



**CORPORATE SERVICES ATTACHMENTS  
ORDINARY MEETING OF COUNCIL  
WEDNESDAY 16 APRIL 2025**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 – 04/25	<b>List of Accounts Paid for the Period Ending 31 March 2025</b>	1 – 5
	<b>Attachments</b> 1. List of Accounts Paid as at 31 March 2025, inclusive of payments made using credit, debit or other purchasing cares	
CS02 – 04/25	<b>Monthly Financial Report for the Period Ending 31 March 2025</b>	6 – 31
	<b>Attachments</b> 1. Monthly Financial Report for the Period Ending 31 March 2025	

## SHIRE OF CHITTERING

**ACCOUNTS PAID**  
**AS AT 31 MARCH 2025 PRESENTED TO THE**  
**COUNCIL MEETING ON THE 16 APRIL 2025**

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 16 April 2025, 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 6796	\$ 132,626.80	1	1	1	Municipal Fund
Payroll	PR 6799	\$ 152,083.26	1	1	1	Municipal Fund
EFT28249	EFT28379	\$ 965,815.75	1	4	1	Municipal Fund
Direct	Debit	\$ 246,261.23	4	5	1	Municipal Fund
Cheque	Cheque		5	5	1	Municipal Fund
	<b>Total</b>	<b>\$ 1,496,787.04</b>				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report - 7 April 2025

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
<b>Payroll Payments</b>					
1	PR 6796	12/03/2025	Payroll		\$ 132,626.80
2	PR 6799	26/03/2025	Payroll		\$ 152,083.26
					\$ 284,710.06
<b>EFT Payments</b>					
	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
1	EFT28249	14/03/2025	Adventure Playgrounds Pty Ltd T/As Adventure Plus		\$ 118,536.00
2	EFT28250	14/03/2025	Alcolizer Technology		\$ 821.70
3	EFT28251	14/03/2025	Alison Adams		\$ 150.00
4	EFT28252	14/03/2025	Annie Hudson		\$ 215.53
5	EFT28253	14/03/2025	Asheley Floyd		\$ 400.75
6	EFT28254	14/03/2025	Asphalt Recyclers Australia Pty Ltd		\$ 1,478.40
7	EFT28255	14/03/2025	Austech Illusions Pty Ltd		\$ 450.00
8	EFT28256	14/03/2025	Australia Post		\$ 1,890.10
9	EFT28257	14/03/2025	Australian Taxation Office (ATO)		\$ 51,991.00
10	EFT28258	14/03/2025	Avantgarde Technologies Pty Ltd		\$ 13,388.91
11	EFT28259	14/03/2025	Avon Waste		\$ 17,653.71
12	EFT28260	14/03/2025	Bernville Pty Ltd		\$ 131,100.00
	T573	13/03/2025	Bernville Pty Ltd	\$ 4,600.00	
	T574	13/03/2025	Bernville Pty Ltd	\$ 126,500.00	
13	EFT28261	14/03/2025	Bindoon General Store		\$ 64.00
14	EFT28262	14/03/2025	Bio-Gone		\$ 577.50
15	EFT28263	14/03/2025	Biomax		\$ 294.00
16	EFT28264	14/03/2025	BlackBox Control		\$ 1,182.00
17	EFT28265	14/03/2025	Bradtrac Pty Ltd		\$ 466.95
18	EFT28266	14/03/2025	Brett's Embroidery		\$ 74.00
	3072025	01/03/2025	Brett's Embroidery	\$ 37.00	
	3072025	01/03/2025	Brett's Embroidery	\$ 37.00	
19	EFT28267	14/03/2025	Bunnings Building Supplies		\$ 37.91
20	EFT28268	14/03/2025	Chittering Landcare Group		\$ 45,925.00
21	EFT28269	14/03/2025	Chris Waldie		\$ 100.00
22	EFT28270	14/03/2025	D & N Mechanical Services		\$ 8,053.54
	38096	01/03/2025	D & N Mechanical Services	\$ 1,782.00	
	00000269	06/03/2025	D & N Mechanical Services	\$ 3,060.20	
	00000270	06/03/2025	D & N Mechanical Services	\$ 3,211.34	
23	EFT28271	14/03/2025	Department Of Child Support Registrar		\$ 699.92
24	EFT28272	14/03/2025	Daimler Trucks Perth		\$ 4,245.98
25	EFT28273	14/03/2025	Department of Mines, Industry Regulation and Safety		\$ 2,967.55
26	EFT28274	14/03/2025	Dun Direct Pty Ltd (Dunning's)		\$ 17,308.40
	SMY-FEB 2025	28/02/2025	Dun Direct Pty Ltd (Dunning's)	\$ 10,284.03	
	SMY-POD FEB 2025	28/02/2025	Dun Direct Pty Ltd (Dunning's)	\$ 7,024.37	
27	EFT28275	14/03/2025	Ecowater Services Pty Ltd		\$ 414.35
28	EFT28276	14/03/2025	Emilie Moore		\$ 165.00
29	EFT28277	14/03/2025	Everjazz Pty Ltd T/As Alarm Asset Group		\$ 741.73
	00090801	01/03/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 98.00	
	102626	06/03/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 643.73	
30	EFT28278	14/03/2025	Frontline Fire & Rescue Equipment		\$ 8,042.24
31	EFT28279	14/03/2025	Hall-All Contracting		\$ 274.12
32	EFT28280	14/03/2025	Hannah Campbell		\$ 63.80
33	EFT28281	14/03/2025	Hersey's Safety Pty Ltd		\$ 1,291.11
34	EFT28282	14/03/2025	Hopkins Aus Pty Ltd T/A J & K Hopkins		\$ 763.00
35	EFT28283	14/03/2025	ID Consulting Pty Ltd		\$ 5,390.00
36	EFT28284	14/03/2025	IGA Bindoon		\$ 434.77
37	EFT28285	14/03/2025	Isaac Parfrey		\$ 417.35
	REIM - PC	12/03/2025	Isaac Parfrey	\$ 49.90	
	REIM - UNI	12/03/2025	Isaac Parfrey	\$ 367.45	
38	EFT28286	14/03/2025	J & RM Loudon		\$ 770.00
39	EFT28287	14/03/2025	JFJ Contracting		\$ 1,163.00
	INV-0840	05/03/2025	JFJ Contracting	\$ 275.00	
	INV-0841	05/03/2025	JFJ Contracting	\$ 888.00	
40	EFT28288	14/03/2025	Jodie Connell		\$ 249.89
41	EFT28289	14/03/2025	Kleen West Distributors		\$ 1,755.71
42	EFT28290	14/03/2025	LGRCEU (WA)		\$ 20.50
43	EFT28291	14/03/2025	Landgate Customer Account		\$ 2,365.55
	400691	01/03/2025	Landgate Customer Account	\$ 1,589.85	
	401244	01/03/2025	Landgate Customer Account	\$ 775.70	
44	EFT28292	14/03/2025	Local Government Professionals Australia WA Inc		\$ 545.00
	41744	01/03/2025	Local Government Professionals Australia WA Inc	\$ 65.00	
	42240	10/03/2025	Local Government Professionals Australia WA Inc	\$ 480.00	
45	EFT28293	14/03/2025	Local Government Works Association WA Inc		\$ 100.00
46	EFT28294	14/03/2025	Madeleine Corp Pty Ltd T/a Safer Sands		\$ 3,997.00
47	EFT28295	14/03/2025	Midway Ford		\$ 51,556.40
48	EFT28296	14/03/2025	Moore Australia (WA) Pty Ltd		\$ 1,430.00
49	EFT28297	14/03/2025	Neva Harris		\$ 150.00
50	EFT28298	14/03/2025	Northern Valleys News		\$ 935.00
51	EFT28299	14/03/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		\$ 318.50
52	EFT28300	14/03/2025	On Hold On Line		\$ 77.00
53	EFT28301	14/03/2025	Open Systems Technology T/As CouncilFirst		\$ 172.81

