



**CORPORATE SERVICES ATTACHMENTS  
ORDINARY MEETING OF COUNCIL  
WEDNESDAY 15 MAY 2024**

<b>REPORT NUMBER</b>	<b>REPORT TITLE AND ATTACHMENT DESCRIPTION</b>	<b>PAGE NUMBER(S)</b>
<b>CS01 - 05/24</b>	<b>List of Accounts Paid for the Period Ending 30 April 2024</b> <b>Attachments</b> 1. List of Accounts Paid as at 30 April 2024	1 – 6
<b>CS02 - 05/24</b>	<b>Monthly Financial Report for the Period Ending 30 April 2024</b> <b>Attachments</b> 1. Monthly Financial Report for the Period Ending 30 April 2024	7 – 32

## SHIRE OF CHITTERING

**ACCOUNTS PAID**  
**AS AT 30 APRIL 2024 PRESENTED TO THE**  
**COUNCIL MEETING ON THE 15 MAY 2024**

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 15 May 2024, 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 6581	\$ 125,232.54	1	1	1	Municipal Fund
Payroll	PR 6583	\$ 134,018.38	1	1	1	Municipal Fund
EFT26733	EFT26851	\$ 611,494.31	1	4	1	Municipal Fund
Direct	Debit	\$ 55,082.04	4	5	1	Municipal Fund
Cheque	Cheque	\$ -	5	5	1	Municipal Fund
	<b>Total</b>	<b>\$ 925,827.27</b>				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report - 10 May 2024

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment
<b>Payroll Payments</b>						
1	PR 6581	10/04/2024	Payroll	PPE - 10 April 2024		\$ 125,232.54
2	PR 6583	24/04/2024	Payroll	PPE - 24 April 2024		\$ 134,018.38
					<b>Total Payroll Payments</b>	<b>\$ 259,250.92</b>
<b>EFT Payments</b>						
	Chq/EFT	Date	Name	Description	Amount	
1	EFT26733	05/04/2024	AMPAC Debt Recovery	Debt Collection Expenses - March 2024		\$ 3,619.62
2	EFT26734	05/04/2024	Aaron King	2023-2024 Quarter 3 - Travel Claim		\$ 331.24
3	EFT26735	05/04/2024	Alison Adams	Chittering Visitor Centre Honorarium Payment - 31 March 2024		\$ 100.00
4	EFT26736	05/04/2024	Aussie Natural Spring Water	Muchea Landfill - Bottled Water		\$ 10.75
5	EFT26737	05/04/2024	Austech Illusions Pty Ltd	Monthly Internet & DDNS Registration - March 2024		\$ 450.00
6	EFT26738	05/04/2024	Avon Valley Plumbing & Gas	Mountain Bike Park - Assist with Assembly of Composting Toilet		\$ 3,129.50
7	EFT26739	05/04/2024	Avon Waste	Sanitation Waste Collection - Commencing 11th March 2024		\$ 18,355.77
8	EFT26740	05/04/2024	Benny Mayhem	Monster Truck Concert - Youth Music Workshop & Community Concert - 23 March 2024		\$ 3,995.00
9	EFT26741	05/04/2024	Bindoon Hardware & Rural Supplies	Hardware Supplies - February 2024		\$ 2,165.58
10	EFT26742	05/04/2024	Bio-Gone	Shire Parks - Supply of Animal Waste Bags		\$ 1,650.00
11	EFT26743	05/04/2024	Carey Training Pty Ltd			\$ 1,600.00
	00010137	01/04/2024	Carey Training Pty Ltd	Traineeship - Certificate II in Civil Construction	\$ 800.00	
	00010202	03/04/2024	Carey Training Pty Ltd	Traineeship - Certificate III in Civil Construction	\$ 800.00	
	EFT26744	05/04/2024	Chittering Pest & Weed	Hay Flat Road - Termination of a Wild Bee Hive		\$ 198.00
	EFT26745	05/04/2024	City of Albany	Migration Fees For New Library Management System		\$ 4,283.40
	EFT26746	05/04/2024	D & N Mechanical Services			\$ 3,916.77
	00000065	01/04/2024	D & N Mechanical Services	CH1251 - Complete Investigation and Repair	\$ 984.72	
	00000066	02/04/2024	D & N Mechanical Services	CH1255, CH10907, CH5757 and Trax Machine - Investigate Vehicle Prior to Repairs	\$ 2,932.05	
	EFT26747	05/04/2024	David Dewar	2023-2024 Quarter 3 - Travel Claim		\$ 409.50
	EFT26748	05/04/2024	Dorothee Gevers	Visitor Centre - Greeting cards for Retail Sales		\$ 25.00
	EFT26749	05/04/2024	Dun Direct Pty Ltd (Dunning's)			\$ 16,288.90
	SMY-MAR	31/03/2024	Dun Direct Pty Ltd (Dunning's)	Fuel Card Purchases - March 2024	\$ 11,169.38	
	SMY-MAR 2024	31/03/2024	Dun Direct Pty Ltd (Dunning's)	Diesel Mobile Pod Purchases (CH1253) - March 2024	\$ 5,119.52	
	EFT26750	05/04/2024	Dynamic Group Electrical Air & Data			\$ 1,988.54
	INV-170301	01/04/2024	Dynamic Group Electrical Air & Data	Chinkabee Complex - Annual Lighting, RCD & Test and Tag	\$ 698.50	
	INV-170321	01/04/2024	Dynamic Group Electrical Air & Data	Chinkabee Complex - Annual Service on Air Conditioner	\$ 357.50	
	INV-170325	01/04/2024	Dynamic Group Electrical Air & Data	Unit 4/ 11 Edmonds Place - Replace Float Switch on Evap Air Conditioner	\$ 932.54	
	EFT26751	05/04/2024	Ellenbrook Garage Doors (Swan Garage Doors)	Muchea Landfill - Roller Door Service for 2 Doors		\$ 967.50
	EFT26752	05/04/2024	Geared Construction Pty Ltd			\$ 218,832.97
	INV-0656	01/04/2024	Geared Construction Pty Ltd	Muchea Recreation Centre - Progress Claim #17	\$ 82,312.27	
	INV-0657	01/04/2024	Geared Construction Pty Ltd	Muchea Recreation Centre - Progress Claim #18	\$ 136,520.70	
	EFT26753	05/04/2024	Hall-All Contracting	Machinery And Labour for Tracking of Abundant Road Bushfire - Incident - #659581		\$ 1,155.00
	EFT26754	05/04/2024	IGA Bindoon	Governance Refreshments - February 2024		\$ 851.68
	EFT26755	05/04/2024	J & RM Loudon	Wannamal Rest Stop - Monthly Cleaning of Public Toilets - March 2024		\$ 852.50
	EFT26756	05/04/2024	Jive Media Solutions	Mountain Bike Park - Collaborate and Design Brochure for 'Ride, Explore, Experience' Campaign		\$ 66.00
	EFT26757	05/04/2024	LGRCEU (WA)	Payroll Deductions		\$ 20.50
	EFT26758	05/04/2024	Lock, Stock & Farrell	Landfill - 3 x BT1B Full Access Keys & Postage		\$ 187.50
	EFT26759	05/04/2024	Landgate Customer Account	GRV Schedule G2023/12 28 October to 24 November 2024		\$ 626.00
	EFT26760	05/04/2024	Listapage	Chittering Local - Hosting and Maintenance 1 April 2024 - 31 March 2025		\$ 792.00
	EFT26761	05/04/2024	Neva Harris	Chittering Visitor Centre Honorarium Payment - 1 April 2024		\$ 100.00
	EFT26762	05/04/2024	RJRW Pty Ltd T/as Bindoon Mowers & Machinery	Plant Repairs - Stihl Polesaws		\$ 187.00
	EFT26763	05/04/2024	St John Ambulance Australia	Defibrillator Batteries		\$ 3,255.00
	EFT26764	05/04/2024	Timothy Rix	Fire Mitigation Control - Chittering Road		\$ 10,260.00
	EFT26765	05/04/2024	Tree Care Machinery	CH3752 - Service Chipper Service & Repairs		\$ 2,225.70
	EFT26766	05/04/2024	Vanguard Press	Print and Delivery Brochures for Mountain Bike Park Opening Weekend		\$ 203.50
	EFT26767	05/04/2024	WA Stump Grinding	Wells Glover Road - Storm Clean Up		\$ 6,050.00
	EFT26768	05/04/2024	Westrac Pty Ltd	CH1261 - Service, Labour & Parts		\$ 5,071.57
	EFT26769	05/04/2024	Watertorque Group (Tanks) Pty Ltd	Camlock Coupling Seal Rings		\$ 56.10
	EFT26770	05/04/2024	Wex Australia Pty Ltd	Fire Fleet Fuel Card Charges - March 2024		\$ 2,708.17
	EFT26771	05/04/2024	Winc Australia Pty Ltd			\$ 554.89
	9044874874	01/04/2024	Winc Australia Pty Ltd	Office Stationery & Supplies	\$ 313.54	

