



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 15 SEPTEMBER 2021**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 – 09/21	List of Accounts Paid for the Period Ending 31 August 2021 Attachments 1. List of Accounts Paid as at 31 August 2021	1 – 8
CS02 – 09/21	Monthly Financial Report for the Period Ending 31 August 2021 Attachments 1. Monthly Financial Report for the Period Ending 31 August 2021	9 – 34

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 31 AUGUST 2021 PRESENTED TO THE
COUNCIL MEETING ON THE 15TH SEPTEMBER 2021

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 15 SEPTEMBER 2021, 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	PR5841	\$105,359.84	1	1	1	Municipal Fund
Payroll	PR5847	\$ 105,141.82	1	1	1	Municipal Fund
Payroll	0	\$0.00	1	1	1	Municipal Fund
EFT22119	EFT22264	\$441,466.66	1	7	1	Municipal Fund
Direct	Debit	\$91,538.68	7	8	1	Municipal Fund
Cheque	Cheque	\$ -	8	8	1	Municipal Fund
	Total	\$743,507.00				

Officer: Gail Fielder

Signature: On file

Authorised by: Melinda Prinsloo

Signature: On file

Date of Report: 10 September 2021

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN AUGUST 21 - SUBMITTED TO COUNCIL 15 SEPTEMBER 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	Payroll Payments					
1	PR5841	04/08/2021	PAYROLL	PPE 04/08/2021		\$ 105,359.84
2	PR5847	18/08/2021	PAYROLL	PPE 18/08/2021		\$ 105,141.82
				Total Payroll Payments		\$ 210,501.66
	EFT Payments					
3	EFT22119	13/08/2021	A1 PLAQUES WA	Niche Wall Plaque		\$ 654.50
4	EFT22120	13/08/2021	AMPAC DEBT RECOVERY			\$ 558.15
	76945	30/06/2021	AMPAC DEBT RECOVERY	Rates Debt Collection - 28 June 2021	\$ 445.50	
	77333	22/07/2021	AMPAC DEBT RECOVERY	Rates debt collection 160721 to 210821	\$ 112.65	
5	EFT22121	13/08/2021	ANNA PRETORIUS PHOTOGRAPHY	Photographer Half-day 4-hour shoot for Chittering Industry Famil		\$ 800.00
6	EFT22122	13/08/2021	AUSTECH SURVEILLANCE PTY LTD	Upper Chittering Fire Station - to investigate and repair fault with alarm system and replace batteries as required		\$ 320.00
7	EFT22123	13/08/2021	AUTOSPARK BULLSBROOK			\$ 423.00
	14681	12/07/2021	AUTOSPARK BULLSBROOK	CH5757 - To undertake electrician repair to lights and trailer plug	\$ 324.00	
	14942	30/07/2021	AUTOSPARK BULLSBROOK	CH5464 - Community Bus - To investigate engine fault with scan tool	\$ 99.00	
8	EFT22124	13/08/2021	B & B Concrete Pumping Pty Ltd Trustee for the Winchester Family Trust	Chittering Valley Rd - Pump Truck for base slab pour 2		\$ 1,249.60
9	EFT22125	13/08/2021	BINDOON BAKEHAUS & CAFE	Council Forum Dinner - 14 July 2021		\$ 115.50
10	EFT22126	13/08/2021	BINDOON MECHANICAL PTY LTD	CH5464 - Logbook service to Toyota Coaster Community Bus - 18 March 2021		\$ 1,307.76
11	EFT22127	13/08/2021	BON ELECTRICS	Electrical Works for the light towers at muchea oval - Progress Claim 2		\$ 7,260.00
12	EFT22128	13/08/2021	BRAGSKALE PTY LTD	Brockman Centre		\$ 3,300.00
13	EFT22129	13/08/2021	Compac Marketing Australia	1 x A5 Sign		\$ 176.00
14	EFT22130	13/08/2021	DAIMLER TRUCKS PERTH			\$ 12,195.15
	DFCRD28357 REPAIR	30/06/2021	DAIMLER TRUCKS PERTH	CH1258 - Transmission and damper clutch replacement	\$ 9,232.45	
	DFCRD28357 SERVICE	30/06/2021	DAIMLER TRUCKS PERTH	CH1258 - to undertake Log Book Service as required	\$ 2,962.70	
15	EFT22131	13/08/2021	DANNY ASHLEY GRIFFIN	CFC Reimbursement from 29/04/2021		\$ 465.20
16	EFT22132	13/08/2021	DOWNER EDI WORKS PTY LTD	Bridge 4026 - July hire of props		\$ 1,465.37
17	EFT22133	13/08/2021	DRIVER RISK MANAGEMENT	Driver Risk Management Training Services		\$ 1,507.00
18	EFT22134	13/08/2021	Data#3 Limited	Mimecast license renewal for Shire of Chittering		\$ 4,379.28
19	EFT22135	13/08/2021	FULTON HOGAN INDUSTRIES PTY LTD	To supply 1 x 1000L Pod of emulsion CRS 170/60		\$ 1,298.00
20	EFT22136	13/08/2021	HERSEY'S SAFETY PTY LTD	Spray Paint and Tape		\$ 323.40
21	EFT22137	13/08/2021	HOLCIM (AUSTRALIA) PTY LTD			\$ 14,811.72
	9407636107	21/07/2021	HOLCIM (AUSTRALIA) PTY LTD		\$ 8,671.85	
	9407646313	28/07/2021	HOLCIM (AUSTRALIA) PTY LTD		\$ 6,139.87	
22	EFT22138	13/08/2021	HOUSING AUTHORITY	Rates refund for assessment A9098 37 ARCHIBALD ST MUCHEA 6501		\$ 65.96
23	EFT22139	13/08/2021	JENNIFER LORRAINE TRELOAR	Rates refund for assessment A9098 37 ARCHIBALD ST MUCHEA 6501		\$ 152.14
24	EFT22140	13/08/2021	KOMATSU AUSTRALIA PTY LTD	CH10555 - Komatsu Grader - Monthly Maintenance Contract Collection - July 2021		\$ 167.77
25	EFT22141	13/08/2021	LANDGATE CUSTOMER ACCOUNT			\$ 1,619.56
	366846	27/07/2021	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Schedules - Rural UV's Schedule R2021/5	\$ 217.35	
	366799	27/07/2021	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Schedules - GRV Interim Vals	\$ 619.75	
	366845	27/07/2021	LANDGATE CUSTOMER ACCOUNT	Rates Valuation Schedules - Rural UV Interim Schedule R2021/6 & R2021/7	\$ 782.46	
26	EFT22142	13/08/2021	LGRCEU	Payroll deductions		\$ 20.50
27	EFT22143	13/08/2021	LUKE OLIVER THURLOW	Rates refund for assessment A11033 8 HASLAM STREET MUCHEA 6501		\$ 2,129.75
28	EFT22144	13/08/2021	McLEODS BARRISTERS & SOLICITORS	Contract of Sale : Portion of Lot 100 (No.21) Chinkabee Road, Bindoon & Lot 3874 on Deposited Plan 175546		\$ 523.77
29	EFT22145	13/08/2021	PUMA ENERGY	July 2021		\$ 1,219.82
30	EFT22146	13/08/2021	SLATER-GARTRELL SPORTS	Muchea Netball Association - six heavy duty netball posts as per existing. Includes nets		\$ 2,963.40
31	EFT22147	13/08/2021	SNAP MIDLAND	50 posters A3 colour 1 sided on 350gsm matt artboard. Digitally printed. Print Ready Artwork supplied by client in pdf format with crops and bleed.		\$ 105.00
32	EFT22148	13/08/2021	SUNNY SIGN COMPANY PTY LTD	To supply 10x WATER OVER ROAD box edge signs		\$ 495.00
33	EFT22149	13/08/2021	TALIS CONSULTANTS PTY LTD	TC20032 Tea Tree Rd Design Project Work - Preliminary Design		\$ 1,917.30
34	EFT22150	13/08/2021	TAURUS MOTOR FINANCE	Payroll deductions		\$ 193.08
35	EFT22151	13/08/2021	TOTALLY WORKWEAR - Joondalup	To supply 3 x King Gee Spliced L/Sleeve With Hooped Reflective Tape - Yellow - SZ XL - SOC logo and emb. and personal name as per previous - KAT		\$ 443.40
36	EFT22152	13/08/2021	The Walter Armenti Family Trust T/as Hotel Scottalian	Council Meeting Dinner - 21 July 2021		\$ 331.00
37	EFT22153	13/08/2021	WALGA	Understanding and Applying the Local Government Industry Award 2020 training for Karen Meiers. 2 and 9 August 2021 Online/zoom		\$ 558.00
38	EFT22154	13/08/2021	WINC AUSTRALIA PTY LTD			\$ 540.12

