



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 20 SEPTEMBER 2023**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
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**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 2023**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 22/08/2023

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

Key Information

Report Purpose

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

Overview

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

Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 31 July 2023 of \$11,019,681.

Items of Significance

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

Capital Expenditure

Land and Buildings	▼	(\$836,467)
Plant and Equipment	▲	\$153,312
Infrastructure Assets - Roads	▲	\$144,556
Infrastructure Assets - Footpaths	▲	\$2,500
Infrastructure Assets - Parks & Ovals	▲	\$63,516
Infrastructure Assets - Other	▲	\$58,778

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$136,050)
Proceeds from Disposal of Assets	▼	(\$2,041)

% Collected
/

	Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Recreation Centre Redevel (Capital)	128%	\$ 833,372	\$ 69,447	\$ 1,062,987
Mountain Bike Park (Capital)	1%	\$ 234,812	\$ 19,567	\$ 2,716
Chittering Valley Road (R2R)	0%	\$ 334,703	\$ 27,891	\$ 1,400
Mooliabeenee Road (RRG)	0%	\$ 378,283	\$ 31,523	\$ 1,018
Wandena South Road (R2R)	1%	\$ 246,704	\$ 20,559	\$ 1,358
Chittering Road (RRG)	0%	\$ 350,627	\$ 29,218	\$ 212
Julimar Road (BS)	0%	\$ 336,600	\$ 28,050	\$ 127
Steer Street	0%	\$ 140,000	\$ 11,666	\$ 127
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	3%	\$ 2,412,330	\$ 122,847	\$ 63,630
Capital Grants, Subsidies and Contributions	4%	\$ 3,312,679	\$ 276,050	\$ 140,000
	4%	\$ 5,725,009	\$ 398,897	\$ 203,630
Rates Levied	100%	\$ 7,161,256	\$ 7,157,203	\$ 7,170,722

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31 July 2022	Current Year 31 July 2023
Adjusted Net Current Assets	90%	\$ 12,246,990	\$ 11,019,681
Cash and Equivalent - Unrestricted	75%	\$ 6,043,580	\$ 4,507,492
Cash and Equivalent - Restricted	104%	\$ 2,513,294	\$ 2,610,028
Receivables - Rates	99%	\$ 7,799,430	\$ 7,722,277
Receivables - Other	119%	\$ 418,132	\$ 497,556
Payables	122%	\$ 960,684	\$ 1,173,606

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

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

Preparation

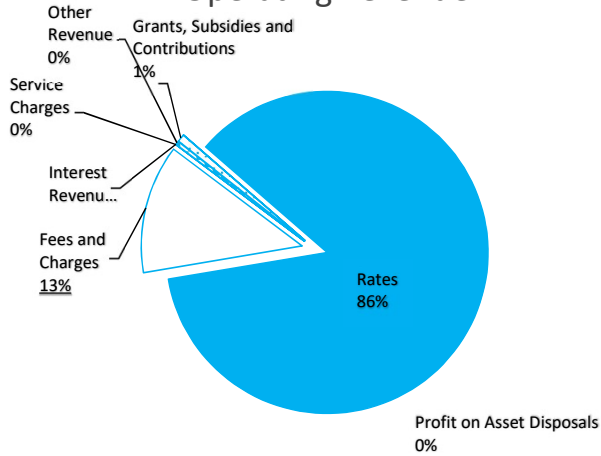
Prepared by: Sue Mills

Reviewed by: Scott Clayton

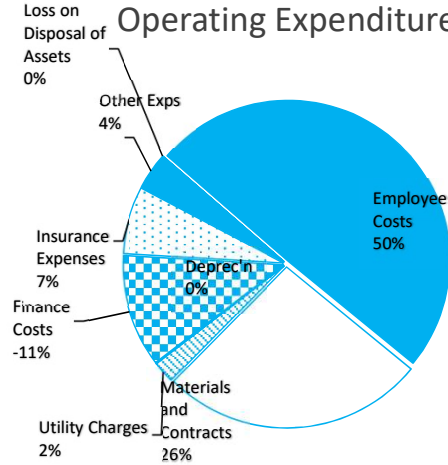
Date prepared: 22/08/2023

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

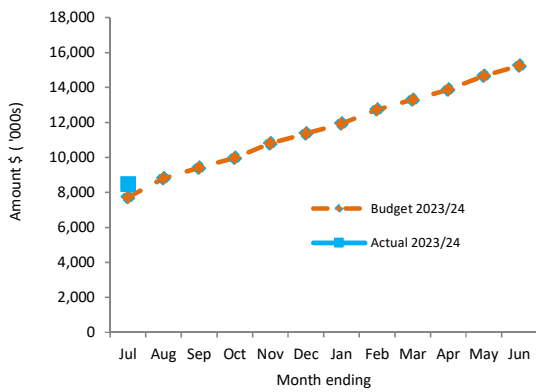
Operating Revenue



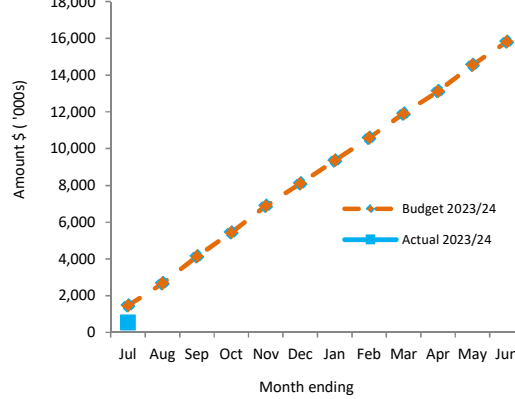
Operating Expenditure



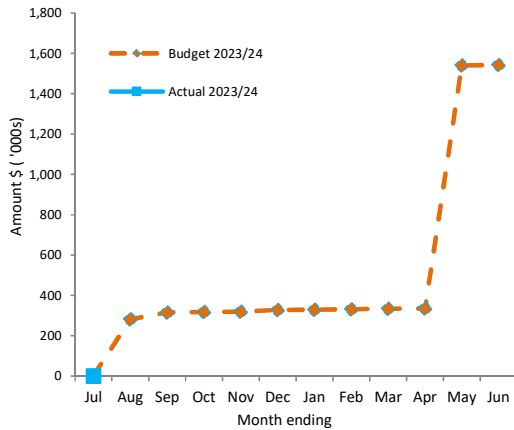
Budget Operating Revenues -v- Actual (Refer Note 2)



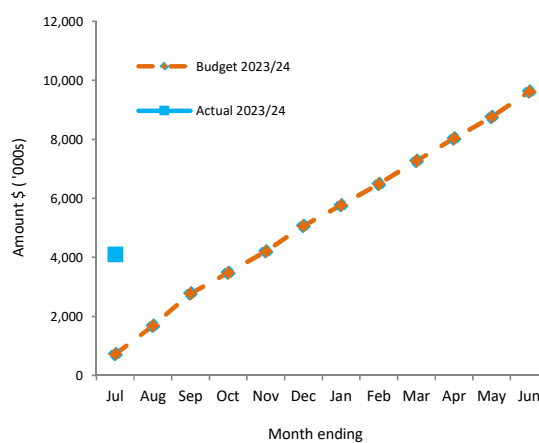
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 31 July 2023

Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)/(a)	Var. ▲▼	Significant Var. S
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance	6,100	6,100	507	45	(462)	(91%)	▼	
General Purpose Funding	8,136,851	8,136,851	7,179,261	7,178,651	(610)	(0%)	▼	
Law, Order and Public Safety	1,609,711	1,609,711	111,002	65,705	(45,297)	(41%)	▼	S
Health	65,034	65,034	5,418	14,517	9,099	168%	▲	
Education and Welfare	6,653	6,653	553	0	(553)	(100%)	▼	
Housing	135,954	135,954	11,318	12,990	1,672	15%	▲	
Community Amenities	1,203,518	1,203,518	100,285	1,000,169	899,884	897%	▲	S
Recreation and Culture	18,056	18,056	1,501	154	(1,347)	(90%)	▼	
Transport	368,455	368,455	30,703	31,406	703	2%	▲	
Economic Services	270,037	270,037	22,495	29,522	7,027	31%	▲	
Other Property and Services	108,213	108,213	9,015	9,860	845	9%	▲	
	11,928,581	11,928,581	7,472,058	8,343,021				
Expenditure from operating activities								
Governance	(1,370,636)	(1,370,636)	(126,109)	(79,597)	46,512	37%	▲	S
General Purpose Funding	(535,065)	(535,065)	(45,142)	(42,161)	2,981	7%	▲	
Law, Order and Public Safety	(2,051,793)	(2,051,793)	(185,584)	(71,052)	114,532	62%	▲	S
Health	(513,033)	(513,033)	(48,008)	(6,048)	41,960	87%	▲	S
Education and Welfare	(64,592)	(64,592)	(5,689)	(1,788)	3,901	69%	▲	S
Housing	(358,354)	(358,354)	(38,410)	(14,849)	23,561	61%	▲	S
Community Amenities	(2,411,300)	(2,411,300)	(209,371)	(111,820)	97,551	47%	▲	S
Recreation and Culture	(1,929,393)	(1,929,393)	(162,324)	26,748	189,072	116%	▲	S
Transport	(5,356,000)	(5,356,000)	(460,224)	(76,945)	383,279	83%	▲	S
Economic Services	(1,184,253)	(1,184,253)	(103,265)	(54,171)	49,094	48%	▲	S
Other Property and Services	(36,487)	(36,487)	(73,285)	(106,070)	(32,785)	(45%)	▼	S
	(15,810,906)	(15,810,906)	(1,457,411)	(537,754)				
Operating activities excluded from budget								
Add back Depreciation	4,470,134	4,470,134	372,503	0	(372,503)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8 (238,708)	(238,708)	(19,892)	0	19,892	(100%)	▲	
Movement in Leave Reserve (Added Back)	0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL	0	0	0	0	0			
Movement in Employee Benefit Provisions	0	0	0	0	0			
Movement in Landfill Site Provision	0	0	0	0	0			
Rounding Adjustments	0	0	0	0	0			
Movement Due to Changes in Accounting Standards	0	0	0	0	0			
Gain/Loss on FV Adjustment of Assets	0	0	0	0	0			
Adjustments to landfill site provisions through other comprehensive income	0	0	0	0	0			
Adjustment in Fixed Assets	0	0	0	0	0			
	4,231,425	4,231,425	352,611	0				
Amount attributable to operating activities	349,101	349,101	6,367,258	7,805,267				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11 3,312,679	3,312,679	276,050	140,000	(136,050)	(49%)	▼	S
Proceeds from Disposal of Assets	8 339,500	339,500	2,041	0	(2,041)	(100%)	▼	
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	3,652,179	3,652,179	278,091	140,000				
Outflows from investing activities								
Land Held for Resale	13 0	0	0	0	0			
Land and Buildings	13 (2,759,774)	(2,759,774)	(229,974)	(1,066,441)	(836,467)	(364%)	▼	S
Plant and Equipment	13 (2,215,400)	(2,215,400)	(153,312)	0	153,312	100%	▲	S
Furniture and Equipment	13 0	0	0	0	0			
Infrastructure Assets - Roads	13 (2,470,823)	(2,470,823)	(205,888)	(61,332)	144,556	70%	▲	S
Infrastructure Assets - Bridges	13 0	0	0	0	0			
Infrastructure Assets - Footpaths	13 (30,000)	(30,000)	(2,500)	0	2,500	100%	▲	S
Infrastructure Assets - Drainage	13 0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13 (856,312)	(856,312)	(66,232)	(2,716)	63,516	96%	▲	S
Infrastructure Assets - Airports	13 0	0	0	0	0			
Infrastructure Assets - Sewerage	13 0	0	0	0	0			
Infrastructure Assets - Other	13 (705,383)	(705,383)	(58,778)	0	58,778	100%	▲	S
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	(9,037,692)	(9,037,692)	(716,684)	(1,130,489)				
Amount attributable to investing activities	(5,385,513)	(5,385,513)	(438,593)	(990,489)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	7 1,203,545	1,203,545	0	0	0			
Transfer from Reserves	7 0	0	0	0	0			
	1,203,545	1,203,545	0	0				
Outflows from financing activities								
Repayment of Borrowings	10 (544,319)	(544,319)	0	0	0			
Transfer to Reserves	7 (35,000)	(35,000)	0	0	0			
	(579,319)	(579,319)	0	0				
Amount attributable to financing activities	624,226	624,226	0	0				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3 4,412,187	4,204,903	4,204,903	4,204,903	0	0%		
Amount attributable to operating activities	349,101	349,101	6,367,258	7,805,267	1,438,009	23%	▲	S
Amount attributable to investing activities	(5,385,513)	(5,385,513)	(438,593)	(990,489)	(551,896)	126%	▼	
Amount attributable to financing activities	624,226	624,226	0	0	0			
Surplus or deficit at the end of the financial year	3 1 (207,283)	(207,283)	10,133,568	11,019,681	886,113	9%	▲	

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

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature)
For the Period Ended 31 July 2023

Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	9	7,161,256	7,161,256	7,157,203	7,170,722	13,519	0%	▲
Grants, Subsidies and Contributions	11	2,412,330	2,412,330	122,847	63,630	(59,217)	(48%)	▼ S
Fees and Charges		1,607,459	1,607,459	129,731	1,078,213	948,482	731%	▲ S
Service Charges		0	0	0	0	0		
Interest Revenue		178,690	178,690	14,889	1,551	(13,338)	(90%)	▼ S
Other Revenue		319,265	319,265	26,591	28,905	2,314	9%	▲
Profit on Disposal of Assets	8	249,581	249,581	20,797	0	(20,797)	(100%)	▼ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		11,928,581	11,928,581	7,472,058	8,343,021			
Expenditure from operating activities								
Employee Costs		(5,173,752)	(5,173,752)	(466,478)	(344,207)	122,271	26%	▲ S
Materials and Contracts		(4,991,232)	(4,991,232)	(411,564)	(184,133)	227,431	55%	▲ S
Utility Charges		(254,364)	(254,364)	(45,192)	(15,421)	29,771	66%	▲ S
Depreciation		(4,470,134)	(4,470,134)	(372,503)	0	372,503	100%	▲ S
Finance Costs		(226,910)	(226,910)	0	78,721	78,721	0%	▲ S
Insurance Expenses		(249,171)	(249,171)	(124,569)	(47,221)	77,348	62%	▲ S
Other Expenditure		(434,471)	(434,471)	(36,200)	(25,492)	10,708	30%	▲ S
Loss on Disposal of Assets	8	(10,873)	(10,873)	(905)	0	905	100%	▲ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		(15,810,906)	(15,810,906)	(1,457,411)	(537,754)			
Operating activities excluded from budget								
Add back Depreciation		4,470,134	4,470,134	372,503	0	(372,503)	(100%)	▼ S
Adjust (Profit)/Loss on Asset Disposal	8	(238,708)	(238,708)	(19,892)	0	19,892	(100%)	▲
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Movement in Landfill Site Provision		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting		0	0	0	0	0		
Gain/Loss on FV Adjustment of Assets		0	0	0	0	0		
Adjustments to landfill site provisions through other comprehensive income		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
		4,231,425	4,231,425	352,611	0			
Amount attributable to operating activities		349,101	349,101	6,367,258	7,805,267			
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	3,312,679	3,312,679	276,050	140,000	(136,050)	(49%)	▼ S
Proceeds from Disposal of Assets	8	339,500	339,500	2,041	0	(2,041)	(100%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		3,652,179	3,652,179	278,091	140,000			
Outflows from investing activities								
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(2,759,774)	(2,759,774)	(229,974)	(1,066,441)	(836,467)	(364%)	▼ S
Plant and Equipment	13	(2,215,400)	(2,215,400)	(153,312)	0	153,312	100%	▲ S
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,470,823)	(2,470,823)	(205,888)	(61,332)	144,556	70%	▲ S
Infrastructure Assets - Bridges	13	0	0	0	0	0		
Infrastructure Assets - Footpaths	13	(30,000)	(30,000)	(2,500)	0	2,500	100%	▲ S
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(856,312)	(856,312)	(66,232)	(2,716)	63,516	96%	▲ S
Infrastructure Assets - Airports	13	0	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0	0		
Infrastructure Assets - Other	13	(705,383)	(705,383)	(58,778)	0	58,778	100%	▲ S
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		(9,037,692)	(9,037,692)	(716,684)	(1,130,489)			
Amount attributable to investing activities		(5,385,513)	(5,385,513)	(438,593)	(990,489)			
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	1,203,545	1,203,545	0	0	0		
Transfer from Reserves	7	0	0	0	0.00	0		
		1,203,545	1,203,545	0	0			
Outflows from financing activities								
Repayment of Borrowings	10	(544,319)	(544,319)	0	0	0		
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0		
		(579,319)	(579,319)	0	0			
Amount attributable to financing activities		624,226	624,226	0	0			
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	4,412,187	4,204,903	4,204,903	4,204,903	0	0%	
Amount attributable to operating activities		349,101	349,101	6,367,258	7,805,267	1,438,009	23%	▲ S
Amount attributable to investing activities		(5,385,513)	(5,385,513)	(438,593)	(990,489)	(551,896)	126%	
Amount attributable to financing activities		624,226	624,226	0	0	0		
Surplus or deficit at the end of the financial year	3	1	(207,283)	10,133,568	11,019,681	886,113	9%	

▲ ▼ 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 July 2023

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0
Land and Buildings	13	0	1,066,441	229,974	2,759,774	1,066,441	836,467
Plant and Equipment	13	0	0	153,312	2,215,400	0	(153,312)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	61,332	205,888	2,470,823	61,332	(144,556)
Infrastructure Assets - Bridges	13	0	0	0	0	0	0
Infrastructure Assets - Footpaths	13	0	0	2,500	30,000	0	(2,500)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	2,716	66,232	856,312	2,716	(63,516)
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	58,778	705,383	0	(58,778)
Capital Expenditure Totals		0	1,130,489	716,684	9,037,692	1,130,489	413,805
Capital acquisitions funded by:							
Capital Grants and Contributions				276,050	3,312,679	140,000	
Borrowings				0	1,203,545	0	
Other (Disposals & C/Fwd)				2,041	339,500	0	
Council contribution - Cash Backed Reserves							
Various Reserves				0		0	
Council contribution - operations				438,593		990,489	
Capital Funding Total				716,684		1,130,489	

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

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

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories**General**

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

Land Held for Resale

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

(i) Fixed Assets

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

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

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

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

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

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

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

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

Note 1: Significant Accounting Policies

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Program Classifications (Function/Activity)

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

GOVERNANCE**Objective:**

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

Activities:

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

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

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

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

Activities:

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

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE**Objective:**

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

Activities:

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

HOUSING**Objective:**

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

Activities:

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

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE**Objective:**

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

Activities:

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

TRANSPORT**Objective:**

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

Activities:

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

ECONOMIC SERVICES**Objective:**

To help promote the Shire and its economic wellbeing.

