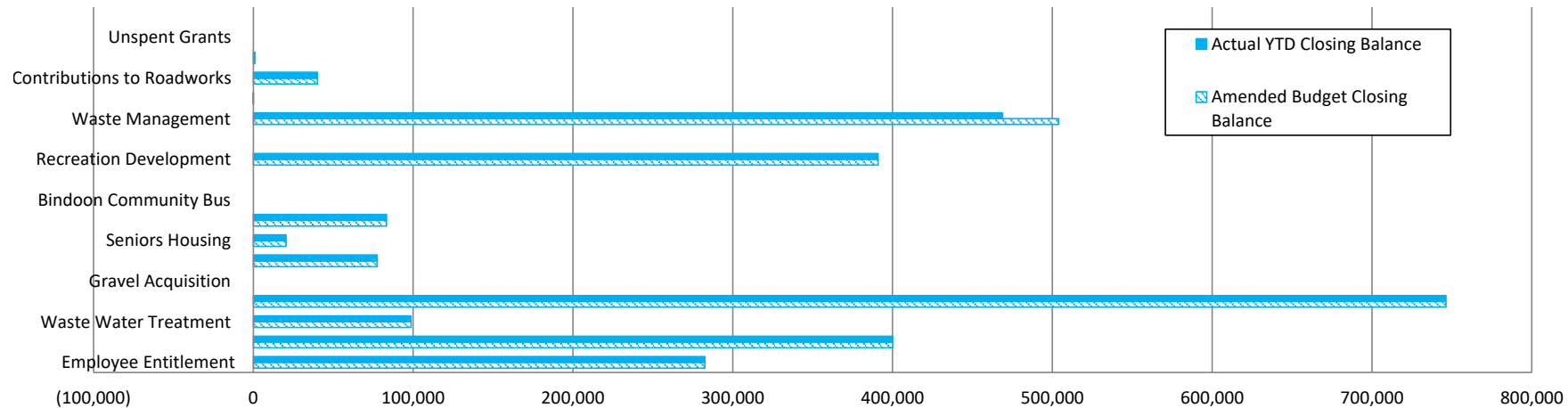
[Insert explanatory notes and commentary on trends and timing]

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

Note 7: Cash Backed Reserve

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

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



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

Note 8: Disposal of Assets

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

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

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	11.48400	1,785	33,900,316	3,893,112	13,413	0	3,906,526	3,893,112		0	3,893,112
UV	0.60800	807	458,362,000	2,786,841	407	166	2,787,414	2,786,841		0	2,786,841
Non-Rateable			0	0		(23)	(23)		0	0	0
Sub-Totals		2,592	492,262,316	6,679,953	13,820	143	6,693,916	6,679,953	0	0	6,679,953
Minimum Payment	\$										
GRV	1,150.00	305	30,007,204	350,750	0	0	350,750	350,750	0	0	350,750
UV	1,100.00	115	455,575,159	126,500	0	0	126,500	126,500	0	0	126,500
Sub-Totals		420	485,582,363	477,250	0	0	477,250	477,250	0	0	477,250
		3,012	977,844,679	7,157,203	13,820	143	7,171,166	7,157,203	0	0	7,157,203
Discounts							0				0
Concession							0				0
Amount from General Rates							7,171,166				7,157,203
Ex-Gratia Rates							0	4,053			4,053
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							7,171,166				7,161,256