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	9036623890	23/07/2021	WINC AUSTRALIA PTY LTD	Stationery	\$ 427.92	
	9036626794	26/07/2021	WINC AUSTRALIA PTY LTD	Floor Chair Mat	\$ 112.20	
39	EFT22155	13/08/2021	thinkproject AUSTRALIA PTY LTD	RAMM Annual support and maintenance fee for the period 1/7/21 to 30/6/22		\$ 7,877.73
40	EFT22156	20/08/2021	AMPAC DEBT RECOVERY	Rates Debt Collection - July 2021		\$ 247.50
41	EFT22157	20/08/2021	AUSTRALIAN TAXATION OFFICE (ATO)			\$ 56,050.15
	INTEREST	04/06/2021	AUSTRALIAN TAXATION OFFICE (ATO)	Interest for Late Lodgement of BAS - calculated 20 April to 2 May 2021		-\$ 102.15
	MAY BAS REFUND	04/06/2021	AUSTRALIAN TAXATION OFFICE (ATO)	BAS Refund May 2021		\$ 2,507.00
	JULY 2021	31/07/2021	AUSTRALIAN TAXATION OFFICE (ATO)	BAS July 2021		-\$ 58,455.00
42	EFT22158	20/08/2021	AVON WASTE	Waste Collection FT 2 July 2021		\$ 16,912.09
43	EFT22159	20/08/2021	Avantgarde Technologies Pty Ltd			\$ 23,331.00
	00002115	03/08/2021	Avantgarde Technologies Pty Ltd	International Microsoft Cyber Security Attack Emergency Patching and Malware removal.	\$ 17,347.00	
	00002109	03/08/2021	Avantgarde Technologies Pty Ltd	IT Managed Services August 2021	\$ 5,984.00	
44	EFT22160	20/08/2021	BARBARA ALISON ADAMS	Honorarium Payment for 31/7/21 & 7/8/21 at Tourist Centre		\$ 100.00
45	EFT22161	20/08/2021	BINDOON BAKEHAUS & CAFE			\$ 258.00
	00001767	18/06/2021	BINDOON BAKEHAUS & CAFE	June Agenda Forum - Wednesday 9 June 2021	\$ 117.00	
	00001776	28/07/2021	BINDOON BAKEHAUS & CAFE	Catering for Muchea Recreation Centre Reference Group Meeting	\$ 141.00	
46	EFT22162	20/08/2021	BINDOON GENERAL STORE	Daily Newspapers July 2021		\$ 51.90
47	EFT22163	20/08/2021	BINDOON MECHANICAL PTY LTD			\$ 10,562.59
	1102	30/06/2021	BINDOON MECHANICAL PTY LTD	CH11115 - undertake 30,000KM service as required	\$ 677.79	
	792	05/08/2021	BINDOON MECHANICAL PTY LTD	CH319 - Service and Tyres	\$ 1,909.19	
	803	12/08/2021	BINDOON MECHANICAL PTY LTD	CH1266 - JCB Backhoe - to attend site and repair failed coupling on bucket	\$ 487.14	
	804	12/08/2021	BINDOON MECHANICAL PTY LTD	CH1669 - Muchea 1.4 - to undertake repairs noted on service report as required	\$ 2,544.96	
	806	12/08/2021	BINDOON MECHANICAL PTY LTD	CH1272 - Upper Chittering 2.4 - Remove and replace rear tail lights	\$ 947.25	
	801	12/08/2021	BINDOON MECHANICAL PTY LTD	CH1611- Muchea 2.4 - to investigate and repair coolant leak	\$ 720.48	
	805	18/08/2021	BINDOON MECHANICAL PTY LTD	CH1255 - Replacement of air dryer as required	\$ 3,275.78	
48	EFT22164	20/08/2021	BINDOON THEATRE INC	School Holiday Activity 8 July 2021		\$ 60.00
49	EFT22165	20/08/2021	BOB WADDELL & ASSOCIATES	Finance Manager Services - July Monthly Financial Statements		\$ 2,739.00
50	EFT22166	20/08/2021	BRAGSKALE PTY LTD	Manufacture and installation of accessible hand railing		\$ 3,540.00
51	EFT22167	20/08/2021	CONSTRUCTION TRAINING FUND	CTF LEVY FEE JULY 2021		\$ 984.10
52	EFT22168	20/08/2021	COOEE COURIERS & TRANSPORT	Library Exchange Freight July 2021		\$ 242.00
53	EFT22169	20/08/2021	DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL LEVY FEE JULY 2021		\$ 2,855.85
54	EFT22170	20/08/2021	DESTINATION PERTH	Destination Perth Bronze Corporate Membership		\$ 2,000.00
55	EFT22171	20/08/2021	DRIVER RISK MANAGEMENT			\$ 4,521.00
	DRM-1987	01/08/2021	DRIVER RISK MANAGEMENT	Driver Training for Peter Bates & Ben Riddle 10 & 11 July 2021	\$ 1,507.00	
	DRM-2057	01/08/2021	DRIVER RISK MANAGEMENT	Driver Training for Don Jamieson and Josh Reddicliffe 14 & 15 August 2021	\$ 1,507.00	
	DRM-2124	13/08/2021	DRIVER RISK MANAGEMENT	Driver Training for Don Jamieson and Josh Reddicliffe 14 & 15 August 2021	\$ 1,507.00	
56	EFT22172	20/08/2021	Dynamic Group Communications & Electrical			\$ 459.80
	161923	09/08/2021	Dynamic Group Communications & Electrical	John Glenn Park - emergency call out - attend site and repair park light	\$ 121.00	
	161925	09/08/2021	Dynamic Group Communications & Electrical	Wannamal Hall - investigate and repair faulty light fitting in men's toilet	\$ 338.80	
57	EFT22173	20/08/2021	ENTIRE FIRE MANAGEMENT	Bindoon-Dewars Pool Rd WAN001 T6494		\$ 36,410.00
58	EFT22174	20/08/2021	IT VISION	Synergysoft Annual License Fees 2021 2022		\$ 62,327.60
59	EFT22175	20/08/2021	JAKE WHISTLER			\$ 113.79
	TRAIN FARES	16/07/2021	JAKE WHISTLER	2 x Train Fares Reimbursement	\$ 13.80	
	CLOTHING REIMBURSE	10/08/2021	JAKE WHISTLER	Clothing Reimbursement 1 x Pants	\$ 99.99	
60	EFT22176	20/08/2021	JCT'S CREATIVE SOLUTIONS	Clean of Fire Stations July 2021		\$ 286.00
61	EFT22177	20/08/2021	JENNI HARRIS	Reimbursement for purchase of Microwave for Wannamal Station		\$ 249.00
62	EFT22178	20/08/2021	JTAGZ PTY LTD	Dog/Cat Tags		\$ 375.10
63	EFT22179	20/08/2021	KENNARDS HIRE	Hire of lighting tower for road works 27/7/21 - 10/8/2021		\$ 1,100.00
64	EFT22180	20/08/2021	LEONE DUNN	Honorarium Payment for 1/8/21 at Tourist Centre		\$ 100.00

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
65	EFT22181	20/08/2021	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA			\$ 1,980.00
	31107	01/08/2021	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Community Development Conference registration	\$ 990.00	
	31108	01/08/2021	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Community Development Conference registration	\$ 990.00	
66	EFT22182	20/08/2021	LOWER CHITTERING VOLUNTEER BUSHFIRE BRIGADE	Djidi Djidi Ridge Reserve Chittering CH145 T6967		\$ 772.00
67	EFT22183	20/08/2021	MUCHEA TREE FARM	Needoonga Lake Plants		\$ 292.00
68	EFT22184	20/08/2021	MUCHEA VOLUNTEER BUSH FIRE BRIGADE	Dampiera Crt Reserve CH619 T 6324		\$ 947.00
69	EFT22185	20/08/2021	McLEODS BARRISTERS & SOLICITORS	A Taste of Chittering		\$ 240.50
70	EFT22186	20/08/2021	NEVA MARGARET HARRIS	Honorarium Payment for 15/08/21 at Tourist Centre		\$ 100.00
71	EFT22187	20/08/2021	On Hold On Line	Monthly Messages on Hold July 2021		\$ 77.00
	CREDIT 1852	01/06/2021	On Hold On Line	reversal of duplicated payment of Invoice 1852		\$ 69.00
	1969	04/06/2021	On Hold On Line	Monthly Messages On Hold June 2021		-\$ 69.00
	INV2030	01/08/2021	On Hold On Line	Monthly Messages on Hold July 2021		-\$ 77.00
72	EFT22188	20/08/2021	RBC RURAL	Printer Costs - July		\$ 584.78
73	EFT22189	20/08/2021	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY			\$ 258.50
	68	04/08/2021	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	P9999 - Polesaw repair as required	\$ 225.50	
	69	04/08/2021	RJWR PTY LTD T/AS BINDOON MOWERS & MACHINERY	P9999 - Push mower repair as required	\$ 33.00	
74	EFT22190	20/08/2021	ROBYN PELLEGRINO	Honorarium Payment for 14/8/21 at Tourist Centre		\$ 50.00
75	EFT22191	20/08/2021	RUSTY'S ELECTRICAL			\$ 2,417.00
	1	01/08/2021	RUSTY'S ELECTRICAL	Shire Admin - to replace fluro light in ladies toilet as required	\$ 250.00	
	2	01/08/2021	RUSTY'S ELECTRICAL	Brockman Centre - Arts & Crafts - Install of GPO	\$ 275.00	
	3	01/08/2021	RUSTY'S ELECTRICAL	Replacement of Globes and Starters at Chinkabee Complex	\$ 253.00	
	4	01/08/2021	RUSTY'S ELECTRICAL	Chinkabee Complex - fault finding, replacement of front sensor light and replacement of rear sensor light.	\$ 660.00	
	22	04/08/2021	RUSTY'S ELECTRICAL	Chinkabee Complex - Playgroup - replacement of hot water urn	\$ 979.00	
76	EFT22192	20/08/2021	Rusty's Plumbing Gas & Maintenance			\$ 4,796.00
	76	30/06/2021	Rusty's Plumbing Gas & Maintenance	Repair ruptured water pipe at Edmonds Reserve	\$ 605.00	
	78	30/06/2021	Rusty's Plumbing Gas & Maintenance	unblock ladies sink in front of admin office	\$ 165.00	
	79	30/06/2021	Rusty's Plumbing Gas & Maintenance	John Glen Shade Structure - Onsite assistance with mini excavator to remove poles from shade sail	\$ 1,210.00	
	77	30/06/2021	Rusty's Plumbing Gas & Maintenance	Unblock Ladies Toilets at John Glen Park Muchea	\$ 330.00	
	80	18/08/2021	Rusty's Plumbing Gas & Maintenance	Bindoon Public Toilets - emergency call out with excavator to attend to flooding and ATU repairs as required	\$ 990.00	
	81	18/08/2021	Rusty's Plumbing Gas & Maintenance	1/6194 Great Northern Highway - Staff Housing - Storm damage emergency call out	\$ 440.00	
	82	18/08/2021	Rusty's Plumbing Gas & Maintenance	Shire Depot - to attend site and unblock toilet as required	\$ 165.00	
	83	18/08/2021	Rusty's Plumbing Gas & Maintenance	1/8 Edmonds Place - Tap repair as required to outside tap	\$ 165.00	
	84	18/08/2021	Rusty's Plumbing Gas & Maintenance	6/11 Edmonds place - to attend site and repair leaking kitchen taps and shower	\$ 286.00	
	85	18/08/2021	Rusty's Plumbing Gas & Maintenance	6/11 Edmonds Place - to clear sediment blockages to tapware and install new hand held shower rose	\$ 253.00	
	86	18/08/2021	Rusty's Plumbing Gas & Maintenance	To find and repair burst water pipe for Senior Housing	\$ 187.00	
77	EFT22193	20/08/2021	SHIRE OF CHITTERING			\$ 164.50
	T391	13/08/2021	SHIRE OF CHITTERING	BSL LEVY AGENT FEE JULY 2021	\$ 115.00	
	T392	13/08/2021	SHIRE OF CHITTERING	CTF AGENT FEE JULY 2021	\$ 49.50	
78	EFT22194	20/08/2021	SMEC AUSTRALIA PTY LTD	Design Chittering Road Culvert Replacement of Bridges: Bridges 4026 (SLK 11.20) and 4027 (SLK 11.34)		\$ 2,795.20
79	EFT22195	20/08/2021	SYNERGY	Street Lighting Electricity		\$ 7,940.56
80	EFT22196	20/08/2021	TELSTRA	Telstra July 2021		\$ 7,843.87
81	EFT22197	20/08/2021	TIM DAVIES LANDSCAPING	Bindoon MTB - Landscape Design Services based on quote supplied 13133D on 18/06/2021		\$ 4,950.00
82	EFT22198	20/08/2021	TOLL GROUP			\$ 110.11
	0456-S282300	01/08/2021	TOLL GROUP	Freight July 2021	\$ 71.17	
	0457-S282300	01/08/2021	TOLL GROUP	Freight 23 July 2021	\$ 38.94	
83	EFT22199	20/08/2021	UPPER CHITTERING VOLUNTEER BUSHFIRE BRIGADE	Dampiera Crt Reserve CH619 T 6324		\$ 619.00
84	EFT22200	20/08/2021	WATER CORPORATION	Water July 2021		\$ 3,843.14
85	EFT22201	31/08/2021	ADAMS COACHLINES	Familiarisation Tour		\$ 1,020.00
	46001 AND CR46039	04/08/2021	ADAMS COACHLINES	Familiarisation Tour		-\$ 1,110.00
	CR NOTE 46039	17/08/2021	ADAMS COACHLINES	48 Standard Coach downsized to 33 Midi Coach		\$ 90.00
86	EFT22202	31/08/2021	AMPAC DEBT RECOVERY	Rates Debt Collection 04/08/2021		\$ 66.00

