



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 19 MARCH 2025**

REPORT NUMBER	REPORT TITLE AND ATTACHMENT DESCRIPTION	PAGE NUMBER(S)
CS01 – 03/25	List of Accounts Paid for the Period Ending 28 February 2025 Attachments 1. List of Accounts Paid as at 28 February 2025, inclusive of payments made using credit, debit or other purchasing cards	1 – 6
CS02 – 03/25	Monthly Financial Report for the Period Ending 28 February 2025 Attachments 1. Monthly Financial Report for the Period Ending 28 February 2025	7 – 32

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 28 FEBRUARY 2025 PRESENTED TO THE
COUNCIL MEETING ON THE 19 MARCH 2025

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 19 March 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
EFT28111	EFT 28248	\$ 557,155.39	1	4	1	Municipal Fund
Direct	Debit	\$ 107,238.23	4	5	1	Municipal Fund
Cheque	Cheque	\$ -	5	5	1	Municipal Fund
	Total	\$ 949,103.68				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report - 7 March 2025

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
Payroll Payments					
1	PR 6796	12/02/2025	Payroll		\$ 132,626.80
2	PR 6799	26/02/2025	Payroll		\$ 152,083.26
					\$ 284,710.06
EFT Payments					
	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
1	EFT28111	11/02/2025	A Plus Training Solutions Pty Ltd		\$ 2,495.00
2	EFT28112	11/02/2025	AMPAC Debt Recovery		\$ 39.91
3	EFT28113	11/02/2025	Alcolizer Technology		\$ 740.03
4	EFT28114	11/02/2025	Alison Adams		\$ 150.00
5	EFT28115	11/02/2025	Annie Hudson		\$ 353.21
6	EFT28116	11/02/2025	Ashley Group		\$ 35,629.00
7	EFT28117	11/02/2025	Aussie Natural Spring Water		\$ 43.32
	3617617	01/02/2025	Aussie Natural Spring Water	\$ 21.66	
	3640584	03/02/2025	Aussie Natural Spring Water	\$ 21.66	
8	EFT28118	11/02/2025	Austech Illusions Pty Ltd		\$ 450.00
9	EFT28119	11/02/2025	Australia Post		\$ 312.78
10	EFT28120	11/02/2025	Australian Taxation Office (ATO)		\$ 66,478.00
11	EFT28121	11/02/2025	Avon Waste		\$ 37,143.10
	00067295	10/01/2025	Avon Waste	\$ 19,216.30	
	00067348	01/02/2025	Avon Waste	\$ 17,926.80	
12	EFT28122	11/02/2025	BEAT - Bindoon Theatre Inc		\$ 500.00
13	EFT28123	11/02/2025	Bindoon General Store		\$ 69.00
14	EFT28124	11/02/2025	Bindoon Mechanical Pty Ltd		\$ 11,456.62
	2948	01/02/2025	Bindoon Mechanical Pty Ltd	\$ 223.08	
	3338	04/02/2025	Bindoon Mechanical Pty Ltd	\$ 434.50	
	3347	05/02/2025	Bindoon Mechanical Pty Ltd	\$ 1,915.32	
	3341	05/02/2025	Bindoon Mechanical Pty Ltd	\$ 2,943.62	
	3342	05/02/2025	Bindoon Mechanical Pty Ltd	\$ 834.90	
	3343	05/02/2025	Bindoon Mechanical Pty Ltd	\$ 295.86	
	3377	05/02/2025	Bindoon Mechanical Pty Ltd	\$ 176.00	
	3345	05/02/2025	Bindoon Mechanical Pty Ltd	\$ 350.97	
	3346	05/02/2025	Bindoon Mechanical Pty Ltd	\$ 4,282.37	
15	EFT28125	11/02/2025	BlackBox Control		\$ 1,182.00
16	EFT28126	11/02/2025	Bragskale Pty Ltd		\$ 1,650.00
17	EFT28127	11/02/2025	Brett & Susan Meakins		\$ 801.50