Comments - Rating Information

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

Note 10: Information on Borrowings

(a) Debenture Repayments

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

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

(b) New Debentures

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

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

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Revisd	YTD Actual		Unspent	Unspent
			Balance (a)	Operating	Capital	Revised Budget	Annual Budget	Annual Budget	Revenue	(Expended) (b)	Grant (Tied) (a)+(b)	Grant (Tied) (a)+(b)
				\$	\$	\$			\$	\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	455,000	0	113,750	455,000	455,000	20,374	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	227,500	0	56,875	227,500	227,500	0	(21,408)	0	0
Governance												
Other Governance Contributions	Various	Operating	0	600	0	150	600	600	45	0	0	0
Law, Order and Public Safety												
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	255,625	0	63,906	255,625	255,625	59,303	0	59,303	59,303
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	249,000	0	62,250	249,000	249,000	0	0	0	0
Grant - AFDRS Electronic Signage	Dept Fire & Emergency Service	Operating - Tied	0	32,200	0	8,049	32,200	32,200	0	0	0	0
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	249	1,000	1,000	0	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	249	1,000	1,000	0	0	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	1,000	0	249	1,000	1,000	0	0	0	0
Recreation and Culture												
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	129,370	32,340	129,370	129,370	0	(1,465,978)	(1,465,978)	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	50,000	12,498	50,000	50,000	0	(42,366)	(42,366)	0
Contribution - Muchea Oval Retic & Lights	Community Groups	Non-operating	0	0	0	0	0	0	0	(1,465,978)	(1,465,978)	0
Grant - LC & Muchea Sports Complex	Dept Primary Indust & Region	Non-operating	0	0	25,000	6,249	25,000	25,000	0	0	0	0
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	25,000	6,249	25,000	25,000	0	(1,465,978)	(1,465,978)	0
Grant - Clune To Brockman Connection Trail 2	LRCIP	Non-operating	0	0	130,000	32,499	130,000	130,000	20,001	0	20,001	20,001
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	0	0	0	0	0	(42,366)	(42,366)	0
Grant - Carty To Clune Trail	BBRF	Non-operating	0	0	0	0	0	0	0	(42,366)	(42,366)	0
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	Non-operating	0	0	76,500	19,125	76,500	76,500	0	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,601	0	1,149	4,601	4,601	0	(16,967)	0	0
Grant - Direct Road	Main Roads WA	Operating	0	138,281	0	34,569	138,281	138,281	143,037	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	0	0	73,831	18,456	73,831	73,831	56,936	0	56,936	56,936
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	336,600	84,150	336,600	336,600	0	0	0	0
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	334,703	83,673	334,703	334,703	0	(3,739)	(3,739)	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	843,000	210,750	843,000	843,000	0	0	0	0
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	332,609	83,151	332,609	332,609	113,033	0	113,033	113,033
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	233,751	58,437	233,751	233,751	0	(46,226)	(46,226)	0
Grant - Mooliabeenee Road	Regional Road Group	Non-operating	0	0	542,315	135,576	542,315	542,315	0	(5,004)	(5,004)	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	15,000	0	3,750	15,000	15,000	0	(28,883)	(28,883)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	0	0	0	0	0	8,006	0	8,006	8,006
Grant - Hiking Event		Operating - Tied	0	10,500	0	2,625	10,500	10,500	0	0	0	0
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,023	0	255	1,023	1,023	0	0	0	0
TOTALS			0	1,392,330	3,132,679	1,131,228	4,525,009	4,525,009	420,896	(4,685,495)	(4,351,444)	257,439
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	825,982	0	206,493	825,982	825,982	163,457	(76,612)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	566,348	0	141,582	566,348	566,348	67,469	(28,883)	38,586	67,469
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	3,132,679	783,153	3,132,679	3,132,679	189,970	(4,579,999)	(4,390,029)	189,970
TOTALS			0	1,392,330	3,132,679	1,131,228	4,525,009	4,525,009	420,896	(4,685,495)	(4,351,444)	257,439

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

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

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

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

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 30 Sep 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	623.66	532.00	(532.00)	623.66
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	4,469.47	5,470.91	(7,336.71)	2,603.67
Bonds - Crossovers	20,353.84	2,822.50	0.00	23,176.34
Bonds - Defects Roadworks	212,826.49	0.00	(46,855.48)	165,971.01
Bonds - Developer	133,825.63	276,989.54	0.00	410,815.17
Bonds - Extractive Industries	100,563.68	0.00	0.00	100,563.68
Bonds - Gravel Pit Rehabilitation	54,889.16	0.00	0.00	54,889.16
Bonds - Keys, Hall and Equipment	2,682.75	0.00	0.00	2,682.75
Building Services Levy (BSL)	17,694.32	15,792.34	(18,139.03)	15,347.63
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	500.00	0.00	500.00
Unclaimed Monies	1,201.40	0.00	0.00	1,201.40
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	2,176.00	(2,176.00)	0.00
Sub-Total	550,230.40	304,283.29	(75,039.22)	779,474.47
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
Total	550,230.40	304,283.29	(75,039.22)	779,474.47