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
54	EFT28302	14/03/2025	Porter Consulting Engineers		\$ 6,558.75
55	EFT28303	14/03/2025	Print Media Group		\$ 109.38
56	EFT28304	14/03/2025	RJWR Pty Ltd T/as Bindoon Mowers & Machinery		\$ 154.00
	28	01/03/2025	RJWR Pty Ltd T/as Bindoon Mowers & Machinery	\$ 66.00	
	29	01/03/2025	RJWR Pty Ltd T/as Bindoon Mowers & Machinery	\$ 88.00	
57	EFT28305	14/03/2025	Richard & Kylie Worrell		\$ 9,741.54
58	EFT28306	14/03/2025	Rusty's Electrical		\$ 7,474.50
59	EFT28307	14/03/2025	Rylan Pty Ltd T/As Rylan Concrete		\$ 3,313.20
60	EFT28308	14/03/2025	Samantha Young		\$ 50.00
61	EFT28309	14/03/2025	Sasha Lee		\$ 69.72
62	EFT28310	14/03/2025	Seek		\$ 946.00
63	EFT28311	14/03/2025	Shire Of Chittering		\$ 130.00
64	EFT28312	14/03/2025	Smarter Outdoors		\$ 1,100.00
65	EFT28313	14/03/2025	Soft Landing (Australia) Pty Ltd		\$ 3,795.00
66	EFT28314	14/03/2025	Stewart & Heaton Clothing Co Pty Ltd		\$ 3,445.86
67	EFT28315	14/03/2025	Team Global Express Pty Ltd		\$ 231.83
	0595-S282300	01/03/2025	Team Global Express Pty Ltd	\$ 93.15	
	0596-S282300	02/03/2025	Team Global Express Pty Ltd	\$ 75.58	
	0597-S282300	09/03/2025	Team Global Express Pty Ltd	\$ 63.10	
68	EFT28316	14/03/2025	Terence Hehir		\$ 100.00
69	EFT28317	14/03/2025	Timber Insight Pty Ltd		\$ 6,732.00
70	EFT28318	14/03/2025	Tractor Man		\$ 4,554.00
	00001927	01/03/2025	Tractor Man	\$ 1,100.00	
	00001931	01/03/2025	Tractor Man	\$ 3,454.00	
71	EFT28319	14/03/2025	Trade Academy Western Australia		\$ 330.75
72	EFT28320	14/03/2025	WA Stump Grinding		\$ 4,355.00
73	EFT28321	14/03/2025	WALGA		\$ 654.50
74	EFT28322	14/03/2025	WBD & FF Group Pty Ltd		\$ 1,670.90
75	EFT28323	14/03/2025	Watertorque Group (Tanks) Pty Ltd		\$ 117.48
76	EFT28324	14/03/2025	Westrac Pty Ltd		\$ 1,471.49
	PI 0513455	01/03/2025	Westrac Pty Ltd	\$ 866.75	
	PC 1119920	01/03/2025	Westrac Pty Ltd	-\$ 175.47	
	PI 0651795	01/03/2025	Westrac Pty Ltd	\$ 588.81	
	PI 0513456	01/03/2025	Westrac Pty Ltd	\$ 191.40	
77	EFT28325	14/03/2025	Wex Australia Pty Ltd		\$ 5,326.58
78	EFT28326	14/03/2025	Work Health Professionals Pty Ltd		\$ 1,875.50
79	EFT28327	14/03/2025	Workwear Supplies		\$ 2,326.98
	INV-5536	01/03/2025	Workwear Supplies	\$ 685.87	
	INV-5649	01/03/2025	Workwear Supplies	\$ 93.28	
	INV-5665	08/03/2025	Workwear Supplies	\$ 111.76	
	INV-5666	08/03/2025	Workwear Supplies	\$ 295.02	
	INV-5667	08/03/2025	Workwear Supplies	\$ 123.64	
	INV-5668	08/03/2025	Workwear Supplies	\$ 250.81	
	INV-5669	08/03/2025	Workwear Supplies	\$ 218.13	
	INV-5670	08/03/2025	Workwear Supplies	\$ 456.89	
	INV-5671	08/03/2025	Workwear Supplies	\$ 91.58	
80	EFT28328	14/03/2025	Wren Oil		\$ 1,243.00
	185092	01/03/2025	Wren Oil	\$ 858.00	
	185091	12/03/2025	Wren Oil	\$ 385.00	
81	EFT28329	27/03/2025	Aaron King		\$ 10,086.81
82	EFT28330	27/03/2025	Allwest Plant Hire Australia Pty Ltd		\$ 8,743.77
	40618	01/03/2025	Allwest Plant Hire Australia Pty Ltd	\$ 8,250.00	
	40666	01/03/2025	Allwest Plant Hire Australia Pty Ltd	\$ 493.77	
83	EFT28331	27/03/2025	Aussie Natural Spring Water		\$ 64.98
	3664689	01/03/2025	Aussie Natural Spring Water	\$ 21.66	
	3711513	17/03/2025	Aussie Natural Spring Water	\$ 43.32	
84	EFT28332	27/03/2025	Avon Waste		\$ 19,475.96
85	EFT28333	27/03/2025	Bragaskale Pty Ltd		\$ 9,101.00
	INV1272	25/03/2025	Bragaskale Pty Ltd	\$ 352.00	
	INV1273	25/03/2025	Bragaskale Pty Ltd	\$ 495.00	
	INV1274	25/03/2025	Bragaskale Pty Ltd	\$ 495.00	
	INV1275	25/03/2025	Bragaskale Pty Ltd	\$ 2,600.00	
	INV1276	25/03/2025	Bragaskale Pty Ltd	\$ 330.00	
	INV1277	25/03/2025	Bragaskale Pty Ltd	\$ 1,320.00	
	INV1278	25/03/2025	Bragaskale Pty Ltd	\$ 2,409.00	
	INV1279	25/03/2025	Bragaskale Pty Ltd	\$ 1,100.00	
86	EFT28334	27/03/2025	Bunnings Building Supplies		\$ 707.57
87	EFT28335	27/03/2025	Carmel Ross		\$ 4,101.54
88	EFT28336	27/03/2025	Chittering Pest & Weed		\$ 150.00
89	EFT28337	27/03/2025	D & L Studio Pty Ltd T/A Metal Artwork Badges		\$ 119.90
90	EFT28338	27/03/2025	D & N Mechanical Services		\$ 4,774.00
	00000273	19/03/2025	D & N Mechanical Services	\$ 1,738.00	
	0000274	19/03/2025	D & N Mechanical Services	\$ 3,036.00	
91	EFT28339	27/03/2025	David Dewar		\$ 4,101.54
92	EFT28340	27/03/2025	Department of Water & Environmental Regulation		\$ 1,039.94
93	EFT28341	27/03/2025	Dynamic Group Electrical Air & Data		\$ 1,424.08
	INV-171074	06/03/2025	Dynamic Group Electrical Air & Data	\$ 1,152.08	
	INV-171075	06/03/2025	Dynamic Group Electrical Air & Data	\$ 132.00	

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	INV-171076	06/03/2025	Dynamic Group Electrical Air & Data	\$ 140.00	
94	EFT28342	27/03/2025	Everjazz Pty Ltd T/As Alarm Asset Group		\$ 640.00
	102622	01/03/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 160.00	
	102619	01/03/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 160.00	
	102620	01/03/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 160.00	
	102621	01/03/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 160.00	
95	EFT28343	27/03/2025	Gerson Studio's Pty Ltd ATF G & C Family Trust T/asListapage		\$ 792.00
96	EFT28344	27/03/2025	Gingin Fuel & Tyres Pty Ltd		\$ 1,812.00
97	EFT28345	27/03/2025	Gingin Grading Service Pty Ltd		\$ 229,240.00
98	EFT28346	27/03/2025	Hall-All Contracting		\$ 22,773.00
	INV-4163	13/03/2025	Hall-All Contracting	\$ 3,960.00	
	T499	26/03/2025	Hall-All Contracting	\$ 18,813.00	
99	EFT28347	27/03/2025	Hersey's Safety Pty Ltd		\$ 800.05
100	EFT28348	27/03/2025	JFJ Contracting		\$ 660.00
	INV-0830	01/03/2025	JFJ Contracting	\$ 330.00	
	INV-0842	14/03/2025	JFJ Contracting	\$ 330.00	
101	EFT28349	27/03/2025	Jive Media Solutions		\$ 72.60
102	EFT28350	27/03/2025	John Curtis		\$ 4,152.50
103	EFT28351	27/03/2025	Josephine Fern		\$ 150.00
104	EFT28352	27/03/2025	Kylie Hughes		\$ 4,101.54
105	EFT28353	27/03/2025	Landgate Customer Account		\$ 9.05
106	EFT28354	27/03/2025	Madeleine Corp Pty Ltd T/a Safer Sands		\$ 3,997.00
107	EFT28355	27/03/2025	Mark Campbell		\$ 4,101.54
108	EFT28356	27/03/2025	Mary Angus		\$ 5,079.39
109	EFT28357	27/03/2025	Northern Valley Plumbing Pty Ltd		\$ 5,829.00
	INV-1619	17/03/2025	Northern Valley Plumbing Pty Ltd	\$ 330.00	
	INV-1599	21/03/2025	Northern Valley Plumbing Pty Ltd	\$ 1,199.00	
	INV-1626	21/03/2025	Northern Valley Plumbing Pty Ltd	\$ 2,000.00	
	INV-1627	21/03/2025	Northern Valley Plumbing Pty Ltd	\$ 2,300.00	
110	EFT28358	27/03/2025	Northern Valleys News		\$ 935.00
111	EFT28359	27/03/2025	Oliver's Laundry		\$ 412.50
112	EFT28360	27/03/2025	Print Media Group		\$ 250.36
113	EFT28361	27/03/2025	RBC Rural		\$ 987.86
114	EFT28362	27/03/2025	Rusty's Electrical		\$ 467.59
115	EFT28363	27/03/2025	Securex Security Systems & Services		\$ 151.60
116	EFT28364	27/03/2025	Sets Enterprises Pty Ltd		\$ 2,100.00
117	EFT28365	27/03/2025	Striker Engineering Pty Ltd		\$ 3,880.00
118	EFT28366	27/03/2025	Sunny Sign Company		\$ 3,850.00
119	EFT28367	27/03/2025	Swan Mobile Auto Electrics		\$ 3,502.00
120	EFT28368	27/03/2025	Synergy		\$ 21,826.80
121	EFT28369	27/03/2025	T-Quip		\$ 268.72
	136097#32	01/03/2025	T-Quip	\$ 32.27	
	136024#32	21/03/2025	T-Quip	\$ 236.45	
122	EFT28370	27/03/2025	Tammy Lee Foster		\$ 150.00
123	EFT28371	27/03/2025	Team Global Express Pty Ltd		\$ 38.98
124	EFT28372	27/03/2025	Telstra Limited		\$ 263.76
125	EFT28373	27/03/2025	Time Critical		\$ 600.00
126	EFT28374	27/03/2025	WCS Concrete Pty Ltd		\$ 1,386.44
127	EFT28375	27/03/2025	Wannamal Community Centre Inc		\$ 950.00
128	EFT28376	27/03/2025	Water Corporation		\$ 51.44
129	EFT28377	27/03/2025	Western Power Corporation		\$ 1,320.00
130	EFT28378	27/03/2025	Winc Australia Pty Ltd		\$ 380.30
131	EFT28379	27/03/2025	Zone 50 Engineering Surveys Pty Ltd		\$ 2,387.00
	INV-1269	11/03/2025	Zone 50 Engineering Surveys Pty Ltd	\$ 693.00	
	INV-1276	12/03/2025	Zone 50 Engineering Surveys Pty Ltd	\$ 1,694.00	
					<b>\$ 965,815.75</b>
	<b>Direct Debits</b>				
	DD11298.1	04/03/2025	Ricoh Australia Pty Ltd		\$ 489.51
	DD11301.1	12/03/2025	Aware Super		\$ 17,654.09
	DD11301.2	12/03/2025	FirstChoice Wholesale Personal Super		\$ 284.83
	DD11301.3	12/03/2025	Hesta		\$ 304.39
	DD11301.4	12/03/2025	ING Direct Superannuation Fund		\$ 92.40
	DD11301.5	12/03/2025	Australian Ethical Retail Superannuation Fund		\$ 67.19
	DD11301.6	12/03/2025	Rest Superannuation		\$ 2,684.65
	DD11301.7	12/03/2025	ANZ Smart Choice Super		\$ 670.89
	DD11301.8	12/03/2025	Spirit Super		\$ 1,532.22
	DD11301.9	12/03/2025	Westpac Banking Corporation		\$ 474.45
	DD11318.1	25/03/2025	Sheriff's Office Perth		\$ 172.00
	DD11324.1	26/03/2025	Aware Super		\$ 16,888.33
	DD11324.2	26/03/2025	FirstChoice Wholesale Personal Super		\$ 307.64
	DD11324.3	26/03/2025	Hesta		\$ 298.55
	DD11324.4	26/03/2025	ING Direct Superannuation Fund		\$ 268.99
	DD11324.5	26/03/2025	Rest Superannuation		\$ 3,242.01
	DD11324.6	26/03/2025	Spirit Super		\$ 1,707.70
	DD11324.7	26/03/2025	Westpac Banking Corporation		\$ 474.45
	DD11324.8	26/03/2025	Hostplus Superannuation Fund		\$ 1,686.99
	DD11324.9	26/03/2025	Australian Super		\$ 4,554.07
	DD11326.1	13/03/2025	Western Australian Treasury Corporation		\$ 38,828.94