Chq/EFT	Date	Name	Description	Invoice Amount	Payment
9044883346	01/04/2024	Winc Australia Pty Ltd	Office Stationery & Supplies	\$ 29.37	
9044985448	01/04/2024	Winc Australia Pty Ltd	Office Stationery & Supplies	\$ 211.98	
EFT26772	05/04/2024	Workwear Supplies			\$ 1,600.28
INV-4307	01/04/2024	Workwear Supplies	Protective Clothing for Outdoor Staff	\$ 352.00	
INV-4305	01/04/2024	Workwear Supplies	Protective Clothing for Outdoor Staff	\$ 362.45	
INV-4309	01/04/2024	Workwear Supplies	Protective Clothing for Outdoor Staff	\$ 154.66	
INV-4310	01/04/2024	Workwear Supplies	Protective Clothing for Outdoor Staff	\$ 546.81	
INV-4315	01/04/2024	Workwear Supplies	Staff PPE	\$ 184.36	
EFT26773	05/04/2024	Yani Wessley	GREEN - Talk Veggie Hints And Tips		\$ 150.00
EFT26774	05/04/2024	Zone 50 Engineering Surveys Pty Ltd	Chittering Road - Line Marking		\$ 2,244.00
EFT26775	23/04/2024	AMPAC Debt Recovery			\$ 6,575.18
105346	01/04/2024	AMPAC Debt Recovery	Debt Collection Expenses - March 2024	\$ 1,640.69	
105637	01/04/2024	AMPAC Debt Recovery	Debt Collection Expenses - March 2024	\$ 4,934.49	
EFT26776	23/04/2024	Australian Taxation Office (ATO)	BAS - March 2024		\$ 1,126.00
EFT26777	23/04/2024	Alison Adams	Chittering Visitor Centre Honorarium Payment - 7 April 2024		\$ 100.00
EFT26778	23/04/2024	Artistralia Pty Ltd (The Jaffa Room)	Muchea Movie Night and MRC Open Day - 20 April 2024		\$ 385.00
EFT26779	23/04/2024	Austech Illusions Pty Ltd	Monthly CCTV, Internet & DDNS Registration - April 2024		\$ 450.00
EFT26780	23/04/2024	Australia Post	Postage - March 2024		\$ 226.82
EFT26781	23/04/2024	Autospark Bullsbrook	CH1669 - Battery Replacement and Repairs		\$ 526.50
EFT26782	23/04/2024	Avantgarde Technologies Pty Ltd			\$ 18,035.82
3215	01/04/2024	Avantgarde Technologies Pty Ltd	IT Managed Services - March 2024	\$ 9,017.91	
3265	01/04/2024	Avantgarde Technologies Pty Ltd	IT Managed Services - April 2024	\$ 9,017.91	
EFT26783	23/04/2024	Avon Valley Plumbing & Gas	Plumbing Maintenance - LC Fire Station, Brockman Centre, Chambers, Sussex Bend & Wannamal Rest Stop		\$ 1,496.00
EFT26784	23/04/2024	Avon Waste	Sanitation Waste Collection - Commencing 25 March 2024		\$ 18,341.30
EFT26785	23/04/2024	Biomax	Chittering Medical Centre - Quarterly Service of ATU system		\$ 183.00
EFT26786	23/04/2024	Bell Fire Equipment Co Pty Ltd	CH1272 - Repair to Hoses on Upper Chittering 2. 4		\$ 214.50
EFT26787	23/04/2024	Bindoon General Store	Daily Newspapers - March 2024		\$ 54.00
EFT26788	23/04/2024	Bindoon Hardware & Rural Supplies	Fire Brigade PPE & Supplies		\$ 1,448.50
EFT26789	23/04/2024	Bindoon Mechanical Pty Ltd			\$ 27,953.60
2850	20/04/2024	Bindoon Mechanical Pty Ltd	CH5757 - Windscreen Replacement	\$ 974.99	
2860	20/04/2024	Bindoon Mechanical Pty Ltd	Fire Fleet Service and Repairs - April 2024	\$ 23,408.63	
2849	20/04/2024	Bindoon Mechanical Pty Ltd	00CH - Supply & Replacement Windscreen including Travel	\$ 2,139.98	
2733	23/04/2024	Bindoon Mechanical Pty Ltd	CH11143 - Windscreen Replacement	\$ 715.00	
2734	23/04/2024	Bindoon Mechanical Pty Ltd	1HVP515 - Windscreen Replacement	\$ 715.00	
EFT26790	23/04/2024	Bindoon Sporting and Recreation Association Inc	Bindoon Oval - Electricity Charges by Sub-Metre		\$ 1,376.61
EFT26791	23/04/2024	Bragaskale Pty Ltd			\$ 15,708.00
INV1124	04/04/2024	Bragaskale Pty Ltd	Building Maintenance - Admin, Bindoon Mountain Bike Park, Muchea Rec Centre	\$ 2,453.00	
INV1124	04/04/2024	Bragaskale Pty Ltd	Mountain Bike Park - Assist with Construction of Toilet Building, Location Car Park	\$ 2,376.00	
INV1124	04/04/2024	Bragaskale Pty Ltd	Bindoon Mountain Bike Park - Construction of Dieback Grate Bridge	\$ 2,552.00	
INV1124	04/04/2024	Bragaskale Pty Ltd	Clune Park - Replacement of Shelters and Seating	\$ 2,728.00	
INV1132	22/04/2024	Bragaskale Pty Ltd	Building Maintenance - 3/6194, MRC, 21 Binda Pl, Admin, Ag Shed, MBP & Service Fire Extinguisher	\$ 4,239.95	
INV1132	22/04/2024	Bragaskale Pty Ltd	Playground Equipment Maintenance - Clune Park, John Glenn Park & Chinkabee Cubby House	\$ 1,359.05	
EFT26792	23/04/2024	Bunnings Building Supplies			\$ 199.33
2174/01585884	01/04/2024	Bunnings Building Supplies	War Memorial - Rosemary Plants	\$ 86.45	
2174/01589861	04/04/2024	Bunnings Building Supplies	Chinkabee Playground - Hardy Plank for Cubby House Repairs	\$ 112.88	
EFT26793	23/04/2024	Chittering Wildlife Carers Inc	Astrotourism Event Astronomer/Volunteer Meals		\$ 40.00
EFT26794	23/04/2024	Compac Marketing Australia	Mountain Bike Park - Parking Signs		\$ 924.00
EFT26795	23/04/2024	Construction Training Fund	CTF Levy Fee - March 2024		\$ 1,109.20
EFT26796	23/04/2024	Coo-ee Couriers & Transport	Library - Freight Charges - March 2024		\$ 145.20
EFT26797	23/04/2024	D & N Mechanical Services			\$ 7,746.20
00000067	07/04/2024	D & N Mechanical Services	Fleet Repairs - CH1255 & CH1266	\$ 1,056.00	
00000068	07/04/2024	D & N Mechanical Services	Fleet Repairs - CH1256 and Trax Machine	\$ 1,240.80	
00000069	09/04/2024	D & N Mechanical Services	CH1266 - Supply and Install Right Hand Side Lever	\$ 864.60	
00000070	11/04/2024	D & N Mechanical Services	Emergency Genset - Diagnose Faults & Supply Report	\$ 396.00	
00000071	11/04/2024	D & N Mechanical Services	Trax Machine - Supply Battery, Repair Hold Clamp Damage & Travel	\$ 1,262.80	
00000074	17/04/2024	D & N Mechanical Services	CH10907 - Service & Supply Oils And Parts As Required	\$ 2,926.00	
EFT26798	23/04/2024	Department of Water & Environmental Regulation	Muchea Landfill Annual License Fee - 2024 Renewal		\$ 1,042.80

Chq/EFT	Date	Name	Description	Invoice Amount	Payment
EFT26799	23/04/2024	Daimler Trucks Perth	CH1254 - Battery Box & Cover (Insurance Claim)		\$ 931.11
EFT26800	23/04/2024	Department of Mines, Industry Regulation and Safety	BSL Levy Fee - March 2024		\$ 3,162.21
EFT26801	23/04/2024	Dynamic Group Electrical Air & Data			\$ 2,389.75
INV-170336	08/04/2024	Dynamic Group Electrical Air & Data	Shire Parks - Annual RCD, Smoke Alarm, Lighting and Test & Tagging	\$ 500.50	
INV-170337	08/04/2024	Dynamic Group Electrical Air & Data	Lower Chittering Hall - Annual RCD, Smoke Alarm, Lighting and Test & Tagging	\$ 302.50	
INV-170338	08/04/2024	Dynamic Group Electrical Air & Data	Lower Chittering Hall - Annual Air Conditioner Service	\$ 214.50	
INV-170340	09/04/2024	Dynamic Group Electrical Air & Data	Muchea Rec Centre - Annual RCD, Smoke Alarm, Lighting and Test & Tagging	\$ 349.25	
INV-170341	09/04/2024	Dynamic Group Electrical Air & Data	Muchea Rec Centre - Annual Air Conditioner Service	\$ 214.50	
INV-170342	09/04/2024	Dynamic Group Electrical Air & Data	Muchea Landfill - Annual RCD and Test & Tagging	\$ 291.50	
INV-170343	09/04/2024	Dynamic Group Electrical Air & Data	Muchea Landfill - Annual Air Conditioner Service	\$ 214.50	
INV-170350	11/04/2024	Dynamic Group Electrical Air & Data	Sandown Park - Annual RCD, Smoke Alarm, Lighting and Test & Tagging	\$ 302.50	
EFT26802	23/04/2024	Ecowater Services Pty Ltd			\$ 564.00
K1766	03/04/2024	Ecowater Services Pty Ltd	Sandown Park - C4438 - Quarterly Service of ATU System	\$ 276.50	
K1764	03/04/2024	Ecowater Services Pty Ltd	Sussex Bend - Quarterly Service of ATU System	\$ 287.50	
EFT26803	23/04/2024	Everjazz Pty Ltd T/As Alarm Asset Group			\$ 244.00
102404	01/04/2024	Everjazz Pty Ltd T/As Alarm Asset Group	Admin - Solosafe Monthly Monitoring	\$ 98.00	
102405	01/04/2024	Everjazz Pty Ltd T/As Alarm Asset Group	Admin - GPRS Security Quarterly Monitoring	\$ 146.00	
EFT26804	23/04/2024	Frontline Fire & Rescue Equipment			\$ 6,434.47
81653	01/04/2024	Frontline Fire & Rescue Equipment	CH1803 - Protek Branch Service & Repair	\$ 300.76	
81808	01/04/2024	Frontline Fire & Rescue Equipment	Brigade Uniforms and PPE	\$ 6,133.71	
EFT26805	23/04/2024	Gingin Fuel and Tyres	CH1255 - Supply and Fit New Tyre		\$ 528.00
EFT26806	23/04/2024	Gro-Turf Pty Ltd	Muchea Townsite - Mowing Services March 2024		\$ 4,361.50
EFT26807	23/04/2024	IHC Community Netball Club	CAGS 2023-2024 - IHC Netball Uniforms		\$ 600.00
EFT26808	23/04/2024	Integrity Fencing & Gates	Mountain Bike Park - Supply & Install Fencing & Gates at Sanitising Grate		\$ 4,070.00
EFT26809	23/04/2024	Ian and Sally Wright	Reimbursement - Incident Support Brigade Supplies		\$ 131.96
EFT26810	23/04/2024	JCT's Creative Solutions	Fire Station Cleaning - March 2024		\$ 308.00
EFT26811	23/04/2024	JCB Construction Equipment Australia	CH1266 - Supply 1 x Operators Seat & Freight		\$ 5,170.99
EFT26812	23/04/2024	Jive Media Solutions	Mountain Bike Park - Sign Design for Local Business Directional Signage for Park Exit		\$ 297.00
EFT26813	23/04/2024	Komatsu Australia Pty Ltd			\$ 2,433.74
ADJ198833	01/04/2024	Komatsu Australia Pty Ltd	CH1251 - Credit - Return of Bolts & Washers Not Required	-\$ 60.35	
003636118	01/04/2024	Komatsu Australia Pty Ltd	CH1251 - Parts and Freight	\$ 521.03	
003637758	01/04/2024	Komatsu Australia Pty Ltd	CH1251 - Replacement Ladder	\$ 1,973.06	
EFT26814	23/04/2024	Madeleine Corp Pty Ltd T/a Safer Sands	Cleaning of Shire's Playgrounds Sand - April 2024		\$ 3,997.00
EFT26815	23/04/2024	Midland Mowers	Husqvarna Forest Helmet Kits		\$ 253.30
EFT26816	23/04/2024	Modern Motor Trimmers	CH10907 - Supply Replacement Drivers Seat		\$ 4,097.50
EFT26817	23/04/2024	Monique Di Francesco	Reimbursement - Get Well Gift Pack for Staff Member		\$ 57.66
EFT26818	23/04/2024	Moore Australia (WA) Pty Ltd			\$ 4,642.00
3951	01/04/2024	Moore Australia (WA) Pty Ltd	Finance Professional Development Workshops	\$ 4,367.00	
4009	01/04/2024	Moore Australia (WA) Pty Ltd	2023 WALGA Tax Webinar - Fuel Tax Credits	\$ 275.00	
EFT26819	23/04/2024	Nationwide Signs	Bindoon Mountain Bike Park - Caution Signs for Trails		\$ 574.80
EFT26820	23/04/2024	Nesci Estate Winery	Mountain Bike Park Launch Sundowner		\$ 210.00
EFT26821	23/04/2024	Neva Harris	Chittering Visitor Centre Honorarium Payment - 6 April 2024		\$ 50.00
EFT26822	23/04/2024	Northern Valleys News			\$ 1,710.00
INV-3561	05/04/2024	Northern Valleys News	Advertising - Chatter April 2024	\$ 935.00	
INV-3567	05/04/2024	Northern Valleys News	Advertising - Hike Scavenger April 2024	\$ 225.00	
INV-3574	05/04/2024	Northern Valleys News	Advertising - Local Laws April 2024	\$ 550.00	
EFT26823	23/04/2024	Omnicom Media Group Australia Pty Ltd	Advertising - Local Government Tenders		\$ 977.48
EFT26824	23/04/2024	On Hold On Line	Monthly On Hold Messages - April 2024		\$ 77.00
EFT26825	23/04/2024	OnPress Digital Print Solutions	Abandoned Vehicle Sticker - Artwork and Print		\$ 350.90
EFT26826	23/04/2024	Onemusic Australia	APRA Music Licence for Shire Buildings and Events - April to June 2024		\$ 222.20
EFT26827	23/04/2024	Open Systems Technology T/As CouncilFirst	CouncilFirst Monthly User License Fees - Support February 2024		\$ 4,136.00
EFT26828	23/04/2024	Perth Region Tourism Organisation T/As Destination Perth	School Holidays Digital Campaign Website		\$ 385.00
EFT26829	23/04/2024	Rubek Automatic Doors	Admin, Library, CHC, Tourist Centre & Museum - Undertake Annual Service of Automatic Sliding Doors		\$ 1,729.56
EFT26830	23/04/2024	Rusty's Electrical	Clune Park, Bindoon Oval & LC Hall - Electrical Maintenance		\$ 4,807.00
EFT26831	23/04/2024	SBNY	Supplies for Popcorn Machine		\$ 85.40
EFT26832	23/04/2024	South Midlands Pony Club	CAGS 2023-2024 - Purchase of a Gazebo & Walls		\$ 500.00
EFT26833	23/04/2024	Sherrin Rentals Pty Ltd	Mountain Bike Park - Hire of Roller Mobilisation for the Gravel Sheeting		\$ 2,951.67