Activities:

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

Note 1: Significant Accounting Policies

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

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:

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

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

Note 2: Explanation of Material Variances by N&T

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

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

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

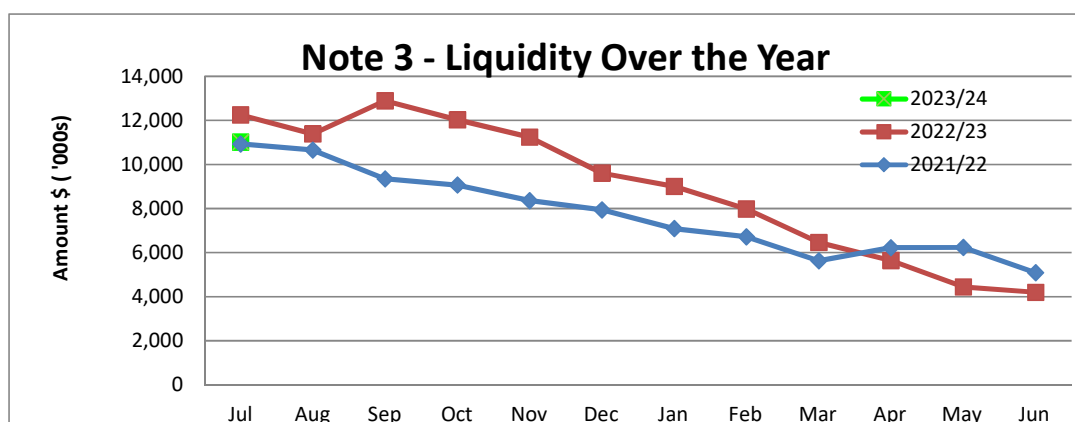
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities	\$	%				
Grants, Subsidies and Contributions	(59,217)	(48%)	▼	S	Timing	Grant income budgeted over 12 months
Fees and Charges	948,482	731%	▲	S	Timing	Fees & Charges's spread across 12 mths
Interest Revenue	(13,338)	(90%)	▼	S	Timing	Interest income less than budgeted
Profit on Disposal of Assets	(20,797)	(100%)	▼	S	Timing	Not all assets disposed of as yet
Expenditure from operating activities						
Employee Costs	122,271	26%	▲	S	Timing	Emp costs against jobs, spread over 12 mths
Materials and Contracts	227,431	55%	▲	S	Timing	M&C costs against jobs spread over 12 mths
Utility Charges	29,771	66%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	372,503	100%	▲	S	Timing	Depreciation not yet run for July
Finance Costs	78,721	0%	▲	S	Timing	Finance costs spread over 12 mths
Insurance Expenses	77,348	62%	▲	S	Timing	Insurance Exps, spread over 12 months
Other Expenditure	10,708	30%	▲	S	Timing	Councillor remunerations spread over 12 months instead of quarterly
Loss on Disposal of Assets	905	100%	▲	S	Timing	Assets not yet disposed
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(136,050)	(49%)	▼	S	Timing	Not all monies yet received
Land and Buildings	(836,467)	(364%)	▼	S	Timing	Muchea Complex over budget
Plant and Equipment	153,312	100%	▲	S	Timing	New plant not yet acquired
Infrastructure Assets - Roads	144,556	70%	▲	S	Timing	Roads projects not started yet
Infrastructure Assets - Footpaths	2,500	100%	▲	S	Timing	Footpath project not started yet
Infrastructure Assets - Parks & Ovals	63,516	96%	▲	S	Timing	Parks & Ovals projects not started yet
Infrastructure Assets - Other	58,778	100%	▲	S	Timing	Other projects not started yet

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2023	31/07/2022	31/07/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	5,502,525	5,889,136	4,303,908
Cash Restricted - Conditions over Grants	11	0	154,444	203,584
Cash Restricted - Reserves	4	2,610,028	2,513,294	2,610,028
Receivables - Rates	6	36,818	7,799,430	7,722,277
Receivables - Other	6	420,469	418,132	497,556
Inventories		5,978	18,611	6,466
		8,575,819	16,793,047	15,343,820
Less: Current Liabilities				
Payables		(1,220,383)	(960,684)	(1,173,606)
Contract Liabilities		(201,694)	(711,861)	(201,694)
Loan Liability		(544,319)	(450,613)	(544,319)
Provisions		(621,326)	(632,752)	(621,326)
		(2,587,721)	(2,755,910)	(2,540,944)
Less: Cash Reserves	7	(2,610,028)	(2,513,294)	(2,610,028)
Add Back: Component of Leave Liability not Required to be funded		282,515	272,535	282,515
Add Back: Current Loan Liability		544,319	450,613	544,319
Net Current Funding Position		4,204,903	12,246,990	11,019,681



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	1,506,282				1,506,282	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		10,028			10,028	Bendigo	0.00%	At Call
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	0				0	N/A	Nil	On Hand
Cash On Hand 7	0				0	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	3,000,000				3,000,000	Bendigo	5.00%	20-Oct-23
						Bendigo	5.35%	19-Jan-24
						Bendigo	5.45%	22-Apr-24
Reserve Bank - Term Deposit Investments		2,600,000			2,600,000	Bendigo	5.45%	20-Jun-24
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	4,507,482	2,610,028	10	45,500	7,163,020			

Comments/Notes - Investments

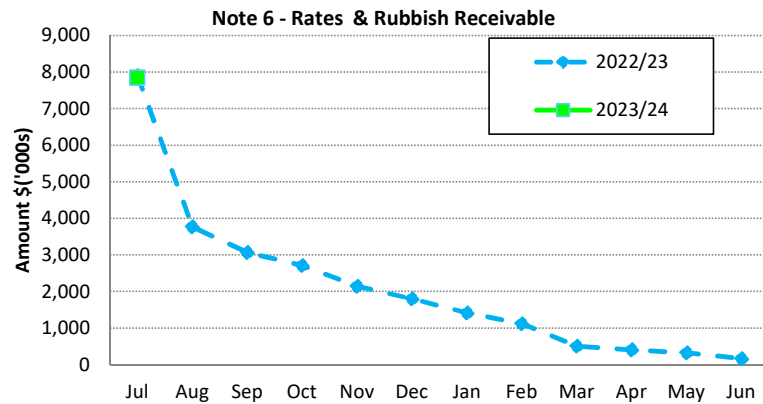
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2023

Note 6: Receivables

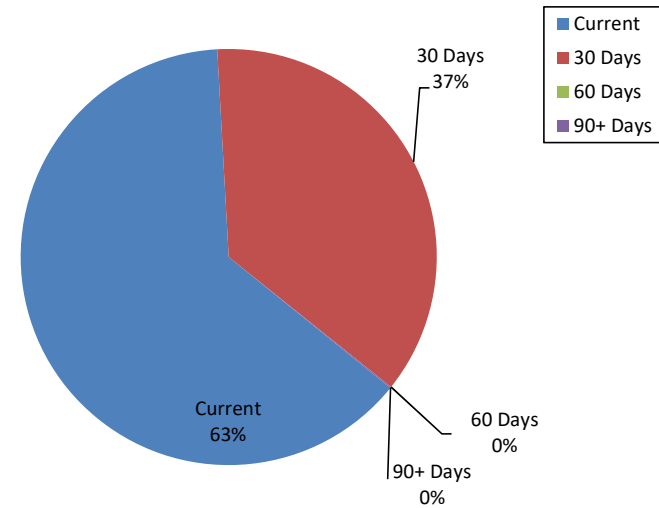
Receivables - Rates & Rubbish	31 July 2023	30 June 2023
	\$	\$
Opening Arrears Previous Years	164,148	274,665
Levied this year	8,144,418	7,277,332
<u>Less</u> Collections to date	(458,959)	(7,387,849)
Equals Current Outstanding	7,849,607	164,148
Net Rates Collectable	7,849,607	164,148
% Collected	5.52%	97.83%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	172,092	99,537	0	(246)	271,383
Balance per Trial Balance					
Sundry Debtors					274,860
Receivables - Other					222,697
Total Receivables General Outstanding					497,556

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates & Rubbish

[Insert explanatory notes and commentary on trends and timing]

Comments/Notes - Receivables General

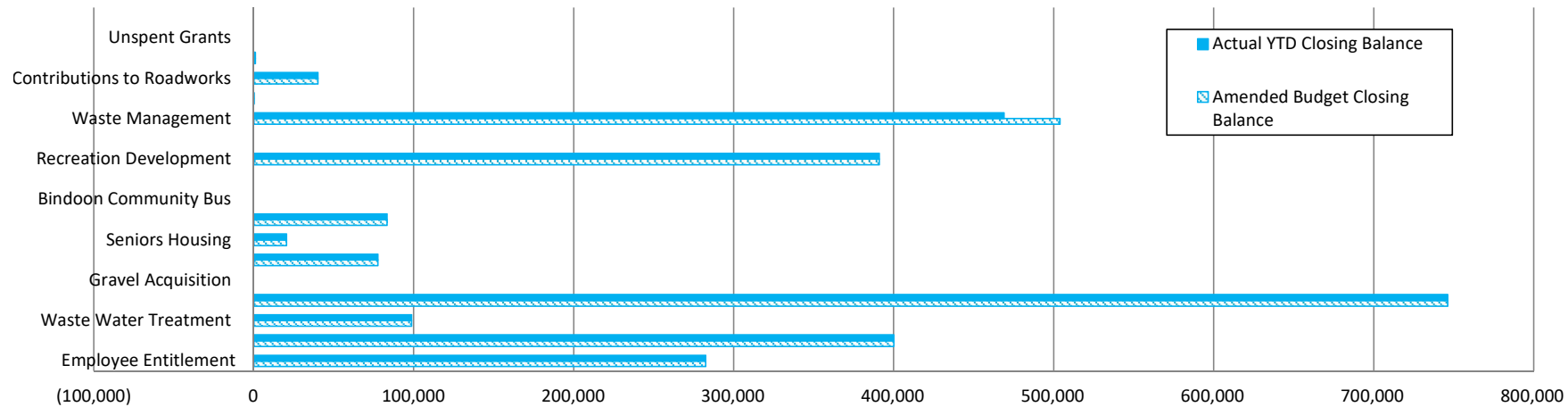
[Insert explanatory notes and commentary on trends and timing]

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

Note 7: Cash Backed Reserve

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

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



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

Note 8: Disposal of Assets

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

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

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	11.48400	1,785	33,900,316	3,893,112	13,390	0	3,906,502	3,893,112		0	3,893,112
UV	0.60800	807	458,362,000	2,786,841	0	129	2,786,970	2,786,841		0	2,786,841
Non-Rateable			0	0			0		0	0	0
Sub-Totals		2,592	492,262,316	6,679,953	13,390	129	6,693,472	6,679,953	0	0	6,679,953
Minimum Payment	\$										
GRV	1,150.00	305	30,007,204	350,750	0	0	350,750	350,750	0	0	350,750
UV	1,100.00	115	455,575,159	126,500	0	0	126,500	126,500	0	0	126,500
Sub-Totals		420	485,582,363	477,250	0	0	477,250	477,250	0	0	477,250
		3,012	977,844,679	7,157,203	13,390	129	7,170,722	7,157,203	0	0	7,157,203
Discounts							0				0
Concession							0				0
Amount from General Rates							7,170,722				7,157,203
Ex-Gratia Rates							0	4,053			4,053
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							7,170,722				7,161,256

Comments - Rating Information

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

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2023	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments			
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Governance														
Loan 80 Admin Server/IT Upgrade	WATC	0	0	0	0.00	0	0	0.00	0	0	-29	0	0	
Health														
Loan 79 - Multi Purpose Health Centre	WATC	414,216.31	0	0	0.00	33,773	33,773	414,216.31	380,443	380,443	-8,746	17,898	17,898	
Housing														
Recreation and Culture														
Loan 89 Muchea Complex	WATC	1,727,590.63	0	0	0.00	78,026	78,026	1,727,590.63	1,649,564	1,649,564	-6,463	40,360	40,360	
Loan 90 Mountain Bike Park Land	WATC	194,426.42	0	0	0.00	96,943	96,943	194,426.42	97,484	97,484	-849	949	949	
Loan 91 Mountain Bike Park Trail/Heads	WATC	0	1,203,545	1,203,545	0.00	0	0	0.00	1,203,545	1,203,545	0	0	0	
Loan 92 Muchea Complex	WATC	3,250,513.46	0	0	0.00	105,986	105,986	3,250,513.46	3,144,528	3,144,528	-53,528	148,225	148,225	
Transport														
Loan 79 New Grader	WATC	193,138.98	0	0	0.00	15,748	15,748	193,138.98	177,391	177,391	-4,078	8,346	8,346	
Economic Services														
Loan 82 Land Lot 168 Binda Place	WATC	324,238.47	0	0	0.00	68,285	68,285	324,238.47	255,953	255,953	-4,152	9,372	9,372	
Loan 83 Lifestyle Village	WATC	134,202.32	0	0	0.00	134,202	134,202	134,202.32	0	0	-808	1,623	1,623	
Other Property & Services														
Loan 86 Admin Telephone System	WATC	11,355.59	0	0	0.00	11,356	11,356	11,355.59	(0)	-0	-68	137	137	
		6,249,682.18	0	1,203,545	1,203,545	0.00	544,319	544,319	6,249,682.18	6,908,909	6,908,909	(78,721)	226,910	226,910

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

(b) New Debentures

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

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

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD Revised Budget	Adopted Annual Budget	Revisd Annual Budget	YTD Actual		Unspent Grant (Tied) (a)+(b)	Unspent Grant (Tied) (a)+(b)
			Balance (a)	Operating	Capital			Revenue	(Expended) (b)			
				\$	\$	\$			\$	\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	455,000	0	0	455,000	455,000	0	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	227,500	0	0	227,500	227,500	0	(21,408)	0	0
Governance												
Other Governance Contributions	Various	Operating	0	600	0	50	600	600	45	0	0	0
Law, Order and Public Safety												
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	255,625	0	0	255,625	255,625	59,303	0	59,303	59,303
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	249,000	0	20,750	249,000	249,000	0	0	0	0
Grant - AFDRS Electronic Signage	Dept Fire & Emergency Service	Operating - Tied	0	32,200	0	2,683	32,200	32,200	0	0	0	0
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	83	1,000	1,000	0	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	83	1,000	1,000	0	0	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	1,000	0	83	1,000	1,000	0	0	0	0
Recreation and Culture												
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	129,370	10,780	129,370	129,370	0	(1,062,987)	(1,062,987)	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	50,000	4,166	50,000	50,000	0	(2,716)	(2,716)	0
Contribution - Muchea Oval Retic & Lights	Community Groups	Non-operating	0	0	0	0	0	0	0	(1,062,987)	(1,062,987)	0
Grant - LC & Muchea Sports Complex	Dept Primary Indust & Region	Non-operating	0	0	25,000	2,083	25,000	25,000	140,000	0	140,000	140,000
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	25,000	2,083	25,000	25,000	0	(1,062,987)	(1,062,987)	0
Grant - Clune To Brockman Connection Trail 2	LRCIP	Non-operating	0	0	130,000	10,833	130,000	130,000	0	0	0	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	0	0	0	0	0	(2,716)	(2,716)	0
Grant - Carty To Clune Trail	BBRF	Non-operating	0	0	0	0	0	0	0	(2,716)	(2,716)	0
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	Non-operating	0	0	76,500	6,375	76,500	76,500	0	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,601	0	383	4,601	4,601	0	(5,698)	0	0
Grant - Direct Road	Main Roads WA	Operating	0	138,281	0	11,523	138,281	138,281	0	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	0	0	73,831	6,152	73,831	73,831	0	0	0	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	336,600	28,050	336,600	336,600	0	0	0	0
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	334,703	27,891	334,703	334,703	0	(1,400)	(1,400)	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	843,000	70,250	843,000	843,000	0	0	0	0
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	332,609	27,717	332,609	332,609	0	0	0	0
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	233,751	19,479	233,751	233,751	0	(212)	(212)	0
Grant - Mooliabeenee Road	Regional Road Group	Non-operating	0	0	542,315	45,192	542,315	542,315	0	(1,018)	(1,018)	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	15,000	0	1,250	15,000	15,000	0	(3,581)	(3,581)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	0	0	0	0	0	4,282	0	4,282	4,282
Grant - Hiking Event		Operating - Tied	0	10,500	0	875	10,500	10,500	0	0	0	0
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,023	0	85	1,023	1,023	0	0	0	0
TOTALS			0	1,392,330	3,132,679	298,899	4,525,009	4,525,009	203,630	(3,268,663)	(2,999,735)	203,584
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	825,982	0	11,956	825,982	825,982	45	(65,344)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	566,348	0	25,892	566,348	566,348	63,584	(3,581)	60,003	63,584
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	3,132,679	261,051	3,132,679	3,132,679	140,000	(3,199,738)	(3,059,738)	140,000
TOTALS			0	1,392,330	3,132,679	298,899	4,525,009	4,525,009	203,630	(3,268,663)	(2,999,735)	203,584