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment	
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance		
				\$	\$	\$	\$	\$	\$	\$	\$	\$			
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>															
Land Held for Resale															
Total - Economic Services				0	0	0	0	0	0	0	0	0	0	0	
Total - Land Held for Resale				0	0	0	0	0	0	0	0	0	0	0	
Land															
Economic Services															
LAND - IOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	0	0	0	(240,000)	(240,000)	0	0		
Total - Economic Services				0	0	0	0	0	0	0	(240,000)	(240,000)	0	0	
Total - Land				0	0	0	0	0	0	(240,000)	(240,000)	0	0	0	
Buildings															
Law, Order & Public Safety															
Fire Building (Capital)	4050110	510	BC032	0	0	0	0	0	0	(12,500)	(12,500)	(3,123)	3,123		
Total - Law, Order & Public Safety				0	0	0	0	0	0	0	(12,500)	(12,500)	(3,123)	3,123	
Housing															
Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	(3,709)	(3,709)	0	(3,709)	(3,709)	0	0	0	(3,709)	Carry over from FY 2022/2023	
Total - Housing				0	(3,709)	(3,709)	0	(3,709)	(3,709)	0	0	0	0	(3,709)	
Community Amenities															
Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	(946)	(946)	0	0	0	(115,000)	(115,000)	(28,749)	27,803		
Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	0	0	0	0	0	(15,000)	(15,000)	(3,750)	3,750		
Clune Park Public Conveniences Buildings (Capital)	4100710	510	BC305	0	(2,089)	(2,089)	0	0	0	(5,000)	(5,000)	(1,248)	(841)		
Total - Community Amenities				0	(3,036)	(3,036)	0	0	0	0	(135,000)	(135,000)	(33,747)	30,711	
Recreation And Culture															
Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	0	0	0	0	0	(33,375)	(33,375)	(8,343)	8,343		
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	0	0	0	(23,000)	(23,000)	(5,748)	5,748		
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	0	0	0	(10,000)	(10,000)	(2,499)	2,499		
Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	0	0	0	(5,000)	(5,000)	(1,248)	1,248		
SWIM AREAS - Building (Capital)	4110210	510		0	0	0	0	0	0	0	0	0	0		
Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	0	0	0	0	0	0	0	0	0		
MBP Kiosk & Bike Showroom Building (Capital)	4110310	510	BC361	0	0	0	0	0	0	(1,203,545)	(1,203,545)	(300,885)	300,885		
MBP Ablution Block (Noosa Tourist Village) (Capital)	4110310	510	BC361A	0	(1,632)	(1,632)	0	0	0	(220,982)	(220,982)	(55,245)	53,613		
MBP Chemical Public Convenience (Capital)	4110310	510	BC361B	0	(39,635)	(39,635)	0	0	0	0	0	0	(39,635)	Carry over from FY 2022/2023	
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(6,383)	(6,383)	0	0	0	(8,000)	(8,000)	(1,998)	(4,385)		
Muceha Complex Redevelopment	4110310	510	BC384	0	(1,465,978)	(1,465,978)	0	(1,465,978)	(1,465,978)	(833,372)	(833,372)	(824,630)	(641,348)		
Total - Recreation And Culture				0	(1,513,627)	(1,513,627)	0	(1,465,978)	(1,465,978)	0	(2,337,274)	(2,337,274)	(1,200,596)	(313,031)	
Transport															
Depot Buildings (Capital)	4120110	510	BC410	0	0	0	0	0	0	(10,000)	(10,000)	(2,499)	2,499		
Total - Transport				0	0	0	0	0	0	0	(10,000)	(10,000)	(2,499)	2,499	
Economic Services															
Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	(4,855)	(4,855)	0	0	0	(5,000)	(5,000)	(1,248)	(3,607)		
Total - Economic Services				0	(4,855)	(4,855)	0	0	0	0	(5,000)	(5,000)	(1,248)	(3,607)	
Other Property & Services															
Administration Buildings (Capital)	4140210	510	BC560	0	(3,455)	(3,455)	0	0	0	(20,000)	(20,000)	(4,998)	1,543		
Total - Other Property & Services				0	(3,455)	(3,455)	0	0	0	0	(20,000)	(20,000)	(4,998)	1,543	
Total - Buildings				0	(1,528,681)	(1,528,681)	0	(1,469,686)	(1,469,686)	(2,519,774)	(2,519,774)	(1,246,211)	(282,470)		
Plant , Equip. & Vehicles															
Law, Order And Public Safety															
Fire Mitigation upgrades to Ford Ranger (Old CESM Ute)	4050130	530	PA000A	0	0	0	0	0	0	(35,000)	(35,000)	0	0		
New Portable Fire Traffic Management Lights	4050130	530	PA003	0	0	0	0	0	0	(19,400)	(19,400)	0	0		
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	0	0	0	(65,000)	(65,000)	0	0		
ESL BFB - Plant & Equipment (Capital)	4050530	530		0	0	0	0	0	0	(1,000,000)	(1,000,000)	(249,999)	249,999	CH1272 UCVBFB Fire Tender	
000CH - CESM New Vehicle	4050730	530	PA000	0	0	0	0	0	0	(50,000)	(50,000)	0	0		