Chq/EFT	Date	Name	Description	Invoice Amount	Payment
EFT26834	23/04/2024	Shire Of Chittering			\$ 131.25
T559	19/04/2024	Shire Of Chittering	BSL Agent Levy Fee - March 2024	\$ 90.00	
T560	19/04/2024	Shire Of Chittering	CTF Agent Levy Fee - March 2024	\$ 41.25	
EFT26835	23/04/2024	Site Architecture Studio			\$ 76,165.65
103632	04/04/2024	Site Architecture Studio	Lower Chittering Community Centre - Architectural Design Plan & Specifications - Deposit	\$ 19,395.75	
103660	04/04/2024	Site Architecture Studio	Lower Chittering Community Centre - Architectural Design Plan & Specifications - Balance	\$ 56,769.90	
EFT26836	23/04/2024	Stewart & Heaton Clothing Co Pty Ltd			\$ 2,603.39
SIN-3881043	01/04/2024	Stewart & Heaton Clothing Co Pty Ltd	Fire Bridage PPE	\$ 1,285.75	
SIN-3884096	04/04/2024	Stewart & Heaton Clothing Co Pty Ltd	Fire Bridage PPE	\$ 1,317.64	
EFT26837	23/04/2024	Sunny Sign Company	Identification Magnets for Vehicles		\$ 660.00
EFT26838	23/04/2024	Swan SES	CAGS 2023-2024 - 60th Anniversary Sponsorship		\$ 1,100.00
EFT26839	23/04/2024	Synergy	CHC, Streetlights, MRC, Admin & Depot - Electrical Charges		\$ 12,391.32
EFT26840	23/04/2024	The Hive @ Little Eeden	Catering - Shire Council March Meeting		\$ 396.00
EFT26841	23/04/2024	Team Global Express Pty Ltd			\$ 158.41
0564-S282300	01/04/2024	Team Global Express Pty Ltd	Freight - JCB Construction Equipment	\$ 89.11	
0566-S282300	14/04/2024	Team Global Express Pty Ltd	Freight - Stewart & Heaton	\$ 69.30	
EFT26842	23/04/2024	Telstra Limited	Telephone Charges - March 2024		\$ 8,244.00
EFT26843	23/04/2024	The Motion Academy Kids	Parkour Incursion April School Holidays 2024		\$ 6,380.00
EFT26844	23/04/2024	Time Critical	CPR Refresher Training		\$ 480.00
EFT26845	23/04/2024	Vanguard Press	A5 Brochure Distribution - April 2024		\$ 233.20
EFT26846	23/04/2024	WA Skate Ramps	Clune Park - Manufacture, deliver and install 3 x toeplates to ramps. 60% Deposit		\$ 1,729.20
EFT26847	23/04/2024	WCS Concrete Pty Ltd	Clune Park - Concrete Delivery and Pour for Picnic Shelter Pads		\$ 997.92
EFT26848	23/04/2024	Watertorque Group (Tanks) Pty Ltd			\$ 4,498.30
WT0021292	01/04/2024	Watertorque Group (Tanks) Pty Ltd	Muchea Hydrant Supplies	\$ 667.63	
WT0021293	01/04/2024	Watertorque Group (Tanks) Pty Ltd	Wannamal Tank Supplies	\$ 275.35	
WT0021295	01/04/2024	Watertorque Group (Tanks) Pty Ltd	Camlocks	\$ 582.46	
WT0021298	01/04/2024	Watertorque Group (Tanks) Pty Ltd	Bindoon 3.4 Supplies	\$ 1,082.86	
WT0021486	01/04/2024	Watertorque Group (Tanks) Pty Ltd	Muchea Water Tank Supplies	\$ 1,331.35	
WT0021339	01/04/2024	Watertorque Group (Tanks) Pty Ltd	Muchea Oval - Repairs to Water Pipe While Bollards were Being Installed	\$ 558.65	
EFT26849	23/04/2024	Wizard Tile & Grout Cleaning WA	Admin, Tourist Centre & Public Toilets - Carpet & Tile Cleaning - 50% Deposit		\$ 3,598.54
EFT26850	23/04/2024	Workwear Supplies	Protective Uniforms - Outdoor Staff		\$ 286.94
EFT26851	23/04/2024	Zone 50 Engineering Surveys Pty Ltd	Mooliabeenee Road Intersection - Supply of Line Marking Drawings		\$ 1,056.00
				<b>Total EFT's</b>	<b>\$ 611,494.31</b>
<b>Direct Debits</b>					
DD10807.1	19/04/2024	Jive Media Solutions	Domain Renewal chittering.au 21/09/2024 to 20/09/2026		\$ 55.00
DD10811.1	23/04/2024	Sheriff's Office Perth	Animal & Bushfire Infringements		\$ 334.00
DD10814.1	10/04/2024	Aware Super	Payroll Deductions		\$ 15,425.57
DD10814.2	10/04/2024	MLC Navigator Retirement Plan	Superannuation Contributions & Deductions		\$ 283.41
DD10814.3	10/04/2024	MLC Masterkey Super Fundamentals	Superannuation Contributions & Deductions		\$ 158.11
DD10814.4	10/04/2024	FirstChoice Wholesale Personal Super	Superannuation Contributions & Deductions		\$ 157.50
DD10814.5	10/04/2024	Mercer Tailored Super	Superannuation Contributions & Deductions		\$ 153.13
DD10814.6	10/04/2024	Rest Superannuation	Payroll Deductions		\$ 2,434.26
DD10814.7	10/04/2024	ANZ Smart Choice Super	Superannuation Contributions & Deductions		\$ 609.00
DD10814.8	10/04/2024	Care Super	Superannuation Contributions & Deductions		\$ 1,186.06
DD10814.9	10/04/2024	Spirit Super	Superannuation Contributions & Deductions		\$ 386.16
DD10814.10	10/04/2024	Westpac Banking Corporation	Payroll Deductions		\$ 474.45
DD10814.11	10/04/2024	Hostplus Superannuation Fund	Superannuation Contributions & Deductions		\$ 2,303.12
DD10814.12	10/04/2024	Australian Super	Superannuation Contributions & Deductions		\$ 3,651.78
DD10814.13	10/04/2024	CBUS Super	Superannuation Contributions & Deductions		\$ 630.14
DD10814.14	10/04/2024	The Trustee for BNTCL SMSF	Superannuation Contributions & Deductions		\$ 294.96
DD10815.1	24/04/2024	Aware Super	Payroll Deductions		\$ 17,423.81
DD10815.2	24/04/2024	MLC Navigator Retirement Plan	Superannuation Contributions & Deductions		\$ 283.41
DD10815.3	24/04/2024	MLC Masterkey Super Fundamentals	Superannuation Contributions & Deductions		\$ 135.52
DD10815.4	24/04/2024	FirstChoice Wholesale Personal Super	Superannuation Contributions & Deductions		\$ 127.69
DD10815.5	24/04/2024	Mercer Tailored Super	Superannuation Contributions & Deductions		\$ 158.36
DD10815.6	24/04/2024	Q Super - Australian Retirement Fund	Payroll Deductions		\$ 107.19
DD10815.7	24/04/2024	Rest Superannuation	Payroll Deductions		\$ 2,452.81

Chq/EFT	Date	Name	Description	Invoice Amount	Payment
DD10815.8	24/04/2024	ANZ Smart Choice Super	Superannuation Contributions & Deductions		\$ 609.00
DD10815.9	24/04/2024	Care Super	Superannuation Contributions & Deductions		\$ 1,166.13
DD10815.10	24/04/2024	Spirit Super	Superannuation Contributions & Deductions		\$ 398.70
DD10815.11	24/04/2024	Westpac Banking Corporation	Payroll Deductions		\$ 474.45
DD10815.12	24/04/2024	Hostplus Superannuation Fund	Superannuation Contributions & Deductions		\$ 2,310.52
DD10815.14	24/04/2024	CBUS Super	Superannuation Contributions & Deductions		\$ 613.11
DD10815.15	24/04/2024	The Trustee for BNTCL SMSF	Superannuation Contributions & Deductions		\$ 284.69
			<b>Total Direct Debits</b>		<b>\$ 55,082.04</b>
<b>Cheques</b>			<b>Total Cheques</b>		<b>\$ -</b>
			<b>Total Municipal Payments</b>		<b>\$ 925,827.27</b>



**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
For the Period Ended 30 April 2024**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 09/05/2024



**SHIRE OF CHITTERING**  
**Information Summary**  
**For the Period Ended 30 April 2024**

## Key Information

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 30 April 2024 of \$1,700,519.

### 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	▲	\$233,840
Plant and Equipment	▲	\$876,041
Infrastructure Assets - Roads	▲	\$680,806
Infrastructure Assets - Footpaths	▲	\$19,595
Infrastructure Assets - Parks & Ovals	▼	(\$11,825)
Infrastructure Assets - Other	▲	\$207,909

### Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$532,447)
Proceeds from Disposal of Assets	▼	(\$66,280)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>				
Muchea Recreation Centre Redevel (Capital)	108%	\$ 2,819,532	\$ 2,819,532	\$ 3,043,187
Mountain Bike Park (Capital)	93%	\$ 327,954	\$ 290,152	\$ 304,874
Chittering Valley Road (R2R)	92%	\$ 184,826	\$ 154,020	\$ 169,987
Mooliabeenee Road (RRG)	63%	\$ 355,982	\$ 292,929	\$ 224,118
Chittering Road (RRG)	102%	\$ 417,093	\$ 358,646	\$ 424,975
Julimar Road (BS)	22%	\$ 336,600	\$ 280,500	\$ 72,743
Stephens Road	105%	\$ 164,154	\$ 164,154	\$ 173,045
Steer Street	3%	\$ 140,000	\$ 116,660	\$ 3,996
<b>Grants, Subsidies and Contributions</b>				
Grants, Subsidies and Contributions	36%	\$ 2,370,677	\$ 1,937,886	\$ 850,479
Capital Grants, Subsidies and Contributions	66%	\$ 2,775,738	\$ 2,376,990	\$ 1,844,543
Rates Levied	52%	\$ 5,146,415	\$ 4,314,876	\$ 2,695,022
	100%	\$ 7,209,053	\$ 6,008,223	\$ 7,184,296

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 30	Current Year
		April 2023	30 April 2024
Adjusted Net Current Assets	30%	\$ 5,649,931	\$ 1,700,519
Cash and Equivalent - Unrestricted	49%	\$ 6,721,690	\$ 3,270,190
Cash and Equivalent - Restricted	104%	\$ 2,513,294	\$ 2,610,028
Receivables - Rates	95%	\$ 308,113	\$ 293,761
Receivables - Other	166%	\$ 205,967	\$ 342,679
Payables	128%	\$ 912,159	\$ 1,168,535