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

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

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

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

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 31 Jul 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	623.66	532.00	(12.00)	1,143.66
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	4,469.47	2,141.71	(2,783.88)	3,827.30
Bonds - Crossovers	20,353.84	0.00	0.00	20,353.84
Bonds - Defects Roadworks	212,826.49	0.00	(46,855.48)	165,971.01
Bonds - Developer	133,825.63	276,989.54	0.00	410,815.17
Bonds - Extractive Industries	100,563.68	0.00	0.00	100,563.68
Bonds - Gravel Pit Rehabilitation	54,889.16	0.00	0.00	54,889.16
Bonds - Keys, Hall and Equipment	2,682.75	0.00	0.00	2,682.75
Building Services Levy (BSL)	17,694.32	5,631.16	(5,641.99)	17,683.49
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	0.00	0.00	0.00
Unclaimed Monies	1,201.40	0.00	0.00	1,201.40
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	2,176.00	0.00	2,176.00
Sub-Total	550,230.40	287,470.41	(55,293.35)	782,407.46
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
Total	550,230.40	287,470.41	(55,293.35)	782,407.46

Note 13: Capital Acquisitions

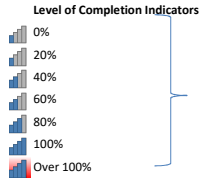
Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>														
Land														
Economic Services														
LAND - IOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	0	0	0	(240,000)	(240,000)	(20,000)	20,000	
Total - Economic Services				0	0	0	0	0	0	(240,000)	(240,000)	(20,000)	20,000	
Total - Land				0	0	0	0	0	0	(240,000)	(240,000)	(20,000)	20,000	
Buildings														
Law, Order & Public Safety														
Fire Building (Capital)	4050110	510	BC032	0	0	0	0	0	0	(12,500)	(12,500)	(1,041)	1,041	
Total - Law, Order & Public Safety				0	0	0	0	0	0	(12,500)	(12,500)	(1,041)	1,041	
Community Amenities														
Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	0	0	0	0	0	(115,000)	(115,000)	(9,583)	9,583	
Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	0	0	0	0	0	(15,000)	(15,000)	(1,250)	1,250	
Clune Park Public Conveniences Buildings (Capital)	4100710	510	BC305	0	0	0	0	0	0	(5,000)	(5,000)	(416)	416	
Total - Community Amenities				0	0	0	0	0	0	(135,000)	(135,000)	(11,249)	11,249	
Recreation And Culture														
Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	0	0	0	0	0	(33,375)	(33,375)	(2,781)	2,781	
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	0	0	0	(23,000)	(23,000)	(1,916)	1,916	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	0	0	0	(10,000)	(10,000)	(833)	833	
Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	0	0	0	(5,000)	(5,000)	(416)	416	
MBP Kiosk & Bike Showroom Building (Capital)	4110310	510	BC361	0	0	0	0	0	0	(1,203,545)	(1,203,545)	(100,295)	100,295	
MBP Ablution Block (Noosa Tourist Village) (Capital)	4110310	510	BC361A	0	0	0	0	0	0	(220,982)	(220,982)	(18,415)	18,415	
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0	0	0	0	(8,000)	(8,000)	(666)	666	
Muecha Complex Redevelopment	4110310	510	BC384	0	(1,062,987)	(1,062,987)	0	(1,062,987)	(1,062,987)	(833,372)	(833,372)	(69,447)	(993,540)	
Total - Recreation And Culture				0	(1,062,987)	(1,062,987)	0	(1,062,987)	(1,062,987)	(2,337,274)	(2,337,274)	(194,769)	(868,218)	
Transport														
Depot Buildings (Capital)	4120110	510	BC410	0	0	0	0	0	0	(10,000)	(10,000)	(833)	833	
Total - Transport				0	0	0	0	0	0	(10,000)	(10,000)	(833)	833	
Economic Services														
Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	0	0	0	0	0	(5,000)	(5,000)	(416)	416	
Total - Economic Services				0	0	0	0	0	0	(5,000)	(5,000)	(416)	416	
Other Property & Services														
Administration Buildings (Capital)	4140210	510	BC560	0	(3,455)	(3,455)	0	0	0	(20,000)	(20,000)	(1,666)	(1,789)	
Total - Other Property & Services				0	(3,455)	(3,455)	0	0	0	(20,000)	(20,000)	(1,666)	(1,789)	
Total - Buildings				0	(1,066,441)	(1,066,441)	0	(1,062,987)	(1,062,987)	(2,519,774)	(2,519,774)	(209,974)	(856,467)	
Plant , Equip. & Vehicles														
Law, Order And Public Safety														
Fire Mitigation upgrades to Ford Ranger (Old CESM Ute)	4050130	530	PA000A	0	0	0	0	0	0	(35,000)	(35,000)	0	0	
New Portable Fire Traffic Management Lights	4050130	530	PA003	0	0	0	0	0	0	(19,400)	(19,400)	(19,400)	19,400	
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	0	0	0	(65,000)	(65,000)	0	0	
ESL BFB - Plant & Equipment (Capital)	4050530	530	PA000	0	0	0	0	0	0	(1,000,000)	(1,000,000)	(83,333)	83,333	CH1272 UCVBFB Fire Tender
000CH - CESM New Vehicle	4050730	530	PA000	0	0	0	0	0	0	(50,000)	(50,000)	(4,166)	4,166	
Total - Law, Order And Public Safety				0	0	0	0	0	0	(1,169,400)	(1,169,400)	(106,899)	106,899	
Transport														
New Slasher (Parks)	4120330	530	PA001	0	0	0	0	0	0	(7,000)	(7,000)	(583)	583	
New Fire Fighting Unit 4000L	4120330	530	PA004	0	0	0	0	0	0	(30,000)	(30,000)	(2,500)	2,500	
New Profiler attachment for Skid Steer	4120330	530	PA005	0	0	0	0	0	0	(38,000)	(38,000)	(3,166)	3,166	
New 10x6 Flat Top Trailer - Maintenance	4120330	530	PA006	0	0	0	0	0	0	(7,000)	(7,000)	(583)	583	
New Quad Bike for Mountain Bike Park	4120330	530	PA007	0	0	0	0	0	0	(20,000)	(20,000)	(1,666)	1,666	
CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	0	0	0	0	0	(55,000)	(55,000)	0	0	
CH1256 - New Water Truck	4120330	530	PA1256	0	0	0	0	0	0	(310,000)	(310,000)	0	0	
CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	0	0	0	0	0	(69,000)	(69,000)	0	0	

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
▣ P1282 - New Panther Attachment (Works)	4120330	530	PA1282	0	0	0	0	0	0	(27,000)	(27,000)	(2,250)	2,250	
▣ CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	0	0	0	(25,000)	(25,000)	(2,083)	2,083	
▣ CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	0	0	0	0	0	(55,000)	(55,000)	0	0	
▣ CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	0	0	0	(350,000)	(350,000)	(29,166)	29,166	
Total - Transport				0	0	0	0	0	0	(993,000)	(993,000)	(41,997)	41,997	
Other Property & Services														
▣ CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	0	0	0	0	0	(53,000)	(53,000)	(4,416)	4,416	
Total - Other Property & Services				0	0	0	0	0	0	(53,000)	(53,000)	(4,416)	4,416	
Total - Plant , Equip. & Vehicles				0	0	0	0	0	0	(2,215,400)	(2,215,400)	(153,312)	153,312	
Roads (Non Town)														
Transport														
▣ Flat Rocks Road	4120142	540	RC011	0	(9,355)	(9,355)	0	0	0	(72,575)	(72,575)	(6,045)	(3,310)	
▣ Perry Road	4120142	540	RC015	0	0	0	0	0	0	(30,000)	(30,000)	(2,500)	2,500	
▣ Stephens Road	4120142	540	RC017	0	0	0	0	0	0	(88,755)	(88,755)	(7,395)	7,395	
▣ Spillman Road	4120142	540	RC051	0	(283)	(283)	0	0	0	(36,288)	(36,288)	(3,022)	2,739	
▣ Chittering Road (R2R)	4120145	540	R2R002	0	(297)	(297)	0	0	0	0	0	0	(297)	Additional funding to be taken up in Budget Re
▣ Chittering Valley Road (R2R)	4120145	540	R2R007	0	(1,400)	(1,400)	0	0	0	(334,703)	(334,703)	(27,891)	26,491	
▣ Wandena South Road (R2R)	4120145	540	R2R030	0	(1,358)	(1,358)	0	0	0	(246,704)	(246,704)	(20,559)	19,201	
▣ Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(1,018)	(1,018)	0	0	0	(378,283)	(378,283)	(31,523)	30,505	
▣ Chittering Road (RRG)	4120149	540	RRG002	0	(212)	(212)	0	0	0	(350,627)	(350,627)	(29,218)	29,006	
▣ Julimar Road (BS)	4120153	540	RBS010	0	(127)	(127)	0	0	0	(336,600)	(336,600)	(28,050)	27,923	
▣ Muchoa Road South (BS)	4120153	540	RBS036	0	(1,188)	(1,188)	0	0	0	(80,000)	(80,000)	(6,666)	5,478	
Total - Transport				0	(15,239)	(15,239)	0	0	0	(1,954,535)	(1,954,535)	(162,869)	147,630	
Total - Roads (Non Town)				0	(15,239)	(15,239)	0	0	0	(1,954,535)	(1,954,535)	(162,869)	147,630	
Roads (Town)														
Transport														
▣ Crest Hill Road	4120141	540	RC013	0	0	0	0	0	0	(65,000)	(65,000)	(5,416)	5,416	
▣ Teatree Road	4120141	540	RC014	0	0	0	0	0	0	(50,000)	(50,000)	(4,166)	4,166	
▣ Steer Street	4120141	540	RC063	0	(127)	(127)	0	0	0	(140,000)	(140,000)	(11,666)	11,539	
▣ Ioppolo Road	4120141	540	RC075	0	(230)	(230)	0	0	0	(36,288)	(36,288)	(3,022)	2,792	
▣ Ridgetop Ramble	4120141	540	RC098	0	0	0	0	0	0	(85,000)	(85,000)	(7,083)	7,083	
▣ Edwards Place	4120141	540	RC122	0	(170)	(170)	0	0	0	(140,000)	(140,000)	(11,666)	11,496	
▣ Muchoa East Road (BS)	4120142	540	RBS004	0	(45,566)	(45,566)	0	0	0	0	0	0	(45,566)	
Total - Transport				0	(46,093)	(46,093)	0	0	0	(516,288)	(516,288)	(43,019)	(3,074)	
Total - Roads (Town)				0	(46,093)	(46,093)	0	0	0	(516,288)	(516,288)	(43,019)	(3,074)	
Footpaths														
Transport														
▣ Footpaths (Capital) - Budgeting Purposes Only	4120170	560	FC000	0	0	0	0	0	0	(30,000)	(30,000)	(2,500)	2,500	
Total - Transport				0	0	0	0	0	0	(30,000)	(30,000)	(2,500)	2,500	
Total - Footpaths				0	0	0	0	0	0	(30,000)	(30,000)	(2,500)	2,500	
Parks & Ovals														
Recreation And Culture														
▣ Sussex Bend Reserve (Capita)	4110370	570	PC197	0	0	0	0	0	0	(40,000)	(40,000)	(3,333)	3,333	
▣ John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	0	0	0	0	0	(10,000)	(10,000)	(833)	833	
▣ Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	0	0	0	(50,000)	(50,000)	(4,166)	4,166	
▣ Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	0	0	0	(60,000)	(60,000)	(5,000)	5,000	
▣ Lower Chittering Hall Parks & Ovals (Capital)	4110370	570	PC312	0	0	0	0	0	0	(400,000)	(400,000)	(33,333)	33,333	
▣ Town Park Infrastructure Parks (Capital)	4110370	570	PC320	0	0	0	0	0	0	(61,500)	(61,500)	0	0	
▣ Mountain Bike Park (Capital)	4110370	570	PC361	0	(2,716)	(2,716)	0	0	0	(234,812)	(234,812)	(19,567)	16,851	
Total - Recreation And Culture				0	(2,716)	(2,716)	0	0	0	(856,312)	(856,312)	(66,232)	63,516	
Total - Parks & Ovals				0	(2,716)	(2,716)	0	0	0	(856,312)	(856,312)	(66,232)	63,516	

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
Infrastructure - Other														
Governance														
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	0	0	0	0	0	(17,500)	(17,500)	(1,458)	1,458	
Total - Governance				0	0	0	0	0	0	(17,500)	(17,500)	(1,458)	1,458	
Law, Order & Public Safety														
FIRE - Australia Fire Danger Rating System Signs	4050190	590	OC238	0	0	0	0	0	0	(56,000)	(56,000)	(4,666)	4,666	
Total - Law, Order & Public Safety				0	0	0	0	0	0	(56,000)	(56,000)	(4,666)	4,666	
Recreation And Culture														
Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	0	0	0	0	0	(8,000)	(8,000)	(666)	666	
Yozi Road Walk Trail - Infrastructure Other (Capital)	4110390	590	OC183	0	0	0	0	0	0	(18,070)	(18,070)	(1,505)	1,505	
Muchea Hall Infrastructure Other (Capital)	4110390	590	OC313	0	0	0	0	0	0	(232,153)	(232,153)	(19,346)	19,346	
Long Distance XC Regional Trail - Infrastructure Other (Capital)	4110390	590	OC320	0	0	0	0	0	0	(12,000)	(12,000)	(1,000)	1,000	
Djidi Djidi Trail - Infrastructure Other (Capital)	4110390	590	OC331	0	0	0	0	0	0	(141,660)	(141,660)	(11,805)	11,805	
Total - Recreation And Culture				0	0	0	0	0	0	(411,883)	(411,883)	(34,322)	34,322	
Transport														
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	0	0	0	0	0	(200,000)	(200,000)	(16,666)	16,666	
Total - Transport				0	0	0	0	0	0	(200,000)	(200,000)	(16,666)	16,666	
Economic Services														
OTH ECON - Electrical Vehicle Charging Station	4130890	590	OC800	0	0	0	0	0	0	(20,000)	(20,000)	(1,666)	1,666	
Total - Economic Services				0	0	0	0	0	0	(20,000)	(20,000)	(1,666)	1,666	
Total - Infrastructure - Other				0	0	0	0	0	0	(705,383)	(705,383)	(58,778)	58,778	
Capital Expenditure Total				0	(1,130,489)	(1,130,489)	0	(1,062,987)	(1,062,987)	(9,037,692)	(9,037,692)	(716,684)	(413,805)	



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

Summary by Balance Sheet Category

Land Held For Resale - Current	313	0	0	0	0	0	0	0	0	0	0	0	0	
Land Held For Resale Non Current	508	0	0	0	0	0	0	0	0	0	0	0	0	
Land	509	0	0	0	0	0	0	0	0	(240,000)	(240,000)	(20,000)	20,000	
Buildings	510	0	(1,066,441)	(1,066,441)	0	(1,062,987)	(1,062,987)	(2,519,774)	(2,519,774)	(209,974)	(209,974)	(856,467)	(856,467)	
Plant & Equipment	530	0	0	0	0	0	0	(2,215,400)	(2,215,400)	(153,312)	(153,312)	153,312	153,312	
Infrastructure Roads	540	0	(61,332)	(61,332)	0	0	0	(2,470,823)	(2,470,823)	(205,888)	(205,888)	144,556	144,556	
Infrastructure Bridges	555	0	0	0	0	0	0	0	0	0	0	0	0	
Infrastructure Footpaths	560	0	0	0	0	0	0	(30,000)	(30,000)	(2,500)	(2,500)	2,500	2,500	
Infrastructure Drainage	550	0	0	0	0	0	0	0	0	0	0	0	0	
Infrastructure Parks & Ovals	570	0	(2,716)	(2,716)	0	0	0	(856,312)	(856,312)	(66,232)	(66,232)	63,516	63,516	
Infrastructure Other	590	0	0	0	0	0	0	(705,383)	(705,383)	(58,778)	(58,778)	58,778	58,778	
		0	(1,130,489)	(1,130,489)	0	(1,062,987)	(1,062,987)	(9,037,692)	(9,037,692)	(716,684)	(716,684)	(413,805)	(413,805)	

SHIRE OF CHITTERING

ACCOUNTS PAID AS AT 31 AUGUST 2023 PRESENTED TO THE COUNCIL MEETING ON THE 20 SEPTEMBER 2023

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 20 September 2023, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
Payroll	PR 6414	\$ 133,837.05	1	1	1	Municipal Fund
Payroll	PR 6435	\$ 128,815.66	1	1	1	Municipal Fund
Payroll	PR 6437	\$ 767.12	1	1	1	Municipal Fund
Payroll	PR 6449	\$ 121,604.00				
EFT25606	EFT25718	\$ 1,052,572.33	1	4	1	Municipal Fund
Direct	Debit	\$ 124,264.43	4	6	1	Municipal Fund
Cheque	Cheque	\$ -	6	6	1	Municipal Fund
	Total	\$ 1,561,860.59				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report: 08 September 2023