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
Total - Law, Order And Public Safety				0	0	0	0	0	0	(1,169,400)	(1,169,400)	(249,999)	249,999	
Recreation And Culture														
■ Muecha Complex P&E (Capital)	4110330	530	PE384	0	(23,658)	(23,658)	0	(23,658)	(23,658)	0	0	0	(23,658)	
Total - Recreation And Culture				0	(23,658)	(23,658)	0	(23,658)	(23,658)	0	0	0	(23,658)	
Transport														
■ New Slasher (Parks)	4120330	530	PA001	0	0	0	0	0	0	(7,000)	(7,000)	0	0	
■ New Fire Fighting Unit 4000L	4120330	530	PA004	0	0	0	0	0	0	(30,000)	(30,000)	0	0	
■ New Profiler attachment for Skid Steer	4120330	530	PA005	0	0	0	0	0	0	(38,000)	(38,000)	0	0	
■ New 10x6 Flat Top Trailer - Maintenance	4120330	530	PA006	0	0	0	0	0	0	(7,000)	(7,000)	0	0	
■ New Quad Bike for Mountain Bike Park	4120330	530	PA007	0	0	0	0	0	0	(20,000)	(20,000)	0	0	
■ CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	0	0	0	0	0	(55,000)	(55,000)	0	0	
■ CH1256 - New Water Truck	4120330	530	PA1256	0	0	0	0	0	0	(310,000)	(310,000)	0	0	
■ CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	0	0	0	0	0	(69,000)	(69,000)	0	0	
■ P1282 - New Panther Attachment (Works)	4120330	530	PA1282	0	0	0	0	0	0	(27,000)	(27,000)	0	0	
■ CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	0	0	0	(25,000)	(25,000)	0	0	
■ CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	0	0	0	0	0	(55,000)	(55,000)	0	0	
■ CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	0	0	0	(350,000)	(350,000)	0	0	
Total - Transport				0	0	0	0	0	0	(993,000)	(993,000)	0	0	
Other Property & Services														
■ CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	0	0	0	0	0	(53,000)	(53,000)	0	0	
Total - Other Property & Services				0	0	0	0	0	0	(53,000)	(53,000)	0	0	
Total - Plant , Equip. & Vehicles				0	(23,658)	(23,658)	0	(23,658)	(23,658)	(2,215,400)	(2,215,400)	(249,999)	226,341	
Roads (Non Town)														
Transport														
■ Flat Rocks Road	4120142	540	RC011	0	(44,175)	(44,175)	0	0	0	(72,575)	(72,575)	(18,135)	(26,040)	
■ Perry Road	4120142	540	RC015	0	(13,897)	(13,897)	0	0	0	(30,000)	(30,000)	(7,500)	(6,397)	
■ Stephens Road	4120142	540	RC017	0	(540)	(540)	0	0	0	(88,755)	(88,755)	(22,185)	21,645	
■ Spillman Road	4120142	540	RC051	0	(20,514)	(20,514)	0	0	0	(36,288)	(36,288)	(9,066)	(11,448)	
■ Chittering Road (R2R)	4120145	540	R2R002	0	(522)	(522)	0	0	0	0	0	0	(522)	Additional funding to be taken up in Budget Review
■ Chittering Valley Road (R2R)	4120145	540	R2R007	0	(3,739)	(3,739)	0	0	0	(334,703)	(334,703)	(83,673)	79,934	
■ Wandena South Road (R2R)	4120145	540	R2R030	0	(4,901)	(4,901)	0	0	0	(246,704)	(246,704)	(61,677)	56,776	
■ Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(5,004)	(5,004)	0	0	0	(378,283)	(378,283)	(94,569)	89,565	
■ Chittering Road (RRG)	4120149	540	RRG002	0	(46,226)	(46,226)	0	0	0	(350,627)	(350,627)	(87,654)	41,428	
■ Julimar Road (BS)	4120153	540	RBS010	0	(4,850)	(4,850)	0	0	0	(336,600)	(336,600)	(84,150)	79,300	
■ Muecha Road South (BS)	4120153	540	RBS036	0	(2,448)	(2,448)	0	0	0	(80,000)	(80,000)	(19,998)	17,550	
Total - Transport				0	(146,817)	(146,817)	0	0	0	(1,954,535)	(1,954,535)	(488,607)	341,790	
Total - Roads (Non Town)				0	(146,817)	(146,817)	0	0	0	(1,954,535)	(1,954,535)	(488,607)	341,790	
Roads (Town)														
Transport														
■ Crest Hill Road	4120141	540	RC013	0	(1,035)	(1,035)	0	0	0	(65,000)	(65,000)	(16,248)	15,213	
■ Teatree Road	4120141	540	RC014	0	0	0	0	0	0	(50,000)	(50,000)	(12,498)	12,498	
■ Steer Street	4120141	540	RC063	0	(1,612)	(1,612)	0	0	0	(140,000)	(140,000)	(34,998)	33,386	
■ Ioppolo Road	4120141	540	RC075	0	(19,963)	(19,963)	0	0	0	(36,288)	(36,288)	(9,066)	(10,897)	
■ Ridgetop Ramble	4120141	540	RC098	0	(1,214)	(1,214)	0	0	0	(85,000)	(85,000)	(21,249)	20,035	
■ Edwards Place	4120141	540	RC122	0	(3,093)	(3,093)	0	0	0	(140,000)	(140,000)	(34,998)	31,905	
Total - Transport				0	(26,917)	(26,917)	0	0	0	(516,288)	(516,288)	(129,057)	102,140	
Total - Roads (Town)				0	(26,917)	(26,917)	0	0	0	(516,288)	(516,288)	(129,057)	102,140	
Footpaths														
Transport														
■ Footpaths (Capital) - Budgeting Purposes Only	4120170	560	FC000	0	0	0	0	0	0	(30,000)	(30,000)	(7,500)	7,500	
■ Clune to Brockman Trial	4120170	560	WT006	0	(9,481)	(9,481)	0	0	0	0	0	0	(9,481)	
Total - Transport				0	(9,481)	(9,481)	0	0	0	(30,000)	(30,000)	(7,500)	(1,981)	