Chq/EFT	Date	Name	Invoice Amount	Payment Amount
DD11326.2	20/03/2025	Western Australian Treasury Corporation		\$ 127,105.39
DD11327.1	27/03/2025	Western Australian Treasury Corporation		\$ 19,897.66
DD11339.1	26/03/2025	Rest Superannuation		\$ 24.52
DD11301.10	12/03/2025	Hostplus Superannuation Fund		\$ 1,630.33
DD11301.11	12/03/2025	Australian Super		\$ 3,396.87
DD11301.12	12/03/2025	AMP Wealth Personal Superannuation Pension Fund		\$ 83.06
DD11301.13	12/03/2025	CBUS Super		\$ 318.62
DD11301.14	12/03/2025	MLC Masterkey Super Fundamentals		\$ 218.50
DD11324.10	26/03/2025	ANZ Smart Choice Super		\$ 332.06
DD11324.11	26/03/2025	AMP Wealth Personal Superannuation Pension Fund		\$ 31.01
DD11324.12	26/03/2025	CBUS Super		\$ 320.42
DD11324.13	26/03/2025	MLC Masterkey Super Fundamentals		\$ 218.50
				<b>\$ 246,261.23</b>
<b>Cheques</b>				\$ -
				<b>\$ 1,496,787.04</b>
<b>LIST OF ACCOUNTS PAID USING PURCHASING CARDS</b>				
<b>Fuel Cards Payments</b>				
SMY-FEB 2025	28/02/2025	Dun Direct Pty Ltd (Dunning's)		\$ 10,284.03
7034320105724824			\$ 143.80	
7034320105724832			\$ 629.84	
7034320105724840			\$ 916.97	
7034320105724907			\$ 382.65	
7034320105724923			\$ 147.63	
7034320105724949			\$ 1,525.87	
7034320105724956			\$ 1,834.96	
7034320105724960			\$ 1,597.37	
7034320105595034			\$ 548.24	
7034320105724972			\$ 499.80	
7034320105724857			\$ 216.41	
7034320105724865			\$ 133.50	
7034320105595018			\$ 213.65	
7034320105594873			\$ 478.24	
7034320112671943			\$ 442.68	
7034320112671968			\$ 135.53	
7034320106090498			\$ 221.39	
7034320106090506			\$ 104.54	
7034320112671935			\$ 110.96	
SMY-POD FEB2025	28/02/2025	Dun Direct Pty Ltd (Dunning's)		\$ 7,024.37
			\$ 3,018.73	
			\$ 4,005.64	
124	28/02/2025	Wex Australia Pty Ltd		\$ 5,326.58
5022 4202			\$ 173.61	
5035 7564			\$ 510.14	
5091 1923			\$ 881.45	
5098 8251			\$ 228.59	
5180 6817			\$ 663.75	
5354 1230				
5367 3603			\$ 97.54	
5403 4953			\$ 240.32	
5483 8650			\$ 112.37	
5646 4596			\$ 105.05	
5970 5391				
5912 2985			\$ 128.83	
6375 9210			\$ 379.78	
3429 6550			\$ 69.50	
6443 2791			\$ 346.94	
6345 8573			\$ 83.50	
7214 6961			\$ 125.11	
7230 4842			\$ 281.79	
7826 1814			\$ 692.12	
8209 2528			\$ 206.19	
				<b>\$ 22,634.98</b>
				<b>\$22,634.98</b>



**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 March 2025**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 10/04/2025

**SHIRE OF CHITTERING**  
**Information Summary**  
**For the Period Ended 31 March 2025**

## Key Information

### Report Purpose

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

### Overview

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

### Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 31 March 2025 of \$2,639,609.

### Items of Significance

The material variance adopted by the Shire for the 2024/25 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	▲	\$54,461
Plant and Equipment	▼	(\$4,738)
Infrastructure Assets - Roads	▲	\$1,206,943
Infrastructure Assets - Footpaths		\$0
Infrastructure Assets - Parks & Ovals	▲	\$100,917
Infrastructure Assets - Other	▲	\$299,990

### Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$1,467,214)
Proceeds from Disposal of Assets	▼	(\$3,411)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
<b>Significant Projects</b>				
Muchea Recreation Centre Redevelopment	74%	\$ 144,030	\$ 108,018	\$ 106,455
Mountain Bike Park (Capital)	5%	\$ 145,000	\$ 108,747	\$ 7,830
Bindoon-Dewars Pool Road (RRG)	74%	\$ 438,552	\$ 438,552	\$ 324,426
Wells Glover Road Final Seal (RRG)	101%	\$ 223,857	\$ 223,857	\$ 226,945
Blue Plains/Maddern (BS)	4%	\$ 486,916	\$ 486,916	\$ 21,299
Muchea Road South (BS)	2%	\$ 516,584	\$ 516,584	\$ 12,442
Wandena Road	100%	\$ 233,700	\$ 233,700	\$ 233,699
McGlew Road	100%	\$ 80,000	\$ 80,000	\$ 80,000
Street Lights Shire Owned - Infrastructure Other (Cap	46%	\$ 118,152	\$ 88,614	\$ 53,784
<b>Grants, Subsidies and Contributions</b>				
Grants, Subsidies and Contributions	38%	\$ 2,225,342	\$ 1,471,550	\$ 846,072
Capital Grants, Subsidies and Contributions	18%	\$ 2,787,298	\$ 1,974,637	\$ 507,423
	27%	\$ 5,012,640	\$ 3,446,187	\$ 1,353,495
Rates Levied	100%	\$ 7,662,374	\$ 7,658,240	\$ 7,636,919

% Compares Current YTD Actuals to Annual Budget

		Prior Year 31 March 2024	Current Year 31 March 2025
<b>Financial Position</b>			
Adjusted Net Current Assets	132%	\$ 1,998,474	\$ 2,639,609
Cash and Equivalent - Unrestricted	119%	\$ 3,609,797	\$ 4,292,158
Cash and Equivalent - Restricted	80%	\$ 2,610,028	\$ 2,092,673
Receivables - Rates	103%	\$ 408,209	\$ 421,966
Receivables - Other	167%	\$ 134,938	\$ 224,947
Payables	105%	\$ 1,094,801	\$ 1,148,076

% 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: Samantha Young

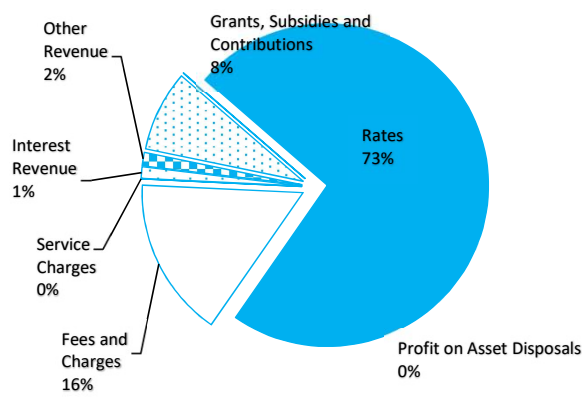
Reviewed by: Sue Mills

Date prepared: 10/04/2025

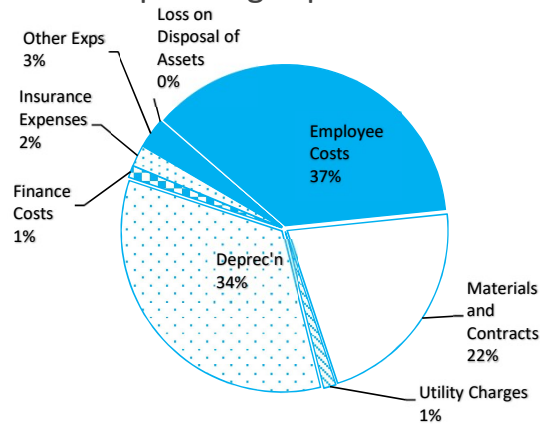


SHIRE OF CHITTERING  
Information Summary  
For the Period Ended 31 March 2025

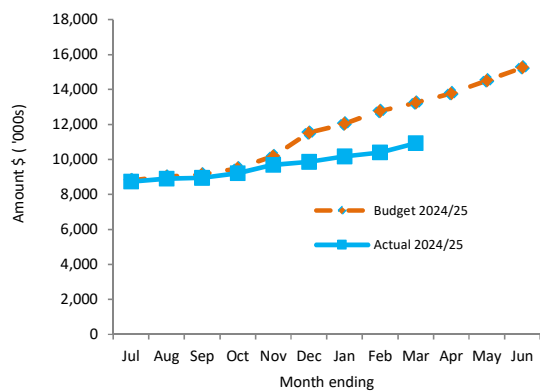
Operating Revenue



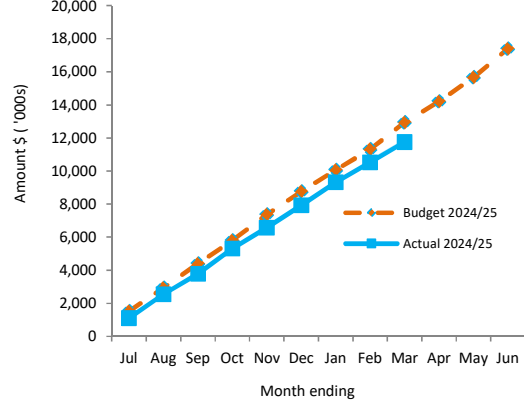
Operating Expenditure



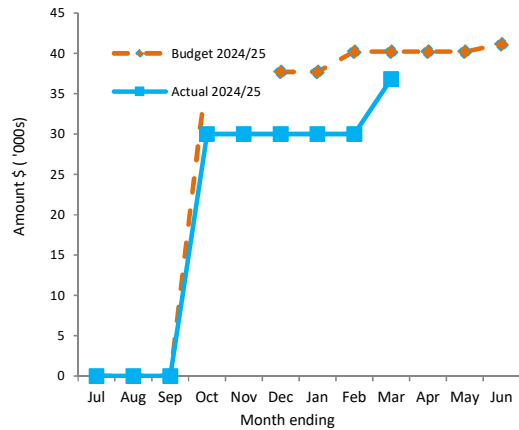
Budget Operating Revenues -v- Actual (Refer Note 2)