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
Payroll Payments						
1	PR 6414	02/08/2023	Payroll	PPE - 02 August 2023		\$133,837.05
2	PR 6435	16/08/2023	Payroll	PPE - 16 August 2023		\$128,815.66
	PR 6437	16/08/2023	Payroll	PPE - 16 August 2023		\$767.12
3	PR 6449	30/08/2023	Payroll	PPE - 30 August 2023		\$121,604.00
					Total Payroll Payments	\$385,023.83
EFT Payments						
	Chq/EFT	Date	Name	Description	Amount	
1	EFT25606	8/08/2023	Action Sheds	4/6194 GNH - New Shed - Balance Prior to Delivery		\$ 3,708.79
2	EFT25607	8/08/2023	Applied Mechanical Solutions Pty Ltd	Fleet Repairs - CH10099, CH10907, CH1273		\$ 2,281.97
3	EFT25608	8/08/2023	Ashley Billett	Reimbursement - Mobile Phone Case & Screen Protector		\$ 68.00
4	EFT25609	8/08/2023	Australia Post	Postage - July 2023		\$ 3,230.98
5	EFT25610	8/08/2023	Alison Adams	Chittering Visitor Centre Honorarium - 29 July 2023		\$ 50.00
6	EFT25611	8/08/2023	Avantgarde Technologies Pty Ltd			\$ 11,388.21
	2865	2/08/2023	Avantgarde Technologies Pty Ltd	IT Managed Services - August 2023	\$ 5,984.00	
	2866	2/08/2023	Avantgarde Technologies Pty Ltd	Monthly Cloud Services Backup - August 2023	\$ 997.59	
	2866	2/08/2023	Avantgarde Technologies Pty Ltd	Monthly Cloud Back up Fee for Office 365 - August 2023	\$ 375.10	
	2882	2/08/2023	Avantgarde Technologies Pty Ltd	FortiGate-100F 1 Year Unified Threat Protection (UTP)	\$ 3,636.86	
	2884	2/08/2023	Avantgarde Technologies Pty Ltd	Microsoft Office 365 Business Premium License	\$ 394.66	
7	EFT25612	8/08/2023	Bob Waddell Consultant			\$ 2,103.75
	3448	1/08/2023	Bob Waddell Consultant	Assistance with June Monthly Financial Statement & Revaluation of Assets	\$ 1,196.25	
	3459	1/08/2023	Bob Waddell Consultant	Assistance with 2022-2023 Revaluation fo Assets & EOY Assets	\$ 907.50	
8	EFT25613	8/08/2023	Bragaskale Pty Ltd			\$ 4,464.90
	INV1026	1/08/2023	Bragaskale Pty Ltd	Building Maintenance - Various Locations	\$ 1,310.65	
	INV1029	1/08/2023	Bragaskale Pty Ltd	Bindoon Landfill - Gatehouse Construction Works	\$ 3,154.25	
9	EFT25614	8/08/2023	Chadson Engineering	Tablets Chlorine DP1 and Tablets PH Red		\$ 92.40
10	EFT25615	8/08/2023	Chittering Pest & Weed			\$ 660.00
	2023-102	3/08/2023	Chittering Pest & Weed	Muchea Landfill - To Replenish Rodent Baits	\$ 330.00	
	2023-103	3/08/2023	Chittering Pest & Weed	Edmond Place Reserve - To Spray the Weeds Around the ATU System	\$ 330.00	
11	EFT25616	8/08/2023	Dun Direct Pty Ltd (Dunning's)			\$ 13,252.75
	SMY-JULY 2023	31/07/2023	Dun Direct Pty Ltd (Dunning's)	Fuel Card Purchases - July 2023	\$ 9,604.86	
	SMY-JULY POD	31/07/2023	Dun Direct Pty Ltd (Dunning's)	Diesel Mobile Pod Purchases (CH1253) - July 2023	\$ 3,647.89	
12	EFT25617	8/08/2023	Holiday Inn West Perth	Training & Development - Accommodation Costs		\$ 139.00
13	EFT25618	8/08/2023	J & RM Loudon	Wannamal Rest Stop - Monthly Cleaning of Public Toilets - July 2023		\$ 852.50
14	EFT25619	8/08/2023	Jive Media Solutions	Business WordPress - farmflavourtrail.com.au		\$ 269.90
15	EFT25620	8/08/2023	Joondalup Photo Design	Professional Photos of Executive Managers		\$ 385.00
16	EFT25621	8/08/2023	Jones Lang LaSalle Advisory Services Pty Ltd	Fair Value Infrastructure Asset Valuations FY2022-23		\$ 26,400.00
17	EFT25622	8/08/2023	Kate Durey	Chittering Visitor Centre Honorarium Payment - 30 July 2023		\$ 100.00
18	EFT25623	8/08/2023	LGISWA			\$ 84,143.75
	100-154444-01	1/08/2023	LGISWA	2023-2024 Motor Vehicle Insurance - First Instalment	\$ 38,102.35	
	100-154444-01	1/08/2023	LGISWA	2023-2024 Property Insurance Renewal - First Instalment	\$ 46,041.40	
19	EFT25624	8/08/2023	LGRCEU	Payroll Deductions		\$ 20.50
20	EFT25625	8/08/2023	Margaret Bradford-Seeley	Sale of Retail Items for the Chittering Visitor Centre - July 2023		\$ 137.00
21	EFT25626	8/08/2023	Northern Valleys News			\$ 1,335.00
	INV-3264	3/08/2023	Northern Valleys News	Chatter - July 2023	\$ 935.00	
	INV-3278	3/08/2023	Northern Valleys News	Financial Dashboard - July 2023	\$ 400.00	
22	EFT25627	8/08/2023	Open Systems Technology T/As CouncilFirst	CouncilFirst Monthly User License Fees - August 2023		\$ 5,500.00
23	EFT25628	8/08/2023	Poster Girls	Taste of Chittering - Printing and Distribution of Flyers for Event Advertising		\$ 541.75
24	EFT25629	8/08/2023	Robert Butler	Reimbursement - Pound Supplies		\$ 6.00
25	EFT25630	8/08/2023	Synergy	Electricity Charges - Streetlights, Muchea Hall & Chittering Health Centre		\$ 9,195.81
26	EFT25631	8/08/2023	The Walter Armenti Family Trust T/as Hotel Scottalian	Catering - July OCM Dinner		\$ 324.00
27	EFT25632	8/08/2023	Whitney Consulting	Grant Writing Services - EOI and Application		\$ 5,478.00
28	EFT25633	8/08/2023	Wex Australia Pty Ltd	Fuel Card Charges - July 2023		\$ 1,414.91
29	EFT25634	8/08/2023	Wizard Tile & Grout Cleaning WA	Shire Buildings - Tile and Grout Cleaning for Floors and Walls		\$ 1,787.50
30	EFT25635	8/08/2023	Workwear Supplies	Staff Uniforms - Rates		\$ 105.16
31	EFT25636	8/08/2023	Thinkproject Australia Pty Ltd			\$ 19,567.34

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	RSL-19793	1/08/2023	Thinkproject Australia Pty Ltd	2023-2024 Rental of the RAMM Work Management License	\$ 10,666.14	
	RSL-19817	1/08/2023	Thinkproject Australia Pty Ltd	2023-2024 Rental of the Pocket Ramm	\$ 8,901.20	
32	EFT25637	25/08/2023	Alison Reliti	Reimbursement - Fuel		\$ 84.88
33	EFT25638	25/08/2023	AMPAC Debt Recovery			\$ 5,647.55
	98648	1/08/2023	AMPAC Debt Recovery	Debt Collection Expenses for the Rates Department - July 2023	\$ 2,588.95	
	99231	10/08/2023	AMPAC Debt Recovery	Debt Collection Expenses for the Rates Department - July 2023	\$ 2,852.95	
	99263	11/08/2023	AMPAC Debt Recovery	Debt Collection Expenses for the Rates Department - July 2023	\$ 205.65	
34	EFT25639	25/08/2023	Annie Hudson	Reimbursement for Parking PLWA and Halloween & Christmas Items		\$ 237.25
35	EFT25640	25/08/2023	Applied Mechanical Solutions Pty Ltd			\$ 9,095.62
	1071	2/08/2023	Applied Mechanical Solutions Pty Ltd	Fleet - Service, Repairs & Tyres	\$ 1,226.94	
	1074	2/08/2023	Applied Mechanical Solutions Pty Ltd	Fleet - Service, Repairs & Tyres	\$ 1,458.23	
	1078	3/08/2023	Applied Mechanical Solutions Pty Ltd	Fleet - Service, Repairs & Tyres	\$ 1,314.84	
	1077	3/08/2023	Applied Mechanical Solutions Pty Ltd	Fleet - Service, Repairs & Tyres	\$ 170.50	
	1079	3/08/2023	Applied Mechanical Solutions Pty Ltd	Fleet - Service, Repairs & Tyres	\$ 1,006.53	
	1082	4/08/2023	Applied Mechanical Solutions Pty Ltd	Fleet - Service, Repairs & Tyres	\$ 1,611.15	
	1083	4/08/2023	Applied Mechanical Solutions Pty Ltd	Fleet - Service, Repairs & Tyres	\$ 170.50	
	1093	8/08/2023	Applied Mechanical Solutions Pty Ltd	Fleet - Service, Repairs & Tyres	\$ 880.00	
	11000	14/08/2023	Applied Mechanical Solutions Pty Ltd	Fleet - Service, Repairs & Tyres	\$ 1,256.93	
36	EFT25641	25/08/2023	Avon Waste	Sanitation Waste Collection - Commencing 17 July 2023		\$ 19,276.43
37	EFT25642	25/08/2023	Alex Crowley Studios	Mountain Bike Park - Trail Name Sign Designs		\$ 2,970.00
38	EFT25643	25/08/2023	Alison Adams	Chittering Visitor Centre Honorarium - 5 August 2023		\$ 50.00
39	EFT25644	25/08/2023	Austech Illusions Pty Ltd	Shire Buildings - Monthly CCTV, Internet & DDNS Registration		\$ 450.00
40	EFT25645	25/08/2023	Bindoon & Districts Agricultural Society Inc	Advertising - Promoting The Chittering Visitors Centre in the Bindoon Ag Show Schedule Book 2023		\$ 75.00
41	EFT25646	25/08/2023	Bindoon Hardware & Rural Supplies			\$ 10,828.84
	10312084	1/08/2023	Bindoon Hardware & Rural Supplies	Muceha Complex Redevelopment - Measuring Tapes, String Lines and Multigrips	\$ 118.14	
	10312819	1/08/2023	Bindoon Hardware & Rural Supplies	Annual Spraying Program - Noxious Weed Control Supplies	\$ 10,655.70	
	10312087	1/08/2023	Bindoon Hardware & Rural Supplies	Hire of Forklift for loading of Air-Conditioning Units	\$ 55.00	
42	EFT25647	25/08/2023	Bindoon Mechanical Pty Ltd			\$ 40,783.24
	2369	1/08/2023	Bindoon Mechanical Pty Ltd	Fleet - Service and Repairs	\$ 24,793.41	
	2418	24/08/2023	Bindoon Mechanical Pty Ltd	Fleet - Service and Repairs	\$ 15,989.83	
43	EFT25648	25/08/2023	Bob Waddell Consultant			\$ 2,433.75
	3479	7/08/2023	Bob Waddell Consultant	Assistance with Fair Valuation Revaluation of Assets	\$ 1,443.75	
	3505	21/08/2023	Bob Waddell Consultant	Assistance with Fair Valuation Revaluation of Assets	\$ 990.00	
44	EFT25649	25/08/2023	Bragaskale Pty Ltd	Chambers - Paint Walls in Chambers & Admin - Install Skirting and Install Monitor Holders		\$ 841.40
45	EFT25650	25/08/2023	Bunning Building Supplies	Bindoon Landfill Gate House - Building Materials		\$ 541.61
46	EFT25651	25/08/2023	Chittering Pest & Weed			\$ 9,570.00
	2023-91	1/08/2023	Chittering Pest & Weed	Sandown Park - Broadleaf Weed Treatment	\$ 330.00	
	2023-110	10/08/2023	Chittering Pest & Weed	Annual Spraying Program	\$ 9,240.00	
47	EFT25652	25/08/2023	D & L Studio Pty Ltd T/A Metal Artwork Badges	Staff Name Badges		\$ 61.60
48	EFT25653	25/08/2023	Downer EDI Works Pty Ltd	Bridge 4025 - Bridge Maintenance		\$ 88,000.00
49	EFT25654	25/08/2023	Driver Risk Management			\$ 4,521.00
	DRM 5170	4/08/2023	Driver Risk Management	Driver Risk Management Training Services	\$ 753.50	
	DRM 5171	4/08/2023	Driver Risk Management	Driver Risk Management Training Services	\$ 753.50	
	DRM 5195	9/08/2023	Driver Risk Management	Driver Risk Management Training Services	\$ 1,507.00	
	DRM 5226	14/08/2023	Driver Risk Management	Driver Risk Management Training Services	\$ 1,507.00	
50	EFT25655	25/08/2023	Data#3 Limited	2023-2024 Mimecast S1 Subscription		\$ 4,623.73
51	EFT25656	25/08/2023	Dynamic Group Communications & Electrical			\$ 11,136.47
	163043	1/08/2023	Dynamic Group Communications & Electrical	Admin - Supply & Install Spitfire	\$ 271.11	
	163048	1/08/2023	Dynamic Group Communications & Electrical	Binda Place - Insurance Claim - Replacement of Damaged Street Light	\$ 7,579.00	
	163059	4/08/2023	Dynamic Group Communications & Electrical	5/11 Edmonds Place - Supply and Replace Air conditioner	\$ 3,154.36	
	163060	4/08/2023	Dynamic Group Communications & Electrical	2/8 Edmonds Place - Check on TV Reception Issues and Rectify Fault	\$ 132.00	
52	EFT25657	25/08/2023	Ecowater Services Pty Ltd			\$ 1,776.90
	L4695	1/08/2023	Ecowater Services Pty Ltd	Bindoon Hall - Quarterly service of ATU system	\$ 522.60	
	L4742	1/08/2023	Ecowater Services Pty Ltd	Sussex Bend - Quarterly Service of ATU System	\$ 276.50	
	L4781	1/08/2023	Ecowater Services Pty Ltd	Muceha Hall - Quarterly Service of ATU System	\$ 268.00	
	N3477	1/08/2023	Ecowater Services Pty Ltd	Brockman Centre, Mens Shed - Quarterly Service of ATU System	\$ 251.50	