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
87	EFT22203	31/08/2021	AUSTECH SURVEILLANCE PTY LTD			\$ 453.00
	82910	01/08/2021	AUSTECH SURVEILLANCE PTY LTD	Sussex Bend - CCTV monthly data charges	\$ 71.00	
	82911	03/08/2021	AUSTECH SURVEILLANCE PTY LTD	Muchea Landfill - Monthly Internet Connection & DDNS Registration - August	\$ 71.00	
	82912	03/08/2021	AUSTECH SURVEILLANCE PTY LTD	Muchea Hall - Monthly Internet Connection & DDNS Registration	\$ 71.00	
	82913	03/08/2021	AUSTECH SURVEILLANCE PTY LTD	John Glenn Park - Monthly Internet Connection & DDNS Registration - August	\$ 71.00	
	82914	03/08/2021	AUSTECH SURVEILLANCE PTY LTD	Lower Chittering Hall - Monthly Internet Connection & DDNS Registration - August	\$ 71.00	
	82935	12/08/2021	AUSTECH SURVEILLANCE PTY LTD	Shire Admin - Solosafe monitoring monthly fee - Aug/Sept	\$ 98.00	
88	EFT22204	31/08/2021	AUSTRALIA POST	Postage July 2021		\$ 4,250.55
89	EFT22205	31/08/2021	AUTOSPARK BULLSBROOK			\$ 382.00
	15084	10/08/2021	AUTOSPARK BULLSBROOK	ICV - to undertake proximity switch installation	\$ 191.00	
	15085	10/08/2021	AUTOSPARK BULLSBROOK	CH1272 - Upper Chittering 2.4 - to undertake installation of thermal imaging camera charger	\$ 191.00	
90	EFT22206	31/08/2021	BARBARA ALISON ADAMS	Honorarium Payment for Visitor Centre 21/08/21		\$ 50.00
91	EFT22207	31/08/2021	BINDOON AGENCIES (Lee Martin)	CH5464 - Community Bus - to undertake annual safety inspection		\$ 195.40
92	EFT22208	31/08/2021	BINDOON AND DISTRICTS BOWLING CLUB	CAGS 21/22 Event Sponsorship - Mens Open and Ladies Gala Days		\$ 700.00
93	EFT22209	31/08/2021	BINDOON BAKEHAUS & CAFE			\$ 383.00
	00001781	19/08/2021	BINDOON BAKEHAUS & CAFE	Agenda Forum Catering - 11 August 2021	\$ 117.00	
	00001782	19/08/2021	BINDOON BAKEHAUS & CAFE	CHAG	\$ 125.00	
	00001785	19/08/2021	BINDOON BAKEHAUS & CAFE	Order 17 August 2021	\$ 141.00	
94	EFT22210	31/08/2021	BINDOON MECHANICAL PTY LTD			\$ 1,933.69
	1110 TYRES	19/08/2021	BINDOON MECHANICAL PTY LTD	CH0 - Tyre replacement and disposal	\$ 1,438.80	
	1110 SERVICE	19/08/2021	BINDOON MECHANICAL PTY LTD	CH0 - To undertake service as required	\$ 494.89	
95	EFT22211	31/08/2021	BOB WADDELL & ASSOCIATES	Finance Manager Services - Capitalisation of 2020-21 assets		\$ 297.00
96	EFT22212	31/08/2021	BRAGSKALE PTY LTD	John Glenn shade sail - onsite assistance for install of install of new shade shelter		\$ 2,860.00
97	EFT22213	31/08/2021	BRIAN COLLIER	Honorarium payment for Visitor Centre 22/08/21		\$ 100.00
98	EFT22214	31/08/2021	BUNNINGS BUILDING SUPPLIES	Hardware Supplies		\$ 93.31
99	EFT22215	31/08/2021	CHITTERING PEST & WEED			\$ 23,265.00
	2021-359	23/08/2021	CHITTERING PEST & WEED	John Glenn Park	\$ 165.00	
	2021-364	23/08/2021	CHITTERING PEST & WEED	Brockman Centre	\$ 1,760.00	
	2021-365	23/08/2021	CHITTERING PEST & WEED	Bindoon Cemetery	\$ 110.00	
	2021-366	23/08/2021	CHITTERING PEST & WEED	Bindoon Hall	\$ 1,980.00	
	2021-367	23/08/2021	CHITTERING PEST & WEED	Staff Housing	\$ 3,520.00	
	2021-368	23/08/2021	CHITTERING PEST & WEED	Shire admin	\$ 3,190.00	
	2021-369	23/08/2021	CHITTERING PEST & WEED	5 Year Perimeter Treatment - multiple locations	\$ 3,520.00	
	2021-370	23/08/2021	CHITTERING PEST & WEED	11 Edmonds Place Housing	\$ 4,400.00	
	2021-371	23/08/2021	CHITTERING PEST & WEED	8 Edmonds Place Housing	\$ 4,620.00	
100	EFT22216	31/08/2021	CHITTERING TOURIST ASSOC (INC)	Reimbursement of LPO stock processsed through VC EFTPOS in error		\$ 144.35
101	EFT22217	31/08/2021	CHITTERING WILDLIFE CARERS INC	Donation for Famil participation		\$ 150.00
102	EFT22218	31/08/2021	CWA BINDOON BELLES			\$ 2,250.00
	4	21/08/2021	CWA BINDOON BELLES	CAGS 21/22 Event Sponsorship - Car Day Markets	\$ 800.00	
	5	21/08/2021	CWA BINDOON BELLES	CAGS 21/22 Event Sponsorship - 2022 CWA State Conference	\$ 1,000.00	
	6	21/08/2021	CWA BINDOON BELLES	CAGS 21/22 Event Sponsorship - Kids Disco	\$ 450.00	
103	EFT22219	31/08/2021	DANHIRE PTY LTD	Bindoon War Memorial - removal of dangerous tree from verge		\$ 1,650.00
104	EFT22220	31/08/2021	DESTINATION PERTH	Destination Perth Marketing Campaign Part 1 co-op funding contribution		\$ 2,000.00
105	EFT22221	31/08/2021	DIRECT COMMUNICATIONS	CH10975 - to supply replacement radio and antenna		\$ 609.07
106	EFT22222	31/08/2021	DOWNER EDI WORKS PTY LTD	Bridge 4026 - August hire of props		\$ 1,465.37
107	EFT22223	31/08/2021	Dynamic Group Communications & Electrical			\$ 4,994.72
	161960	30/06/2021	Dynamic Group Communications & Electrical	Muchea East Road/Santa Gertrudis Drive - insurance claim PR0030796	\$ 3,483.70	
	161949	18/08/2021	Dynamic Group Communications & Electrical	To inspect and rectify antenna issues at 4/11 Edmonds Place Bindoon	\$ 968.06	
	161966	26/08/2021	Dynamic Group Communications & Electrical	Admin Building Fluoro Replacement	\$ 542.96	
108	EFT22224	31/08/2021	ECO GECKO - ENVIRONMENT & DESIGN	Chittering Familiarisation Tour - Eco Gecko experience		\$ 352.00
109	EFT22225	31/08/2021	ECO LANDWORKS PTY LTD	Chittering Rd Mitigation Work CH627 T7071		\$ 8,122.18
110	EFT22226	31/08/2021	FRONTLINE FIRE & RESCUE EQUIPMENT	Muchea 2.4 - replace suction connection on pump		\$ 984.04
111	EFT22227	31/08/2021	FUEL DISTRIBUTORS OF WESTERN AUSTRALIA PTY LTD	Fuel Delivery - August		\$ 13,388.10
112	EFT22228	31/08/2021	FULLWORKS FIRE SAFETY AUSTRALIA	Fire Control Supplies		\$ 2,779.70
113	EFT22229	31/08/2021	FULTON HOGAN INDUSTRIES PTY LTD	To order and collect 1x 1000L pod of emulsion 13/08/21		\$ 1,298.00
114	EFT22230	31/08/2021	GEOFABRICS AUSTRALASIA PTY LTD	Geofabric and fittings		\$ 2,636.17
115	EFT22231	31/08/2021	HERSEY'S SAFETY PTY LTD	Safety Supplies		\$ 1,301.36
116	EFT22232	31/08/2021	HIGH PERFORMANCE PRINTER REPAIRS	Annual care package service for designjet T2300 - HP Plotter Printer		\$ 880.00

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
117	EFT22233	31/08/2021	INSTANT TOILETS AND SHOWERS T/AS INSTANT PRODUCTS HIRE	Five Star Event Chemical toilets		\$ 587.99
118	EFT22234	31/08/2021	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	JCB Backhoe - to attend site and investigate/repair issue with fourth gear and ride float switch		\$ 5,618.95
	CR J1CMP35268	30/06/2021	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	Credit adjustment of J1CMP35268		\$ 359.45
	J1CMP35825	17/08/2021	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	JCB Backhoe - to attend site and investigate/repair issue with fourth gear and ride float switch		-\$ 5,978.40
119	EFT22235	31/08/2021	KENNARDS HIRE	Hire of lighting tower for road works 10/8/2021 - 24/08/2021		\$ 1,100.00
120	EFT22236	31/08/2021	KLEEN WEST DISTRIBUTORS			\$ 2,087.31
	00059403	01/08/2021	KLEEN WEST DISTRIBUTORS	Cleaning Supplies - Public Conveniences	\$ 1,837.61	
	00059689	05/08/2021	KLEEN WEST DISTRIBUTORS	To supply jumbo roll holder double dispenser x 4	\$ 249.70	
121	EFT22237	31/08/2021	LANDGATE CUSTOMER ACCOUNT	Mining Tenements Chargable 11/06/21 to 06/08/21		\$ 41.30
122	EFT22238	31/08/2021	LGRCEU	Payroll deductions		\$ 20.50
123	EFT22239	31/08/2021	LITTLE EEDEN FARM HONEY	Morning tea at Little Eeden Farm Honey & Apiary		\$ 224.00
124	EFT22240	31/08/2021	LOCAL HEALTH AUTHORITY ANALYTICAL COMMITTEE	Membership for Local Health Authorities Analytical Committee for 2021/2022		\$ 1,525.62
125	EFT22241	31/08/2021	LOCK, STOCK & FARRELL	10 x Keys plus Freight		\$ 267.00
126	EFT22242	31/08/2021	LOWER CHITTERING VOLUNTEER BUSHFIRE BRIGADE			\$ 2,000.00
	0008	01/08/2021	LOWER CHITTERING VOLUNTEER BUSHFIRE BRIGADE	Hazard Reduction Burn at 71 Chardonnay Drive, Lower Chittering - July 2020	\$ 800.00	
	0010	01/08/2021	LOWER CHITTERING VOLUNTEER BUSHFIRE BRIGADE	Reimbursement for Hazard Reduction Burn at 145 Santa Gertrudis Drive, Lower Chittering	\$ 1,200.00	
127	EFT22243	31/08/2021	MARKET CREATIONS AGENCY PTY LTD	On-site development of the Shire of Chittering Intranet		\$ 5,138.10
128	EFT22244	31/08/2021	MUCHEA TREE FARM	30 x Grafted Corymbia Ficifolia		\$ 990.00
129	EFT22245	31/08/2021	McLEODS BARRISTERS & SOLICITORS	Preparation of contract for Architectural Services - Site Architecture.		\$ 9,900.00
130	EFT22246	31/08/2021	NORTHERN VALLEY'S QUALITY MEATS	August Toolbox - to supply sausages		\$ 38.12
131	EFT22247	31/08/2021	NORTHERN VALLEYS LOCAVORE STORE	dried wildflowers for a volunteer thank you gift		\$ 15.00
132	EFT22248	31/08/2021	Nesci Estate Winery	Nesci Estate Wine Farm Chittering Familiarisation Tour		\$ 189.00
133	EFT22249	31/08/2021	ORACLE SURVEYS	Bindoon Mountain Bike Park WAPC documentation		\$ 6,486.70
134	EFT22250	31/08/2021	On Hold On Line	Monthly Messages on Hold - August 2021		\$ 77.00
135	EFT22251	31/08/2021	PLAY HARD SPORTS EQUIPMENT	Basketball equipment		\$ 1,043.90
136	EFT22252	31/08/2021	PUMPS AUSTRALIA PTY LTD	1 x PX 10 120 E 240 High Pressure Cleaner with hose & gun		\$ 2,744.50
137	EFT22253	31/08/2021	PURE STEEL SHEDS	John Glenn Park - to supply 1 x solid shade structure over playground equipment - Final Payment		\$ 14,352.25
138	EFT22254	31/08/2021	RUSTY'S ELECTRICAL			\$ 825.70
	24	26/08/2021	RUSTY'S ELECTRICAL	Lower Chittering Fire Station	\$ 705.56	
	28	26/08/2021	RUSTY'S ELECTRICAL	Lower Chittering Hall	\$ 120.14	
139	EFT22255	31/08/2021	SHELFORD CONSTRUCTIONS PTY LTD	Partial refund of Planning fees charged for incorrect amount on P130/21		\$ 87.18
140	EFT22256	31/08/2021	SHIRE OF CHITTERING			\$ 19,020.55
	A11835	01/08/2021	SHIRE OF CHITTERING	11 Edmonds Place Rates 2021/22	\$ 334.00	
	A9560	01/08/2021	SHIRE OF CHITTERING	8 Edmonds Place Rates 2021/22	\$ 8,473.07	
	A9531	01/08/2021	SHIRE OF CHITTERING	21 Binda Place Rates 2021/22	\$ 1,892.55	
	A1627	01/08/2021	SHIRE OF CHITTERING	29 Binda Place Rates 2021/22	\$ 2,143.25	
	A11785	01/08/2021	SHIRE OF CHITTERING	Ferguson House Rates 2021/22	\$ 1,642.66	
	A11630	01/08/2021	SHIRE OF CHITTERING	Chittering Health Centre Rates 2021/22	\$ 4,535.02	
141	EFT22257	31/08/2021	SOUTH MIDLANDS POLOCROSSE CLUB	CAGS 21/22 Event Sponsorship - Annual Polocrosse Carnival		\$ 900.00
142	EFT22258	31/08/2021	STRINGYBARK COTTAGE WINERY, FUNCTION CENTRE & RESTAURANT	Chittering Familiarisation Tour Lunch at Stringybark Winery & Restaurant.		\$ 405.00
143	EFT22259	31/08/2021	SUNNY SIGN COMPANY PTY LTD	8 x Signs		\$ 550.00
144	EFT22260	31/08/2021	TAURUS MOTOR FINANCE	Payroll deductions		\$ 193.08
145	EFT22261	31/08/2021	TOTALLY WORKWEAR - Joondalup			\$ 3,256.95
	7200523777	11/08/2021	TOTALLY WORKWEAR - Joondalup	1 x Shirt and 2 x Pants with embroidery	\$ 264.55	
	7200525219	18/08/2021	TOTALLY WORKWEAR - Joondalup	3 x Shirts, 3 x Pants with embroidery and Boots	\$ 618.80	
	7200525220	18/08/2021	TOTALLY WORKWEAR - Joondalup	3 x Shirts, 2 x Pants, 1 x Boots	\$ 569.55	
	7200525223	18/08/2021	TOTALLY WORKWEAR - Joondalup	2 x Jeans, 1 x Boots	\$ 328.80	
	7200525224	18/08/2021	TOTALLY WORKWEAR - Joondalup	2 x Jeans, 1 x Boots	\$ 337.80	
	7200525225	18/08/2021	TOTALLY WORKWEAR - Joondalup	3 x Shirts, 2 x Pants, 1 x Jacket, 1 x Boots		