% 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

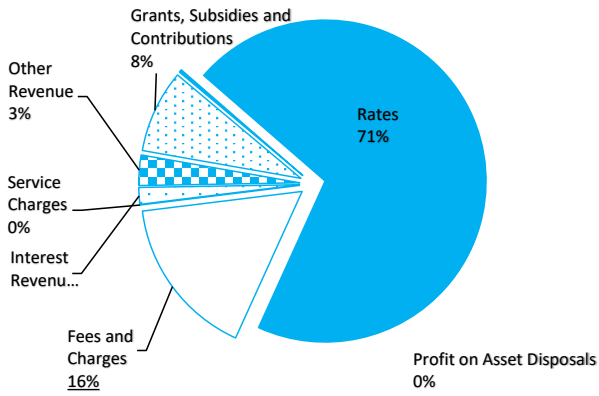
Prepared by: Sue Mills

Reviewed by: Scott Clayton

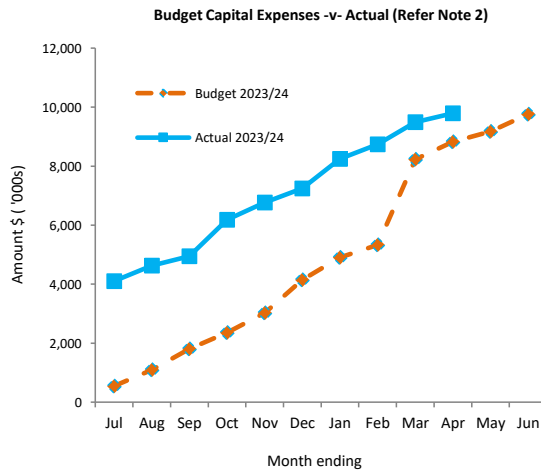
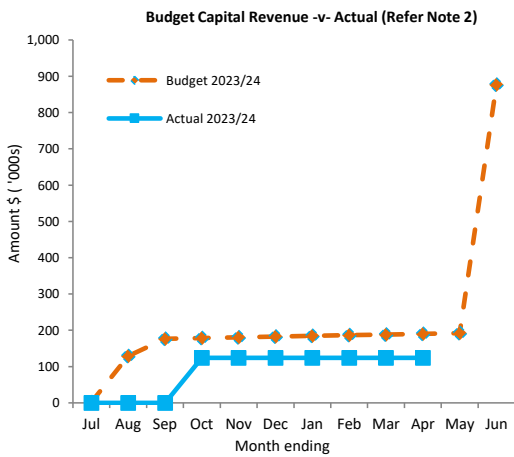
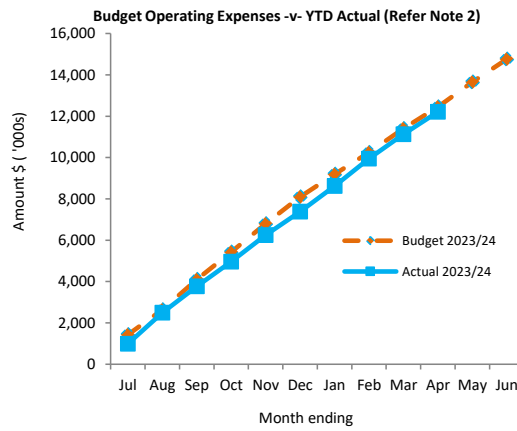
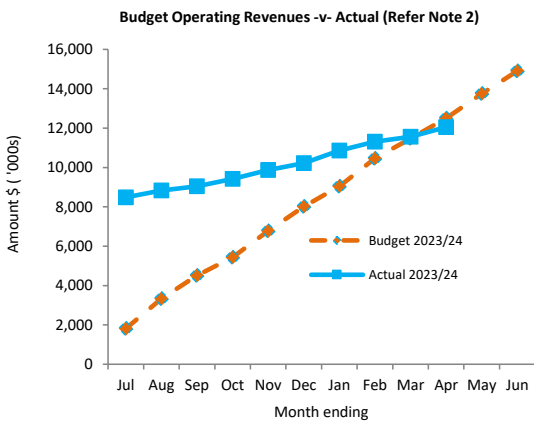
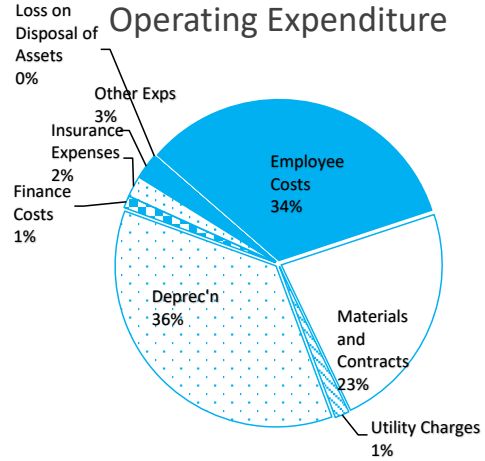
Date prepared: 09/05/2024

SHIRE OF CHITTERING  
Information Summary  
For the Period Ended 30 April 2024

Operating Revenue



Operating Expenditure



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

**SHIRE OF CHITTERING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Program)**  
**For the Period Ended 30 April 2024**

	Note	Adopted Annual Budget \$	Amended Annual Budget (d) \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a) %	Var. ▲▼	Significant Var. \$
<b>OPERATING ACTIVITIES</b>									
<b>Revenue from operating activities</b>									
Governance		6,100	6,100	5,070	619	(4,451)	(88%)	▼	
General Purpose Funding		8,136,851	8,364,248	6,820,758	7,552,183	731,425	11%	▲	\$
Law, Order and Public Safety		1,609,711	1,585,432	1,311,058	699,003	(612,055)	(47%)	▼	\$
Health		65,034	72,634	62,280	59,747	(2,533)	(4%)	▼	
Education and Welfare		6,653	5,953	4,950	6,236	1,286	26%	▲	
Housing		135,954	167,714	140,120	136,428	(3,692)	(3%)	▼	
Community Amenities		1,203,518	1,273,510	1,192,738	1,182,319	(10,419)	(1%)	▼	
Recreation and Culture		18,056	22,181	18,655	17,065	(1,590)	(9%)	▼	
Transport		368,455	258,619	257,848	268,766	10,918	4%	▲	
Economic Services		250,037	258,456	219,361	219,954	592	0%	▲	
Other Property and Services		108,213	110,713	92,655	62,477	(30,178)	(33%)	▼	\$
		11,908,581	12,125,559	10,125,494	10,204,796				
<b>Expenditure from operating activities</b>									
Governance		(1,370,636)	(1,264,725)	(1,046,954)	(840,458)	206,495	20%	▲	\$
General Purpose Funding		(535,065)	(517,218)	(429,333)	(330,944)	98,390	23%	▲	\$
Law, Order and Public Safety		(2,051,793)	(1,914,793)	(1,603,012)	(1,685,277)	(82,265)	(5%)	▼	
Health		(513,033)	(445,033)	(374,911)	(348,360)	26,551	7%	▲	
Education and Welfare		(64,592)	(67,454)	(56,746)	(49,265)	7,481	13%	▲	\$
Housing		(358,354)	(347,592)	(294,335)	(263,209)	31,126	11%	▲	\$
Community Amenities		(2,411,300)	(2,270,782)	(1,887,673)	(1,875,630)	12,043	1%	▲	
Recreation and Culture		(1,929,393)	(1,863,394)	(1,572,890)	(1,386,718)	186,172	12%	▲	\$
Transport		(5,356,000)	(4,944,844)	(4,188,418)	(4,375,812)	(187,395)	(4%)	▼	
Economic Services		(1,184,253)	(1,111,303)	(936,421)	(760,780)	175,641	19%	▲	\$
Other Property and Services		(36,487)	(11,109)	(52,557)	(289,900)	(237,342)	(452%)	▼	\$
		(15,810,906)	(14,758,248)	(12,443,250)	(12,206,352)				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		4,470,134	4,470,134	3,725,030	4,415,794	690,764	19%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	(238,708)	(31,019)	(22,094)	(27,678)	(5,585)	25%	▼	
		4,231,425	4,439,114	3,702,936	4,388,116				
<b>Amount attributable to operating activities</b>		<b>329,101</b>	<b>1,806,426</b>	<b>1,385,180</b>	<b>2,386,560</b>				
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Capital Grants, Subsidies and Contributions	11	3,332,679	2,775,738	2,376,990	1,844,543	(532,447)	(22%)	▼	\$
Proceeds from Disposal of Assets	8	339,500	194,298	190,371	124,091	(66,280)	(35%)	▼	\$
		3,672,179	2,970,036	2,567,361	1,968,634				
<b>Outflows from investing activities</b>									
Plant and Equipment	13	(3,161,924)	(3,640,820)	(3,513,141)	(3,279,302)	233,840	7%	▲	
Infrastructure Assets - Roads	13	(2,215,400)	(1,498,477)	(1,331,807)	(455,766)	876,041	66%	▲	\$
Infrastructure Assets - Footpaths	13	(2,470,823)	(2,849,360)	(2,546,727)	(1,865,921)	680,806	27%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(30,000)	(29,481)	(29,481)	(9,886)	19,595	66%	▲	\$
Infrastructure Assets - Other	13	(456,312)	(393,954)	(346,142)	(357,967)	(11,825)	(3%)	▼	
		(705,383)	(770,736)	(672,821)	(464,912)	207,909	31%	▲	\$
		(9,039,842)	(9,182,828)	(8,440,119)	(6,433,753)				
<b>Amount attributable to investing activities</b>		<b>(5,367,663)</b>	<b>(6,212,792)</b>	<b>(5,872,758)</b>	<b>(4,465,119)</b>				
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Proceeds from New Borrowings		1,203,545	0	0	0	0			
Transfer from Reserves	7	0	682,797	0	0	0			
		1,203,545	682,797	0	0				
<b>Outflows from financing activities</b>									
Repayment of Borrowings	10	(544,319)	(544,319)	(384,049)	(383,467)	582	0%	▲	
Transfer to Reserves	7	(35,000)	(35,000)	0	0	0			
		(579,319)	(579,319)	(384,049)	(383,467)				
<b>Amount attributable to financing activities</b>		<b>624,226</b>	<b>103,478</b>	<b>(384,049)</b>	<b>(383,467)</b>				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
Surplus or deficit at the start of the financial year	3	4,412,186	4,162,545	4,162,545	4,162,545	0	0%		
Amount attributable to operating activities		329,101	1,806,426	1,385,180	2,386,560	1,001,379	72%	▲	\$
Amount attributable to investing activities		(5,367,663)	(6,212,792)	(5,872,758)	(4,465,119)	1,407,639	(24%)	▲	
Amount attributable to financing activities		624,226	103,478	(384,049)	(383,467)	582	(0%)	▲	
<b>Surplus or deficit at the end of the financial year</b>	<b>3</b>	<b>(2,150)</b>	<b>(140,342)</b>	<b>(709,081)</b>	<b>1,700,519</b>	<b>2,409,600</b>	<b>(340%)</b>	<b>▲</b>	

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

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

**SHIRE OF CHITTERING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature)**  
**For the Period Ended 30 April 2024**

	Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>									
<b>Revenue from operating activities</b>									
Rates	9	7,161,256	7,209,053	6,008,223	<b>7,184,296</b>	1,176,073	20%	▲	\$
Grants, Subsidies and Contributions	11	2,392,330	2,370,677	1,937,886	<b>850,479</b>	(1,087,407)	(56%)	▼	\$
Fees and Charges		1,607,459	1,826,638	1,680,008	<b>1,659,043</b>	(20,965)	(1%)	▼	
Interest Revenue		178,690	337,000	181,490	<b>171,153</b>	(10,337)	(6%)	▼	
Other Revenue		319,265	337,339	282,405	<b>310,510</b>	28,105	10%	▲	
Profit on Disposal of Assets	8	249,581	44,853	35,481	<b>29,315</b>	(6,166)	(17%)	▼	
		<b>11,908,581</b>	<b>12,125,559</b>	<b>10,125,494</b>	<b>10,204,796</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(5,173,752)	(4,780,482)	(3,945,327)	<b>(4,094,326)</b>	(149,000)	(4%)	▼	
Materials and Contracts		(4,991,232)	(4,363,504)	(3,753,980)	<b>(2,805,679)</b>	948,301	25%	▲	\$
Utility Charges		(254,364)	(212,714)	(185,897)	<b>(176,253)</b>	9,644	5%	▲	
Depreciation		(4,470,134)	(4,470,134)	(3,725,030)	<b>(4,415,794)</b>	(690,764)	(19%)	▼	\$
Finance Costs		(226,910)	(226,910)	(205,370)	<b>(149,008)</b>	56,362	0%	▲	
Insurance Expenses		(249,171)	(280,954)	(280,588)	<b>(257,687)</b>	22,901	8%	▲	
Other Expenditure		(434,471)	(409,717)	(333,671)	<b>(305,969)</b>	27,702	8%	▲	
Loss on Disposal of Assets	8	(10,873)	(13,834)	(13,388)	<b>(1,636)</b>	11,751	88%	▲	\$
		<b>(15,810,906)</b>	<b>(14,758,248)</b>	<b>(12,443,250)</b>	<b>(12,206,352)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		4,470,134	4,470,134	3,725,030	<b>4,415,794</b>	690,764	19%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	8	(238,708)	(31,019)	(22,094)	<b>(27,678)</b>	(5,585)	25%	▼	
		<b>4,231,425</b>	<b>4,439,114</b>	<b>3,702,936</b>	<b>4,388,116</b>				
<b>Amount attributable to operating activities</b>		<b>329,101</b>	<b>1,806,426</b>	<b>1,385,180</b>	<b>2,386,560</b>				
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Capital Grants, Subsidies and Contributions	11	3,332,679	2,775,738	2,376,990	<b>1,844,543</b>	(532,447)	(22%)	▼	\$
Proceeds from Disposal of Assets	8	339,500	194,298	190,371	<b>124,091</b>	(66,280)	(35%)	▼	\$
		<b>3,672,179</b>	<b>2,970,036</b>	<b>2,567,361</b>	<b>1,968,634</b>				
<b>Outflows from investing activities</b>									
Land and Buildings	13	(3,161,924)	(3,640,820)	(3,513,141)	<b>(3,279,302)</b>	233,840	7%	▲	
Plant and Equipment	13	(2,215,400)	(1,498,477)	(1,331,807)	<b>(455,766)</b>	876,041	66%	▲	\$
Infrastructure Assets - Roads	13	(2,470,823)	(2,849,360)	(2,546,727)	<b>(1,865,921)</b>	680,806	27%	▲	\$
Infrastructure Assets - Footpaths	13	(30,000)	(29,481)	(29,481)	<b>(9,886)</b>	19,595	66%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(456,312)	(393,954)	(346,142)	<b>(357,967)</b>	(11,825)	(3%)	▼	
Infrastructure Assets - Other	13	(705,383)	(770,736)	(672,821)	<b>(464,912)</b>	207,909	31%	▲	\$
		<b>(9,039,842)</b>	<b>(9,182,828)</b>	<b>(8,440,119)</b>	<b>(6,433,753)</b>				
<b>Amount attributable to investing activities</b>		<b>(5,367,663)</b>	<b>(6,212,792)</b>	<b>(5,872,758)</b>	<b>(4,465,119)</b>				
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Proceeds from New Borrowings	10	1,203,545	0	0	<b>0</b>	0			
Transfer from Reserves	7	0	682,797	0	<b>0.00</b>	0			
		<b>1,203,545</b>	<b>682,797</b>	<b>0</b>	<b>0</b>				
<b>Outflows from financing activities</b>									
Repayment of Borrowings	10	(544,319)	(544,319)	(384,049)	<b>(383,467)</b>	582	0%	▲	
Transfer to Reserves	7	(35,000)	(35,000)	0	<b>0</b>	0			
		<b>(579,319)</b>	<b>(579,319)</b>	<b>(384,049)</b>	<b>(383,467)</b>				
<b>Amount attributable to financing activities</b>		<b>624,226</b>	<b>103,478</b>	<b>(384,049)</b>	<b>(383,467)</b>				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
<b>Surplus or deficit at the start of the financial year</b>	3	4,412,186	4,162,545	4,162,545	<b>4,162,545</b>	0	0%		
Amount attributable to operating activities		329,101	1,806,426	1,385,180	<b>2,386,560</b>	1,001,379	72%	▲	\$
Amount attributable to investing activities		(5,367,663)	(6,212,792)	(5,872,758)	<b>(4,465,119)</b>	1,407,639	(24%)		
Amount attributable to financing activities		624,226	103,478	(384,049)	<b>(383,467)</b>	582	(0%)		
<b>Surplus or deficit at the end of the financial year</b>	3	<b>(2,150)</b>	<b>(140,342)</b>	<b>(709,081)</b>	<b>1,700,519</b>	<b>2,409,600</b>	<b>(340%)</b>		

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

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

**SHIRE OF CHITTERING**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 30 April 2024

**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 and Buildings	13	0	3,279,302	3,513,141	3,161,924	<b>3,279,302</b>	(233,840)
Plant and Equipment	13	0	455,766	1,331,807	2,215,400	<b>455,766</b>	(876,041)
Infrastructure Assets - Roads	13	0	1,865,921	2,546,727	2,470,823	<b>1,865,921</b>	(680,806)
Infrastructure Assets - Footpaths	13	0	9,886	29,481	30,000	<b>9,886</b>	(19,595)
Infrastructure Assets - Parks & Ovals	13	0	357,967	346,142	456,312	<b>357,967</b>	11,825
Infrastructure Assets - Other	13	0	464,912	672,821	705,383	<b>464,912</b>	(207,909)
<b>Capital Expenditure Totals</b>		0	6,433,753	8,440,119	9,039,842	<b>6,433,753</b>	(2,006,366)
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				2,376,990	3,332,679	<b>1,844,543</b>	
Borrowings				0	1,203,545	<b>0</b>	
Other (Disposals & C/Fwd)				190,371	339,500	<b>124,091</b>	
Council contribution - operations				<b>5,872,758</b>		<b>4,465,119</b>	
<b>Capital Funding Total</b>				<b>8,440,119</b>		<b>6,433,753</b>	

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

**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:

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

**(m) Interest-bearing Loans and Borrowings**

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

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

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

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

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

**(n) Provisions**

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

**(o) Current and Non-Current Classification**

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

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

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**



**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

**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:**

**Note 1: Significant Accounting Policies**

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

**OTHER PROPERTY AND SERVICES****Objective:**

To monitor and control Shire overheads operating accounts.

**Activities:**

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

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

**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%.

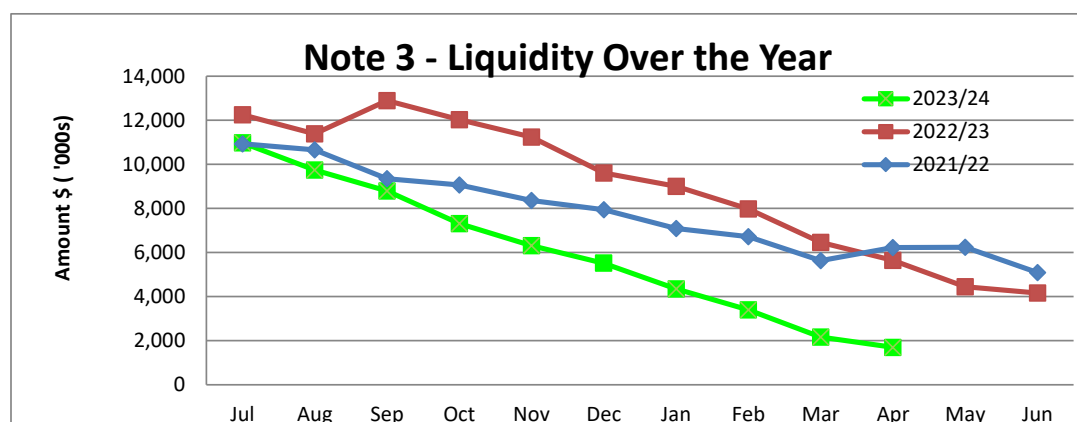
Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
<b>Revenue from operating activities</b>						
Rates	\$ 1,176,073	20%	▲	S	Timing	Debt collection and Interim Rates more than budgeted
Grants, Subsidies and Contributions	(1,087,407)	(56%)	▼	S	Timing	Grant income budgeted over 12 months
<b>Expenditure from operating activities</b>						
Materials and Contracts	948,301	25%	▲	S	Timing	M&C costs against jobs spread over 12 mths
Depreciation	(690,764)	(19%)	▼	S	Timing	Depreciation less than budgeted
Loss on Disposal of Assets	11,751	88%	▲	S	Timing	Assets not yet disposed
<b>INVESTING ACTIVITIES</b>						
Capital Grants, Subsidies and Contributions	(532,447)	(22%)	▼	S	Permanent	Chittering Bridge Grant overstated in original budget
Proceeds from Disposal of Assets	(66,280)	(35%)	▼	S	Timing	Plant replacements ordered awaiting deliv
Plant and Equipment	876,041	66%	▲	S	Timing	New plant not all yet acquired
Infrastructure Assets - Roads	680,806	27%	▲	S	Timing	Roads projects not all completed yet
Infrastructure Assets - Footpaths	19,595	66%	▲	S	Timing	Footpath projects not all completed yet
Infrastructure Assets - Other	207,909	31%	▲	S	Timing	Other projects started ahead of budget

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2023	30/04/2023	30/04/2024
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	5,763,461	6,567,246	3,026,375
Cash Restricted - Conditions over Grants	11	(260,936)	154,444	243,815
Cash Restricted - Reserves	4	2,610,028	2,513,294	2,610,028
Receivables - Rates	6	36,818	308,113	293,761
Receivables - Other	6	420,469	205,967	342,679
Inventories		5,978	6,522	2,926
		8,575,819	9,755,586	6,519,584
<b>Less: Current Liabilities</b>				
Payables		(1,220,383)	(912,159)	(1,168,535)
Contract Liabilities		(201,694)	(319,985)	(659,333)
Loan Liability		(544,319)	(117,914)	(160,852)
Provisions		(663,683)	(632,752)	(663,683)
		(2,630,079)	(1,982,810)	(2,652,403)
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	117,914	160,852
<b>Net Current Funding Position</b>		<b>4,162,545</b>	<b>5,649,931</b>	<b>1,700,519</b>



Comments - Net Current Funding Position

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 April 2024

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Bank Account	1,768,980				1,768,980	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>(b) Term Deposits</b>								
Term Deposit Investments	1,500,000				1,500,000	Bendigo	4.70%	20-Jun-24
Reserve Bank - Term Deposit Investments		2,600,000			2,600,000	Bendigo	5.45%	20-Jun-24
<b>(c) Investments</b>								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
<b>Total</b>	<b>3,270,180</b>	<b>2,610,028</b>	<b>10</b>	<b>45,500</b>	<b>5,925,718</b>			

**Comments/Notes - Investments**



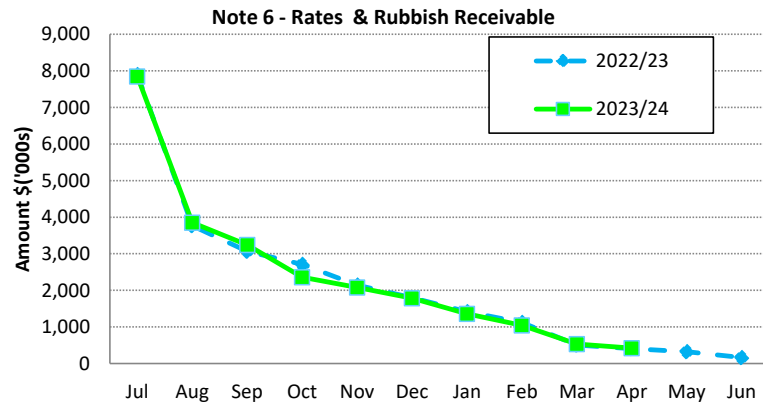
**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