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	N3479	1/08/2023	Ecowater Services Pty Ltd	Clune Park - Quarterly Service of ATU System	\$ 458.30	
53	EFT25658	25/08/2023	Everjazz Pty Ltd T/As Alarm Asset Group	Muchea Fire Station - Attend Site and Rectify Alarm System Issue		\$ 449.20
54	EFT25659	25/08/2023	Finishing WA	Binding of Council Minute Books		\$ 971.30
55	EFT25660	25/08/2023	Flex Pak Solutions	Sale of Retail Items for the Chittering Visitor Centre - Plates & Bowls		\$ 145.60
56	EFT25661	25/08/2023	Frontline Fire & Rescue Equipment			\$ 571.84
	78989	1/08/2023	Frontline Fire & Rescue Equipment	Muchea VBFB Protective Clothing - Boots	\$ 362.56	
	79116	1/08/2023	Frontline Fire & Rescue Equipment	Consumables	\$ 209.28	
57	EFT25662	25/08/2023	Fulton Hogan Industries Pty Ltd	4 Tonne Bulka Bag Asphalt for Various Roads		\$ 2,816.00
58	EFT25663	25/08/2023	Flickering Wicks	Sale of Retail Items for the Chittering Visitor Centre - Candles		\$ 100.00
59	EFT25664	25/08/2023	Geared Construction Pty Ltd	Muchea Complex Redevelopment - Progress Claim #9		\$ 414,998.18
60	EFT25665	25/08/2023	Gingin Florist	Get Well Flowers for Employee		\$ 100.00
61	EFT25666	25/08/2023	Grayson Dennis	Taste of Chittering - 50 % Deposit - Live Music		\$ 150.00
62	EFT25667	25/08/2023	IGA Bindoon	Governance Refreshments - July 2023		\$ 1,129.51
63	EFT25668	25/08/2023	IT Vision	Amend Erates Email Template and Erates Rate & Interim Notice		\$ 1,108.80
64	EFT25669	25/08/2023	Jive Media Solutions	2023-2025 Domain Renewal for farmflavourtrail.com.au		\$ 55.00
65	EFT25670	25/08/2023	Jodie Corp	Reimbursement - Police Clearance		\$ 52.00
66	EFT25671	25/08/2023	Just Wax Soy Candles			\$ 200.00
	98	1/08/2023	Just Wax Soy Candles	Sale of Retail Items for the Chittering Visitor Centre - Candles	\$ 150.00	
	99	1/08/2023	Just Wax Soy Candles	Sale of Retail Items for the Chittering Visitor Centre - Scented Diffusers	\$ 50.00	
67	EFT25672	25/08/2023	Keystone Cabinets & Renovations	Lower Chittering Hall - Repair and Replace Doors to Cabinets (Insurance ref PR0038194)		\$ 1,925.00
68	EFT25673	25/08/2023	Kleen West Distributors			\$ 2,454.05
	83414	1/08/2023	Kleen West Distributors	Cleaning Supplies	\$ 742.34	
	83514	11/08/2023	Kleen West Distributors	Muchea Hall - Vacuum Cleaner & Cleaning Supplies	\$ 1,711.71	
69	EFT25674	25/08/2023	Komatsu Australia Pty Ltd	CH10555 - Komatsu Grader Monthly Contract Maintenance		\$ 95.04
70	EFT25675	25/08/2023	Landgate Customer Accounts			\$ 2,171.91
	386617	14/08/2023	Landgate Customer Accounts	Rates Valuation Schedules	\$ 983.41	
	386673	16/08/2023	Landgate Customer Accounts	Rates Valuation Schedules	\$ 1,145.00	
	386855	21/08/2023	Landgate Customer Accounts	Rates Valuation Schedules	\$ 43.50	
71	EFT25676	25/08/2023	LGRCEU	Payroll Deductions		\$ 20.50
72	EFT25677	25/08/2023	Local Health Authority Analytical Committee	2023-2024 Membership for Local Health Authorities Analytical Committee		\$ 1,484.67
73	EFT25678	25/08/2023	Local Government Professionals Australia WA Inc			\$ 2,880.00
	36946	10/08/2023	Local Government Professionals Australia WA Inc	Training and Development - Community Development Conference - (Library)	\$ 960.00	
	36947	10/08/2023	Local Government Professionals Australia WA Inc	Training and Development - Community Development Conference - (CDO)	\$ 960.00	
	36948	10/08/2023	Local Government Professionals Australia WA Inc	Training and Development - Community Development Conference - (CDC)	\$ 960.00	
74	EFT25679	25/08/2023	Margaret Bradford-Seeley	Sale of Retail Items for the Chittering Visitor Centre - Cards		\$ 152.00
75	EFT25680	25/08/2023	Midalia Steel	Bindoon Landfill Gatehouse - Building Materials		\$ 499.20
76	EFT25681	25/08/2023	Miracle Recreation Equipment	John Glenn Park - Replacement Strap, Swing Seat and Chains		\$ 239.80
77	EFT25682	25/08/2023	McLeods Barristers & Solicitors			\$ 5,358.11
	130791	1/08/2023	McLeods Barristers & Solicitors	Legal Expenses - Bindoon IGA Lease	\$ 394.25	
	131245	1/08/2023	McLeods Barristers & Solicitors	Legal Expenses - Development Application Lot 9001 No 88 Caladenia Close	\$ 4,963.86	
78	EFT25683	25/08/2023	Natasha Muir	Reimbursement - Taste of Chittering Supplies		\$ 378.00
79	EFT25684	25/08/2023	Neva Harris			\$ 250.00
	VOL 6/8/2023	6/08/2023	Neva Harris	Chittering Visitor Centre Honorarium - 5 August 2023	\$ 100.00	
	VOL 12-8-2023	12/08/2023	Neva Harris	Chittering Visitor Centre Honorarium - 12 August 2023	\$ 50.00	
	VOL 13-8-2023	13/08/2023	Neva Harris	Chittering Visitor Centre Honorarium - 13 August 2023	\$ 100.00	
80	EFT25685	25/08/2023	Neville Ash	Reimbursement - Pre Employment Medical Expenses		\$ 165.00
81	EFT25686	25/08/2023	Nicholas Clark-Francis	Reimbursement - Police Clearance (BVBFB)		\$ 17.00
82	EFT25687	25/08/2023	OS 4th Enterprise PTY LTD T/A Bindoon Bakehaus & Cafe	Council Forum Catering - 9 August 2023		\$ 187.00
83	EFT25688	25/08/2023	OTR Tyres	CH1251 - Replace all Tyres/Rims on Komatsu Loader from Solid to Air Tyres		\$ 15,265.73
84	EFT25689	25/08/2023	Officeworks	Replacement Mobile Phones for Staff Members		\$ 1,871.95
85	EFT25690	25/08/2023	On Hold On Line	On Hold On Line Message - August 2023		\$ 77.00
86	EFT25691	25/08/2023	Open Systems Technology T/As CouncilFirst			\$ 25,146.00
	SI007937	15/08/2023	Open Systems Technology T/As CouncilFirst	CouncilFirst Monthly User License Fees July 2023	\$ 5,500.00	
	SI007940	18/08/2023	Open Systems Technology T/As CouncilFirst	CouncilFirst Software implementation Costs for CRMS - August 2023	\$ 11,632.50	
	SI007947	21/08/2023	Open Systems Technology T/As CouncilFirst	CouncilFirst Software implementation Costs for CRMS - September 2023	\$ 8,013.50	
87	EFT25692	25/08/2023	Rural Infrastructure Services			\$ 12,840.30

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
	1137	1/08/2023	Rural Infrastructure Services	Wells Glover Road - Install Traffic Counters	\$ 9,936.30	
	1136	1/08/2023	Rural Infrastructure Services	Dewars Pool Road - 2024/25 Regional Road Group MCA Submissions	\$ 2,904.00	
88	EFT25693	25/08/2023	Samantha Young	Reimbursement - Staff Uniforms		\$ 43.75
89	EFT25694	25/08/2023	Scanlan Surveys Pty Ltd	Binda Place - Final payment for DP415029 Subdivision		\$ 6,118.20
90	EFT25695	25/08/2023	Site Architecture Studio	Muchea Complex Redevelopment - Building Contract Administration		\$ 10,555.60
91	EFT25696	25/08/2023	Slow Food Swan Valley & Eastern Regions Inc	Taste of Chittering - Slow Food Attendance		\$ 1,500.00
92	EFT25697	25/08/2023	St John Ambulance Australia	Replacement Defib Battery		\$ 434.90
93	EFT25698	25/08/2023	Stewart & Heaton	Fire Brigade PPE		\$ 183.68
94	EFT25699	25/08/2023	Sunny Sign Company			\$ 173.80
	503165	15/08/2023	Sunny Sign Company	Limousin Way - Street Signs	\$ 116.60	
	503167	15/08/2023	Sunny Sign Company	Kelly Street - Street Signs	\$ 57.20	
95	EFT25700	25/08/2023	Synergy	Electricity Charges - Admin, CHC, Muchea Hall & Wannamal BBQ		\$ 4,235.75
96	EFT25701	25/08/2023	Sue Jenner	Reimbursement - Police Clearance		\$ 55.00
97	EFT25702	25/08/2023	T-Quip			\$ 3,232.90
	120263	1/08/2023	T-Quip	CH1271 - Undertake Repairs, Including Pulley & Belt Issue, Hydraulic Leak & Over Heating Issue	\$ 962.45	
	121451#31	1/08/2023	T-Quip	CH1271 - Toro Mower GM3200 - Service, Parts and Repairs	\$ 425.10	
	121921	15/08/2023	T-Quip	CH1271 - Toro Mower GM3200 - Service, Parts and Repairs	\$ 742.75	
	121931#26	15/08/2023	T-Quip	CH1271 - Toro Mower GM3200 - Service, Parts and Repairs	\$ 1,102.60	
98	EFT25703	25/08/2023	Three Chillies Design Pty Ltd	Mountain Bike Park Milestone 4: Remobilisation		\$ 33,000.00
99	EFT25704	25/08/2023	Tray Berryman-Seery	Reimbursement - Staff Uniforms		\$ 19.90
100	EFT25705	25/08/2023	Turbo United Glazing	4/8 Edmonds Place - Repair Smashed Glass Sliding Door		\$ 495.00
101	EFT25706	25/08/2023	Tail Lift Transport	Muchea Complex Redevelopment - Transportation of Kitchen Equipment		\$ 550.00
102	EFT25707	25/08/2023	Team Global Express Pty Ltd	Freight Charges - Stewart & Heaton		\$ 42.16
103	EFT25708	25/08/2023	Traffic Force	Taste of Chittering - Traffic Management Plan		\$ 1,386.00
104	EFT25709	25/08/2023	Treeswest Australia Pty Ltd	Julimar Road - Remove Large Dangerous Tree near Power Lines		\$ 9,900.00
105	EFT25710	25/08/2023	True Blue Containers (2005) Pty Ltd	Muchea Complex Redevelopment - Hire of Two Storage Containers - August 2023		\$ 409.20
106	EFT25711	25/08/2023	Vanguard Press	A5 Brochure Display at Airport and Train Station		\$ 209.00
107	EFT25712	25/08/2023	WALGA	2023-2024 Annual WALGA Subscription		\$ 39,185.81
108	EFT25713	25/08/2023	WC & SJ Wright			\$ 2,343.00
	2305	16/08/2023	WC & SJ Wright	Flat Rocks Road - Move Hire Roller from Flat Rocks Road to Spillman Road	\$ 693.00	
	2307	16/08/2023	WC & SJ Wright	CH1251 - Recovery of Bugged Machine	\$ 1,650.00	
109	EFT25714	25/08/2023	Welldone Fencing Pty Ltd	Muchea Redevelopment Complex - Supply and Installation Pine Bollards		\$ 7,502.77
110	EFT25715	25/08/2023	Workwear Supplies			\$ 206.53
	INV-3308	1/08/2023	Workwear Supplies	Staff Uniforms	\$ 125.90	
	INV-3618	4/08/2023	Workwear Supplies	Staff Uniforms	\$ 80.63	
111	EFT25716	25/08/2023	Zane Keighley	Reimbursement - White Card Training		\$ 79.00
112	EFT25717	31/08/2023	LGRCEU	Payroll Deductions		\$ 20.50
113	EFT25718	31/08/2023	Paul Harries	A1715 Rates Refund - Overpayment		\$ 22,354.05
					Total EFT's	\$1,052,572.33
	Direct Debits					
	DD10414.1	2/08/2023	Aware Super	Payroll Deductions		\$ 14,347.07
	DD10414.2	2/08/2023	Australian Super	Payroll Deductions		\$ 3,779.50
	DD10414.3	2/08/2023	Uni Super	Superannuation Contributions		\$ 342.75
	DD10414.4	2/08/2023	CBUS Super	Superannuation Contributions		\$ 619.91
	DD10414.5	2/08/2023	Equip Superannuation	Superannuation Contributions		\$ 187.92
	DD10414.6	2/08/2023	Rest Superannuation	Payroll Deductions		\$ 3,014.15
	DD10414.7	2/08/2023	ANZ Smart Choice Super	Superannuation Contributions		\$ 651.64
	DD10414.8	2/08/2023	Care Super	Superannuation Contributions		\$ 1,160.68
	DD10414.9	2/08/2023	Spirit Super	Superannuation Contributions		\$ 398.39
	DD10414.10	2/08/2023	Hesta	Superannuation Contributions		\$ 207.46
	DD10414.11	2/08/2023	Hostplus Superannuation Fund	Superannuation Contributions		\$ 1,799.34
	DD10414.12	2/08/2023	FirstChoice Wholesale Personal Super	Superannuation Contributions		\$ 296.72
	DD10414.13	2/08/2023	AMP Wealth Personal Superannuation Pension Fund	Superannuation Contributions		\$ 181.70

Chq/EFT	Date	Name	Description	Invoice Amount	Payment
DD10428.1	6/08/2023	Bendigo Bank	Bendigo Bank Credit Card - June 2023		\$ 6,151.04
167-01	1/08/2023	Bendigo Bank	Dept of Transport - CH003 - Plate Remake	\$ 56.50	
167-02	1/08/2023	Bendigo Bank	Clinipath - Drug & Alcohol Testing	\$ 93.50	
167-03	1/08/2023	Bendigo Bank	Officeworks - Headsets for Health Department	\$ 26.95	
167-04	1/08/2023	Bendigo Bank	Gingin Florist - Bereavement Flowers Colin Lenihan	\$ 100.00	
167-05	1/08/2023	Bendigo Bank	Department of Transport - CH003 Change of Plates	\$ 30.50	
167-06	1/08/2023	Bendigo Bank	WA Spit Roast - VBFB Recognition Event	\$ 1,889.50	
167-07	1/08/2023	Bendigo Bank	Officeworks - Muchea Landfill Ink	\$ 96.00	
167-08	1/08/2023	Bendigo Bank	Officeworks - Muchea Landfill Ink	\$ 368.00	
167-09	1/08/2023	Bendigo Bank	Dept of Transport - CH003 - Plate Remake	\$ 63.00	
167-10	1/08/2023	Bendigo Bank	Bindoon General Store - VBFB Recognition Event Supplies	\$ 724.00	
167-11	1/08/2023	Bendigo Bank	Bindoon General Store - Staff Farewell Card	\$ 4.99	
167-12	1/08/2023	Bendigo Bank	Dept of Transport - CH1263 Plate Remake	\$ 44.50	
167-13	1/08/2023	Bendigo Bank	FACET - Tourism Professional Development	\$ 298.00	
167-14	1/08/2023	Bendigo Bank	Gingin Florist - Bereavement Flowers	\$ 100.00	
167-15	1/08/2023	Bendigo Bank	Bindoon IGA - VBFB Recognition Event Supplies	\$ 9.55	
167-16	1/08/2023	Bendigo Bank	Bindoon Roadhouse - PWO Training Meals	\$ 244.00	
167-17	1/08/2023	Bendigo Bank	Bindoon General Store - Council Refreshments	\$ 155.00	
167-18	1/08/2023	Bendigo Bank	Artistry of Flowers - Get Well Flowers	\$ 128.00	
167-19	1/08/2023	Bendigo Bank	Kidsafe WA - Carseat Fitting Course	\$ 550.00	
167-20	1/08/2023	Bendigo Bank	Chittering Health Services - Pre-Employment Medical	\$ 236.50	
167-21	1/08/2023	Bendigo Bank	Little Country Store - Baby Shower Gift	\$ 42.95	
167-22	1/08/2023	Bendigo Bank	OS 4th Enterprise - Training Refreshments	\$ 204.10	
167-23	1/08/2023	Bendigo Bank	Dept of Transport - CH1260 - Change of Plates & Remake	\$ 81.50	
167-24	1/08/2023	Bendigo Bank	Dept of Transport - CH1669 Change of Plates	\$ 30.50	
167-25	1/08/2023	Bendigo Bank	Jaycar Pty Ltd - Tourist Centre - Doorway Beam	\$ 99.95	
167-26	1/08/2023	Bendigo Bank	Bindoon Post Office - Staff Leaving Gift	\$ 105.95	
167-27	1/08/2023	Bendigo Bank	Ellenby Tree Farm - Clune Park New Paperbark Trees	\$ 347.60	
167-28	1/08/2023	Bendigo Bank	Bendigo Bank - Card Fees	\$ 20.00	
DD10438.1	2/08/2023	Australian Super	Superannuation Contributions		\$ 85.70
DD10439.1	16/08/2023	Aware Super	Payroll Deductions		\$ 13,178.30
DD10439.2	16/08/2023	Uni Super	Superannuation Contributions		\$ 165.69
DD10439.3	16/08/2023	CBUS Super	Superannuation Contributions		\$ 555.85
DD10439.4	16/08/2023	Equip Superannuation	Superannuation Contributions		\$ 225.45
DD10439.5	16/08/2023	Rest Superannuation	Payroll Deductions		\$ 2,891.78
DD10439.6	16/08/2023	ANZ Smart Choice Super	Superannuation Contributions		\$ 466.67
DD10439.7	16/08/2023	Care Super	Superannuation Contributions		\$ 1,081.46
DD10439.8	16/08/2023	Spirit Super	Superannuation Contributions		\$ 380.26
DD10439.9	16/08/2023	Australian Super	Superannuation Contributions		\$ 3,436.01
DD10439.10	16/08/2023	Hostplus Superannuation Fund	Superannuation Contributions		\$ 1,572.01
DD10439.11	16/08/2023	FirstChoice Wholesale Personal Super	Superannuation Contributions		\$ 357.40
DD10439.12	16/08/2023	AMP Wealth Personal Superannuation Pension Fund	Superannuation Contributions		\$ 124.02
DD10451.1	30/08/2023	Aware Super	Payroll Deductions		\$ 13,838.11
DD10451.2	30/08/2023	Equip Superannuation	Superannuation Contributions		\$ 86.15
DD10451.3	30/08/2023	Netwealth	Superannuation Contributions		\$ 32.00
DD10451.4	30/08/2023	Q Super - Australian Retirement Fund	Payroll Deductions		\$ 157.91
DD10451.5	30/08/2023	Rest Superannuation	Payroll Deductions		\$ 2,898.43
DD10451.6	30/08/2023	ANZ Smart Choice Super	Superannuation Contributions		\$ 632.85
DD10451.7	30/08/2023	Care Super	Superannuation Contributions		\$ 1,081.46
DD10451.8	30/08/2023	Spirit Super	Superannuation Contributions		\$ 380.26
DD10451.9	30/08/2023	Westpac Banking Corporation	Payroll Deductions		\$ 474.45
DD10451.10	30/08/2023	Australian Super	Superannuation Contributions		\$ 4,038.73
DD10451.11	30/08/2023	Hostplus Superannuation Fund	Superannuation Contributions		\$ 1,575.20
DD10451.12	30/08/2023	AMP Wealth Personal Superannuation Pension Fund	Superannuation Contributions		\$ 141.59
DD10451.13	30/08/2023	CBUS Super	Superannuation Contributions		\$ 613.31
DD10453.1	24/08/2023	Westpac Banking Corporation	Payroll Deduction		\$ 984.90

LIST OF ACCOUNTS PAID IN AUGUST 2023 - SUBMITTED TO COUNCIL 20 SEPTEMBER 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment
DD10459.1	1/08/2023	Wizard Tile & Grout Cleaning WA	Deposit - Tile & Grout Cleaning		\$ 1,787.50
DD10461.1	5/08/2023	Western Australian Treasury Corporation	Loan No. 79 Principle and Interest payment - Multi Purpose Health Centre		\$ 37,882.71
			Total Direct Debits		\$124,264.43
Cheques			Total Cheques		\$0.00
			Total Municipal Payments		\$1,561,860.59



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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 13/09/2023

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

Key Information

Report Purpose

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

Overview

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

Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 31 August 2023 of \$9,645,792.