LIST OF ACCOUNTS PAID IN AUGUST 21 - SUBMITTED TO COUNCIL 15 SEPTEMBER 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	Direct Debits					
	DD9267.1	04/08/2021	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan 79 Principle & Interest Payment - Multipurpose Health Centre		\$ 37,882.71
	DD9269.1	04/08/2021	AWARE SUPER	Payroll deductions		\$ 11,087.36
	DD9269.2	04/08/2021	MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions		\$ 196.56
	DD9269.3	04/08/2021	AMP SUPERLEADER	Superannuation contributions		\$ 139.65
	DD9269.4	04/08/2021	HESTA	Superannuation contributions		\$ 356.34
	DD9269.5	04/08/2021	CBUS SUPER	Superannuation contributions		\$ 211.03
	DD9269.6	04/08/2021	MLC Super - Plum Super - USI 70732426024150	Payroll deductions		\$ 159.31
	DD9269.7	04/08/2021	Colonial First State First Choice Personal Superannuation	Superannuation contributions		\$ 97.95
	DD9269.8	04/08/2021	REST SUPERANNUATION	Superannuation contributions		\$ 304.25
	DD9269.9	04/08/2021	ANZ SMART CHOICE SUPER	Superannuation contributions		\$ 403.46
	DD9301.1	18/08/2021	AWARE SUPER	Payroll deductions		\$ 12,791.61
	DD9301.2	18/08/2021	MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions		\$ 237.86
	DD9301.3	18/08/2021	HESTA	Superannuation contributions		\$ 461.01
	DD9301.4	18/08/2021	CBUS SUPER	Superannuation contributions		\$ 245.62
	DD9301.5	18/08/2021	Colonial First State First Choice Personal Superannuation	Superannuation contributions		\$ 93.07
	DD9301.6	18/08/2021	REST SUPERANNUATION	Superannuation contributions		\$ 374.48
	DD9301.7	18/08/2021	ANZ SMART CHOICE SUPER	Superannuation contributions		\$ 477.16
	DD9301.8	18/08/2021	SPIRIT SUPER	Superannuation contributions		\$ 275.51
	DD9301.9	18/08/2021	AUSTRALIAN SUPER	Superannuation contributions		\$ 2,237.61
	DD9302.1	14/08/2021	BENDIGO BANK	Credit Card		\$ 7,113.35
	144-01	01/08/2021	BENDIGO BANK	Forum Advocating Cultural & Ecotourism Inc	\$ 1,100.00	
	144-11	01/08/2021	BENDIGO BANK	Forum Advocating Cultural and Ecotourism Inc	\$ 25.00	
	144-12	01/08/2021	BENDIGO BANK	Forum Advocating Cultural and Ecotourism Inc	\$ 25.00	
	144-13	01/08/2021	BENDIGO BANK	myteddy.com - New Baby Gift	\$ 83.90	
	144-14	01/08/2021	BENDIGO BANK	Aust Post - Verification of Identity	\$ 14.95	
	144-15	01/08/2021	BENDIGO BANK	Microwave for Chambers	\$ 69.00	
	144-16	01/08/2021	BENDIGO BANK	Ali Express - Frames for Chittering tourism brochures	\$ 102.97	
	144-17	01/08/2021	BENDIGO BANK	Aust Post - Verification of Identity	\$ 14.95	
	144-18	01/08/2021	BENDIGO BANK	LG Professionals - Better Practice - Building Trusting Relationships	\$ 100.00	
	144-19	01/08/2021	BENDIGO BANK	Moonpig - Greeting Card	\$ 14.55	
	144-20	01/08/2021	BENDIGO BANK	PLE Computers	\$ 245.96	
	144-02	01/08/2021	BENDIGO BANK	Apple - Microsoft 365 July	\$ 12.99	
	144-21	01/08/2021	BENDIGO BANK	Perth Mint - Aust Citizenship Coins	\$ 71.86	
	144-22	01/08/2021	BENDIGO BANK	Kennards Hire - Lighting Tower - 13/07/21 to 23/07/21	\$ 1,100.00	
	144-23	01/08/2021	BENDIGO BANK	Card Fees	\$ 20.00	
	144-05	01/08/2021	BENDIGO BANK	Adobe Licence for EDO	\$ 871.07	
	144-03	01/08/2021	BENDIGO BANK	Rangers Uniforms - Embroidery	\$ 337.39	
	144-04	01/08/2021	BENDIGO BANK	LG Professionals - Membership 21/22 - Melinda Prinsloo	\$ 531.00	
	144-06	01/08/2021	BENDIGO BANK	Australia Day Council of WA - Gold Associate 2021-22	\$ 659.75	
	144-07	01/08/2021	BENDIGO BANK	Bindoon General Store - Refreshments - Members	\$ 86.00	
	144-08	01/08/2021	BENDIGO BANK	Kennards Hire - Lighting Tower - 29/06/21 to 13/07/21	\$ 1,100.00	
	144-09	01/08/2021	BENDIGO BANK	IPWEA - Professional Certificate AMP - Jim Garrett	\$ 462.00	
	144-10	01/08/2021	BENDIGO BANK	Forum Advocating Cultural & Ecotourism Inc	\$ 65.01	
	DD9306.1	26/08/2021	AWARE SUPER	Super Rejection 25062021 repayment		\$ 8,413.81
	DD9306.2	30/08/2021	AWARE SUPER	Super Rejection Repayment 29062021 Pc010621		\$ 676.77
	DD9269.10	04/08/2021	CARE SUPER	Superannuation contributions		\$ 868.62
	DD9269.11	04/08/2021	SPIRIT SUPER	Superannuation contributions		\$ 236.56
	DD9269.12	04/08/2021	AUSTRALIAN SUPER	Payroll deductions		\$ 1,844.74
	DD9269.13	04/08/2021	Australian Ethical Retail Superannuation Fund	Superannuation contributions		\$ 318.73
	DD9269.14	04/08/2021	Colonial First State Rollover & Superannuation Fund	Superannuation contributions		\$ 132.77

LIST OF ACCOUNTS PAID IN AUGUST 21 - SUBMITTED TO COUNCIL 15 SEPTEMBER 2021						
	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Amount
	DD9269.15	04/08/2021	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions		\$ 1,125.25
	DD9301.10	18/08/2021	Australian Ethical Retail Superannuation Fund	Superannuation contributions		\$ 405.96
	DD9301.11	18/08/2021	Colonial First State Rollover & Superannuation Fund	Superannuation contributions		\$ 167.62
	DD9301.12	18/08/2021	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions		\$ 1,617.19
	DD9301.13	18/08/2021	CARE SUPER	Superannuation contributions		\$ 584.76
				Total Direct Debits		\$ 91,538.68
	Cheques					
						\$ -
				Total Cheques		\$ -
				Total Municipal Payments		\$ 743,507.00



MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 August 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 August 2021

Key Information

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by Reporting Program

Is presented on page 6 and shows a surplus as at 31 August 2021 of \$10,020,420.

Items of Significance

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

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Complex Redevelopment	0%	\$ 2,700,000	\$ 450,000	\$ 9,000
Mountain Bike Park (Capital)	3%	\$ 1,944,973	\$ 324,162	\$ 65,397
Muchea to Northlink Connect (Capital)	0%	\$ 381,000	\$ 63,500	\$ -
Binda Place	0%	\$ 138,637	\$ 23,102	\$ -
Chittering Road (RRG)	0%	\$ 303,252	\$ 50,542	\$ 641
Chittering Valley Road (R2R)	0%	\$ 295,792	\$ 49,298	\$ -
Wannamal Hall Infrastructure Other (Capital)	0%	\$ 138,000	\$ 23,000	\$ -
North Rd	0%	\$ 98,790	\$ 16,464	\$ -
Wandena Road	1%	\$ 238,142	\$ 39,684	\$ 2,695
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	18%	\$ 1,763,888	\$ 472,450	\$ 315,061
Non-operating Grants, Subsidies and Contributions	6%	\$ 4,970,550	\$ 828,422	\$ 320,405
	9%	\$ 6,734,438	\$ 1,300,872	\$ 635,466
Rates Levied	100%	\$ 6,106,099	\$ 6,103,760	\$ 6,098,284

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31 August 2020	Current Year 31 August 2021
Adjusted Net Current Assets	183%	\$ 5,462,575	\$ 10,020,420
Cash and Equivalent - Unrestricted	318%	\$ 2,403,198	\$ 7,634,995
Cash and Equivalent - Restricted	108%	\$ 1,967,788	\$ 2,131,386
Receivables - Rates	81%	\$ 5,650,135	\$ 4,603,726
Receivables - Other	49%	\$ 403,918	\$ 197,290
Payables	113%	\$ 1,038,468	\$ 1,172,621

% 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.