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
Total - Footpaths				0	(9,481)	(9,481)	0	0	0	(30,000)	(30,000)	(7,500)	(1,981)	
Total - Drainage				0	0	0	0	0	0	0	0	0	0	
Parks & Ovals														
Recreation And Culture														
Sussex Bend Reserve (Capita)	4110370	570	PC197	0	0	0	0	0	0	(40,000)	(40,000)	(9,999)	9,999	
John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	0	0	0	0	0	(10,000)	(10,000)	(2,499)	2,499	
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	0	0	0	(50,000)	(50,000)	(12,498)	12,498	
Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	0	0	0	(60,000)	(60,000)	(15,000)	15,000	
Town Park Infrastructure Parks (Capital)	4110370	570	PC320	0	0	0	0	0	0	(61,500)	(61,500)	0	0	
Mountain Bike Park (Capital)	4110370	570	PC361	0	(42,366)	(42,366)	0	0	0	(234,812)	(234,812)	(58,701)	16,335	
Total - Recreation And Culture				0	(42,366)	(42,366)	0	0	0	(456,312)	(456,312)	(98,697)	56,331	
Total - Parks & Ovals				0	(42,366)	(42,366)	0	0	0	(456,312)	(456,312)	(98,697)	56,331	
Infrastructure - Other														
Governance														
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	(300)	(300)	0	(300)	(300)	(17,500)	(17,500)	(4,374)	4,074	
Total - Governance				0	(300)	(300)	0	(300)	(300)	(17,500)	(17,500)	(4,374)	4,074	
Law, Order & Public Safety														
FIRE - Australia Fire Danger Rating System Signs	4050190	590	OC238	0	0	0	0	0	0	(56,000)	(56,000)	0	0	
Total - Law, Order & Public Safety				0	0	0	0	0	0	(56,000)	(56,000)	0	0	
Community Amenities														
Bindoon Landfill Infrastructure Other (Capital)	4100190	590	OC240	0	(4,368)	(4,368)	0	(4,368)	(4,368)	0	0	0	(4,368)	Carry over from FY 2022/2023
Total - Community Amenities				0	(4,368)	(4,368)	0	(4,368)	(4,368)	0	0	0	(4,368)	
Recreation And Culture														
Bindoon Hall Infrastructure Other (Capital)	4110190	590	OC310	0	0	0	0	0	0	0	0	0	0	
Lower Chittering Hall Infrastructure Other (Capital)	4110190	590	OC312	0	0	0	0	0	0	0	0	0	0	
Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	0	0	0	0	0	(8,000)	(8,000)	(1,998)	1,998	
Yozzi Road Walk Trail - Infrastructure Other (Capital)	4110390	590	OC183	0	0	0	0	0	0	(18,070)	(18,070)	(4,515)	4,515	
John Glenn Park Infrastructure Other (Capital)	4110390	590	OC304	0	0	0	0	0	0	0	0	0	0	
Muceha Hall Infrastructure Other (Capital)	4110390	590	OC313	0	(23,079)	(23,079)	0	(23,079)	(23,079)	(232,153)	(232,153)	(58,038)	34,959	
Long Distance XC Regional Trail - Infrastructure Other (Capital)	4110390	590	OC320	0	0	0	0	0	0	(12,000)	(12,000)	(1,715)	1,715	
Djidi Djidi Trail - Infrastructure Other (Capital)	4110390	590	OC331	0	(4,480)	(4,480)	0	(4,480)	(4,480)	(141,660)	(141,660)	0	(4,480)	
Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	0	0	0	0	0	0	0	0	0	
HERITAGE - Infrastructure Other (Capital)	4110690	590		0	0	0	0	0	0	0	0	0	0	
OTH CUL - Infrastructure Other (Capital)	4110790	590		0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	0	
Total - Recreation And Culture				0	(27,559)	(27,559)	0	(27,559)	(27,559)	(411,883)	(411,883)	(66,266)	38,707	
Transport														
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(47,486)	(47,486)	0	(47,486)	(47,486)	(200,000)	(200,000)	(49,998)	2,512	
Total - Transport				0	(47,486)	(47,486)	0	(47,486)	(47,486)	(200,000)	(200,000)	(49,998)	2,512	
Economic Services														
OTH ECON - Electrical Vehicle Charging Station	4130890	590	OC800	0	0	0	0	0	0	(20,000)	(20,000)	(4,998)	4,998	
Total - Economic Services				0	0	0	0	0	0	(20,000)	(20,000)	(4,998)	4,998	
Total - Infrastructure - Other				0	(79,712)	(79,712)	0	(79,712)	(79,712)	(705,383)	(705,383)	(125,636)	45,924	
Capital Expenditure Total				0	(1,857,632)	(1,857,632)	0	(1,573,056)	(1,573,056)	(8,637,692)	(8,637,692)	(2,345,707)	488,075	