Items of Significance

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

Capital Expenditure

Land and Buildings	▼	(\$1,007,291)
Plant and Equipment	▲	\$531,224
Infrastructure Assets - Roads	▲	\$332,576
Infrastructure Assets - Footpaths	▲	\$5,000
Infrastructure Assets - Parks & Ovals	▲	\$94,169
Infrastructure Assets - Other	▲	\$69,123

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$466,912)
Proceeds from Disposal of Assets	▼	(\$281,082)

% Collected
/

	Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Recreation Centre Redevel (Capital)	175%	\$ 833,372	\$ 138,894	\$ 1,457,704
Mountain Bike Park (Capital)	16%	\$ 234,812	\$ 39,134	\$ 38,295
Lower Chittering Hall (Capital)	0%	\$ 400,000	\$ 66,666	\$ -
Chittering Valley Road (R2R)	1%	\$ 334,703	\$ 55,782	\$ 2,705
Mooliabeenee Road (RRG)	1%	\$ 378,283	\$ 63,046	\$ 3,312
Wandena South Road (R2R)	1%	\$ 246,704	\$ 41,118	\$ 3,202
Chittering Road (RRG)	1%	\$ 350,627	\$ 58,436	\$ 3,271
Julimar Road (BS)	1%	\$ 336,600	\$ 56,100	\$ 3,051
Stephens Road	0%	\$ 88,755	\$ 14,790	\$ -
Steer Street	1%	\$ 140,000	\$ 23,332	\$ 1,027
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	9%	\$ 2,412,330	\$ 480,225	\$ 219,326
Capital Grants, Subsidies and Contributions	3%	\$ 3,312,679	\$ 552,100	\$ 85,188
	5%	\$ 5,725,009	\$ 1,032,325	\$ 304,514
Rates Levied	100%	\$ 7,161,256	\$ 7,157,203	\$ 7,170,722

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31 August 2022	Current Year 31 August 2023
Adjusted Net Current Assets	85%	\$ 11,384,659	\$ 9,645,792
Cash and Equivalent - Unrestricted	72%	\$ 10,277,971	\$ 7,396,985
Cash and Equivalent - Restricted	104%	\$ 2,513,294	\$ 2,610,028
Receivables - Rates	102%	\$ 3,666,020	\$ 3,725,977
Receivables - Other	356%	\$ 212,047	\$ 754,407
Payables	96%	\$ 1,412,608	\$ 1,354,147

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

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

Preparation

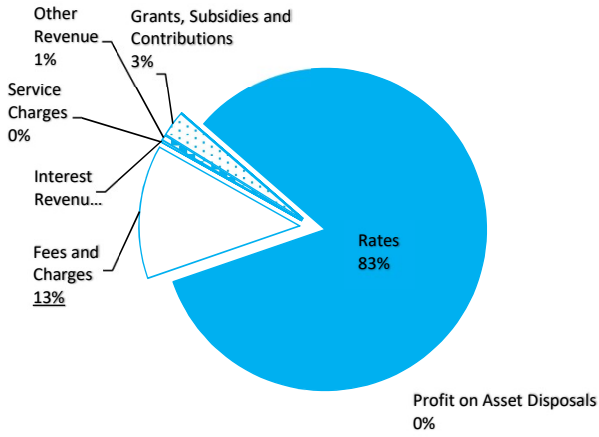
Prepared by: Sue Mills

Reviewed by: Scott Clayton

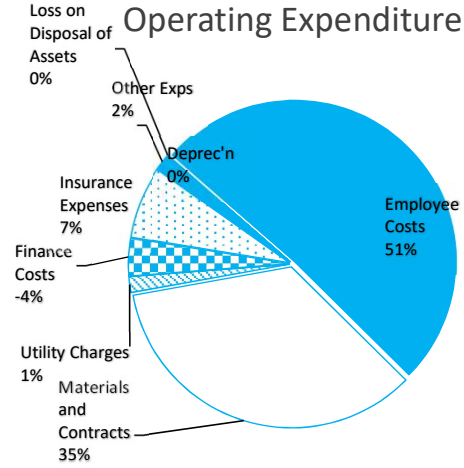
Date prepared: 13/09/2023

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

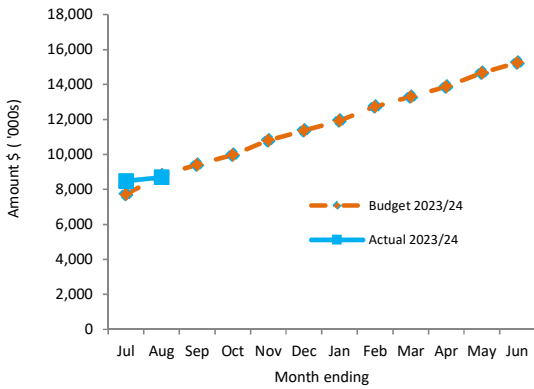
Operating Revenue



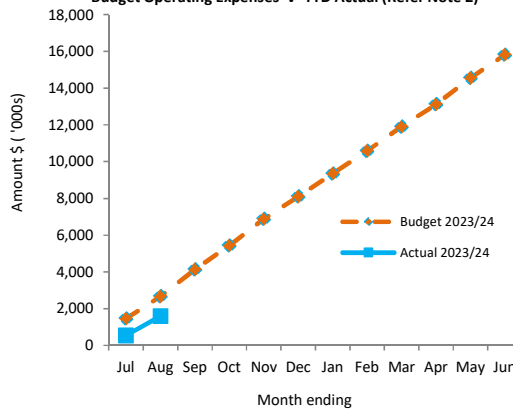
Operating Expenditure



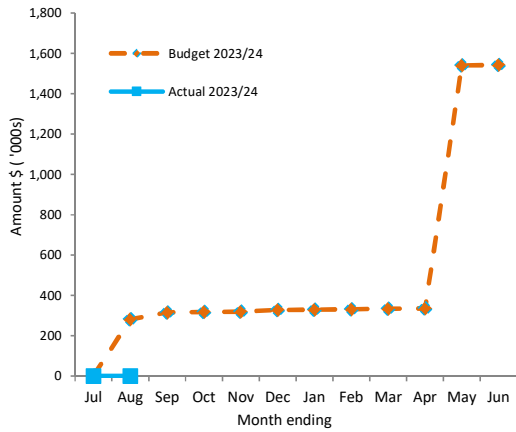
Budget Operating Revenues -v- Actual (Refer Note 2)



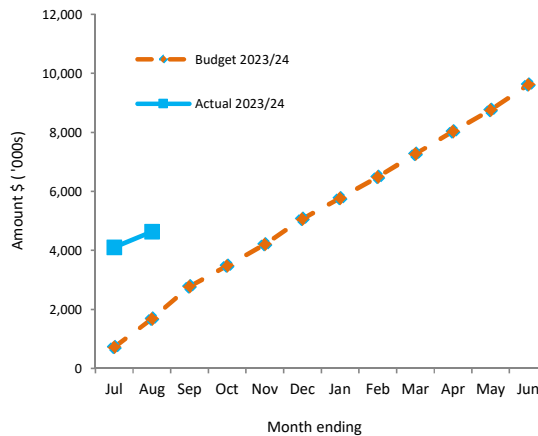
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 31 August 2023

Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)/(a)	Var. ▲▼	Significant Var. S
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance	6,100	6,100	1,014	45	(969)	(96%)	▼	
General Purpose Funding	8,136,851	8,136,851	7,400,294	7,241,889	(158,405)	(2%)	▼	
Law, Order and Public Safety	1,609,711	1,609,711	285,910	67,466	(218,444)	(76%)	▼	S
Health	65,034	65,034	10,836	17,934	7,098	66%	▲	
Education and Welfare	6,653	6,653	1,106	0	(1,106)	(100%)	▼	
Housing	135,954	135,954	22,636	28,218	5,582	25%	▲	
Community Amenities	1,203,518	1,203,518	200,570	1,017,335	816,765	407%	▲	S
Recreation and Culture	18,056	18,056	3,002	1,493	(1,509)	(50%)	▼	
Transport	368,455	368,455	61,406	163,740	102,334	167%	▲	S
Economic Services	270,037	270,037	44,990	49,484	4,494	10%	▲	
Other Property and Services	108,213	108,213	18,030	17,469	(561)	(3%)	▼	
	11,928,581	11,928,581	8,049,794	8,605,074				
Expenditure from operating activities								
Governance	(1,370,636)	(1,370,636)	(231,541)	(203,660)	27,881	12%	▲	S
General Purpose Funding	(535,065)	(535,065)	(88,900)	(78,562)	10,338	12%	▲	S
Law, Order and Public Safety	(2,051,793)	(2,051,793)	(347,854)	(209,841)	138,013	40%	▲	S
Health	(513,033)	(513,033)	(93,352)	(52,575)	40,777	44%	▲	S
Education and Welfare	(64,592)	(64,592)	(10,957)	(3,979)	6,978	64%	▲	S
Housing	(358,354)	(358,354)	(65,300)	(41,839)	23,461	36%	▲	S
Community Amenities	(2,411,300)	(2,411,300)	(403,201)	(323,528)	79,673	20%	▲	S
Recreation and Culture	(1,929,393)	(1,929,393)	(298,370)	(108,606)	189,764	64%	▲	S
Transport	(5,356,000)	(5,356,000)	(898,115)	(302,769)	595,346	66%	▲	S
Economic Services	(1,184,253)	(1,184,253)	(194,508)	(145,691)	48,817	25%	▲	S
Other Property and Services	(36,487)	(36,487)	(40,613)	(120,665)	(80,052)	(197%)	▼	S
	(15,810,906)	(15,810,906)	(2,672,711)	(1,591,715)				
Operating activities excluded from budget								
Add back Depreciation	4,470,134	4,470,134	745,006	0	(745,006)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	8 (238,708)	(238,708)	(39,784)	0	39,784	(100%)	▲	
Movement in Leave Reserve (Added Back)	0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL	0	0	0	0	0			
Movement in Employee Benefit Provisions	0	0	0	0	0			
Movement in Landfill Site Provision	0	0	0	0	0			
Rounding Adjustments	0	0	0	0	0			
Movement Due to Changes in Accounting Standards	0	0	0	0	0			
Gain/Loss on FV Adjustment of Assets	0	0	0	0	0			
Adjustments to landfill site provisions through other comprehensive income	0	0	0	0	0			
Adjustment in Fixed Assets	0	0	0	0	0			
	4,231,425	4,231,425	705,222	0				
Amount attributable to operating activities	349,101	349,101	6,082,305	7,013,359				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11 3,312,679	3,312,679	552,100	85,188	(466,912)	(85%)	▼	S
Proceeds from Disposal of Assets	8 339,500	339,500	281,082	0	(281,082)	(100%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	3,652,179	3,652,179	833,182	85,188				
Outflows from investing activities								
Land Held for Resale	13 0	0	0	0	0			
Land and Buildings	13 (2,759,774)	(2,759,774)	(459,948)	(1,467,239)	(1,007,291)	(219%)	▼	S
Plant and Equipment	13 (2,215,400)	(2,215,400)	(531,224)	0	531,224	100%	▲	S
Furniture and Equipment	13 0	0	0	0	0			
Infrastructure Assets - Roads	13 (2,470,823)	(2,470,823)	(411,776)	(79,200)	332,576	81%	▲	S
Infrastructure Assets - Bridges	13 0	0	0	0	0			
Infrastructure Assets - Footpaths	13 (30,000)	(30,000)	(5,000)	0	5,000	100%	▲	S
Infrastructure Assets - Drainage	13 0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13 (856,312)	(856,312)	(132,464)	(38,295)	94,169	71%	▲	S
Infrastructure Assets - Airports	13 0	0	0	0	0			
Infrastructure Assets - Sewerage	13 0	0	0	0	0			
Infrastructure Assets - Other	13 (705,383)	(705,383)	(117,556)	(48,434)	69,123	59%	▲	S
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0			
	(9,037,692)	(9,037,692)	(1,657,968)	(1,633,168)				
Amount attributable to investing activities	(5,385,513)	(5,385,513)	(824,786)	(1,547,980)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	7 1,203,545	1,203,545	0	0	0			
Transfer from Reserves	7 0	0	0	0	0			
	1,203,545	1,203,545	0	0				
Outflows from financing activities								
Repayment of Borrowings	10 (544,319)	(544,319)	(24,759)	(24,491)	268	1%	▲	
Transfer to Reserves	7 (35,000)	(35,000)	0	0	0			
	(579,319)	(579,319)	(24,759)	(24,491)				
Amount attributable to financing activities	624,226	624,226	(24,759)	(24,491)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3 4,412,187	4,204,903	4,204,903	4,204,903	0	0%		
Amount attributable to operating activities	349,101	349,101	6,082,305	7,013,359	931,054	15%	▲	S
Amount attributable to investing activities	(5,385,513)	(5,385,513)	(824,786)	(1,547,980)	(723,194)	88%	▼	
Amount attributable to financing activities	624,226	624,226	(24,759)	(24,491)	268	(1%)	▲	
Surplus or deficit at the end of the financial year	3 1	(207,283)	9,437,663	9,645,792	208,129	2%	▲	

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

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature)
For the Period Ended 31 August 2023

Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	9	7,161,256	7,161,256	7,157,203	7,170,722	13,519	0%	▲
Grants, Subsidies and Contributions	11	2,412,330	2,412,330	480,225	219,326	(260,899)	(54%)	▼ S
Fees and Charges		1,607,459	1,607,459	287,812	1,154,152	866,340	301%	▲ S
Service Charges		0	0	0	0	0		
Interest Revenue		178,690	178,690	29,778	17,381	(12,397)	(42%)	▼ S
Other Revenue		319,265	319,265	53,182	43,494	(9,688)	(18%)	▼
Profit on Disposal of Assets	8	249,581	249,581	41,594	0	(41,594)	(100%)	▼ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		11,928,581	11,928,581	8,049,794	8,605,074			
Expenditure from operating activities								
Employee Costs		(5,173,752)	(5,173,752)	(847,477)	(878,918)	(31,441)	(4%)	▼
Materials and Contracts		(4,991,232)	(4,991,232)	(823,128)	(598,605)	224,523	27%	▲ S
Utility Charges		(254,364)	(254,364)	(45,200)	(27,631)	17,569	39%	▲ S
Depreciation		(4,470,134)	(4,470,134)	(745,006)	0	745,006	100%	▲ S
Finance Costs		(226,910)	(226,910)	(13,121)	65,328	78,449	0%	▲
Insurance Expenses		(249,171)	(249,171)	(124,569)	(124,184)	385	0%	▲
Other Expenditure		(434,471)	(434,471)	(72,400)	(27,706)	44,694	62%	▲ S
Loss on Disposal of Assets	8	(10,873)	(10,873)	(1,810)	0	1,810	100%	▲ S
Gain on FV Adjustment of Assets		0	0	0	0	0		
		(15,810,906)	(15,810,906)	(2,672,711)	(1,591,715)			
Operating activities excluded from budget								
Add back Depreciation		4,470,134	4,470,134	745,006	0	(745,006)	(100%)	▼ S
Adjust (Profit)/Loss on Asset Disposal	8	(238,708)	(238,708)	(39,784)	0	39,784	(100%)	▲
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Movement in Landfill Site Provision		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting		0	0	0	0	0		
Gain/Loss on FV Adjustment of Assets		0	0	0	0	0		
Adjustments to landfill site provisions through other comprehensive income		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
		4,231,425	4,231,425	705,222	0			
Amount attributable to operating activities		349,101	349,101	6,082,305	7,013,359			
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	3,312,679	3,312,679	552,100	85,188	(466,912)	(85%)	▼ S
Proceeds from Disposal of Assets	8	339,500	339,500	281,082	0	(281,082)	(100%)	▼ S
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		3,652,179	3,652,179	833,182	85,188			
Outflows from investing activities								
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(2,759,774)	(2,759,774)	(459,948)	(1,467,239)	(1,007,291)	(219%)	▼ S
Plant and Equipment	13	(2,215,400)	(2,215,400)	(531,224)	0	531,224	100%	▲ S
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,470,823)	(2,470,823)	(411,776)	(79,200)	332,576	81%	▲ S
Infrastructure Assets - Bridges	13	0	0	0	0	0		
Infrastructure Assets - Footpaths	13	(30,000)	(30,000)	(5,000)	0	5,000	100%	▲ S
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals	13	(856,312)	(856,312)	(132,464)	(38,295)	94,169	71%	▲ S
Infrastructure Assets - Airports	13	0	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0	0		
Infrastructure Assets - Other	13	(705,383)	(705,383)	(117,556)	(48,434)	69,123	59%	▲ S
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0.00	0		
		(9,037,692)	(9,037,692)	(1,657,968)	(1,633,168)			
Amount attributable to investing activities		(5,385,513)	(5,385,513)	(824,786)	(1,547,980)			
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings	10	1,203,545	1,203,545	0	0	0		
Transfer from Reserves	7	0	0	0	0.00	0		
		1,203,545	1,203,545	0	0			
Outflows from financing activities								
Repayment of Borrowings	10	(544,319)	(544,319)	(24,759)	(24,491)	268	1%	▲
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0		
		(579,319)	(579,319)	(24,759)	(24,491)			
Amount attributable to financing activities		624,226	624,226	(24,759)	(24,491)			
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	4,412,187	4,204,903	4,204,903	4,204,903	0	0%	
Amount attributable to operating activities		349,101	349,101	6,082,305	7,013,359	931,054	15%	▲ S
Amount attributable to investing activities		(5,385,513)	(5,385,513)	(824,786)	(1,547,980)	(723,194)	88%	
Amount attributable to financing activities		624,226	624,226	(24,759)	(24,491)	268	(1%)	
Surplus or deficit at the end of the financial year	3	1	(207,283)	9,437,663	9,645,792	208,129	2%	

▲ ▼ 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 2023

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0
Land and Buildings	13	0	1,467,239	459,948	2,759,774	1,467,239	1,007,291
Plant and Equipment	13	0	0	531,224	2,215,400	0	(531,224)
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	79,200	411,776	2,470,823	79,200	(332,576)
Infrastructure Assets - Bridges	13	0	0	0	0	0	0
Infrastructure Assets - Footpaths	13	0	0	5,000	30,000	0	(5,000)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	38,295	132,464	856,312	38,295	(94,169)
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	48,434	117,556	705,383	48,434	(69,123)
Capital Expenditure Totals		0	1,633,168	1,657,968	9,037,692	1,633,168	(24,800)
Capital acquisitions funded by:							
Capital Grants and Contributions				552,100	3,312,679	85,188	
Borrowings				0	1,203,545	0	
Other (Disposals & C/Fwd)				281,082	339,500	0	
Council contribution - Cash Backed Reserves							
Various Reserves				0		0	
Council contribution - operations				824,786		1,547,980	
Capital Funding Total				1,657,968		1,633,168	

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

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

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

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

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

(h) Inventories**General**

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

Land Held for Resale

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

(i) Fixed Assets

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

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

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

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

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

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

(n) Provisions

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

(o) Current and Non-Current Classification

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

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

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

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

Note 1: Significant Accounting Policies

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Program Classifications (Function/Activity)

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

GOVERNANCE**Objective:**

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

Activities:

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

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

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

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

Activities:

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

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE**Objective:**

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

Activities:

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

HOUSING**Objective:**

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

Activities:

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

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE**Objective:**

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

Activities:

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

TRANSPORT**Objective:**

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

Activities:

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

ECONOMIC SERVICES**Objective:**

To help promote the Shire and its economic wellbeing.