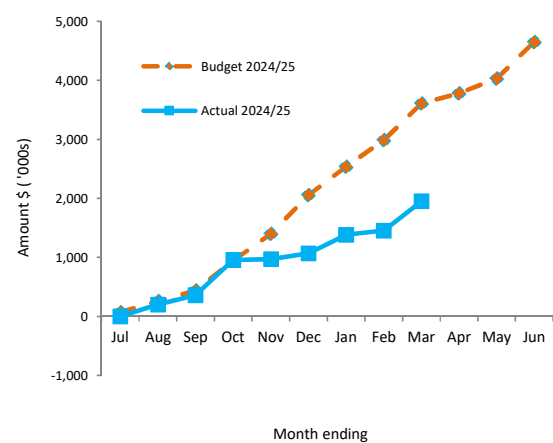
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



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



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

**SHIRE OF CHITTERING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Program)**  
**For the Period Ended 31 March 2025**

	Note	Adopted 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>								
Governance		6,113	4,572	226	(4,346)	(95%)	▼	
General Purpose Funding		8,892,745	8,644,106	8,057,779	(586,327)	(7%)	▼	
Law, Order and Public Safety		656,673	557,602	431,022	(126,580)	(23%)	▼	\$
Health		68,490	56,934	59,498	2,564	5%	▲	
Education and Welfare		39,545	11,071	11,845	774	7%	▲	
Housing		139,105	112,644	118,496	5,852	5%	▲	
Community Amenities		1,259,843	1,257,211	1,211,050	(46,161)	(4%)	▼	
Recreation and Culture		19,742	31,822	27,655	(4,167)	(13%)	▼	
Transport		169,257	221,148	212,670	(8,478)	(4%)	▼	
Economic Services		676,603	261,877	215,640	(46,237)	(18%)	▼	\$
Other Property and Services		104,713	115,007	74,104	(40,903)	(36%)	▼	\$
		12,032,829	11,273,994	10,419,985				
<b>Expenditure from operating activities</b>								
Governance		(1,307,224)	(983,935)	(771,329)	212,607	22%	▲	\$
General Purpose Funding		(421,839)	(332,789)	(263,941)	68,848	21%	▲	\$
Law, Order and Public Safety		(2,227,929)	(1,644,433)	(1,578,652)	65,781	4%	▲	
Health		(443,655)	(359,677)	(335,826)	23,851	7%	▲	
Education and Welfare		(130,960)	(67,776)	(44,506)	23,270	34%	▲	\$
Housing		(375,201)	(284,273)	(229,033)	55,240	19%	▲	\$
Community Amenities		(2,653,165)	(1,993,975)	(1,948,533)	45,442	2%	▲	
Recreation and Culture		(2,285,204)	(1,811,861)	(1,508,108)	303,753	17%	▲	\$
Transport		(5,771,511)	(4,336,064)	(3,959,296)	376,768	9%	▲	
Economic Services		(1,484,058)	(916,644)	(836,357)	80,287	9%	▲	
Other Property and Services		(9,971)	(203,796)	(273,529)	(69,733)	(34%)	▼	\$
		(17,110,716)	(12,935,224)	(11,749,108)				
<b>Operating activities excluded from budget</b>								
Add back Depreciation		5,381,233	4,035,870	3,984,253	(51,617)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	(37,160)	7,904	8,818	914	12%	▲	
		5,344,073	4,043,774	3,993,071				
<b>Amount attributable to operating activities</b>		<b>266,186</b>	<b>2,382,544</b>	<b>2,663,948</b>				
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Capital Grants, Subsidies and Contributions	11	3,526,329	1,974,637	507,423	(1,467,214)	(74%)	▼	\$
Proceeds from Disposal of Assets	8	82,500	40,230	36,818	(3,411)	(8%)	▼	
		3,608,829	2,014,866	544,241				
<b>Outflows from investing activities</b>								
Land and Buildings	13	(613,784)	(235,517)	(181,056)	54,461	23%	▲	\$
Plant and Equipment	13	(526,000)	(331,226)	(335,964)	(4,738)	(1%)	▼	
Infrastructure Assets - Roads	13	(3,326,315)	(2,130,480)	(923,537)	1,206,943	57%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(145,000)	(108,747)	(7,830)	100,917	93%	▲	\$
Infrastructure Assets - Other	13	(687,748)	(481,196)	(181,206)	299,990	62%	▲	\$
		(5,298,846)	(3,287,167)	(1,629,593)				
<b>Amount attributable to investing activities</b>		<b>(1,690,017)</b>	<b>(1,272,300)</b>	<b>(1,085,351)</b>				
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from New Borrowings		0	0	0	0			
Transfer from Reserves	7	913	0	0	0			
		913	0	0				
<b>Outflows from financing activities</b>								
Repayment of Borrowings	10	(410,390)	(321,701)	(321,407)	294	0%	▲	
Transfer to Reserves	7	(148,865)	0	0	0			
		(559,256)	(321,701)	(321,407)				
<b>Amount attributable to financing activities</b>		<b>(558,343)</b>	<b>(321,701)</b>	<b>(321,407)</b>				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	3	1,982,176	1,382,420	1,382,420	0	0%		
Amount attributable to operating activities		266,186	2,382,544	2,663,948	281,404	12%	▲	\$
Amount attributable to investing activities		(1,690,017)	(1,272,300)	(1,085,351)	186,949	(15%)	▲	
Amount attributable to financing activities		(558,343)	(321,701)	(321,407)	294	(0%)	▲	
<b>Surplus or deficit at the end of the financial year</b>	3	<b>0</b>	<b>2,170,962</b>	<b>2,639,609</b>	<b>468,647</b>	<b>22%</b>	<b>▲</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 31 March 2025**

	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	7,499,374	7,662,374	7,658,240	<b>7,636,919</b>	(21,321)	(0%)	▼	
Grants, Subsidies and Contributions	11	2,177,393	2,225,342	1,471,550	<b>846,072</b>	(625,478)	(43%)	▼	\$
Fees and Charges		1,784,917	1,935,178	1,742,493	<b>1,674,030</b>	(68,463)	(4%)	▼	
Interest Revenue		307,555	295,606	152,281	<b>119,806</b>	(32,475)	(21%)	▼	\$
Other Revenue		226,430	346,680	245,975	<b>139,703</b>	(106,272)	(43%)	▼	\$
Profit on Disposal of Assets	8	37,160	3,455	3,455	<b>3,455</b>	(0)	(0%)	▼	
		12,032,829	12,468,635	11,273,994	<b>10,419,985</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(5,483,560)	(5,748,766)	(4,288,429)	<b>(4,345,244)</b>	(56,816)	(1%)	▼	
Materials and Contracts		(5,140,650)	(5,150,607)	(3,627,152)	<b>(2,530,342)</b>	1,096,809	30%	▲	\$
Utility Charges		(211,333)	(205,933)	(167,510)	<b>(146,892)</b>	20,618	12%	▲	\$
Depreciation		(5,381,233)	(5,381,233)	(4,035,870)	<b>(3,984,253)</b>	51,617	1%	▲	
Finance Costs		(213,519)	(213,519)	(194,057)	<b>(140,530)</b>	53,527	0%	▲	
Insurance Expenses		(259,647)	(262,048)	(262,043)	<b>(254,752)</b>	7,291	3%	▲	
Other Expenditure		(420,774)	(422,794)	(348,805)	<b>(334,823)</b>	13,982	4%	▲	
Loss on Disposal of Assets	8	0	(11,359)	(11,359)	<b>(12,272)</b>	(914)	(8%)	▼	
		(17,110,716)	(17,396,257)	(12,935,224)	<b>(11,749,108)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		5,381,233	5,381,233	4,035,870	<b>3,984,253</b>	(51,617)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	(37,160)	7,904	7,904	<b>8,818</b>	914	12%	▲	
		5,344,073	5,389,137	4,043,774	<b>3,993,071</b>				
<b>Amount attributable to operating activities</b>		<b>266,186</b>	<b>461,514</b>	<b>2,382,544</b>	<b>2,663,948</b>				
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Capital Grants, Subsidies and Contributions	11	3,526,329	2,787,298	1,974,637	<b>507,423</b>	(1,467,214)	(74%)	▼	\$
Proceeds from Disposal of Assets	8	82,500	40,230	40,230	<b>36,818</b>	(3,411)	(8%)	▼	
		3,608,829	2,827,528	2,014,866	<b>544,241</b>				
<b>Outflows from investing activities</b>									
Land and Buildings	13	(613,784)	(312,118)	(235,517)	<b>(181,056)</b>	54,461	23%	▲	\$
Plant and Equipment	13	(526,000)	(331,226)	(331,226)	<b>(335,964)</b>	(4,738)	(1%)	▼	
Infrastructure Assets - Roads	13	(3,326,315)	(2,760,446)	(2,130,480)	<b>(923,537)</b>	1,206,943	57%	▲	\$
Infrastructure Assets - Footpaths	13	0	0	0	<b>0</b>	0			
Infrastructure Assets - Parks & Ovals	13	(145,000)	(145,000)	(108,747)	<b>(7,830)</b>	100,917	93%	▲	\$
Infrastructure Assets - Other	13	(687,748)	(560,748)	(481,196)	<b>(181,206)</b>	299,990	62%	▲	\$
		(5,298,846)	(4,109,539)	(3,287,167)	<b>(1,629,593)</b>				
<b>Amount attributable to investing activities</b>		<b>(1,690,017)</b>	<b>(1,282,011)</b>	<b>(1,272,300)</b>	<b>(1,085,351)</b>				
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Proceeds from New Borrowings	10	0	0	0	<b>0</b>	0			
Transfer from Reserves	7	913	913	0	<b>0</b>	0			
		913	913	0	<b>0</b>				
<b>Outflows from financing activities</b>									
Repayment of Borrowings	10	(410,390)	(410,390)	(321,701)	<b>(321,407)</b>	294	0%	▲	
Transfer to Reserves	7	(148,865)	(130,000)	0	<b>0</b>	0			
		(559,256)	(540,390)	(321,701)	<b>(321,407)</b>				
<b>Amount attributable to financing activities</b>		<b>(558,343)</b>	<b>(539,477)</b>	<b>(321,701)</b>	<b>(321,407)</b>				
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>									
<b>Surplus or deficit at the start of the financial year</b>	3	1,982,176	1,382,420	1,382,420	<b>1,382,420</b>	0	0%		
Amount attributable to operating activities		266,186	461,514	2,382,544	<b>2,663,948</b>	281,404	12%	▲	\$
Amount attributable to investing activities		(1,690,017)	(1,282,011)	(1,272,300)	<b>(1,085,351)</b>	186,949	(15%)		
Amount attributable to financing activities		(558,343)	(539,477)	(321,701)	<b>(321,407)</b>	294	(0%)		
<b>Surplus or deficit at the end of the financial year</b>	3	<b>0</b>	<b>22,446</b>	<b>2,170,962</b>	<b>2,639,609</b>	<b>468,647</b>	<b>22%</b>	<b>▲</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 CAPITAL ACQUISITIONS AND CAPITAL FUNDING  
For the Period Ended 31 March 2025