**Note 6: Receivables**

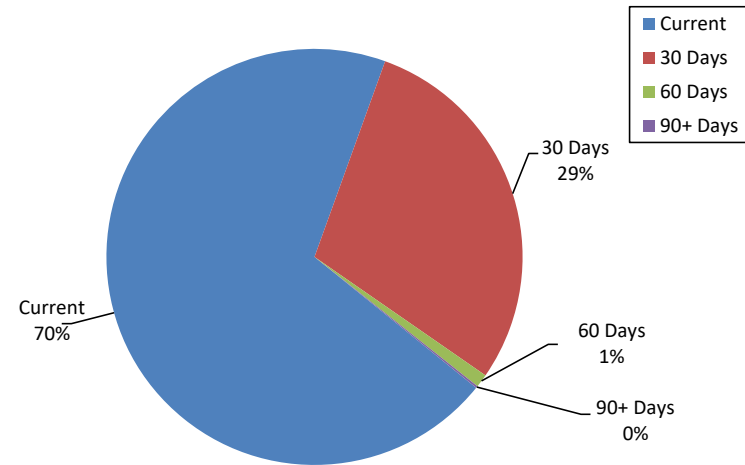
Receivables - Rates & Rubbish	30 April 2024	30 June 2023
	\$	\$
Opening Arrears Previous Years	164,148	274,665
Levied this year	8,157,610	7,277,332
<u>Less</u> Collections to date	(7,900,668)	(7,387,849)
Equals Current Outstanding	<b>421,091</b>	<b>164,148</b>
<b>Net Rates Collectable</b>	<b>421,091</b>	<b>164,148</b>
% Collected	94.94%	97.83%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	177,209	74,078	2,626	393	254,306
<b>Balance per Trial Balance</b>					
Sundry Debtors					254,306
Receivables - Other					88,373
<b>Total Receivables General Outstanding</b>					<b>342,679</b>

Amounts shown above include GST (where applicable)



**Note 6 - Accounts Receivable (non-rates)**



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

[Insert explanatory notes and commentary on trends and timing]

**Comments/Notes - Receivables General**

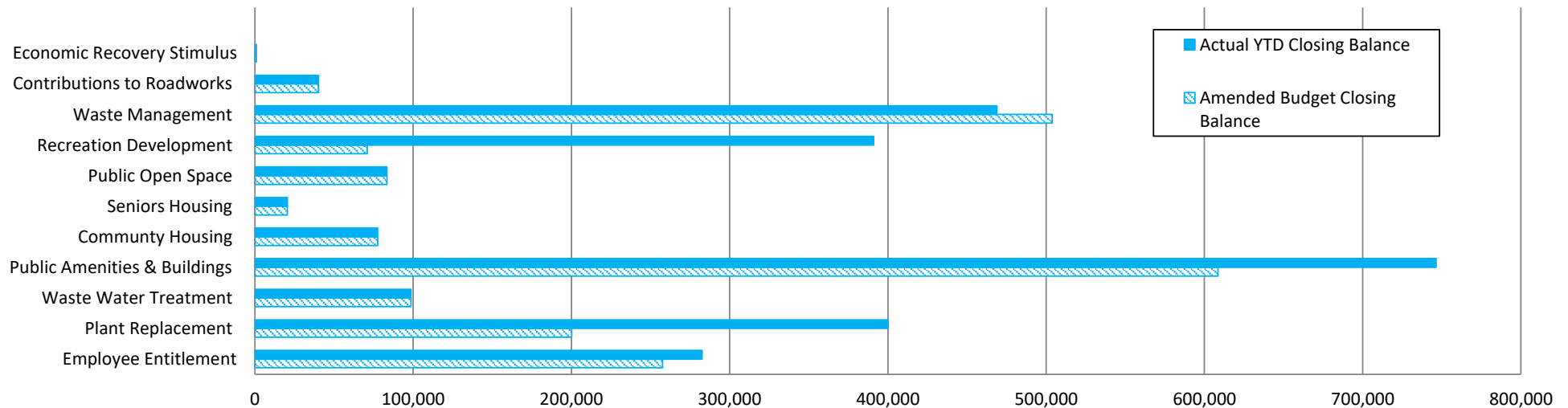
[Insert explanatory notes and commentary on trends and timing]

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual YTD Closing
		Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Transfers Out (-)	Transfers Out (-)	Closing Balance	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	282,515	0	0	0	0	(25,000)	0	257,515	282,515
Plant Replacement	400,141	0	0	0	0	(200,000)	0	200,141	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	(137,797)	0	608,569	746,366
Community 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
Recreation Development	391,008	0	0	0	0	(320,000)	0	71,008	391,008
Waste Management	468,875	0	0	35,000	0	0	0	503,875	468,875
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
	<b>2,610,028</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>(682,797)</b>	<b>0</b>	<b>1,962,231</b>	<b>2,610,028</b>

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





**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

**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)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
MVU332	CH10975 2018 ISUZU D-MAX TTOP 4X4 SX SPACE CAB AUTO (RANGER) (P10975)								
MVU715	CH5007 2014 HOLDEN COLORADO TTOP (MUCHEA LANDFILL) (CH1263)								
MVU329	CH784 2018 FORD RANGER TTOP MY Double PU XL 3.2D 6A 4x4 (BUILD MAINT) (P319)								
PH1002	CH1256 2005 ISUZU FVZ WATER TRUCK INCLUDING STEEL WATER TANK (WORKS) (P1256)	67,504	96,818	29,315					
PH1032	CH1258 2015 FUSO CAB CHASSIS SMALL (PARKS) (P1258)	28,909	27,273		(1,636)				
MVU334	CH5026 2018 FORD RANGER TTOP 4X2 UTE (PARKS) (P5026A)								
PH1034	CH5757 2015 ISUZU FVZ SMALL TRUCK (WORKS) (P1257)								
PLV104	2014 ATTACHMENT PANTHER PROFESSIONAL 1800 (WORKS) (P1282)								
PLV502	2014 HOWARD HD180 ROTA SLASHER (PARKS) (P1284)								
MVS158	CH602 2015 HOLDEN CRUZE HTCHBK (POOL) (P602)								
		<b>96,413</b>	<b>124,091</b>	<b>29,315</b>	<b>(1,636)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

**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
<b>RATE TYPE</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV	11.48400	1,785	33,900,316	3,893,112	12,272	(4,712)	3,900,672	3,893,112		0	3,893,112
UV	0.60800	807	458,362,000	2,786,841	14,426	4,259	2,805,526	2,786,841		0	2,786,841
Non-Rateable			0	0		848	848		0	0	0
<b>Sub-Totals</b>		<b>2,592</b>	<b>492,262,316</b>	<b>6,679,953</b>	<b>26,698</b>	<b>395</b>	<b>6,707,046</b>	<b>6,679,953</b>	<b>0</b>	<b>0</b>	<b>6,679,953</b>
<b>Minimum Payment</b>	\$										
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
<b>Sub-Totals</b>		<b>420</b>	<b>485,582,363</b>	<b>477,250</b>	<b>0</b>	<b>0</b>	<b>477,250</b>	<b>477,250</b>	<b>0</b>	<b>0</b>	<b>477,250</b>
		<b>3,012</b>	<b>977,844,679</b>	<b>7,157,203</b>	<b>26,698</b>	<b>395</b>	<b>7,184,296</b>	<b>7,157,203</b>	<b>0</b>	<b>0</b>	<b>7,157,203</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>7,184,296</b>				<b>7,157,203</b>
Ex-Gratia Rates							0	4,053			4,053
Rates Adjustments							0				0
Specified Area Rates							0				0
<b>Totals</b>							<b>7,184,296</b>				<b>7,161,256</b>

**Comments - Rating Information**

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

**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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>													
Loan 80 Admin Server/IT Upgrade	WATC	0	0	0	0.00	0	0	0.00	0	0	-29	0	0
<b>Health</b>													
Loan 79 - Multi Purpose Health Centre	WATC	414,216.31	0	0	41,733.08	33,773	33,773	372,483.23	380,443	380,443	14,652	17,898	17,898
<b>Housing</b>													
<b>Recreation and Culture</b>													
Loan 89 Muchea Complex	WATC	1,727,590.63	0	0	38,784.02	78,026	78,026	1,688,806.61	1,649,564	1,649,564	20,039	40,360	40,360
Loan 90 Mountain Bike Park Land	WATC	194,426.42	0	0	48,403.84	96,943	96,943	146,022.58	97,484	97,484	376	949	949
Loan 91 Mountain Bike Park Trail/Heads	WATC		0	1,203,545	0.00	0	0	0.00	0	1,203,545	0	0	0
Loan 92 Muchea Complex	WATC	3,250,513.46	0	0	105,985.65	105,986	105,986	3,144,527.81	3,144,528	3,144,528	106,064	148,225	148,225
<b>Transport</b>													
Loan 79 New Grader	WATC	193,138.98	0	0	7,787.99	15,748	15,748	185,350.99	177,391	177,391	839	8,346	8,346
<b>Economic Services</b>													
Loan 82 Land Lot 168 Binda Place	WATC	324,238.47	0	0	68,285.34	68,285	68,285	255,953.13	255,953	255,953	6,293	9,372	9,372
Loan 83 Lifestyle Village	WATC	134,202.32	0	0	66,832.15	134,202	134,202	67,370.17	0	0	714	1,623	1,623
<b>Other Property &amp; Services</b>													
Loan 86 Admin Telephone System	WATC	11,355.59	0	0	5,655.03	11,356	11,356	5,700.56	(0)	-0	60	137	137
		6,249,682.18	0	1,203,545	383,467.10	544,319	544,319	5,866,215.08	5,705,364	6,908,909	149,008	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	0	1,203,545	WATC	20	4.00	0	0	1,203,545	0	0	0
	0	0	1,203,545				0	0	1,203,545	0	0	0

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

**Note 11: Grants and Contributions**

	Grant Provider	Adopted Budget	YTD	Adopted	Revised	YTD Actual		Unspent	Unspent
		Capital	Revised Budget	Annual Budget	Annual Budget	Revenue	(Expended) (b)	Grant (Tied) (a)+(b)	Grant (Tied) (a)+(b)
		\$	\$			\$	\$	\$	\$
<b>General Purpose Funding</b>									
Grants Commission - General	WALGGC	0	341,250	455,000	455,000	46,538	(38,237)	0	0
Grants Commission - Roads	WALGGC	0	170,625	227,500	227,500	14,585	(21,408)	0	0
<b>Governance</b>									
Other Governance Contributions	Various	0	500	600	600	45	0	0	0
<b>Law, Order and Public Safety</b>									
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	0	191,718	255,625	237,210	424,754	(390,682)	34,073	34,073
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	0	207,500	249,000	249,000	199,372	(150,664)	48,709	48,709
Grant - AFDRS Electronic Signage	Dept Fire & Emergency Service	0	26,830	32,200	32,200	0	0	0	0
<b>Education &amp; Welfare</b>									
Grant - Seniors Week	COTA WA	0	0	1,000	0	0	0	0	0
Grant - Volunteers Day	Volunteering WA	0	830	1,000	1,000	1,000	(75)	925	925
Grant - Thank a Volunteer	Dept Local Govt & Communities	0	830	1,000	1,000	0	(75)	(75)	0
Grant - Wear Ya Wellies	LotteryWest	0	0	0	0	0	(2,362)	(2,362)	0
<b>Recreation and Culture</b>									
Contribution - Sandown Park Toilet Block	South Midlands Polocrosse Club	0	0	0	0	300	0	0	0
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	129,370	107,800	129,370	129,370	75,000	(1,014,396)	(939,396)	0
Contribution - Mountain Bike Park	Chamber of Commerce/Tronox	50,000	41,660	50,000	50,000	47,954	(304,874)	(256,920)	0
Grant - LC & Muchea Sports Complex	Dept Primary Indust & Region	25,000	20,830	25,000	25,000	150,000	(1,014,396)	(864,396)	0
Grant Muchea Clubrooms Upgrade	CSRFF	25,000	95,830	25,000	100,000	100,000	(1,014,396)	(914,396)	0
Grant - Clune To Brockman Connection Trail 2	LRCIP	130,000	108,330	130,000	130,000	20,001	(53,093)	(33,092)	0
Grant - Djidi Djidi Ridge	Dept of Gaming & Wagering	76,500	63,750	76,500	76,500	0	0	0	0
Grant - MRC Playground	Lotterywest	0	0	0	0	0	0	0	0
<b>Transport</b>									
Grant - Street Lighting	Main Roads WA	0	3,830	4,601	4,601	2,341	(56,507)	0	0
Grant - Direct Road	Main Roads WA	0	143,037	138,281	143,037	143,037	0	0	0
Grant - Black Spot - Teatree Road	Main Roads WA	73,831	50,262	73,831	56,936	56,936	0	0	0
Grant - Black Spot - Julimar Road	Main Roads WA	336,600	280,500	336,600	336,600	0	(72,743)	(72,743)	0
Grant - Black Spot - Muchea South Road	Main Roads WA	0	80,000	0	80,000	0	(5,538)	(5,538)	0
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	167,352	139,455	167,352	179,913	127,588	(169,987)	(42,400)	0
Grant - Roads to Recovery - Wandena South Rd	Roads to Recovery	167,352	139,455	167,352	179,913	127,588	(175,320)	(47,732)	0
Grant - Bridges - 4026 Chittering Road	Rural Safety Program	843,000	204,000	843,000	204,000	204,000	0	0	0
Grant Local Roads & Community Infrastructure	LRCIP	332,609	405,079	332,609	524,465	427,712	(267,604)	160,108	160,108
Grant - Regional Road Group - Chittering Road	Regional Road Group	233,751	231,730	233,751	278,062	341,151	(424,975)	(83,824)	0
Grant - Mooliabeenee Road	Regional Road Group	542,315	162,316	542,315	162,316	166,614	(224,118)	(57,504)	0
Contribution - Taste of Chittering	Various	0	8,006	15,000	8,006	8,006	(29,458)	(21,452)	0
Grant - Hiking Event		0	8,750	10,500	10,500	10,500	(11,960)	(1,460)	0
ECON DEV - Contributions & Donations	Various businesses	0	850	1,023	1,023	0	0	0	0
<b>TOTALS</b>		<b>3,132,679</b>	<b>3,235,553</b>	<b>4,525,009</b>	<b>3,883,752</b>	<b>2,695,022</b>	<b>(5,442,865)</b>	<b>(3,099,472)</b>	<b>243,815</b>
<b>SUMMARY</b>									
Operating	Operating Grants, Subsidies and C	0	659,242	825,982	830,738	206,846	(116,153)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies	0	445,314	566,348	539,939	643,633	(585,274)	58,358	83,707
Non-operating	Non-operating Grants, Subsidies a	3,132,679	2,130,997	3,132,679	2,513,075	1,844,543	(4,741,438)	(3,157,831)	160,109
<b>TOTALS</b>		<b>3,132,679</b>	<b>3,235,553</b>	<b>4,525,009</b>	<b>3,883,752</b>	<b>2,695,022</b>	<b>(5,442,865)</b>	<b>(3,099,472)</b>	<b>243,815</b>