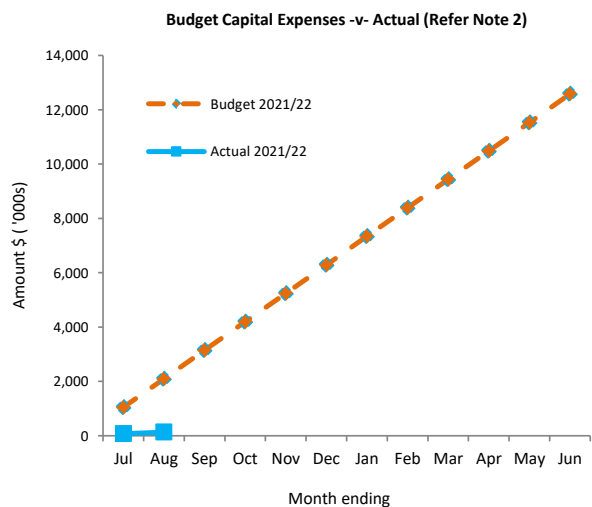
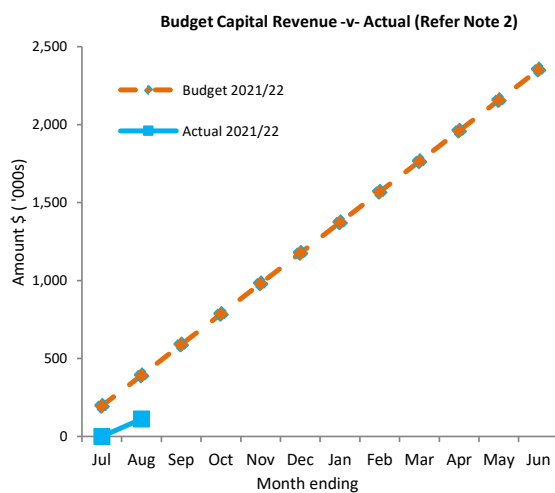
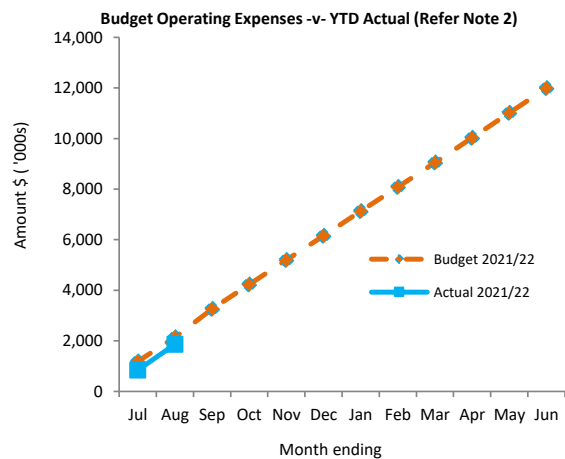
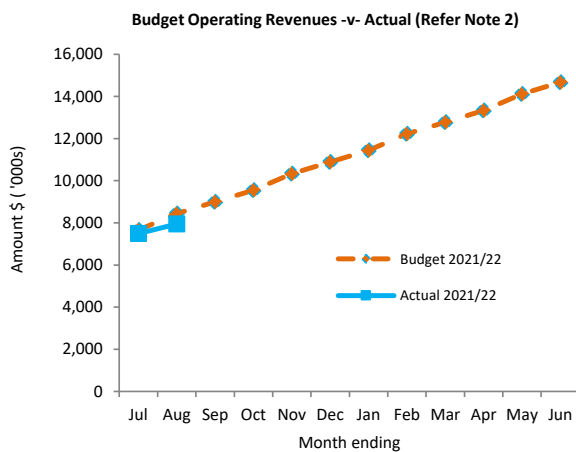
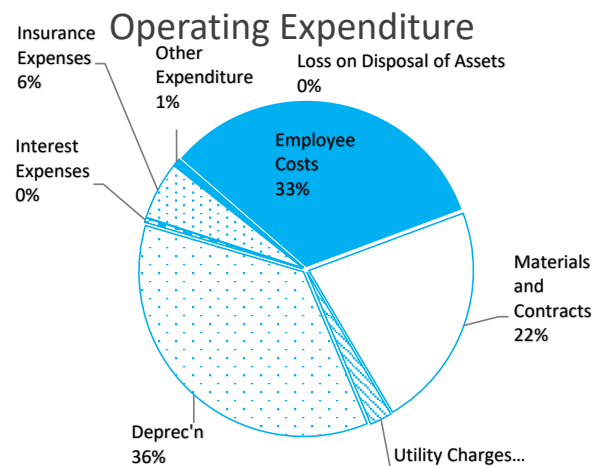
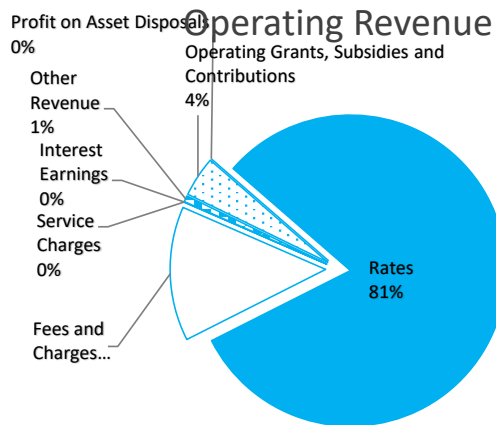
Preparation

Prepared by: Bob Waddell

Reviewed by: Melinda Prinsloo

Date prepared: 13/08/2021

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 August 2021



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 August 2021

	Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	3	3,823,108	3,396,205	3,396,205	3,396,205	0	0%		
Revenue from operating activities									
Governance		6,638	6,638	1,104	351	(753)	(68%)	▼	
General Purpose Funding - Rates	9	6,106,099	6,106,099	6,103,760	6,098,284	(5,476)	(0%)	▼	
General Purpose Funding - Other		867,567	867,567	204,234	215,343	11,109	5%	▲	
Law, Order and Public Safety		928,144	928,144	173,430	9,158	(164,272)	(95%)	▼	\$
Health		47,796	47,796	7,964	21,419	13,455	169%	▲	\$
Education and Welfare		34,049	34,049	5,672	3,100	(2,572)	(45%)	▼	
Housing		146,389	146,389	24,370	22,433	(1,937)	(8%)	▼	
Community Amenities		1,138,482	1,138,482	922,909	969,098	46,190	5%	▲	
Recreation and Culture		8,080	8,080	1,342	2,180	838	62%	▲	
Transport		214,137	214,137	135,768	141,875	6,107	4%	▲	
Economic Services		154,644	154,644	25,766	24,941	(825)	(3%)	▼	
Other Property and Services		50,226	50,226	8,366	4,810	(3,556)	(43%)	▼	
		9,702,251	9,702,251	7,614,684	7,512,993				
Expenditure from operating activities									
Governance		(1,040,806)	(1,040,806)	(170,485)	(120,896)	49,589	29%	▲	\$
General Purpose Funding		(310,135)	(310,135)	(53,272)	(46,604)	6,668	13%	▲	\$
Law, Order and Public Safety		(1,676,194)	(1,676,194)	(292,553)	(226,047)	66,506	23%	▲	\$
Health		(368,411)	(368,411)	(66,989)	(65,550)	1,439	2%	▲	
Education and Welfare		(139,699)	(139,699)	(23,459)	(13,528)	9,931	42%	▲	\$
Housing		(310,011)	(310,011)	(57,327)	(60,788)	(3,461)	(6%)	▼	
Community Amenities		(2,101,782)	(2,101,782)	(366,579)	(276,242)	90,337	25%	▲	\$
Recreation and Culture		(1,636,855)	(1,636,855)	(284,776)	(210,704)	74,072	26%	▲	\$
Transport		(3,553,592)	(3,553,592)	(598,232)	(679,138)	(80,905)	(14%)	▼	\$
Economic Services		(832,618)	(832,618)	(149,752)	(109,444)	40,308	27%	▲	\$
Other Property and Services		(22,397)	(22,397)	(71,743)	(53,603)	18,140	25%	▲	\$
		(11,992,500)	(11,992,500)	(2,135,167)	(1,862,543)				
Operating activities excluded from budget									
Add back Depreciation		3,755,880	3,755,880	625,960	673,700	47,740	8%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(82,801)	(82,801)	(13,800)	0	13,800	(100%)	▲	
Movement in Leave Reserve (Added Back)		53,996	53,996	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		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			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		1,436,826	1,436,826	6,091,677	6,324,150				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	11	4,970,550	4,970,550	828,422	320,405	(508,017)	(61%)	▼	\$
Proceeds from Disposal of Assets	8	672,000	672,000	111,998	111,554	(444)	(0%)	▼	
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(3,619,100)	(3,619,100)	(603,170)	(9,000)	594,170	99%	▲	\$
Plant and Equipment	13	(1,086,374)	(1,086,374)	(181,056)	0	181,056	100%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,663,355)	(2,663,355)	(443,864)	(27,119)	416,745	94%	▲	\$
Infrastructure Assets - Bridges	13	(754,061)	(754,061)	(125,676)	(7,768)	117,908	94%	▲	\$
Infrastructure Assets - Footpaths	13	(688,955)	(688,955)	(114,824)	0	114,824	100%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(2,630,973)	(2,630,973)	(438,492)	(65,397)	373,095	85%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(153,000)	(153,000)	(25,500)	0	25,500	100%	▲	\$
Amount attributable to investing activities		(5,953,268)	(5,953,268)	(992,162)	322,675				
Financing Activities									
Proceeds from New Debentures		1,279,755	1,279,755	213,292	0	(213,292)	(100%)	▼	\$
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0	0			
Transfer from Reserves	7	400,000	400,000	66,664	0	(66,664)	(100%)	▼	\$
Advances to Community Groups		0	0	0	0	0			
Repayment of Debentures	10	(507,424)	(507,424)	(84,566)	(22,609)	61,957	73%	▲	\$
Transfer to Reserves	7	(478,996)	(478,996)	(79,832)	0	79,832	100%	▲	\$
Amount attributable to financing activities		693,335	693,335	115,558	(22,609)				
Closing Funding Surplus(Deficit)	3	0	(426,903)	8,611,278	10,020,420				

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

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 August 2021

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Opening Funding Surplus (Deficit)	3	\$ 3,823,108	\$ 3,396,205	\$ 3,396,205	\$ 3,396,205	\$ 0	0%		
Revenue from operating activities									
Rates	9	6,106,099	6,106,099	6,103,760	6,098,284	(5,476)	(0%)	▼	
Operating Grants, Subsidies and Contributions	11	1,763,888	1,763,888	472,450	315,061	(157,389)	(33%)	▼	\$
Fees and Charges		1,470,889	1,470,889	978,275	1,049,486	71,212	7%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		95,971	95,971	15,992	2,096	(13,896)	(87%)	▼	\$
Other Revenue		170,386	170,386	28,374	48,067	19,693	69%	▲	\$
Profit on Disposal of Assets	8	95,018	95,018	15,834	0	(15,834)	(100%)	▼	\$
Gain on FV Adjustment of Assets		0	0	0	0	0			
		9,702,251	9,702,251	7,614,684	7,512,993				
Expenditure from operating activities									
Employee Costs		(4,046,185)	(4,046,185)	(745,414)	(619,090)	126,324	17%	▲	\$
Materials and Contracts		(3,327,064)	(3,327,064)	(542,656)	(416,501)	126,155	23%	▲	\$
Utility Charges		(168,448)	(168,448)	(31,625)	(40,912)	(9,287)	(29%)	▼	
Depreciation on Non-Current Assets		(3,755,880)	(3,755,880)	(625,960)	(673,700)	(47,740)	(8%)	▼	
Interest Expenses		(123,518)	(123,518)	(20,574)	8,176	28,750	140%	▲	\$
Insurance Expenses		(221,228)	(221,228)	(110,590)	(107,242)	3,348	3%	▲	
Other Expenditure		(337,960)	(337,960)	(56,314)	(13,274)	43,040	76%	▲	\$
Loss on Disposal of Assets	8	(12,217)	(12,217)	(2,034)	0	2,034	100%	▲	\$
Gain on FV Adjustment of Assets		0	0	0	0	0			
		(11,992,500)	(11,992,500)	(2,135,167)	(1,862,543)				
Operating activities excluded from budget									
Add back Depreciation		3,755,880	3,755,880	625,960	673,700	47,740	8%	▲	
Adjust (Profit)/Loss on Asset Disposal	8	(82,801)	(82,801)	(13,800)	0	13,800	(100%)	▲	
Movement in Leave Reserve (Added Back)		53,996	53,996	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		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			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		1,436,826	1,436,826	6,091,677	6,324,150				
Investing activities									
Grants, Subsidies and Contributions	11	4,970,550	4,970,550	828,422	320,405	(508,017)	(61%)	▼	\$
Proceeds from Disposal of Assets	8	672,000	672,000	111,998	111,554	(444)	(0%)	▼	
Land Held for Resale	13	0	0	0	0	0			
Land and Buildings	13	(3,619,100)	(3,619,100)	(603,170)	(9,000)	594,170	99%	▲	\$
Plant and Equipment	13	(1,086,374)	(1,086,374)	(181,056)	0	181,056	100%	▲	\$
Furniture and Equipment	13	0	0	0	0	0			
Infrastructure Assets - Roads	13	(2,663,355)	(2,663,355)	(443,864)	(27,119)	416,745	94%	▲	\$
Infrastructure Assets - Bridges	13	(754,061)	(754,061)	(125,676)	(7,768)	117,908	94%	▲	\$
Infrastructure Assets - Footpaths	13	(688,955)	(688,955)	(114,824)	0	114,824	100%	▲	\$
Infrastructure Assets - Drainage	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(2,630,973)	(2,630,973)	(438,492)	(65,397)	373,095	85%	▲	\$
Infrastructure Assets - Airports	13	0	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0	0			
Infrastructure Assets - Other	13	(153,000)	(153,000)	(25,500)	0	25,500	100%	▲	\$
Amount attributable to investing activities		(5,953,268)	(5,953,268)	(992,162)	322,675				
Financing Activities									
Proceeds from New Debentures		1,279,755	1,279,755	213,292	0	(213,292)	(100%)	▼	\$
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0.00	0			
Transfer from Reserves	7	400,000	400,000	66,664	0.00	(66,664)	(100%)	▼	\$
Advances to Community Groups		0	0	0	0.00	0			
Repayment of Debentures	10	(507,424)	(507,424)	(84,566)	(22,609)	61,957	73%	▲	\$
Transfer to Reserves	7	(478,996)	(478,996)	(79,832)	0	79,832	100%	▲	\$
Amount attributable to financing activities		693,335	693,335	115,558	(22,609)				
Closing Funding Surplus (Deficit)	3	0	(426,903)	8,611,278	10,020,420				