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0
Land and Buildings	13	0	181,056	235,517	613,784	181,056	(54,461)
Plant and Equipment	13	0	335,964	331,226	526,000	335,964	4,738
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	923,537	2,130,480	3,326,315	923,537	(1,206,943)
Infrastructure Assets - Bridges	13	0	0	0	0	0	0
Infrastructure Assets - Footpaths	13	0	0	0	0	0	0
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	7,830	108,747	145,000	7,830	(100,917)
Infrastructure Assets - Airports	13	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	181,206	481,196	687,748	181,206	(299,990)
<b>Capital Expenditure Totals</b>		0	1,629,593	3,287,167	5,298,846	1,629,593	(1,657,574)
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				1,974,637	3,526,329	507,423	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				40,230	82,500	36,818	
Council contribution - Cash Backed Reserves							
Various Reserves				0		0	
Council contribution - operations				1,272,300		1,085,351	
<b>Capital Funding Total</b>				3,287,167		1,629,593	

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2025**

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

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

**Critical Accounting Estimates**

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

**(b) The Local Government Reporting Entity**

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

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

**(g) Trade and Other Receivables**

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

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

**(h) Inventories****General**

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

**Land Held for Resale**

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

**(i) Fixed Assets**

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

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2025**

**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 31 March 2025**

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

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

**(n) Provisions**

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

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

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

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

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

**Operating Grants, Subsidies and Contributions**

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

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

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

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

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2025**

**Note 1: Significant Accounting Policies**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Program Classifications (Function/Activity)**

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

**GOVERNANCE****Objective:**

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

**Activities:**

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

**GENERAL PURPOSE FUNDING****Objective:**

To collect revenue to allow for the provision of services.

**Activities:**

Rates, general purpose government grants and interest revenue.

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

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

**Activities:**

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

**HEALTH****Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

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

**EDUCATION AND WELFARE****Objective:**

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

**Activities:**

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

**HOUSING****Objective:**

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

**Activities:**

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

**COMMUNITY AMENITIES****Objective:**

To provide services required by the community.

**Activities:**

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

**RECREATION AND CULTURE****Objective:**

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

**Activities:**

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

**TRANSPORT****Objective:**

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

**Activities:**

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

**ECONOMIC SERVICES****Objective:**

To help promote the Shire and its economic wellbeing.

**Activities:**



**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2025**

**Note 1: Significant Accounting Policies**

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

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

To monitor and control Shire overheads operating accounts.

**Activities:**

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

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2025**

**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 2024/25 year is \$10,000 and 10%.

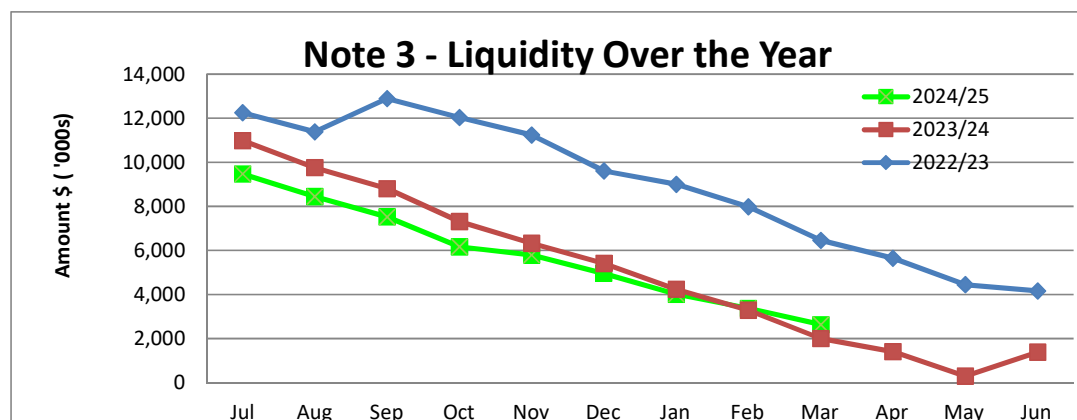
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
Grants, Subsidies and Contributions	(625,478)	(43%)	▼	\$	Timing	Grants, Subs & Con recd less than budget
Interest Revenue	(32,475)	(21%)	▼	\$	Timing	Term deposits maturing end financial year
Other Revenue	(106,272)	(43%)	▼	\$	Timing	Other Revenue recd less than budget
<b>Expenditure from operating activities</b>						
Materials and Contracts	1,096,809	30%	▲	\$	Permanent	New Capital jobs from Budget Review
Utility Charges	20,618	12%	▲	\$	Timing	Utility Charges spread over 12 months
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Capital Grants, Subsidies and Contributions	(1,467,214)	(74%)	▼	\$	Permanent	WSFN funding declined for Mooliabeenee
<b>Outflows from investing activities</b>						
Land and Buildings	54,461	23%	▲	\$	Permanent	Savings on various capital jobs
Infrastructure Assets - Roads	1,206,943	57%	▲	\$	Permanent	WSFN funding declined job removed from budget
Infrastructure Assets - Parks & Ovals	100,917	93%	▲	\$	Timing	Parks & Ovals projects not all started yet
Infrastructure Assets - Other	299,990	62%	▲	\$	Timing	Other projects not all yet started

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2025**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2024	31/03/2024	31/03/2025
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	3,322,768	3,455,353	3,862,448
Cash Restricted - Conditions over Grants	11	157,407	154,444	429,710
Cash Restricted - Reserves	4	2,092,673	2,610,028	2,092,673
Receivables - Rates	6	13,398	408,209	421,966
Receivables - Other	6	335,089	134,938	224,947
Inventories		1,011	3,643	3,213
		5,922,346	6,766,615	7,034,957
<b>Less: Current Liabilities</b>				
Payables		(1,753,152)	(1,094,801)	(1,148,076)
Contract Liabilities		(267,541)	(682,143)	(728,039)
Loan Liability		(410,391)	(160,852)	(88,985)
Provisions		(698,194)	(663,683)	(698,194)
		(3,129,279)	(2,601,479)	(2,663,293)
Less: Cash Reserves	7	(2,092,673)	(2,610,028)	(2,092,673)
Add Back: Component of Leave Liability not Required to be funded		271,634	282,515	271,634
Add Back: Current Loan Liability		410,391	160,852	88,985
<b>Net Current Funding Position</b>		<b>1,382,420</b>	<b>1,998,474</b>	<b>2,639,609</b>

**Comments - Net Current Funding Position**

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 March 2025

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>								
Municipal Bank Account	790,948				790,948	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		92,673			92,673	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
Cash On Hand - Tourist Centre	250				250	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
<b>(b) Term Deposits</b>								
Term Deposit Investments	3,500,000				500,000	Bendigo	4.10%	17-Apr-25
					1,000,000	Bendigo	4.97%	16-Apr-25
					1,000,000	Bendigo	4.90%	16-May-25
					1,000,000	Bendigo	5.05%	03-Jun-25
Reserve Bank - Term Deposit Investments		2,000,000			2,000,000	Bendigo	4.95%	16-Jun-25
<b>(c) Investments</b>								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
<b>Total</b>	<b>4,292,148</b>	<b>2,092,673</b>	<b>10</b>	<b>45,500</b>	<b>6,430,331</b>			

**Comments/Notes - Investments**

### Note 5: Budget Amendments

[illegible]