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 April 2024**

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

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

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

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 30 Apr 2024
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Animal Control	623.66	532.00	(532.00)	623.66
Bonds - Community Bus	1,100.00	1,000.00	(500.00)	1,600.00
Construction Training Fund (CTF)	4,469.47	21,302.39	(20,270.66)	5,501.20
Bonds - Crossovers	20,353.84	2,822.50	0.00	23,176.34
Bonds - Defects Roadworks	212,826.49	0.00	(46,855.48)	165,971.01
Bonds - Developer	133,825.63	459,513.30	0.00	593,338.93
Bonds - Extractive Industries	100,563.68	18,813.00	0.00	119,376.68
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	57,957.70	(51,385.38)	24,266.64
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	500.00	(400.00)	100.00
Unclaimed Monies	1,201.40	800.00	0.00	2,001.40
Bonds - Senior Housing	0.00	548.00	(548.00)	0.00
Bonds - Staff Housing	0.00	2,176.00	(2,176.00)	0.00
<b>Sub-Total</b>	<b>550,230.40</b>	<b>565,964.89</b>	<b>(122,667.52)</b>	<b>993,527.77</b>
<b>Trust Funds</b>				
Nil	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total</b>	<b>550,230.40</b>	<b>565,964.89</b>	<b>(122,667.52)</b>	<b>993,527.77</b>

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	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
<i>Level of completion indicator, please see table at the end of this note for further detail.</i>														
<b>Land Held for Resale</b>														
<b>Land</b>														
<b>Economic Services</b>														
LAND - IOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	0	0	0	(240,000)	(120,000)	0	0	
<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(240,000)</b>	<b>(120,000)</b>	<b>0</b>	<b>0</b>	
<b>Total - Land</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(240,000)</b>	<b>(120,000)</b>	<b>0</b>	<b>0</b>	
<b>Buildings</b>														
<b>Law, Order &amp; Public Safety</b>														
Fire Building (Capital)	4050110	510	BC032	0	0	0	0	0	0	(12,500)	0	0	0	
<b>Total - Law, Order &amp; Public Safety</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Housing</b>														
Unit 4/6194 Great Northern Highway Buildings (Capital)	4090110	510	BC204	0	(3,709)	(3,709)	0	(3,709)	(3,709)	0	(3,709)	(3,090)	(619)	Carry over from FY 2022/2023
<b>Total - Housing</b>				<b>0</b>	<b>(3,709)</b>	<b>(3,709)</b>	<b>0</b>	<b>(3,709)</b>	<b>(3,709)</b>	<b>0</b>	<b>(3,709)</b>	<b>(3,090)</b>	<b>(619)</b>	
<b>Community Amenities</b>														
Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	(7,505)	(7,505)	0	0	0	(115,000)	(7,505)	(7,505)	0	
Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	0	0	0	0	0	(15,000)	0	0	0	
Clune Park Public Conveniences Buildings (Capital)	4100710	510	BC305	0	(3,669)	(3,669)	0	0	0	(4,500)	(3,669)	(3,669)	0	
<b>Total - Community Amenities</b>				<b>0</b>	<b>(11,174)</b>	<b>(11,174)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(134,500)</b>	<b>(11,174)</b>	<b>(11,174)</b>	<b>0</b>	
<b>Recreation And Culture</b>														
Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	0	0	0	0	0	(33,375)	0	0	0	
Chinkabee Complex Buildings (Capital)	4110110	510	BC311	0	0	0	0	0	0	(23,000)	(3,720)	0	0	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	0	0	0	0	0	(10,000)	0	0	0	
Lower Chittering Community Centre Building (Capital)	4110110	510	BC316	0	(81,672)	(81,672)	0	0	0	(400,000)	(400,000)	(400,000)	318,328	
Sandown Park Clubrooms/Transp Toilet Building (Capital)	4110110	510	BC338	0	0	0	0	0	0	(5,000)	0	0	0	
MBP Kiosk & Bike Showroom Building (Capital)	4110310	510	BC361	0	0	0	0	0	0	(1,203,545)	0	0	0	
MBP Chemical Public Convenience (Capital)	4110310	510	BC361B	0	(86,673)	(86,673)	0	0	0	(220,982)	(220,982)	(220,982)	134,309	Carry over from FY 2022/2023
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(6,383)	(6,383)	0	0	0	(8,000)	(6,383)	(6,383)	0	
Muchea Complex Redevelopment	4110310	510	BC384	0	(3,043,187)	(3,043,187)	0	(3,043,187)	(3,043,187)	(836,022)	(2,819,532)	(2,819,532)	(223,654)	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(3,217,915)</b>	<b>(3,217,915)</b>	<b>0</b>	<b>(3,043,187)</b>	<b>(3,043,187)</b>	<b>(2,739,924)</b>	<b>(3,450,617)</b>	<b>(3,446,897)</b>	<b>228,983</b>	
<b>Transport</b>														
Depot Buildings (Capital)	4120110	510	BC410	0	(12,320)	(12,320)	0	0	0	(10,000)	(12,320)	(12,320)	0	
<b>Total - Transport</b>				<b>0</b>	<b>(12,320)</b>	<b>(12,320)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(10,000)</b>	<b>(12,320)</b>	<b>(12,320)</b>	<b>0</b>	
<b>Economic Services</b>														
Tourist Bureau Buildings (Capital)	4130210	510	BC470	0	(4,942)	(4,942)	0	0	0	(5,000)	(5,000)	(5,000)	58	
<b>Total - Economic Services</b>				<b>0</b>	<b>(4,942)</b>	<b>(4,942)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>58</b>	
<b>Other Property &amp; Services</b>														
Administration Buildings (Capital)	4140210	510	BC560	0	(29,242)	(29,242)	0	0	0	(20,000)	(38,000)	(34,660)	5,418	
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>(29,242)</b>	<b>(29,242)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>(38,000)</b>	<b>(34,660)</b>	<b>5,418</b>	
<b>Total - Buildings</b>				<b>0</b>	<b>(3,279,302)</b>	<b>(3,279,302)</b>	<b>0</b>	<b>(3,046,896)</b>	<b>(3,046,896)</b>	<b>(2,921,924)</b>	<b>(3,520,820)</b>	<b>(3,513,141)</b>	<b>233,840</b>	
<b>Plant , Equip. &amp; Vehicles</b>														
<b>Law, Order And Public Safety</b>														
Fire Mitigation upgrades to Ford Ranger (Old CESM Ute)	4050130	530	PA000A	0	0	0	0	0	0	(35,000)	0	0	0	
New Portable Fire Traffic Management Lights	4050130	530	PA003	0	0	0	0	0	0	(19,400)	0	0	0	
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	0	0	0	0	0	(65,000)	(42,695)	(42,695)	42,695	
ESL BFB - Plant & Equipment (Capital)	4050530	530		0	0	0	0	0	0	(1,000,000)	(1,000,000)	(833,330)	833,330	CH1272 UCVBFB Fire Tender
000CH - CESM New Vehicle	4050730	530	PA000	0	0	0	0	0	0	(50,000)	0	0	0	
<b>Total - Law, Order And Public Safety</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,169,400)</b>	<b>(1,042,695)</b>	<b>(876,025)</b>	<b>876,025</b>	
<b>Recreation And Culture</b>														
HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	0	0	0	
HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	0	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		
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	0	0	0		
HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	0	0	0		
SWIM AREAS - Plant & Equipment (Capital)	4110230	530		0	0	0	0	0	0	0	0	0	0		
Muceha Complex P&E (Capital)	4110330	530	PE384	0	(35,334)	(35,334)	0	(35,334)	(35,334)	0	(35,334)	(35,334)	0	Carry over from FY 22/23	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(35,334)</b>	<b>(35,334)</b>	<b>0</b>	<b>(35,334)</b>	<b>(35,334)</b>	<b>0</b>	<b>(35,334)</b>	<b>(35,334)</b>	<b>0</b>		
<b>Transport</b>															
New Slasher (Parks)	4120330	530	PA001	0	0	0	0	0	0	(7,000)	0	0	0		
New Fire Fighting Unit 4000L	4120330	530	PA004	0	0	0	0	0	0	(30,000)	0	0	0		
New Profiler attachment for Skid Steer	4120330	530	PA005	0	0	0	0	0	0	(38,000)	0	0	0		
New 10x6 Flat Top Trailer - Maintenance	4120330	530	PA006	0	0	0	0	0	0	(7,000)	0	0	0		
New Quad Bike for Mountain Bike Park	4120330	530	PA007	0	0	0	0	0	0	(20,000)	0	0	0		
CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	0	0	0	0	0	(55,000)	0	0	0		
CH1256 - New Water Truck	4120330	530	PA1256	0	(269,668)	(269,668)	0	0	0	(310,000)	(269,670)	(269,670)	2		
CH1258 - New Small Truck (Parks)	4120330	530	PA1258	0	(123,169)	(123,169)	0	0	0	(69,000)	(123,169)	(123,169)	0		
P1282 - New Panther Attachment (Works)	4120330	530	PA1282	0	0	0	0	0	0	(27,000)	0	0	0		
CH6792 New Building Maint Trailer	4120330	530	PA1283	0	0	0	0	0	0	(25,000)	0	0	0		
CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	0	0	0	0	0	(55,000)	0	0	0		
CH5757 - New Small Truck (Works)	4120330	530	PA5757	0	0	0	0	0	0	(350,000)	0	0	0		
<b>Total - Transport</b>				<b>0</b>	<b>(392,837)</b>	<b>(392,837)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(993,000)</b>	<b>(392,839)</b>	<b>(392,839)</b>	<b>2</b>		
<b>Other Property &amp; Services</b>															
CH602 HOLDEN CRUZE HTCHBK 2015 (POOL) (P602)	4140230	530	PA602	0	(27,596)	(27,596)	0	0	0	(53,000)	(27,609)	(27,609)	14		
<b>Total - Other Property &amp; Services</b>				<b>0</b>	<b>(27,596)</b>	<b>(27,596)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(53,000)</b>	<b>(27,609)</b>	<b>(27,609)</b>	<b>14</b>		
<b>Total - Plant , Equip. &amp; Vehicles</b>				<b>0</b>	<b>(455,766)</b>	<b>(455,766)</b>	<b>0</b>	<b>(35,334)</b>	<b>(35,334)</b>	<b>(2,215,400)</b>	<b>(1,498,477)</b>	<b>(1,331,807)</b>	<b>876,041</b>		
<b>Roads (Non Town)</b>															
<b>Transport</b>															
Flat Rocks Road	4120142	540	RC011	0	(44,175)	(44,175)	0	0	0	(72,575)	(52,575)	(46,982)	2,807		
Perry Road	4120142	540	RC015	0	(15,942)	(15,942)	0	0	0	(30,000)	(15,942)	(15,942)	0		
Stephens Road	4120142	540	RC017	0	(173,045)	(173,045)	0	0	0	(88,755)	(164,154)	(164,154)	(8,891)		
Spillman Road	4120142	540	RC051	0	(20,514)	(20,514)	0	0	0	(36,288)	(20,969)	(20,969)	455		
Chittering Valley Road (R2R)	4120145	540	R2R007	0	(169,987)	(169,987)	0	0	0	(334,703)	(184,826)	(154,020)	(15,967)		
Wandena South Road (R2R)	4120145	540	R2R030	0	(175,320)	(175,320)	0	0	0	0	(175,000)	(175,000)	(320)		
Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(224,118)	(224,118)	0	0	0	(378,283)	(355,982)	(292,929)	68,811		
Chittering Road (RRG)	4120149	540	RRG002	0	(424,975)	(424,975)	0	0	0	(350,627)	(417,093)	(358,646)	(66,329)		
Julimar Road (BS)	4120153	540	RBS010	0	(72,743)	(72,743)	0	0	0	(336,600)	(336,600)	(280,500)	207,757		
Muceha Road South (BS)	4120153	540	RBS036	0	(5,538)	(5,538)	0	0	0	(80,000)	(80,000)	(66,660)	61,122		
<b>Total - Transport</b>				<b>0</b>	<b>(1,326,357)</b>	<b>(1,326,357)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,707,831)</b>	<b>(1,803,140)</b>	<b>(1,575,801)</b>	<b>249,445</b>		
<b>Total - Roads (Non Town)</b>				<b>0</b>	<b>(1,326,357)</b>	<b>(1,326,357)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,707,831)</b>	<b>(1,803,140)</b>	<b>(1,575,801)</b>	<b>249,445</b>		
<b>Roads (Town)</b>															
<b>Transport</b>															
Crest Hill Road	4120141	540	RC013	0	(102,251)	(102,251)	0	0	0	(65,000)	(102,000)	(91,160)	(11,091)		
Teatree Road	4120141	540	RC014	0	(239)	(239)	0	0	0	(50,000)	0	0	(239)		
Wandena Road	4120141	540	RC030	0	(267,604)	(267,604)	0	0	0	(246,704)	(524,465)	(483,351)	215,747		
Steer Street	4120141	540	RC063	0	(3,996)	(3,996)	0	0	0	(140,000)	(140,000)	(116,660)	112,664		
Ioppolo Road	4120141	540	RC075	0	(22,852)	(22,852)	0	0	0	(36,288)	(22,852)	(22,852)	0		
Ridgetop Ramble	4120141	540	RC098	0	(39,678)	(39,678)	0	0	0	(85,000)	(48,338)	(48,338)	8,659		
Edwards Place	4120141	540	RC122	0	(95,900)	(95,900)	0	0	0	(140,000)	(98,565)	(98,565)	2,665		
Mooliabeenee Road (WSFN)	4120141	540	RFN001	0	(7,044)	(7,044)	0	0	0	0	(110,000)	(110,000)	102,956	Wheatbelt Freight Network Grant	
<b>Total - Transport</b>				<b>0</b>	<b>(539,564)</b>	<b>(539,564)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(762,992)</b>	<b>(1,046,220)</b>	<b>(970,925)</b>	<b>431,361</b>		
<b>Total - Roads (Town)</b>				<b>0</b>	<b>(539,564)</b>	<b>(539,564)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(762,992)</b>	<b>(1,046,220)</b>	<b>(970,925)</b>	<b>431,361</b>		
<b>Total - Transport</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Footpaths</b>															
<b>Transport</b>															