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

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 August 2021

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	9,000	603,170	3,619,100	9,000	(594,170)
Plant and Equipment	13	0	0	181,056	1,086,374	0	(181,056)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	27,119	443,864	2,663,355	27,119	(416,745)
Infrastructure Assets - Bridges	13	0	7,768	125,676	754,061	7,768	(117,908)
Infrastructure Assets - Footpaths	13	0	0	114,824	688,955	0	(114,824)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	65,397	438,492	2,630,973	65,397	(373,095)
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	0	25,500	153,000	0	(25,500)
Capital Expenditure Totals		0	109,284	1,932,582	11,595,818	109,284	(1,823,298)
Capital acquisitions funded by:							
Capital Grants and Contributions				828,422	4,970,550	320,405	
Borrowings				213,292	1,279,755	0	
Other (Disposals & C/Fwd)				111,998	672,000	111,554	
Council contribution - Cash Backed Reserves							
Various Reserves				66,664		0	
Council contribution - operations				712,206		(322,675)	
Capital Funding Total				1,932,582		109,284	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

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

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories**General**

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

Land Held for Resale

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

(i) Fixed Assets

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

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

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

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

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

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

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

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.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 1: Significant Accounting Policies**Activities:**

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

OTHER PROPERTY AND SERVICES**Objective:**

To monitor and control Shire overheads operating accounts.

Activities:

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




SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 2: Explanation of Material Variances

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 2021/22 year is \$10,000 and 10%.

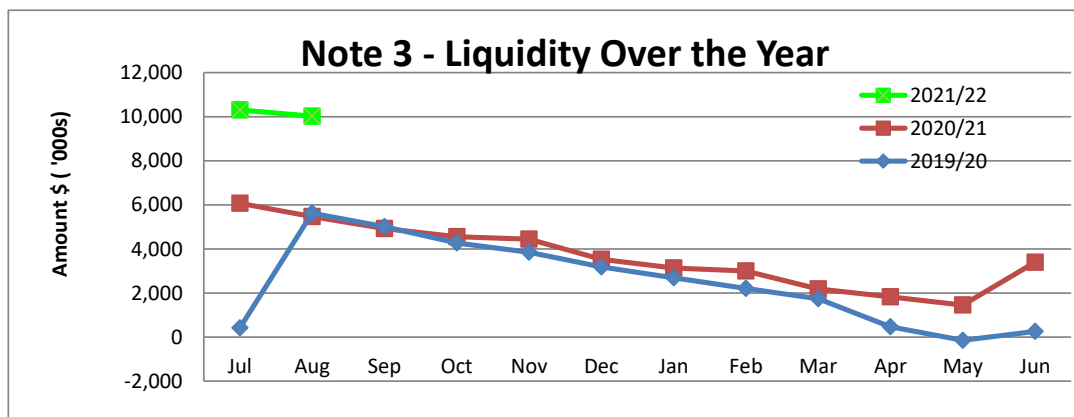
Reporting Program	Var. \$	Var. %	Var.  	Significant Var. 	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Law, Order and Public Safety	\$ (164,272)	(95%)			Timing	ESL and Fire Mitigation Activity Grant income spread over twelve months.
Health	13,455	169%			Permanent	Reimbursement of electricity expenditure from WA Country Health Service and Jupiter Health Services greater than budgeted
Expenditure from operating activities						
Governance	49,589	29%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
General Purpose Funding	6,668	13%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Law, Order and Public Safety	66,506	23%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Education and Welfare	9,931	42%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Community Amenities	90,337	25%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Recreation and Culture	74,072	26%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Transport	(80,905)	(14%)			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Economic Services	40,308	27%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Other Property and Services	18,140	25%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(508,017)	(61%)			Timing	Various differences in actual to budgeted income due to budget phasing.
Land and Buildings	594,170	99%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Plant and Equipment	181,056	100%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Infrastructure Assets - Roads	416,745	94%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Infrastructure Assets - Bridges	117,908	94%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Infrastructure Assets - Footpaths	114,824	100%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Infrastructure Assets - Parks & Ovals	373,095	85%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Infrastructure Assets - Other	25,500	100%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Financing Activities						
Proceeds from New Debentures	(213,292)	(100%)			Timing	Various differences in actual to budgeted income due to budget phasing.
Transfer from Reserves	(66,664)	(100%)			Timing	Various differences in actual to budgeted income due to budget phasing.
Repayment of Debentures	61,957	73%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.
Transfers to Reserves	79,832	100%			Timing	Various differences in actual to budgeted expenditure due to budget phasing.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2021	31/08/2020	31/08/2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	5,243,384	2,248,754	7,316,590
Cash Restricted - Conditions over Grants	11	0	154,444	318,405
Cash Restricted - Reserves	4	2,131,386	1,967,788	2,131,386
Receivables - Rates	6	228,905	5,650,135	4,603,726
Receivables - Other	6	162,474	403,918	197,290
Inventories		3,567	3,160	3,946
		7,769,715	10,428,198	14,571,343
Less: Current Liabilities				
Payables		(995,209)	(1,038,468)	(1,172,621)
Contract Liabilities		(814,522)	(1,310,397)	(814,522)
Loan Liability		(463,808)	(377,698)	(441,199)
Provisions		(650,123)	(782,670)	(650,123)
		(2,923,662)	(3,509,232)	(3,078,466)
Less: Cash Reserves	7	(2,131,386)	(1,967,788)	(2,131,386)
Add Back: Component of Leave Liability not Required to be funded		217,730	133,699	217,730
Add Back: Current Loan Liability		463,808	377,698	441,199
Net Current Funding Position		3,396,205	5,462,575	10,020,420



Comments - Net Current Funding Position

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	4,633,785				4,633,785	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		86			86	Bendigo	0.00%	At Call
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	0				0	N/A	Nil	On Hand
Cash On Hand 7	0				0	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	3,000,000				3,000,000	Bendigo	0.40%	27-Feb-22
Reserve Bank - Term Deposit Investments		2,131,300			2,131,300	Bendigo	0.40%	27-Jun-22
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	7,634,985	2,131,386	10	45,500	9,811,881			

Comments/Notes - Investments

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 5: Budget Amendments

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

[illegible]

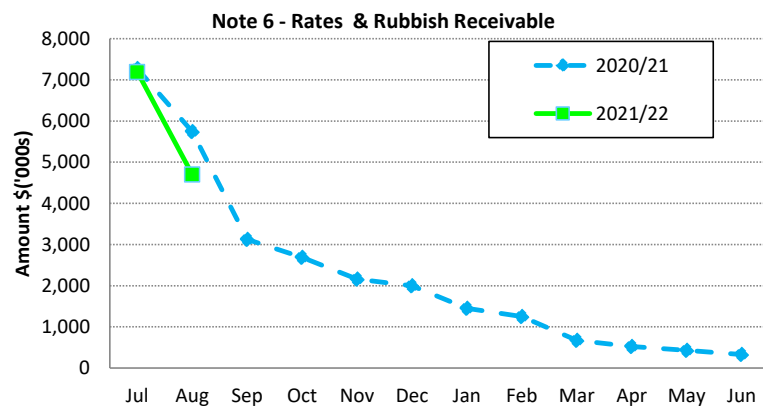
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 6: Receivables

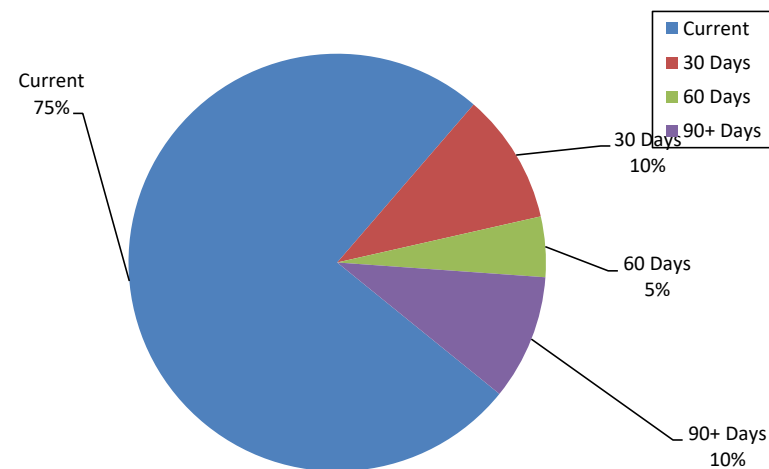
Receivables - Rates & Rubbish	31 August 2021	30 June 2021
	\$	\$
Opening Arrears Previous Years	328,127	361,453
Levied this year	6,982,142	6,397,580
<u>Less</u> Collections to date	(2,607,321)	(6,430,906)
Equals Current Outstanding	4,702,948	328,127
Net Rates Collectable	4,702,948	328,127
% Collected	35.67%	95.15%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	33,073	4,430	2,047	4,250	43,800
Balance per Trial Balance					
Sundry Debtors					50,471
Receivables - Other					146,819
Total Receivables General Outstanding					197,290

Amounts shown above include GST (where applicable)

**Comments/Notes - Receivables Rates & Rubbish**

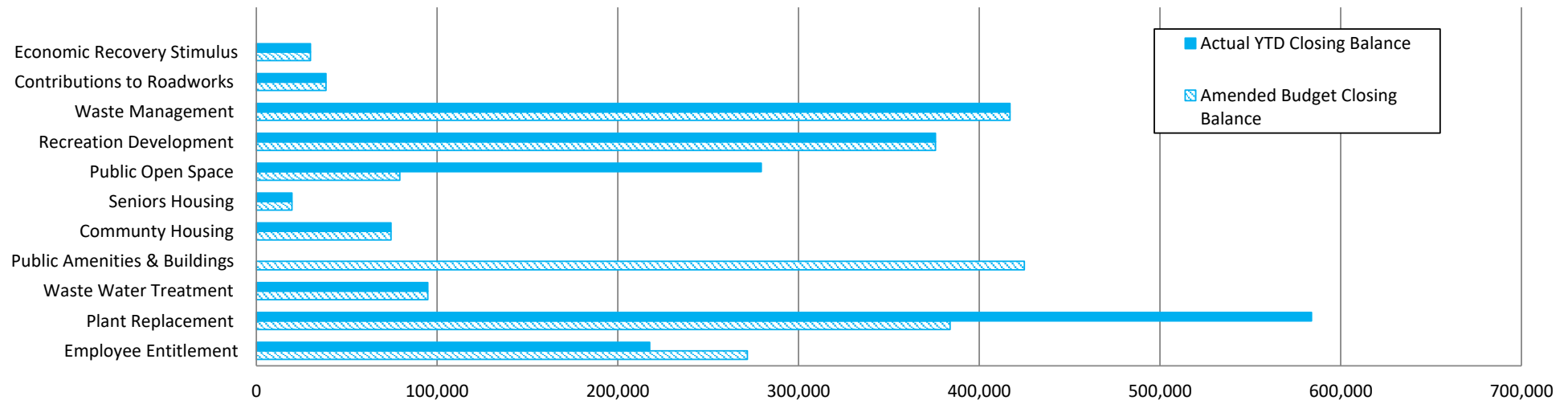
[Insert explanatory notes and commentary on trends and timing]