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 March 2025

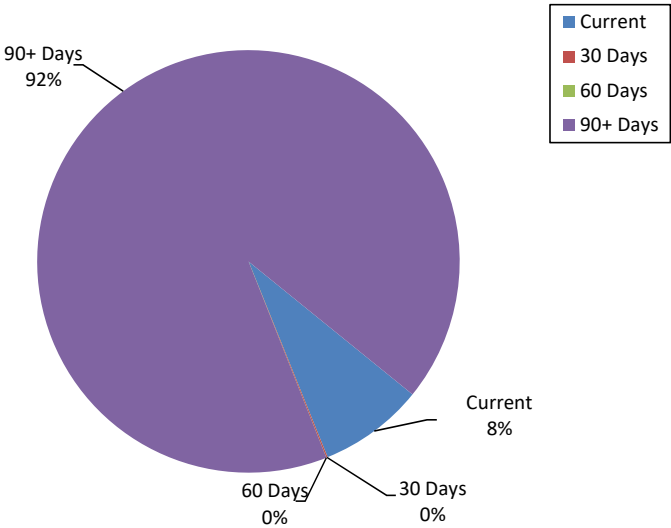
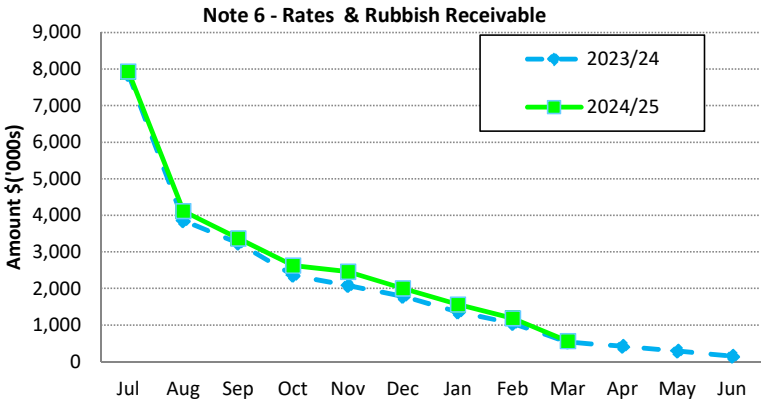
Note 6: Receivables

Receivables - Rates & Rubbish	31 March 2025	30 June 2024
	\$	\$
Opening Arrears Previous Years	151,071	164,148
Levied this year	8,665,299	7,996,838
Less Collections to date	(8,256,731)	(8,009,915)
Equals Current Outstanding	559,639	151,071
<b>Net Rates Collectable</b>	<b>559,639</b>	<b>151,071</b>
% Collected	93.65%	98.15%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	6,329	81	4	72,230	78,644
<b>Balance per Trial Balance</b>					
Sundry Debtors					78,644
Receivables - Other					146,303
<b>Total Receivables General Outstanding</b>					<b>224,947</b>

Amounts shown above include GST (where applicable)

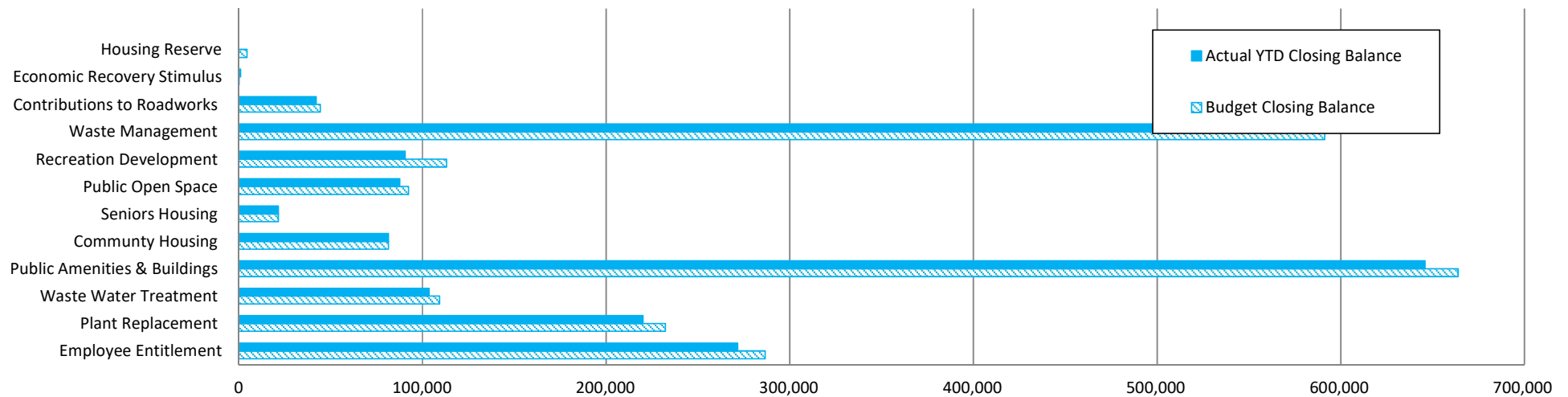
Note 6 - Accounts Receivable (non-rates)



**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2025**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Change of Purpose	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	271,634	14,940	0	0	0	0	0	0	286,574	271,634
Plant Replacement	220,139	12,108	0	0	0	0	0	0	232,247	220,139
Waste Water Treatment	103,614	5,699	0	0	0	0	0	0	109,313	103,614
Public Amenities & Buildings	645,917	17,925	0	0	0	0	0	0	663,842	645,917
Community Housing	81,449	0	0	0	0	0	0	(77,572)	81,449	81,449
Seniors Housing	21,482	0	0	0	0	0	0	(20,459)	21,482	21,482
Public Open Space	87,570	4,816	0	0	0	0	0	0	92,386	87,570
Recreation Development	90,549	22,580	0	0	0	0	0	0	113,129	90,549
Waste Management	527,307	29,002	0	35,000	0	0	0	0	591,309	527,307
Contributions to Roadworks	42,098	2,315	0	0	0	0	0	0	44,413	42,098
Economic Recovery Stimulus	913	0	0	0	0	(913)	0	0	0	913
Housing Reserve	0	4,480	0	0	0	0	0	98,031	4,480	0
	<b>2,092,673</b>	<b>113,865</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>(913)</b>	<b>0</b>	<b>0</b>	<b>2,240,625</b>	<b>2,092,673</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 31 March 2025

## Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
MVU331	000CH 2018 FORD RANGER DOUBLE CCXL 4 X4 (CESM) (P000X)					150,000	150,000		
MVU332	CH10975 2018 ISUZU D-MAX TTOP 4X4 SX SPACE CAB AUTO (RANGER) (P10975)	12,000	6,818		(5,182)	12,000	26,000	14,000	
MVU333	CH354 2018 D-MAX 4x4 SX Crew Cab Auto (Fire Mitigation) (P354A)	12,000	15,455	3,455		12,000	18,000	6,000	
MVU334	CH5026 2018 FORD RANGER TTOP 4X2 UTE (PARKS) (P5026A)	8,000	6,818		(1,182)	8,000	16,000	8,000	
MVU329	CH784 2018 FORD RANGER TTOP MY Double PU XL 3.2D 6A 4x4 (BUILD MAINT) (P319)	13,636	7,727		(5,909)	13,340	20,000	6,660	
PLV502	2014 HOWARD HD180 ROTA SLASHER (PARKS) (P1284)					0	2,500	2,500	
		<b>45,636</b>	<b>36,818</b>	<b>3,455</b>	<b>(12,272)</b>	<b>195,340</b>	<b>232,500</b>	<b>37,160</b>	<b>0</b>



**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2025**

**Note 9: Rating Information**

	Rate in	Number of Properties	Rateable Value	YTD Actual				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	7.90790	1,825	51,636,296	4,083,347	109,110	9,455	4,201,912	4,083,347	50,000	0	4,133,347
UV	0.54240	775	525,478,000	2,850,193	65,726	6,199	2,922,118	2,850,193		0	2,850,193
Non-Rateable			0	0	272	918	1,189		0	0	0
<b>Sub-Totals</b>		<b>2,600</b>	<b>577,114,296</b>	<b>6,933,539</b>	<b>175,108</b>	<b>16,572</b>	<b>7,125,219</b>	<b>6,933,540</b>	<b>50,000</b>	<b>0</b>	<b>6,983,540</b>
<b>Minimum Payment</b>	<b>Minimum</b>										
	\$										
GRV	1,150.00	268	308,200	308,200	0	0	308,200	308,200	0	0	308,200
UV	1,100.00	185	203,500	203,500	0	0	203,500	203,500	0	0	203,500
<b>Sub-Totals</b>		<b>453</b>	<b>511,700</b>	<b>511,700</b>	<b>0</b>	<b>0</b>	<b>511,700</b>	<b>511,700</b>	<b>0</b>	<b>0</b>	<b>511,700</b>
		<b>3,053</b>	<b>577,625,996</b>	<b>7,445,239</b>	<b>175,108</b>	<b>16,572</b>	<b>7,636,919</b>	<b>7,445,240</b>	<b>50,000</b>	<b>0</b>	<b>7,495,240</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>7,636,919</b>				<b>7,495,240</b>
Ex-Gratia Rates							0	4,134			4,134
Rates Adjustments							0				0
Specified Area Rates							0				0
<b>Totals</b>							<b>7,636,919</b>				<b>7,499,374</b>

**Comments - Rating Information**

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 March 2025

Note 10: Information on Borrowings

(a) Debenture Repayments

			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars/Purpose	01 Jul 2024	YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Health														
Loan 79 - Multi Purpose Health Centre	WATC	380,442.94	0	0	0	35,279.19	35,279	35,279	345,163.75	345,164	345,164	9,534	16,393	16,393
Housing														
Recreation and Culture														
Loan 89 Muchea Complex	WATC	1,649,564.42	0	0	0	39,705.78	79,881	79,881	1,609,858.64	1,569,684	1,569,684	19,095	38,505	38,505
Loan 90 Mountain Bike Park Land	WATC	97,483.82	0	0	0	48,674.06	97,484	97,484	48,809.76	0	0	103	408	408
Loan 92 Muchea Complex	WATC	3,144,527.81	0	0	0	110,913.92	110,914	110,914	3,033,613.89	3,033,614	3,033,614	102,768	143,297	143,297
Transport														
Loan 79 New Grader	WATC	177,391.28	0	0		16,449.84	16,450	16,450	160,941.44	160,941	160,941	4,445	7,643	7,643
Economic Services														
Loan 82 Land Lot 168 Binda Place	WATC	255,953.13	0	0	0	70,383.92	70,383	70,383	185,569.21	185,570	185,570	4,808	7,273	7,273
		5,705,363.40	0	0	0	321,406.71	410,390	410,390	5,383,956.69	5,294,973	5,294,973	140,530	213,519	213,519