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	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
Footpaths (Capital) - Budgeting Purposes Only	4120170	560	FC000	0	(405)	(405)	0	(405)	(405)	(30,000)	(20,000)	(20,000)	19,595	
Clune to Brockman Trial**DO NOT USE SEE WT013**	4120170	560	WT006	0	(9,481)	(9,481)	0	0	0	0	(9,481)	(9,481)	0	Carry over from FY 22/23
<b>Total - Transport</b>				<b>0</b>	<b>(9,886)</b>	<b>(9,886)</b>	<b>0</b>	<b>(405)</b>	<b>(405)</b>	<b>(30,000)</b>	<b>(29,481)</b>	<b>(29,481)</b>	<b>19,595</b>	
<b>Total - Footpaths</b>				<b>0</b>	<b>(9,886)</b>	<b>(9,886)</b>	<b>0</b>	<b>(405)</b>	<b>(405)</b>	<b>(30,000)</b>	<b>(29,481)</b>	<b>(29,481)</b>	<b>19,595</b>	
<b>Parks &amp; Ovals</b>														
<b>Recreation And Culture</b>														
***Sussex Bend Reserve (Capital)** DO NOT USE SEE PC301	4110370	570	PC197	0	0	0	0	0	0	(40,000)	0	0	0	
John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	0	0	0	0	0	(10,000)	(10,000)	(8,330)	8,330	
Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	(53,093)	(53,093)	0	0	0	(50,000)	(50,000)	(41,660)	(11,433)	
Sussex Bend Reserve Infrastructure Parks (Capital)	4110370	570	PC306	0	0	0	0	0	0	(60,000)	(6,000)	(6,000)	6,000	
Town Park Infrastructure Parks (Capital)	4110370	570	PC320	0	0	0	0	0	0	(61,500)	0	0	0	
Mountain Bike Park (Capital)	4110370	570	PC361	0	(304,874)	(304,874)	0	0	0	(234,812)	(327,954)	(290,152)	(14,722)	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(357,967)</b>	<b>(357,967)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(456,312)</b>	<b>(393,954)</b>	<b>(346,142)</b>	<b>(11,825)</b>	
<b>Total - Parks &amp; Ovals</b>				<b>0</b>	<b>(357,967)</b>	<b>(357,967)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(456,312)</b>	<b>(393,954)</b>	<b>(346,142)</b>	<b>(11,825)</b>	
<b>Infrastructure - Other</b>														
<b>Governance</b>														
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	(63,845)	(63,845)	0	(63,845)	(63,845)	(17,500)	(70,300)	(70,300)	6,455	
<b>Total - Governance</b>				<b>0</b>	<b>(63,845)</b>	<b>(63,845)</b>	<b>0</b>	<b>(63,845)</b>	<b>(63,845)</b>	<b>(17,500)</b>	<b>(70,300)</b>	<b>(70,300)</b>	<b>6,455</b>	
<b>Law, Order &amp; Public Safety</b>														
FIRE - Australia Fire Danger Rating System Signs	4050190	590	OC238	0	(9,198)	(9,198)	0	(9,198)	(9,198)	(56,000)	(56,000)	(56,000)	46,802	
<b>Total - Law, Order &amp; Public Safety</b>				<b>0</b>	<b>(9,198)</b>	<b>(9,198)</b>	<b>0</b>	<b>(9,198)</b>	<b>(9,198)</b>	<b>(56,000)</b>	<b>(56,000)</b>	<b>(56,000)</b>	<b>46,802</b>	
<b>Recreation And Culture</b>														
Wannamal Hall Infrastructure Other (Capital)	4110190	590	OC314	0	(6,700)	(6,700)	0	(6,700)	(6,700)	(8,000)	(6,700)	(6,700)	0	
Yozzi Road Walk Trail - Infrastructure Other (Capital)	4110390	590	OC183	0	0	0	0	0	0	(18,070)	(18,070)	(18,070)	18,070	
Muchea Hall Infrastructure Other (Capital)	4110390	590	OC313	0	(46,158)	(46,158)	0	(46,158)	(46,158)	(232,153)	(46,158)	(46,158)	0	
Long Distance XC Regional Trail - Infrastructure Other (Capital)	4110390	590	OC320	0	0	0	0	0	0	(12,000)	0	0	0	
Djidi Djidi Trail - Infrastructure Other (Capital)	4110390	590	OC331	0	(5,600)	(5,600)	0	(5,600)	(5,600)	(141,660)	(141,660)	(141,660)	136,060	
Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	(251,563)	(251,563)	0	(251,563)	(251,563)	0	(350,000)	(252,085)	522	Carry Over from 22/23
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(310,021)</b>	<b>(310,021)</b>	<b>0</b>	<b>(310,021)</b>	<b>(310,021)</b>	<b>(411,883)</b>	<b>(562,588)</b>	<b>(464,673)</b>	<b>154,652</b>	
<b>Transport</b>														
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(81,848)	(81,848)	0	(81,848)	(81,848)	(200,000)	(81,848)	(81,848)	0	
<b>Total - Transport</b>				<b>0</b>	<b>(81,848)</b>	<b>(81,848)</b>	<b>0</b>	<b>(81,848)</b>	<b>(81,848)</b>	<b>(200,000)</b>	<b>(81,848)</b>	<b>(81,848)</b>	<b>0</b>	
<b>Economic Services</b>														
OTH ECON - Electrical Vehicle Charging Station	4130890	590	OC800	0	0	0	0	0	0	(20,000)	0	0	0	
<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total - Infrastructure - Other</b>				<b>0</b>	<b>(464,912)</b>	<b>(464,912)</b>	<b>0</b>	<b>(464,912)</b>	<b>(464,912)</b>	<b>(705,383)</b>	<b>(770,736)</b>	<b>(672,821)</b>	<b>207,909</b>	
<b>Capital Expenditure Total</b>				<b>0</b>	<b>(6,433,753)</b>	<b>(6,433,753)</b>	<b>0</b>	<b>(3,547,546)</b>	<b>(3,547,546)</b>	<b>(9,039,842)</b>	<b>(9,182,828)</b>	<b>(8,440,119)</b>	<b>2,006,366</b>	



Summary by Balance Sheet Category

Land	509	0	0	0	0	0	0	0	0	(240,000)	(120,000)	0	0	
Buildings	510	0	(3,279,302)	(3,279,302)	0	(3,046,896)	(3,046,896)	(2,921,924)	(3,520,820)	(3,513,141)	233,840			



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	
				\$	\$	\$	\$	\$	\$	\$	\$	\$		
Plant & Equipment	530			0	(455,766)	(455,766)	0	(35,334)	(35,334)	(2,215,400)	(1,498,477)	(1,331,807)	876,041	
Infrastructure Roads	540			0	(1,865,921)	(1,865,921)	0	0	0	(2,470,823)	(2,849,360)	(2,546,727)	680,806	
Infrastructure Footpaths	560			0	(9,886)	(9,886)	0	(405)	(405)	(30,000)	(29,481)	(29,481)	19,595	
Infrastructure Parks & Ovals	570			0	(357,967)	(357,967)	0	0	0	(456,312)	(393,954)	(346,142)	(11,825)	
Infrastructure Other	590			0	(464,912)	(464,912)	0	(464,912)	(464,912)	(705,383)	(770,736)	(672,821)	207,909	
				<b>0</b>	<b>(6,433,753)</b>	<b>(6,433,753)</b>	<b>0</b>	<b>(3,547,546)</b>	<b>(3,547,546)</b>	<b>(9,039,842)</b>	<b>(9,182,828)</b>	<b>(8,440,119)</b>	<b>2,006,366</b>	