Note 6 - Accounts Receivable (non-rates)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

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	217,730	0	0	53,996	0	0	0	271,726	217,730
Plant Replacement	583,838	0	0	0	0	(200,000)	0	383,838	583,838
Waste Water Treatment	94,844	0	0	0	0	0	0	94,844	94,844
Public Amenities & Buildings	0	0	0	425,000	0	0	0	425,000	0
Community Housing	74,555	0	0	0	0	0	0	74,555	74,555
Seniors Housing	19,664	0	0	0	0	0	0	19,664	19,664
Public Open Space	279,419	0	0	0	0	(200,000)	0	79,419	279,419
Recreation Development	375,800	0	0	0	0	0	0	375,800	375,800
Waste Management	417,001	0	0	0	0	0	0	417,001	417,001
Contributions to Roadworks	38,535	0	0	0	0	0	0	38,535	38,535
Economic Recovery Stimulus	30,000	0	0	0	0	0	0	30,000	30,000
	2,131,386	0	0	478,996	0	(400,000)	0	2,210,382	2,131,386

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
LDV856	LAND - Lot 168 Binda Place, Bindoon - Land					295,000	295,000		
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]	0	111,554	0		130,000	130,000		
	Plant and Equipment								
MVU327	CH003 Ranger 2018 MY Super CC XL 3.2D 6A 4x4 (Senior Ranger)					18,700	18,000		(700)
E6M002	CH1669 ISUZU 300 FIRENG 2004 TANKER (BFB MUCHEA) (P1669)					40,000	40,000		
MVU715	CH5007 HOLDEN COLORADO TTOP (NRMO AG) (P5007)					12,727	18,000	5,273	
MVU329	CH319 FORD RANGER TTOP 2018 MY Double PU XL 3.2D 6A 4x4 (WORKS MANAGER) (P319)					18,373	18,000		(373)
MVM002	CH5464 TOYOTA COASTER BUSTYP 21 SEAT (COMMUNITY) (P5464)					10,000	25,000	15,000	
PH1509	CH1271 TORO GM360 MOWER (WORKS) (P1271)					4,545	6,000	1,455	
PH1510	CH10886 TORO MOWER Z-MASTER 7000/ 52 ZERO TURN MOWER (WORKS) (P10886)					4,545	6,000	1,455	
PH1706	CH1263 MULTIPAC YL25C ROLLER SP (WORKS) (P1263)					20,000	40,000	20,000	
PH1202	P1273 2007 CAT 963C LOADER (P1273)					50,000	70,000	20,000	
MVS158	CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)					8,636	6,000		(2,636)
		0	111,554	0	0	612,526	672,000	63,183	(3,709)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Total Revenue	Amended Budget			
				Rate Revenue	Interim Rates	Back Rates		Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	10.67920	1,706	32,001,227	3,417,475	0	(2,193)	3,415,282	3,428,082	0	0	3,428,082
UV	0.66470	716	330,735,000	2,198,396	11,098	108	2,209,602	2,199,812	0	0	2,199,812
Sub-Totals		2,422	362,736,227	5,615,871	11,098	(2,085)	5,624,884	5,627,894	0	0	5,627,894
Minimum Payment	Minimum \$										
GRV	1,050.00	368	2,217,603	386,400	0	0	386,400	386,400	0	0	386,400
UV	1,000.00	87	6,118,196	87,000	0	0	87,000	89,000	0	0	89,000
Sub-Totals		455	8,335,799	473,400	0	0	473,400	475,400	0	0	475,400
		2,877	371,072,026	6,089,271	11,098	(2,085)	6,098,284	6,103,294	0	0	6,103,294
Discounts							0				0
Concession							0				0
Amount from General Rates							6,098,284				6,103,294
Ex-Gratia Rates							0				2,805
Rates Adjustments							0				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Totals							6,098,284				6,106,099

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

Note 10: Information on Borrowings

(a) Debenture Repayments

			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments			
Particulars/Purpose			01 Jul 2021	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	41,627.73	0	0	0	0.00	20,533	20,533	41,627.73	21,095	21,095	-293	994	994	
Health															
Loan 79 - Multi Purpose Health Centre	WATC	493,314.53	0	0	0	7,137.34	14,432	14,432	486,177.19	478,883	478,883	219	9,661	9,661	
Housing															
Loan 72 Staff Housing Development	KEYSTART	37.34	0	0	0	164.19	0	0	-126.85	37	37	1	0	0	
Loan 73 Seniors & Community Housing	WATC	5,189.57	0	0	0	0.00	5,190	5,190	5,189.57	(0)	-0	-32	129	129	
Recreation and Culture															
Loan 74 Land Acquisition Gray Road	WATC	17,111.80	0	0	0	0.00	17,111	17,111	17,111.80	1	1	-83	717	717	
Loan 89 Muchea Complex	WATC	1,878,251.00	0	0	0	0.00	74,445	74,445	1,878,251.00	1,803,806	1,803,806	-473	43,940	43,940	
Loan 90 Mountain Bike Park Land	WATC	386,700.00	0	0	0	0.00	95,869	95,869	386,700.00	290,831	290,831	-40	2,022	2,022	
Loan 91 Mountain Bike Park Trail/Heads	WATC	0.00	0	1,279,755	1,279,755	0.00	43,654	43,654	0.00	1,236,101	1,236,101	0	25,595	25,595	
Transport															
Loan 79 New Grader	WATC	206,831.97	0	0	0	15,307.14	30,952	30,952	191,524.83	175,880	175,880	484	20,721	20,721	
Economic Services															
Loan 82 Land Lot 168 Binda Place	WATC	454,761.82	0	0	0	0.00	64,274	64,274	454,761.82	390,488	390,488	-5,801	13,384	13,384	
Loan 83 Lifestyle Village	WATC	396,236.36	0	0	0	0.00	129,967	129,967	396,236.36	266,269	266,269	-1,989	5,858	5,858	
Other Property & Services															
Loan 86 Admin Telephone System	WATC	33,527.70	0	0	0	0.00	10,997	10,997	33,527.70	22,531	22,531	-168	496	496	
			3,913,589.82	0	1,279,755	1,279,755	22,608.67	507,424	507,424	3,890,981.15	4,685,921	4,685,921	(8,176)	123,518	123,518

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

(b) New Debentures

Particulars/Purpose	Amount Borrowed			Amount Used			Balance Unspent		
	Actual	Budget	Budget	Institution	(Years)	Rate	Actual	Budget	Budget
	\$	\$	\$			%	\$	\$	\$
Loan 91 Mountain Bike Park Trail/Heads	0	1,279,755	1,279,755	WATC	20	4.00	0	1,279,755	1,279,755
	0	1,279,755	1,279,755				0	1,279,755	1,279,755

SHIRE OF CHITTERING												
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY												
For the Period Ended 31 August 2021												
Note 11: Grants and Contributions												
	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Revisd	YTD Actual		Unspent	Unspent
			Balance	Operating	Capital	Revised	Annual	Annual	Revenue	(Expended)	Grant	Grant
			(a)			Budget	Budget	Budget		(b)	(a)+(b)	(a)+(b)
				\$	\$	\$			\$	\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGCC	Operating	0	458,845	0	114,711	458,845	458,845	139,084	(38,237)	0	0
Grants Commission - Roads	WALGCC	Operating	0	256,901	0	64,225	256,901	256,901	53,970	(21,408)	0	0
Law, Order and Public Safety												
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	225,000	0	56,250	225,000	225,000	0	0	0	0
Grant - ESL BFB Capital Grant	Dept Fire & Emergency Service	Non-operating	0	0	165,000	27,500	165,000	165,000	0	0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	498,200	0	83,032	498,200	498,200	0	0	0	0
Education & Welfare												
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	21,779	0	3,628	21,779	21,779	0	0	0	0
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	12,270	0	2,044	12,270	12,270	0	0	0	0
Community Amenities												
			0	0	0	0	0	0	0	0	0	0
Recreation and Culture												
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	450,000	75,000	450,000	450,000	0	(9,000)	(9,000)	0
Contribution - Wannamal Court Resurfacing	Wannamal Community	Non-operating	0	0	60,000	10,000	60,000	60,000	0	0	0	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	4,100	682	4,100	4,100	0	(65,397)	(65,397)	0
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	300,000	50,000	300,000	300,000	0	(9,000)	(9,000)	0
Grant - Clune To Brockman Connnection Trail 2	LRCIP	Non-operating	0	0	95,757	15,958	95,757	95,757	77,064	0	77,064	77,064
Grant - Muchea To Northlink Connect	LRCIP	Non-operating	0	0	381,000	63,500	381,000	381,000	50,000	0	50,000	50,000
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	729,000	121,500	729,000	729,000	0	(65,397)	(65,397)	0
Grant - Cadbury Fundraiser	Cadbury	Operating	0	500	0	82	500	500	0	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,295	0	714	4,295	4,295	0	(10,176)	0	0
Contribution - Road Works	Various	Operating - Tied	0	0	0	0	0	0	0	0	0	0
Grant - Direct Road	Main Roads WA	Operating	0	120,098	0	120,098	120,098	120,098	122,007	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	0	0	267,937	44,656	267,937	267,937	0	(203)	(203)	0
Grant - Black Spot - Hibbertia Road	Main Roads WA	Non-operating	0	0	26,100	4,350	26,100	26,100	14,760	0	14,760	14,760
Grant - Black Spot - Ridgetop Ramble	Main Roads WA	Non-operating	0	0	24,250	4,040	24,250	24,250	10,240	0	10,240	10,240
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	295,792	49,298	295,792	295,792	0	0	0	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	754,061	125,676	754,061	754,061	0	(1,887)	(1,887)	0
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	376,779	62,796	376,779	376,779	0	0	0	0
Grant - Rural Rd Safety Program - Chittering Road	Rural Safety Program	Non-operating	0	0	573,157	95,528	573,157	573,157	0	(14,062)	(14,062)	0
Grant - WALGCC Bridge 4868 Chittering Valley Road	Regional Road Group	Non-operating	0	0	0	0	0	0	0	(5,880)	(5,880)	0
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	183,502	30,586	183,502	183,502	0	(641)	(641)	0
Grant - Muchea East Road 2017/18 - 2021/22	Regional Road Group	Non-operating	0	0	258,615	43,102	258,615	258,615	168,341	(2,000)	166,341	166,341
Grant - Granary Road Footpath	LRCIP	Non-operating	0	0	190,500	31,750	190,500	190,500	0	0	0	0
Economic Services												
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,000	0	166	1,000	1,000	0	0	0	0
TOTALS			0	1,598,888	5,135,550	1,300,872	6,734,438	6,734,438	635,466	(252,290)	137,937	318,405
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	840,638	0	299,830	840,638	840,638	315,061	(69,821)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	758,249	0	145,120	758,249	758,249	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	5,135,550	855,922	5,135,550	5,135,550	320,405	(182,468)	137,937	318,405
TOTALS			0	1,598,888	5,135,550	1,300,872	6,734,438	6,734,438	635,466	(252,290)	137,937	318,405

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2021

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 2021	Amount Received	Amount Paid	Closing Balance 31 Aug 2021
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	417.21	0.00	0.00	417.21
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	5,029.73	1,116.30	(5,416.20)	729.83
Bonds - Crossovers	16,513.89	0.00	0.00	16,513.89
Bonds - Defects Roadworks	123,673.22	0.00	0.00	123,673.22
Bonds - Developer	136,032.89	184,155.00	0.00	320,187.89
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	1,705.00	906.50	0.00	2,611.50
Building Services Levy (BSL)	17,651.77	5,538.62	(12,874.98)	10,315.41
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	240.00	0.00	0.00	240.00
Unclaimed Monies	1,448.37	0.00	0.00	1,448.37
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	0.00	0.00	0.00
Sub-Total	459,264.92	191,716.42	(18,291.18)	632,690.16
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
Total	459,264.92	191,716.42	(18,291.18)	632,690.16