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

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 March 2025

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD Revised Budget	Adopted Annual Budget	Revised Annual Budget	YTD Actual		Unspent Grant (Tied) (a)+(b)	Unspent Grant (Tied) (a)+(b)
			Balance (a)	Operating	Capital				Revenue	(Expended) (b)		
				\$	\$	\$			\$	\$	\$	\$
<b>General Purpose Funding</b>												
Grants Commission - General	WALGGC	Operating	0	661,620	0	496,215	661,620	661,620	185,371	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	305,406	0	229,053	305,406	305,406	41,238	(21,408)	0	0
<b>Governance</b>												
Other Governance Contributions	Various	Operating	0	600	0	450	600	600	0	0	0	0
<b>Law, Order and Public Safety</b>												
Contribution - ESL BFB		Operating		67,600	0	50,700	67,600	67,600	0	0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	260,000	0	195,000	260,000	260,000	180,788	(317,363)	(136,576)	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	263,570	0	263,570	263,570	263,570	206,359	0	206,359	206,359
<b>Education &amp; Welfare</b>												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	1,000	1,000	1,000	1,000	(1,637)	(637)	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	25,000	0	0	25,000	25,000	5,300	0	5,300	5,300
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	2,500	0	0	2,500	2,500	0	0	0	0
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	1,000	1,000	1,000	1,000	0	1,000	1,000
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	5,000	0	5,300	5,000	5,300	0	0	0	0
<b>Recreation and Culture</b>												
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	48,010	0	0	3,000	0	3,000	3,000	(35,485)	15,525	15,525
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	48,010	0	0	0	0	0	0	(35,485)	12,525	12,525
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	48,010	0	0	0	0	0	0	(35,485)	12,525	12,525
Grant - Sussex Bend Reserve	Dept of Primary Indust & Reg	Non-operating	0	0	52,001	52,001	52,001	52,001	0	(11,474)	(11,474)	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	69,241	69,241	69,241	69,241	10,000	0	10,000	10,000
Grant - MRC Playground	Lotterywest	Non-operating	0	0	96,924	96,924	96,924	96,924	96,924	(107,760)	(10,836)	0
Grant - Reading Knook	State Library	Operating	0	0	0	5,000	0	5,000	5,000	0	0	0
Grant - Library Travel	State Library	Operating	0	0	0	1,350	0	1,350	1,333	0	0	0
Grant - Australia Day	National Australia Day Council	Operating	0	0	0	10,000	0	10,000	8,000	0	0	0
<b>Transport</b>												
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	0	49,556	0	49,556	49,556	0	49,556	49,556
Grant - Mooliabeenee Road	Regional Road Group	Non-operating	13,377	0	0	0	0	0	0	(13,377)	(0)	0
Grant - Regional Road Group - Dewars Pool Road	Regional Road Group	Non-operating	0	0	290,749	290,749	290,749	290,749	116,300	(324,426)	(208,126)	0
Grant - Regional Road Group - Wells Glover Road	Regional Road Group	Non-operating	0	0	147,619	147,619	147,619	147,619	126,146	(226,945)	(100,799)	0
Grant - Regional Road Group - North Road	Regional Road Group	Non-operating	0	0	0	0	0	224,770	0	0	0	0
Grant - Street Lighting	Main Roads WA	Operating	0	4,705	0	2,352	4,705	4,705	0	(53,784)	0	0
Grant - Direct Road	Main Roads WA	Operating	0	141,392	0	173,841	141,392	173,841	173,841	0	0	0
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	486,916	292,150	486,916	486,916	0	(21,299)	(21,299)	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	67,320	67,320	67,320	67,320	66,340	0	66,340	66,340
Grant - Black Spot - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	0	0	0	197,800	0	(3,335)	(3,335)	0
Grant - Black Spot - Muchea South Road	Main Roads WA	Non-operating	0	0	418,889	418,889	418,889	418,889	0	(12,442)	(12,442)	0
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	Non-operating	0	0	260,292	195,218	260,292	260,292	17,790	0	17,790	17,790
Grant - Roads to Recovery - Wandena South Rd	Roads to Recovery	Non-operating	0	0	260,292	195,218	260,292	260,292	17,790	0	17,790	17,790
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	96,753	96,753	96,753	96,753	0	(233,699)	(233,699)	0
Grant - WSNF - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	1,129,334	0	1,129,334	65,177	3,577	(8,014)	(4,437)	0
<b>Economic Services</b>												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating	0	15,000	0	10,000	15,000	10,000	10,000		0	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	14,500	0	14,500	14,500	14,500	15,000	0	15,000	15,000
Contribution - Taste of Chittering	Various	Operating - Tied	0	8,000	0	11,850	8,000	11,850	11,843	(57,371)	(45,529)	0
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	500	0	369	500	500	0	0	0	0
<b>TOTALS</b>			<b>157,407</b>	<b>1,777,393</b>	<b>3,376,329</b>	<b>3,446,187</b>	<b>5,153,722</b>	<b>4,612,640</b>	<b>1,353,495</b>	<b>(1,559,028)</b>	<b>(359,479)</b>	<b>429,710</b>
<b>SUMMARY</b>												
Operating	Operating Grants, Subsidies and Contributions		0	1,196,323	0	978,961	1,196,323	1,240,122	424,783	(113,429)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	581,070	0	492,589	581,070	585,220	421,289	(376,372)	44,917	227,659
Non-operating	Non-operating Grants, Subsidies and Contributions		157,407	0	3,376,329	1,974,637	3,376,329	2,787,298	507,423	(1,069,226)	(404,396)	202,051
<b>TOTALS</b>			<b>157,407</b>	<b>1,777,393</b>	<b>3,376,329</b>	<b>3,446,187</b>	<b>5,153,722</b>	<b>4,612,640</b>	<b>1,353,495</b>	<b>(1,559,028)</b>	<b>(359,479)</b>	<b>429,710</b>

**SHIRE OF CHITTERING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 March 2025**

**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 2024	Amount Received	Amount Paid	Closing Balance 31 Mar 2025
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Animal Control	623.66	0.00	0.00	623.66
Bonds - Community Bus	1,100.00	1,000.00	(1,000.00)	1,100.00
Construction Training Fund (CTF)	2,325.84	9,800.44	(11,268.44)	857.84
Bonds - Crossovers	19,336.39	0.00	0.00	19,336.39
Bonds - Defects Roadworks	115,006.41	0.00	0.00	115,006.41
Bonds - Developer	590,420.90	126,042.78	(240,380.16)	476,083.52
Bonds - Extractive Industries	119,376.68	22,457.32	(35,968.25)	105,865.75
Bonds - Gravel Pit Rehabilitation	54,889.16	0.00	0.00	54,889.16
Bonds - Keys, Hall and Equipment	2,782.75	0.00	0.00	2,782.75
Building Services Levy (BSL)	25,632.10	46,032.61	(43,222.89)	28,441.82
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	100.00	0.00	0.00	100.00
Unclaimed Monies	2,332.62	0.00	0.00	2,332.62
Bonds - Senior Housing	0.00	790.00	(790.00)	0.00
Bonds - Staff Housing	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>933,926.51</b>	<b>206,123.15</b>	<b>(332,629.74)</b>	<b>807,419.92</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>933,926.51</b>	<b>206,123.15</b>	<b>(332,629.74)</b>	<b>807,419.92</b>





















SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2025

## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal			Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
<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	(280,000)	0	0	0	
<b>Total - Economic Services</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(280,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b># Total - Land</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(280,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Buildings</b>											
<b>Law, Order &amp; Public Safety</b>											
 Fire Building (Capital)	4050110	510	BC032	0	(7,082)	(7,082)	(27,600)	(24,680)	(24,680)	17,598	
<b>Total - Law, Order &amp; Public Safety</b>				<b>0</b>	<b>(7,082)</b>	<b>(7,082)</b>	<b>(27,600)</b>	<b>(24,680)</b>	<b>(24,680)</b>	<b>17,598</b>	
<b>Community Amenities</b>											
 Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	0	0	(10,000)	0	0	0	
 Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	(6,795)	(6,795)	(12,000)	(12,600)	(12,600)	5,805	
 Bindoon Public Conveniences Buildings (Capital)	4100710	510	BC301	0	(2,062)	(2,062)	(30,729)	(30,729)	(30,729)	28,666	
<b>Total - Community Amenities</b>				<b>0</b>	<b>(8,857)</b>	<b>(8,857)</b>	<b>(52,729)</b>	<b>(43,329)</b>	<b>(43,329)</b>	<b>34,471</b>	
<b>Recreation And Culture</b>											
 Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	(2,948)	(2,948)	(34,589)	(31,589)	0	(2,948)	
 Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	(2,318)	(2,318)	(10,000)	(9,000)	0	(2,318)	
 Sandown Park Clubrooms/Transp Toilet Building (Capital)	4110110	510	BC338	0	(4,582)	(4,582)	(20,000)	(4,582)	(4,582)	(0)	
 Clune Park Public Conveniences Buildings (Capital)	4110310	510	BC305	0	(4,760)	(4,760)	(13,107)	(13,107)	(13,107)	8,347	
 Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(9,939)	(9,939)	(16,000)	(10,170)	(10,170)	231	
 Muchea Recreation Centre Redevelopment	4110310	510	BC384	0	(106,455)	(106,455)	(144,030)	(144,030)	(108,018)	1,563	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(131,002)</b>	<b>(131,002)</b>	<b>(237,727)</b>	<b>(212,479)</b>	<b>(135,877)</b>	<b>4,875</b>	
<b>Transport</b>											
 Depot Buildings (Capital)	4120110	510	BC410	0	(34,114)	(34,114)	(15,729)	(31,631)	(31,631)	(2,483)	
<b>Total - Transport</b>				<b>0</b>	<b>(34,114)</b>	<b>(34,114)</b>	<b>(15,729)</b>	<b>(31,631)</b>	<b>(31,631)</b>	<b>(2,483)</b>	
<b>Total - Buildings</b>				<b>0</b>	<b>(181,056)</b>	<b>(181,056)</b>	<b>(333,784)</b>	<b>(312,118)</b>	<b>(235,517)</b>	<b>54,461</b>	















SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2025

## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Plant , Equip. &amp; Vehicles</b>											
<b>Law, Order And Public Safety</b>											
 Gen Set 8KVA - Emergency at Bindoon Fire Station	4050130	530	PA008	0	0	0	(10,000)	0	0	0	
 Gen Set 8KVA - Emergency at Lower Chittering Fire Station	4050130	530	PA009	0	0	0	(10,000)	0	0	0	
 Firefighting Truck with 4000L water capacity - second hand	4050130	530	PA010	0	0	(34,303)	(30,000)	(34,303)	(34,303)	0	
 CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	(89,283)	(89,283)	(72,000)	(84,544)	(84,544)	(4,739)	
 000CH - CESM New Vehicle	4050730	530	PA000	0	0	0	(150,000)	0	0	0	
<b>Total - Law, Order And Public Safety</b>				<b>0</b>	<b>(89,283)</b>	<b>(123,586)</b>	<b>(272,000)</b>	<b>(118,847)</b>	<b>(118,847)</b>	<b>(4,739)</b>	
<b>Recreation And Culture</b>											
 Muchea Recreation Centre P&E (Capital)	4110330	530	PE384	0	0	0	(3,000)	0	0	0	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
 New Slasher (Parks)	4120330	530	PA001	0	(31,900)	(31,900)	(35,000)	(31,900)	(31,900)	0	
 CH354 D-Max 4x4 SX Crew Cab Auto (P354A) (Works)	4120330	530	PA0035	0	(52,288)	(52,288)	(65,000)	(52,289)	(52,289)	1	
 Gen Set 80KVA - Housed at the Depot	4120330	530	PA1286	0	(21,109)	(21,109)	(35,000)	(21,110)	(21,110)	1	
 CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	(55,290)	(55,290)	(65,000)	(55,290)	(55,290)	(0)	
 CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	(51,790)	(51,790)	(51,000)	(51,790)	(51,790)	(0)	
<b>Total - Transport</b>				<b>0</b>	<b>(212,378)</b>	<b>(212,378)</b>	<b>(251,000)</b>	<b>(212,379)</b>	<b>(212,379)</b>	<b>1</b>	
<b>Total - Plant , Equip. &amp; Vehicles</b>				<b>0</b>	<b>(301,661)</b>	<b>(335,964)</b>	<b>(526,000)</b>	<b>(331,226)</b>	<b>(331,226)</b>	<b>(4,738)</b>	
<b>Roads (Non Town)</b>											
<b>Transport</b>											
 McGlew Road	4120142	540	RC037	0	(80,000)	(80,000)	(85,000)	(80,000)	(80,000)	0	
 Steer Road (R2R)	4120145	540	R2R063	0	0	0	(90,000)	0	0	0	
 Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(13,377)	(13,377)	0	(13,378)	(13,378)	1	Carry over from 2023/24
 Bindoon-Dewars Pool Road (RRG)	4120149	540	RRG003	0	(324,426)	(324,426)	(438,552)	(438,552)	(438,552)	114,126	
 Wells Glover Road Final Seal (RRG)	4120149	540	RRG009	0	(226,945)	(226,945)	(223,857)	(223,857)	(223,857)	(3,088)	
 North Road (Rrg)	4120149	540	RRG012	0	0	0	0	(337,155)	0	0	
 Mooliabeenee Road (BS)	4120153	540	RBS001	0	(3,335)	(3,335)	0	(307,795)	(100,000)	96,665	
 Blue Plains/Maddern (BS)	4120153	540	RBS006	0	(21,299)	(21,299)	(486,916)	(486,916)	(486,916)	465,617	
 Muchea Road South (BS)	4120153	540	RBS036	0	(12,442)	(12,442)	(516,584)	(516,584)	(516,584)	504,142	
<b>Total - Transport</b>				<b>0</b>	<b>(681,824)</b>	<b>(681,824)</b>	<b>(1,840,908)</b>	<b>(2,404,236)</b>	<b>(1,859,286)</b>	<b>1,177,463</b>	
<b>Total - Roads (Non Town)</b>				<b>0</b>	<b>(681,824)</b>	<b>(681,824)</b>	<b>(1,840,908)</b>	<b>(2,404,236)</b>	<b>(1,859,286)</b>	<b>1,177,463</b>	

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2025

## Note 13: Capital Acquisitions

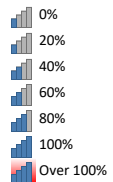
Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal			Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Roads (Town)</b>											
<b>Transport</b>											
 Teatree Road	4120141	540	RC014	0	0	0	(50,000)	(50,000)	(37,494)	37,494	
 Wandena Road	4120141	540	RC030	0	(233,699)	(233,699)	(193,985)	(233,700)	(233,700)	1	
 Forrest Hills Parade	4120141	540	RC103	0	0	0	(19,443)	0	0	0	
 Bagley Street	4120141	540	RC189	0	0	0	(9,550)	0	0	0	
 Mooliabeenee Road (WSFN)	4120141	540	RFN001	0	(8,014)	(8,014)	(1,212,429)	(72,510)	0	(8,014)	Wheatbelt Freight Network Grant
<b>Total - Transport</b>				<b>0</b>	<b>(241,713)</b>	<b>(241,713)</b>	<b>(1,485,407)</b>	<b>(356,210)</b>	<b>(271,194)</b>	<b>29,481</b>	
 <b>Total - Roads (Town)</b>				<b>0</b>	<b>(241,713)</b>	<b>(241,713)</b>	<b>(1,485,407)</b>	<b>(356,210)</b>	<b>(271,194)</b>	<b>29,481</b>	
<b>Footpaths</b>											
<b>Recreation And Culture</b>											
 Mountain Bike Park (Capital)	4110370	570	PC361	0	(7,830)	(7,830)	(145,000)	(145,000)	(108,747)	100,917	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(7,830)</b>	<b>(7,830)</b>	<b>(145,000)</b>	<b>(145,000)</b>	<b>(108,747)</b>	<b>100,917</b>	
 <b>Total - Parks &amp; Ovals</b>				<b>0</b>	<b>(7,830)</b>	<b>(7,830)</b>	<b>(145,000)</b>	<b>(145,000)</b>	<b>(108,747)</b>	<b>100,917</b>	
<b>Infrastructure - Other</b>											
<b>Governance</b>											
 Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	0	0	(5,000)	(5,000)	(3,744)	3,744	
<b>Total - Governance</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(3,744)</b>	<b>3,744</b>	
<b>Recreation And Culture</b>											
 Bindoon Dump Point and ATU	4110390	590	OC180	0	0	0	(60,000)	0	0	0	
 Sussex Bend Reserve Infrastructure Other (Capital)	4110390	590	OC306	0	(11,474)	(11,474)	(84,362)	(84,362)	(63,200)	51,726	
 Djidi Djidi Trail - Infrastructure Other (Capital)	4110390	590	OC331	0	0	0	(50,000)	0	0	0	
 Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	(3,650)	(3,650)	(110,234)	(110,234)	(82,638)	78,988	
 Mucnea Recreation Centre Infrastructure Other (Capital)	4110390	590	OC384	0	(107,760)	(107,760)	(230,000)	(230,000)	(230,000)	122,240	
<b>Total - Recreation And Culture</b>				<b>0</b>	<b>(122,884)</b>	<b>(122,884)</b>	<b>(534,596)</b>	<b>(424,596)</b>	<b>(375,838)</b>	<b>252,954</b>	

SHIRE OF CHITTERING  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2025

## Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal			Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
<b>Transport</b>											
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(53,784)	(53,784)	(118,152)	(118,152)	(88,614)	34,830	
Bridle Trails	4120190	590	WT014	0	(4,151)	(4,151)	(30,000)	(13,000)	(13,000)	8,849	
<b>Total - Transport</b>				<b>0</b>	<b>(58,322)</b>	<b>(58,322)</b>	<b>(148,152)</b>	<b>(131,152)</b>	<b>(101,614)</b>	<b>43,292</b>	
<b>Total - Infrastructure - Other</b>				<b>0</b>	<b>(181,206)</b>	<b>(181,206)</b>	<b>(687,748)</b>	<b>(560,748)</b>	<b>(481,196)</b>	<b>299,990</b>	
<b>Capital Expenditure Total</b>				<b>0</b>	<b>(1,595,289)</b>	<b>(1,629,593)</b>	<b>(5,298,846)</b>	<b>(4,109,539)</b>	<b>(3,287,167)</b>	<b>1,657,574</b>	

## Level of Completion Indicators



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

## Summary by Balance Sheet Category

Land Held For Resale - Current	313	0	0	0	0	0	0	0	0
Land Held For Resale Non Current	508	0	0	0	0	0	0	0	0
Land	509	0	0	0	(280,000)	0	0	0	0
Buildings	510	0	(181,056)	(181,056)	(333,784)	(312,118)	(235,517)	54,461	
Plant & Equipment	530	0	(301,661)	(335,964)	(526,000)	(331,226)	(331,226)	(4,738)	
Infrastructure Roads	540	0	(923,537)	(923,537)	(3,326,315)	(2,760,446)	(2,130,480)	1,206,943	
Infrastructure Bridges	555	0	0	0	0	0	0	0	0
Infrastructure Footpaths	560	0	0	0	0	0	0	0	0
Infrastructure Drainage	550	0	0	0	0	0	0	0	0
Infrastructure Parks & Ovals	570	0	(7,830)	(7,830)	(145,000)	(145,000)	(108,747)	100,917	
Infrastructure Airports	575	0	0	0	0	0	0	0	0
Infrastructure Sewerage	580	0	0	0	0	0	0	0	0
Infrastructure Other	590	0	(181,206)	(181,206)	(687,748)	(560,748)	(481,196)	299,990	
		<b>0</b>	<b>(1,595,289)</b>	<b>(1,629,593)</b>	<b>(5,298,846)</b>	<b>(4,109,539)</b>	<b>(3,287,167)</b>	<b>1,657,574</b>	