Activities:

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

Note 1: Significant Accounting Policies

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

OTHER PROPERTY AND SERVICES**Objective:**

To monitor and control Shire overheads operating accounts.

Activities:

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

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

Note 2: Explanation of Material Variances by N&T

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

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

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

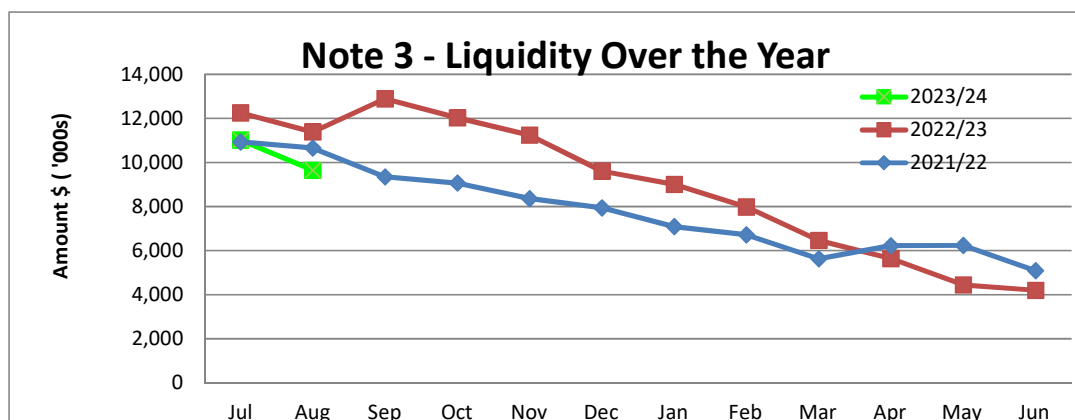
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities	\$	%				
Grants, Subsidies and Contributions	(260,899)	(54%)	▼	S	Timing	Grant income budgeted over 12 months
Fees and Charges	866,340	301%	▲	S	Timing	Fees & Charges's spread across 12 mths
Interest Revenue	(12,397)	(42%)	▼	S	Timing	Interest income less than budgeted
Profit on Disposal of Assets	(41,594)	(100%)	▼	S	Timing	Not all assets disposed of as yet
Expenditure from operating activities						
Materials and Contracts	224,523	27%	▲	S	Timing	M&C costs against jobs spread over 12 mths
Utility Charges	17,569	39%	▲	S	Timing	Utility Charges spread over 12 months
Depreciation	745,006	100%	▲	S	Timing	Depreciation not yet run for current FY
Other Expenditure	44,694	62%	▲	S	Timing	Councillor remunerations spread over 12 months instead of quarterly
Loss on Disposal of Assets	1,810	100%	▲	S	Timing	Assets not yet disposed
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(466,912)	(85%)	▼	S	Timing	Not all monies yet received
Proceeds from Disposal of Assets	(281,082)	(100%)	▼	S	Timing	Plant replacements ordered awaiting deliv
Land and Buildings	(1,007,291)	(219%)	▼	S	Timing	Muchea Complex over budget
Plant and Equipment	531,224	100%	▲	S	Timing	New plant not yet acquired
Infrastructure Assets - Roads	332,576	81%	▲	S	Timing	Roads projects not started yet
Infrastructure Assets - Footpaths	5,000	100%	▲	S	Timing	Footpath project not started yet
Infrastructure Assets - Parks & Ovals	94,169	71%	▲	S	Timing	Parks & Ovals projects not started yet
Infrastructure Assets - Other	69,123	59%	▲	S	Timing	Other projects not started yet

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2023	31/08/2022	31/08/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	5,502,525	10,123,527	7,247,130
Cash Restricted - Conditions over Grants	11	0	154,444	149,855
Cash Restricted - Reserves	4	2,610,028	2,513,294	2,610,028
Receivables - Rates	6	36,818	3,666,020	3,725,977
Receivables - Other	6	420,469	212,047	754,407
Inventories		5,978	20,824	4,784
		<u>8,575,819</u>	<u>16,690,156</u>	<u>14,492,182</u>
Less: Current Liabilities				
Payables		(1,220,383)	(1,412,608)	(1,354,147)
Contract Liabilities		(201,694)	(1,019,378)	(543,404)
Loan Liability		(544,319)	(427,168)	(519,828)
Provisions		(621,326)	(632,752)	(621,326)
		<u>(2,587,721)</u>	<u>(3,491,905)</u>	<u>(3,038,705)</u>
Less: Cash Reserves	7	(2,610,028)	(2,513,294)	(2,610,028)
Add Back: Component of Leave Liability not Required to be funded		282,515	272,535	282,515
Add Back: Current Loan Liability		544,319	427,168	519,828
Net Current Funding Position		4,204,903	11,384,659	9,645,792



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	4,395,775				4,395,775	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		10,028			10,028	Bendigo	0.00%	At Call
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	0				0	N/A	Nil	On Hand
Cash On Hand 7	0				0	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	3,000,000				3,000,000	Bendigo	5.00%	20-Oct-23
						Bendigo	5.35%	19-Jan-24
						Bendigo	5.45%	22-Apr-24
Reserve Bank - Term Deposit Investments		2,600,000			2,600,000	Bendigo	5.45%	20-Jun-24
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	7,396,975	2,610,028	10	45,500	10,052,513			

Comments/Notes - Investments

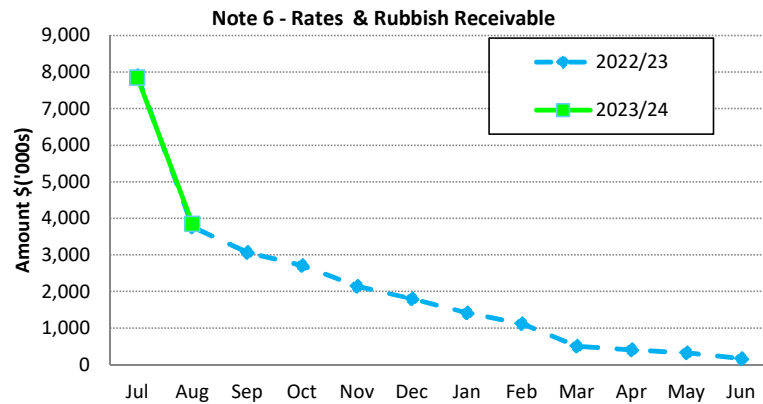
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2023

Note 6: Receivables

Receivables - Rates & Rubbish	31 August 2023	30 June 2023
	\$	\$
Opening Arrears Previous Years	164,148	274,665
Levied this year	8,143,578	7,277,332
<u>Less</u> Collections to date	(4,454,420)	(7,387,849)
Equals Current Outstanding	3,853,307	164,148
Net Rates Collectable	3,853,307	164,148
% Collected	53.62%	97.83%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	361,829	158,061	98,285	(2,393)	615,782
Balance per Trial Balance					
Sundry Debtors					461,682
Receivables - Other					292,725
Total Receivables General Outstanding					754,407

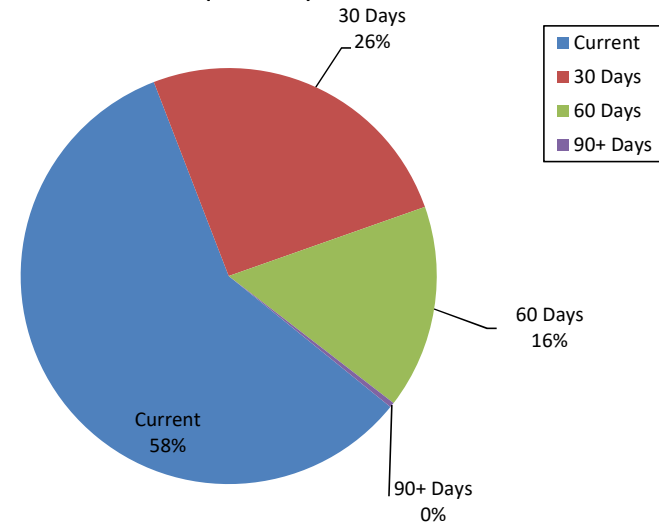
Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates & Rubbish

[Insert explanatory notes and commentary on trends and timing]

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

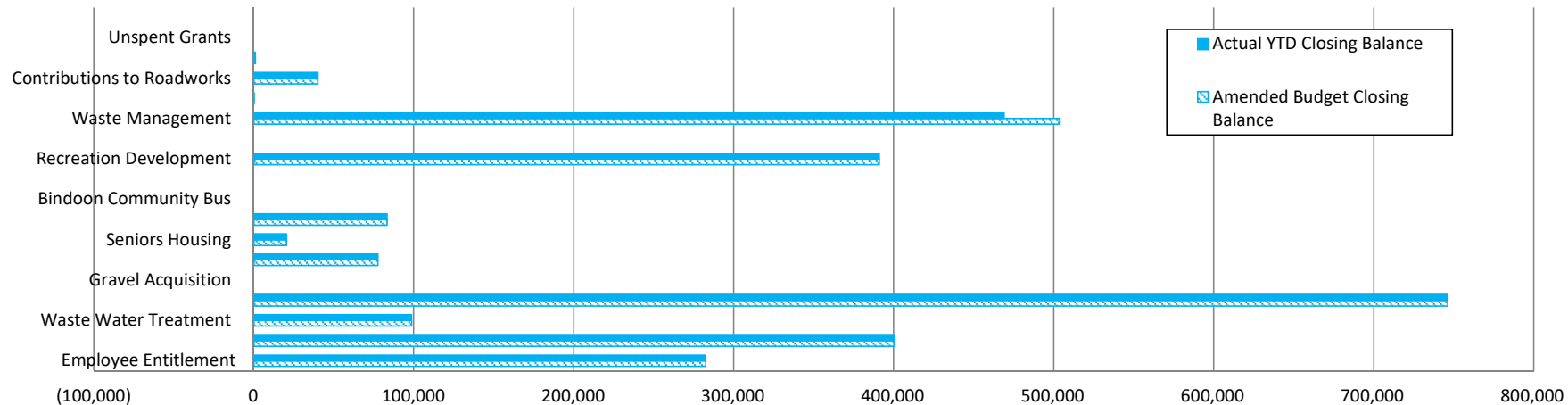
[Insert explanatory notes and commentary on trends and timing]

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

Note 7: Cash Backed Reserve

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

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



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

Note 8: Disposal of Assets

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

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

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	11.48400	1,785	33,900,316	3,893,112	12,969	0	3,906,081	3,893,112		0	3,893,112
UV	0.60800	807	458,362,000	2,786,841	407	166	2,787,414	2,786,841		0	2,786,841
Non-Rateable			0	0		(23)	(23)		0	0	0
Sub-Totals		2,592	492,262,316	6,679,953	13,376	143	6,693,472	6,679,953	0	0	6,679,953
Minimum Payment	\$										
GRV	1,150.00	305	30,007,204	350,750	0	0	350,750	350,750	0	0	350,750
UV	1,100.00	115	455,575,159	126,500	0	0	126,500	126,500	0	0	126,500
Sub-Totals		420	485,582,363	477,250	0	0	477,250	477,250	0	0	477,250
		3,012	977,844,679	7,157,203	13,376	143	7,170,722	7,157,203	0	0	7,157,203
Discounts							0				0
Concession							0				0
Amount from General Rates							7,170,722				7,157,203
Ex-Gratia Rates							0	4,053			4,053
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							7,170,722				7,161,256

Comments - Rating Information

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

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2023	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 80 Admin Server/IT Upgrade	WATC	0	0	0	0.00	0	0	0.00	0	0	-29	0	0
Health													
Loan 79 - Multi Purpose Health Centre	WATC	414,216.31	0	0	16,702.54	33,773	33,773	397,513.77	380,443	380,443	387	17,898	17,898
Housing													
Recreation and Culture													
Loan 89 Muchea Complex	WATC	1,727,590.63	0	0	0.00	78,026	78,026	1,727,590.63	1,649,564	1,649,564	-6,463	40,360	40,360
Loan 90 Mountain Bike Park Land	WATC	194,426.42	0	0	0.00	96,943	96,943	194,426.42	97,484	97,484	-849	949	949
Loan 91 Mountain Bike Park Trail/Heads	WATC		0	1,203,545	0.00	0	0	0.00	1,203,545	1,203,545	0	0	0
Loan 92 Muchea Complex	WATC	3,250,513.46	0	0	0.00	105,986	105,986	3,250,513.46	3,144,528	3,144,528	-53,528	148,225	148,225
Transport													
Loan 79 New Grader	WATC	193,138.98	0	0	7,787.99	15,748	15,748	185,350.99	177,391	177,391	181	8,346	8,346
Economic Services													
Loan 82 Land Lot 168 Binda Place	WATC	324,238.47	0	0	0.00	68,285	68,285	324,238.47	255,953	255,953	-4,152	9,372	9,372
Loan 83 Lifestyle Village	WATC	134,202.32	0	0	0.00	134,202	134,202	134,202.32	0	0	-808	1,623	1,623
Other Property & Services													
Loan 86 Admin Telephone System	WATC	11,355.59	0	0	0.00	11,356	11,356	11,355.59	(0)	-0	-68	137	137
		6,249,682.18	0	1,203,545	24,490.53	544,319	544,319	6,225,191.65	6,908,909	6,908,909	(65,328)	226,910	226,910

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

(b) New Debentures

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

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

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Revisd	YTD Actual		Unspent	Unspent
			Balance (a)	Operating	Capital	Annual Budget	Annual Budget	Annual Budget	Revenue	(Expended) (b)	Grant (Tied) (a)+(b)	Grant (Tied) (a)+(b)
				\$	\$	\$			\$	\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	455,000	0	113,750	455,000	455,000	20,374	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	227,500	0	56,875	227,500	227,500	0	(21,408)	0	0
Governance												
Other Governance Contributions	Various	Operating	0	600	0	100	600	600	45	0	0	0
Law, Order and Public Safety												
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	255,625	0	63,906	255,625	255,625	59,303	0	59,303	59,303
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	249,000	0	41,500	249,000	249,000	0	0	0	0
Grant - AFDRS Electronic Signage	Dept Fire & Emergency Service	Operating - Tied	0	32,200	0	5,366	32,200	32,200	0	0	0	0
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	166	1,000	1,000	0	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	166	1,000	1,000	0	0	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	1,000	0	166	1,000	1,000	0	0	0	0
Recreation and Culture												
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	0	0	129,370	21,560	129,370	129,370	0	(1,457,704)	(1,457,704)	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	Non-operating	0	0	50,000	8,332	50,000	50,000	0	(38,295)	(38,295)	0
Contribution - Muchea Oval Retic & Lights	Community Groups	Non-operating	0	0	0	0	0	0	0	(1,457,704)	(1,457,704)	0
Grant - LC & Muchea Sports Complex	Dept Primary Indust & Region	Non-operating	0	0	25,000	4,166	25,000	25,000	0	0	0	0
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	0	0	25,000	4,166	25,000	25,000	0	(1,457,704)	(1,457,704)	0
Grant - Clune To Brockman Connection Trail 2	LRCIP	Non-operating	0	0	130,000	21,666	130,000	130,000	0	0	0	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	0	0	0	0	0	(38,295)	(38,295)	0
Grant - Carty To Clune Trail	BBRF	Non-operating	0	0	0	0	0	0	0	(38,295)	(38,295)	0
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	Non-operating	0	0	76,500	12,750	76,500	76,500	0	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,601	0	766	4,601	4,601	0	(11,201)	0	0
Grant - Direct Road	Main Roads WA	Operating	0	138,281	0	23,046	138,281	138,281	131,534	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	Non-operating	0	0	73,831	12,304	73,831	73,831	0	0	0	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	336,600	56,100	336,600	336,600	0	0	0	0
Grant - Chittering Road 2019/20	Roads to Recovery	Non-operating	0	0	334,703	55,782	334,703	334,703	85,188	(2,705)	82,483	82,483
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	Non-operating	0	0	843,000	140,500	843,000	843,000	0	0	0	0
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	332,609	55,434	332,609	332,609	0	0	0	0
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	233,751	38,958	233,751	233,751	0	(3,271)	(3,271)	0
Grant - Mooliabeenee Road	Regional Road Group	Non-operating	0	0	542,315	90,384	542,315	542,315	0	(3,312)	(3,312)	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	15,000	0	2,500	15,000	15,000	0	(7,362)	(7,362)	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	0	0	0	0	0	8,070	0	8,070	8,070
Grant - Hiking Event		Operating - Tied	0	10,500	0	1,750	10,500	10,500	0	0	0	0
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	1,023	0	170	1,023	1,023	0	0	0	0
TOTALS			0	1,392,330	3,132,679	832,329	4,525,009	4,525,009	304,514	(4,575,491)	(4,352,084)	149,855
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	825,982	0	194,537	825,982	825,982	151,954	(70,847)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	566,348	0	115,690	566,348	566,348	67,372	(7,362)	60,010	67,372
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	3,132,679	522,102	3,132,679	3,132,679	85,188	(4,497,283)	(4,412,095)	82,483
TOTALS			0	1,392,330	3,132,679	832,329	4,525,009	4,525,009	304,514	(4,575,491)	(4,352,084)	149,855