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal			Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
Land											
Economic Services											
 Lot 8017 (IHC) Purchase	4110309	509	LC383	0	0	0	(823,000)	(823,000)	(137,166)	137,166	
Total - Economic Services				0	0	0	0	(823,000)	(823,000)	(137,166)	137,166
 Total - Land				0	0	0	(823,000)	(823,000)	(137,166)	137,166	
Buildings											
Law, Order & Public Safety											
 Fire Building (Capital)	4050110	510	BC032	0	0	0	(2,600)	(2,600)	(432)	432	
Total - Law, Order & Public Safety				0	0	0	(2,600)	(2,600)	(432)	432	
Housing											
 Unit 1/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC201	0	0	0	(1,600)	(1,600)	(266)	266	
 Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	0	0	(4,800)	(4,800)	(800)	800	
 Unit 1/8 Edmonds Place Buildings (Capital)	4090310	510	BC221	0	0	0	(4,500)	(4,500)	(750)	750	
 Unit 3/8 Edmonds Place Buildings (Capital)	4090310	510	BC223	0	0	0	(1,850)	(1,850)	(308)	308	
 Unit 5/8 Edmonds Place Buildings (Capital)	4090310	510	BC225	0	0	0	(2,500)	(2,500)	(416)	416	
 Unit 6/8 Edmonds Place Buildings (Capital)	4090310	510	BC226	0	0	0	(2,400)	(2,400)	(400)	400	
 Unit 1/11 Edmonds Place Buildings (Capital)	4090310	510	BC231	0	0	0	(2,220)	(2,220)	(370)	370	
 Unit 2/11 Edmonds Place Buildings (Capital)	4090310	510	BC232	0	0	0	(1,700)	(1,700)	(282)	282	
 Unit 4/11 Edmonds Place Buildings (Capital)	4090310	510	BC234	0	0	0	(6,500)	(6,500)	(1,082)	1,082	
 Unit 5/11 Edmonds Place Buildings (Capital)	4090310	510	BC235	0	0	0	(2,220)	(2,220)	(370)	370	
 Unit 6/11 Edmonds Place Buildings (Capital)	4090310	510	BC236	0	0	0	(2,220)	(2,220)	(370)	370	
 Unit 7/11 Edmonds Place Buildings (Capital)	4090310	510	BC237	0	0	0	(2,220)	(2,220)	(370)	370	
 Unit 8/11 Edmonds Place Buildings (Capital)	4090310	510	BC238	0	0	0	(7,220)	(7,220)	(1,202)	1,202	
Total - Housing				0	0	0	(41,950)	(41,950)	(6,986)	6,986	
Community Amenities											
 Mucnea Landfill Buildings (Capital)	4100110	510	BC241	0	0	0	(10,800)	(10,800)	(1,800)	1,800	
 Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	0	0	(9,750)	(9,750)	(1,622)	1,622	
Total - Community Amenities				0	0	0	(20,550)	(20,550)	(3,422)	3,422	
Recreation And Culture											
 Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	(3,000)	(3,000)	(500)	500	
 Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0	(28,000)	(28,000)	(4,664)	4,664	
 Mucnea Complex Redevelopment	4110310	510	BC384	0	(9,000)	(9,000)	(2,700,000)	(2,700,000)	(450,000)	441,000	
Total - Recreation And Culture				0	(9,000)	(9,000)	(2,731,000)	(2,731,000)	(455,164)	446,164	
 Total - Buildings				0	(9,000)	(9,000)	(2,796,100)	(2,796,100)	(466,004)	457,004	
Plant , Equip. & Vehicles											
Law, Order And Public Safety											
 CH003 Ford Ranger - Sen Ranger	4050230	530	PA003A	0	0	0	(55,000)	(55,000)	(9,166)	9,166	
 ESL BFB - Plant & Equipment (Capital)	4050530	530		0	0	0	(165,000)	(165,000)	(27,500)	27,500	
Total - Law, Order And Public Safety				0	0	0	(220,000)	(220,000)	(36,666)	36,666	
Community Amenities											
 CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)	4100530	530	PA1892	0	0	0	(38,000)	(38,000)	(6,332)	6,332	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

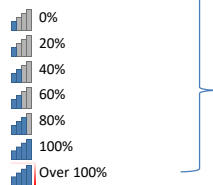
Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal		Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Total - Community Amenities				0	0	0	(38,000)	(38,000)	(6,332)	6,332	
Transport											
CH5464 New Coaster Bus (P5464)	4120330	530	PA0177	0	0	0	(162,374)	(162,374)	(27,062)	27,062	
CH10886 Toro Mower	4120330	530	PA1088	0	0	0	(21,000)	(21,000)	(3,500)	3,500	
CH1255 - Fuso Truck	4120330	530	PA1255	0	0	0	(235,000)	(235,000)	(39,166)	39,166	
CH1271 - Toro Mower	4120330	530	PA1271	0	0	0	(25,000)	(25,000)	(4,166)	4,166	
P1273 2007 CAT 963C LOADER (P1273)	4120330	530	PA1273	0	0	0	(290,000)	(290,000)	(48,332)	48,332	
CH319 - Ford Ranger - Works Supervisor	4120330	530	PA319	0	0	0	(42,000)	(42,000)	(7,000)	7,000	
Total - Transport				0	0	0	(775,374)	(775,374)	(129,226)	129,226	
Other Property & Services											
Admin Server/IT Upgrade (Capital)	4140230	530	PE562	0	0	0	(53,000)	(53,000)	(8,832)	8,832	
Total - Other Property & Services				0	0	0	(53,000)	(53,000)	(8,832)	8,832	
Total - Plant , Equip. & Vehicles				0	0	0	(1,086,374)	(1,086,374)	(181,056)	181,056	
Roads (Non Town)											
Transport											
Binda Place	4120140	540	RC141	0	0	0	(138,637)	(138,637)	(23,102)	23,102	
Stephens Road	4120142	540	RC017	0	(7,518)	(7,518)	(59,958)	(59,958)	(9,990)	2,472	
Chittering Valley Road (R2R)	4120145	540	R2R007	0	0	0	(295,792)	(295,792)	(49,298)	49,298	
Chittering Road (RRG)	4120149	540	RRG002	0	(641)	(641)	(303,252)	(303,252)	(50,542)	49,901	
Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(2,000)	(2,000)	(267,039)	(267,039)	(44,506)	42,506	
Chittering Road (Rural Rd Safety Program)	4120149	540	RRS002	0	(14,062)	(14,062)	(691,610)	(691,610)	(115,268)	101,206	
Teatree Road (BS)	4120153	540	RBS014	0	(203)	(203)	(374,355)	(374,355)	(62,392)	62,189	
Ridgetop Ramble/Sandpiper Mews (BS)	4120153	540	RBS098	0	0	0	(36,946)	(36,946)	(6,156)	6,156	
Hibbertia Road (BS)	4120153	540	RBS217	0	0	0	(52,778)	(52,778)	(8,796)	8,796	
Total - Transport				0	(24,424)	(24,424)	(2,220,366)	(2,220,366)	(370,050)	345,626	
Total - Roads (Non Town)				0	(24,424)	(24,424)	(2,220,366)	(2,220,366)	(370,050)	345,626	
Roads (Town)											
Transport											
North Rd	4120141	540	RC012	0	0	0	(98,790)	(98,790)	(16,464)	16,464	
Wandena Road	4120141	540	RC030	0	(2,695)	(2,695)	(238,142)	(238,142)	(39,684)	36,989	
Charolais Trail	4120141	540	RC164	0	0	0	(70,167)	(70,167)	(11,690)	11,690	
Sussex Bend	4120141	540	RC197	0	0	0	(35,890)	(35,890)	(5,976)	5,976	
Total - Transport				0	(2,695)	(2,695)	(442,989)	(442,989)	(73,814)	71,119	
Total - Roads (Town)				0	(2,695)	(2,695)	(442,989)	(442,989)	(73,814)	71,119	
Bridges and Culverts											
Transport											
Bridge 4026 - Chittering Road	4120167	555	BR4026	0	(1,887)	(1,887)	(754,061)	(754,061)	(125,676)	123,789	
Bridge 4868 - Chittering Valley Road	4120167	555	BR4868	0	(5,880)	(5,880)	0	0	0	(5,880)	
Total - Transport				0	(7,768)	(7,768)	(754,061)	(754,061)	(125,676)	117,908	
Total - Bridges and Culverts				0	(7,768)	(7,768)	(754,061)	(754,061)	(125,676)	117,908	
Footpaths											
Transport											

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Footpaths (Capital) - Budgeting Purposes Only	4120170	560	FC000	0	0	0	(338,868)	(338,868)	(56,478)	56,478	
Chittering Walk Trail	4120170	560	WT001	0	0	0	(4,330)	(4,330)	(720)	720	
Clune to Brockman Trail	4120170	560	WT006	0	0	0	(345,757)	(345,757)	(57,626)	57,626	
Total - Transport				0	0	0	(688,955)	(688,955)	(114,824)	114,824	
Total - Footpaths				0	0	0	(688,955)	(688,955)	(114,824)	114,824	
Parks & Ovals											
Recreation And Culture											
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	(5,000)	(5,000)	(832)	832	
Lower Chittering Hall Parks & Ovals (Capital)	4110370	570	PC312	0	0	0	(200,000)	(200,000)	(33,332)	33,332	
Muchea Oval Infrastructure Parks (Capital)	4110370	570	PC313	0	0	0	(100,000)	(100,000)	(16,666)	16,666	
Mountain Bike Park (Capital)	4110370	570	PC361	0	(65,397)	(65,397)	(1,944,973)	(1,944,973)	(324,162)	258,765	
Muchea to Northlink Connect (Capital)	4110370	570	PC364	0	0	0	(381,000)	(381,000)	(63,500)	63,500	
Total - Recreation And Culture				0	(65,397)	(65,397)	(2,630,973)	(2,630,973)	(438,492)	373,095	
Total - Parks & Ovals				0	(65,397)	(65,397)	(2,630,973)	(2,630,973)	(438,492)	373,095	
Infrastructure - Other											
Recreation And Culture											
Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	0	0	(138,000)	(138,000)	(23,000)	23,000	
Total - Recreation And Culture				0	0	0	(138,000)	(138,000)	(23,000)	23,000	
Economic Services											
Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(15,000)	(15,000)	(2,500)	2,500	
Total - Economic Services				0	0	0	(15,000)	(15,000)	(2,500)	2,500	
Total - Infrastructure - Other				0	0	0	(153,000)	(153,000)	(25,500)	25,500	
Capital Expenditure Total				0	(109,284)	(109,284)	(11,595,818)	(11,595,818)	(1,932,582)	1,823,298	

Level of Completion Indicators



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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Summary by Balance Sheet Category											
Land Held For Resale - Current	313			0	0	0	0	0	0	0	
Land Held For Resale Non Current	508			0	0	0	0	0	0	0	
Land	509			0	0	0	(823,000)	(823,000)	(137,166)	137,166	
Buildings	510			0	(9,000)	(9,000)	(2,796,100)	(2,796,100)	(466,004)	457,004	
Plant & Equipment	530			0	0	0	(1,086,374)	(1,086,374)	(181,056)	181,056	
Infrastructure Roads	540			0	(27,119)	(27,119)	(2,663,355)	(2,663,355)	(443,864)	416,745	
Infrastructure Bridges	555			0	(7,768)	(7,768)	(754,061)	(754,061)	(125,676)	117,908	
Infrastructure Footpaths	560			0	0	0	(688,955)	(688,955)	(114,824)	114,824	
Infrastructure Drainage	550			0	0	0	0	0	0	0	
Infrastructure Parks & Ovals	570			0	(65,397)	(65,397)	(2,630,973)	(2,630,973)	(438,492)	373,095	
Infrastructure Airports	575			0	0	0	0	0	0	0	
Infrastructure Sewerage	580			0	0	0	0	0	0	0	
Infrastructure Other	590			0	0	0	(153,000)	(153,000)	(25,500)	25,500	
				0	(109,284)	(109,284)	(11,595,818)	(11,595,818)	(1,932,582)	1,823,298	