Level of Completion Indicators
0%

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
				Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.										
Summary by Balance Sheet Category														
Land	509			0	0	0	0	0	0	(240,000)	(240,000)	0	0	
Buildings	510			0	(1,528,681)	(1,528,681)	0	(1,469,686)	(1,469,686)	(2,519,774)	(2,519,774)	(1,246,211)	(282,470)	
Plant & Equipment	530			0	(23,658)	(23,658)	0	(23,658)	(23,658)	(2,215,400)	(2,215,400)	(249,999)	226,341	
Infrastructure Roads	540			0	(173,734)	(173,734)	0	0	0	(2,470,823)	(2,470,823)	(617,664)	443,930	
Infrastructure Footpaths	560			0	(9,481)	(9,481)	0	0	0	(30,000)	(30,000)	(7,500)	(1,981)	
Infrastructure Parks & Ovals	570			0	(42,366)	(42,366)	0	0	0	(456,312)	(456,312)	(98,697)	56,331	
Infrastructure Other	590			0	(79,712)	(79,712)	0	(79,712)	(79,712)	(705,383)	(705,383)	(125,636)	45,924	
				0	(1,857,632)	(1,857,632)	0	(1,573,056)	(1,573,056)	(8,637,692)	(8,637,692)	(2,345,707)	488,075	