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

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

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

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

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 31 Aug 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	623.66	532.00	(12.00)	1,143.66
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	4,469.47	4,006.23	(2,783.88)	5,691.82
Bonds - Crossovers	20,353.84	952.50	0.00	21,306.34
Bonds - Defects Roadworks	212,826.49	0.00	(46,855.48)	165,971.01
Bonds - Developer	133,825.63	276,989.54	0.00	410,815.17
Bonds - Extractive Industries	100,563.68	0.00	0.00	100,563.68
Bonds - Gravel Pit Rehabilitation	54,889.16	0.00	0.00	54,889.16
Bonds - Keys, Hall and Equipment	2,682.75	0.00	0.00	2,682.75
Building Services Levy (BSL)	17,694.32	13,028.50	(5,641.99)	25,080.83
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	0.00	0.00	0.00
Unclaimed Monies	1,201.40	0.00	0.00	1,201.40
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	2,176.00	0.00	2,176.00
Sub-Total	550,230.40	297,684.77	(55,293.35)	792,621.82
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
Total	550,230.40	297,684.77	(55,293.35)	792,621.82

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment	
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance		
				\$	\$	\$	\$	\$	\$	\$	\$	\$			
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>															
Land Held for Resale															
Land															
Economic Services															
LAND - IOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	0	0	0	(240,000)	(240,000)	(40,000)	40,000		
Total - Economic Services				0	0	0	0	0	0	0	(240,000)	(240,000)	(40,000)	40,000	
Total - Land				0	0	0	0	0	0	(240,000)	(240,000)	(40,000)	40,000		
Buildings															
Law, Order & Public Safety															
Fire Building (Capital)	4050110	510	BC032	0	0	0	0	0	0	(12,500)	(12,500)	(2,082)	2,082		
Total - Law, Order & Public Safety				0	0	0	0	0	0	(12,500)	(12,500)	(2,082)	2,082		
Housing															
Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	(3,709)	(3,709)	0	(3,709)	(3,709)	0	0	0	(3,709)	Carry over from FY 2022/2023	
Total - Housing				0	(3,709)	(3,709)	0	(3,709)	(3,709)	0	0	0	(3,709)		
Community Amenities															
Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	(946)	(946)	0	0	0	(115,000)	(115,000)	(19,166)	18,220		
Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	0	0	0	0	0	(15,000)	(15,000)	(2,500)	2,500		
Clune Park Public Conveniences Buildings (Capital)	4100710	510	BC305	0	0	0	0	0	0	(5,000)	(5,000)	(832)	832		
Total - Community Amenities				0	(946)	(946)	0	0	0	(135,000)	(135,000)	(22,498)	21,552		
Recreation And Culture															
Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	0	0	0	0	0	(33,375)	(33,375)	(5,562)	5,562		
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	0	0	0	(23,000)	(23,000)	(3,832)	3,832		
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	0	0	0	(10,000)	(10,000)	(1,666)	1,666		
Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	0	0	0	(5,000)	(5,000)	(832)	832		
MBP Kiosk & Bike Showroom Building (Capital)	4110310	510	BC361	0	0	0	0	0	0	(1,203,545)	(1,203,545)	(200,590)	200,590		
MBP Ablution Block (Noosa Tourist Village) (Capital)	4110310	510	BC361A	0	0	0	0	0	0	(220,982)	(220,982)	(36,830)	36,830		
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0	0	0	0	(8,000)	(8,000)	(1,332)	1,332		
Muchea Complex Redevelopment	4110310	510	BC384	0	(1,457,704)	(1,457,704)	0	(1,457,704)	(1,457,704)	(833,372)	(833,372)	(138,894)	(1,318,810)		
Total - Recreation And Culture				0	(1,457,704)	(1,457,704)	0	(1,457,704)	(1,457,704)	(2,337,274)	(2,337,274)	(389,538)	(1,068,166)		
Transport															
Depot Buildings (Capital)	4120110	510	BC410	0	0	0	0	0	0	(10,000)	(10,000)	(1,666)	1,666		
Total - Transport				0	0	0	0	0	0	(10,000)	(10,000)	(1,666)	1,666		
Economic Services															
Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	(1,426)	(1,426)	0	0	0	(5,000)	(5,000)	(832)	(594)		
Total - Economic Services				0	(1,426)	(1,426)	0	0	0	(5,000)	(5,000)	(832)	(594)		
Other Property & Services															
Administration Buildings (Capital)	4140210	510	BC560	0	(3,455)	(3,455)	0	0	0	(20,000)	(20,000)	(3,332)	(123)		
Total - Other Property & Services				0	(3,455)	(3,455)	0	0	0	(20,000)	(20,000)	(3,332)	(123)		
Total - Buildings				0	(1,467,239)	(1,467,239)	0	(1,461,413)	(1,461,413)	(2,519,774)	(2,519,774)	(419,948)	(1,047,291)		
Plant , Equip. & Vehicles															
Law, Order And Public Safety															
Fire Mitigation upgrades to Ford Ranger (Old CESM Ute)	4050130	530	PA000A	0	0	0	0	0	0	(35,000)	(35,000)	0	0		
New Portable Fire Traffic Management Lights	4050130	530	PA003	0	0	0	0	0	0	(19,400)	(19,400)	(19,400)	19,400		
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	0	0	0	(65,000)	(65,000)	(65,000)	65,000		
ESL BFB - Plant & Equipment (Capital)	4050530	530	0	0	0	0	0	0	0	(1,000,000)	(1,000,000)	(166,666)	166,666	CH1272 UCV8FB Fire Tender	
000CH - CESM New Vehicle	4050730	530	PA000	0	0	0	0	0	0	(50,000)	(50,000)	(8,332)	8,332		
Total - Law, Order And Public Safety				0	0	0	0	0	0	(1,169,400)	(1,169,400)	(259,398)	259,398		
Transport															
New Slasher (Parks)	4120330	530	PA001	0	0	0	0	0	0	(7,000)	(7,000)	(1,166)	1,166		
New Fire Fighting Unit 4000L	4120330	530	PA004	0	0	0	0	0	0	(30,000)	(30,000)	(5,000)	5,000		
New Profiler attachment for Skid Steer	4120330	530	PA005	0	0	0	0	0	0	(38,000)	(38,000)	(6,332)	6,332		
New 10x6 Flat Top Trailer - Maintenance	4120330	530	PA006	0	0	0	0	0	0	(7,000)	(7,000)	(1,166)	1,166		

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast	Annual Budget	Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
█ New Quad Bike for Mountain Bike Park	4120330	530	PA007	0	0	0	0	0	0	(20,000)	(20,000)	(3,332)	3,332	
█ CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	0	0	0	0	0	(55,000)	(55,000)	(55,000)	55,000	
█ CH1256 - New Water Truck	4120330	530	PA1256	0	0	0	0	0	0	(310,000)	(310,000)	0	0	
█ CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	0	0	0	0	0	(69,000)	(69,000)	(69,000)	69,000	
█ P1282 - New Panther Attachment (Works)	4120330	530	PA1282	0	0	0	0	0	0	(27,000)	(27,000)	(4,500)	4,500	
█ CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	0	0	0	(25,000)	(25,000)	(4,166)	4,166	
█ CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	0	0	0	0	0	(55,000)	(55,000)	(55,000)	55,000	
█ CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	0	0	0	(350,000)	(350,000)	(58,332)	58,332	
Total - Transport				0	0	0	0	0	0	(993,000)	(993,000)	(262,994)	262,994	
Other Property & Services														
█ CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	0	0	0	0	0	(53,000)	(53,000)	(8,832)	8,832	
Total - Other Property & Services				0	0	0	0	0	0	(53,000)	(53,000)	(8,832)	8,832	
Total - Plant , Equip. & Vehicles				0	0	0	0	0	0	(2,215,400)	(2,215,400)	(531,224)	531,224	
Roads (Non Town)														
Transport														
█ Flat Rocks Road	4120142	540	RC011	0	(40,255)	(40,255)	0	0	0	(72,575)	(72,575)	(12,090)	(28,165)	
█ Perry Road	4120142	540	RC015	0	0	0	0	0	0	(30,000)	(30,000)	(5,000)	5,000	
█ Stephens Road	4120142	540	RC017	0	0	0	0	0	0	(88,755)	(88,755)	(14,790)	14,790	
█ Spillman Road	4120142	540	RC051	0	(15,454)	(15,454)	0	0	0	(36,288)	(36,288)	(6,044)	(9,410)	
█ Chittering Road (R2R)	4120145	540	R2R002	0	(522)	(522)	0	0	0	0	0	0	(522)	Additional funding to be taken up in Budget Review
█ Chittering Valley Road (R2R)	4120145	540	R2R007	0	(2,705)	(2,705)	0	0	0	(334,703)	(334,703)	(55,782)	53,077	
█ Wandena South Road (R2R)	4120145	540	R2R030	0	(3,202)	(3,202)	0	0	0	(246,704)	(246,704)	(41,118)	37,916	
█ Mooiabeenee Road (Rrg)	4120149	540	RRG001	0	(3,312)	(3,312)	0	0	0	(378,283)	(378,283)	(63,046)	59,734	
█ Chittering Road (RRG)	4120149	540	RRG002	0	(3,271)	(3,271)	0	0	0	(350,627)	(350,627)	(58,436)	55,165	
█ Julimar Road (BS)	4120153	540	RBS010	0	(3,051)	(3,051)	0	0	0	(336,600)	(336,600)	(56,100)	53,049	
█ Muecha Road South (BS)	4120153	540	RBS036	0	(2,448)	(2,448)	0	0	0	(80,000)	(80,000)	(13,332)	10,884	
Total - Transport				0	(74,220)	(74,220)	0	0	0	(1,954,535)	(1,954,535)	(325,738)	251,518	
Total - Roads (Non Town)				0	(74,220)	(74,220)	0	0	0	(1,954,535)	(1,954,535)	(325,738)	251,518	
Roads (Town)														
Transport														
█ Crest Hill Road	4120141	540	RC013	0	(1,035)	(1,035)	0	0	0	(65,000)	(65,000)	(10,832)	9,797	
█ Teatree Road	4120141	540	RC014	0	0	0	0	0	0	(50,000)	(50,000)	(8,332)	8,332	
█ Steer Street	4120141	540	RC063	0	(1,027)	(1,027)	0	0	0	(140,000)	(140,000)	(23,332)	22,305	
█ Ioppolo Road	4120141	540	RC075	0	(230)	(230)	0	0	0	(36,288)	(36,288)	(6,044)	5,814	
█ Ridgetop Ramble	4120141	540	RC098	0	(1,080)	(1,080)	0	0	0	(85,000)	(85,000)	(14,166)	13,086	
█ Edwards Place	4120141	540	RC122	0	(1,609)	(1,609)	0	0	0	(140,000)	(140,000)	(23,332)	21,723	
Total - Transport				0	(4,980)	(4,980)	0	0	0	(516,288)	(516,288)	(86,038)	81,058	
Total - Roads (Town)				0	(4,980)	(4,980)	0	0	0	(516,288)	(516,288)	(86,038)	81,058	
Footpaths														
Transport														
█ Footpaths (Capital) - Budgeting Purposes Only	4120170	560	FC000	0	0	0	0	0	0	(30,000)	(30,000)	(5,000)	5,000	
Total - Transport				0	0	0	0	0	0	(30,000)	(30,000)	(5,000)	5,000	
Total - Footpaths				0	0	0	0	0	0	(30,000)	(30,000)	(5,000)	5,000	
Recreation And Culture														
█ Sussex Bend Reserve (Capita)	4110370	570	PC197	0	0	0	0	0	0	(40,000)	(40,000)	(6,666)	6,666	
█ John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	0	0	0	0	0	(10,000)	(10,000)	(1,666)	1,666	
█ Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	0	0	0	(50,000)	(50,000)	(8,332)	8,332	
█ Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	0	0	0	(60,000)	(60,000)	(10,000)	10,000	
█ Lower Chittering Hall Parks & Ovals (Capital)	4110370	570	PC312	0	0	0	0	0	0	(400,000)	(400,000)	(66,666)	66,666	
█ Town Park Infrastructure Parks (Capital)	4110370	570	PC320	0	0	0	0	0	0	(61,500)	(61,500)	0	0	
█ Mountain Bike Park (Capital)	4110370	570	PC361	0	(38,295)	(38,295)	0	0	0	(234,812)	(234,812)	(39,134)	839	
Total - Recreation And Culture				0	(38,295)	(38,295)	0	0	0	(856,312)	(856,312)	(132,464)	94,169	
Total - Parks & Ovals				0	(38,295)	(38,295)	0	0	0	(856,312)	(856,312)	(132,464)	94,169	

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Forecast Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD	New/Up grade Forecast	Renewal Forecast	Total Forecast		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
Infrastructure - Other														
Governance														
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	0	0	0	0	0	(17,500)	(17,500)	(2,916)	2,916	
Total - Governance				0	0	0	0	0	0	(17,500)	(17,500)	(2,916)	2,916	
Law, Order & Public Safety														
FIRE - Australia Fire Danger Rating System Signs	4050190	590	OC238	0	0	0	0	0	0	(56,000)	(56,000)	(9,332)	9,332	
Total - Law, Order & Public Safety				0	0	0	0	0	0	(56,000)	(56,000)	(9,332)	9,332	
Community Amenities														
Bindoon Landfill Infrastructure Other (Capital)	4100190	590	OC240	0	(2,868)	(2,868)	0	(2,868)	(2,868)	0	0	0	(2,868)	Carry over from FY 2022/2023
Total - Community Amenities				0	(2,868)	(2,868)	0	(2,868)	(2,868)	0	0	0	(2,868)	
Recreation And Culture														
Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	0	0	0	0	0	(8,000)	(8,000)	(1,332)	1,332	
Yozi Road Walk Trail - Infrastructure Other (Capital)	4110390	590	OC183	0	0	0	0	0	0	(18,070)	(18,070)	(3,010)	3,010	
Muchea Hall Infrastructure Other (Capital)	4110390	590	OC313	0	0	0	0	0	0	(232,153)	(232,153)	(38,692)	38,692	
Long Distance XC Regional Trail - Infrastructure Other (Capital)	4110390	590	OC320	0	0	0	0	0	0	(12,000)	(12,000)	(2,000)	2,000	
Djidi Djidi Trail - Infrastructure Other (Capital)	4110390	590	OC331	0	0	0	0	0	0	(141,660)	(141,660)	(23,610)	23,610	
Total - Recreation And Culture				0	0	0	0	0	0	(411,883)	(411,883)	(68,644)	68,644	
Transport														
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(45,566)	(45,566)	0	(45,566)	(45,566)	(200,000)	(200,000)	(33,332)	(12,234)	
Total - Transport				0	(45,566)	(45,566)	0	(45,566)	(45,566)	(200,000)	(200,000)	(33,332)	(12,234)	
Economic Services														
OTH ECON - Electrical Vehicle Charging Station	4130890	590	OC800	0	0	0	0	0	0	(20,000)	(20,000)	(3,332)	3,332	
Total - Economic Services				0	0	0	0	0	0	(20,000)	(20,000)	(3,332)	3,332	
Other Property & Services														
Total - Other Property & Services				0	0	0	0	0	0	0	0	0	0	
Total - Infrastructure - Other				0	(48,434)	(48,434)	0	(48,434)	(48,434)	(705,383)	(705,383)	(117,556)	69,123	
Capital Expenditure Total				0	(1,633,168)	(1,633,168)	0	(1,509,846)	(1,509,846)	(9,037,692)	(9,037,692)	(1,657,968)	24,800	



Summary by Balance Sheet Category

Land	509	0	0	0	0	0	0	0	0	(240,000)	(240,000)	(40,000)	40,000	
Buildings	510	0	(1,467,239)	(1,467,239)	0	(1,461,413)	(1,461,413)	(2,519,774)	(2,519,774)	(419,948)	(1,047,291)			
Plant & Equipment	530	0	0	0	0	0	0	(2,215,400)	(2,215,400)	(531,224)	531,224			
Infrastructure Roads	540	0	(79,200)	(79,200)	0	0	0	(2,470,823)	(2,470,823)	(411,776)	332,576			
Infrastructure Footpaths	560	0	0	0	0	0	0	(30,000)	(30,000)	(5,000)	5,000			
Infrastructure Parks & Ovals	570	0	(38,295)	(38,295)	0	0	0	(856,312)	(856,312)	(132,464)	94,169			
Infrastructure Other	590	0	(48,434)	(48,434)	0	(48,434)	(48,434)	(705,383)	(705,383)	(117,556)	69,123			
		0	(1,633,168)	(1,633,168)	0	(1,509,846)	(1,509,846)	(9,037,692)	(9,037,692)	(1,657,968)	24,800			