18	EFT28128	11/02/2025	Bunnings Building Supplies		\$ 727.44
	2440-01124299	22/01/2025	Bunnings Building Supplies	\$ 541.32	
	2174-01447338	01/02/2025	Bunnings Building Supplies	\$ 186.12	
19	EFT28129	11/02/2025	Chittering Incident Support Brigade		\$ 700.00
20	EFT28130	11/02/2025	Chris Waldie		\$ 100.00
21	EFT28131	11/02/2025	D & N Mechanical Services		\$ 6,853.00
	00000214	01/02/2025	D & N Mechanical Services	\$ 1,518.00	
	00000238	01/02/2025	D & N Mechanical Services	\$ 682.00	
	00000256	04/02/2025	D & N Mechanical Services	\$ 4,653.00	
22	EFT28132	11/02/2025	Department of Mines, Industry Regulation and Safety		\$ 4,213.57
23	EFT28133	11/02/2025	Dun Direct Pty Ltd (Dunning's)		\$ 15,913.31
	SMY-JAN 2025	31/01/2025	Dun Direct Pty Ltd (Dunning's)	\$ 10,563.54	
	SMY-POD JAN 2025	31/01/2025	Dun Direct Pty Ltd (Dunning's)	\$ 5,349.77	
24	EFT28134	11/02/2025	Dynamic Group Electrical Air & Data		\$ 730.20
	INV-170973	22/01/2025	Dynamic Group Electrical Air & Data	\$ 435.84	
	INV-170990	24/01/2025	Dynamic Group Electrical Air & Data	\$ 162.36	
	INV-171015	04/02/2025	Dynamic Group Electrical Air & Data	\$ 132.00	
25	EFT28135	11/02/2025	Ecowater Services Pty Ltd		\$ 862.95
	L5431	01/01/2025	Ecowater Services Pty Ltd	\$ 291.50	
	L5476	15/01/2025	Ecowater Services Pty Ltd	\$ 291.50	
	L5478	15/01/2025	Ecowater Services Pty Ltd	\$ 279.95	
26	EFT28136	11/02/2025	Everjazz Pty Ltd T/As Alarm Asset Group		\$ 98.00
27	EFT28137	11/02/2025	Filtrex Innovative Wastewater Solutions		\$ 236.00
28	EFT28138	11/02/2025	Fiona Leith		\$ 78.23
29	EFT28139	11/02/2025	Gingin Fuel & Tyres Pty Ltd		\$ 1,106.30
30	EFT28140	11/02/2025	Goad Resources Pty Ltd		\$ 2,447.84
31	EFT28141	11/02/2025	Hersey's Safety Pty Ltd		\$ 153.38
32	EFT28142	11/02/2025	Hoopla ANZ LLC		\$ 175.71
	506245646	01/01/2025	Hoopla ANZ LLC	\$ 51.00	
	506400094	01/01/2025	Hoopla ANZ LLC	\$ 68.37	
	506506777	01/01/2025	Hoopla ANZ LLC	\$ 56.34	
33	EFT28143	11/02/2025	IGA Bindoon		\$ 978.15
34	EFT28144	11/02/2025	IT Vision Software Pty Ltd T/As ReadyTech		\$ 1,039.00
35	EFT28145	11/02/2025	J & RM Loudon		\$ 852.50
36	EFT28146	11/02/2025	JFJ Contracting		\$ 1,320.00
	INV-0813	01/02/2025	JFJ Contracting	\$ 330.00	
	INV-0814	01/02/2025	JFJ Contracting	\$ 330.00	
	INV-0815	01/02/2025	JFJ Contracting	\$ 440.00	
	INV-0816	04/02/2025	JFJ Contracting	\$ 220.00	
37	EFT28147	11/02/2025	KBK Plant Hire		\$ 429.00
38	EFT28148	11/02/2025	Kleen West Distributors		\$ 1,259.61
	00099290	01/02/2025	Kleen West Distributors	\$ 842.27	

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	00102806	01/02/2025	Kleen West Distributors	\$ 417.34	
39	EFT28149	11/02/2025	LGRCEU (WA)		\$ 20.50
40	EFT28150	11/02/2025	Landgate Customer Account		\$ 46.92
41	EFT28151	11/02/2025	Midland Trophies		\$ 214.00
42	EFT28152	11/02/2025	Miracle Recreation Equipment		\$ 1,897.50
	57827	08/01/2025	Miracle Recreation Equipment	\$ 522.50	
	57934	20/01/2025	Miracle Recreation Equipment	\$ 1,375.00	
43	EFT28153	11/02/2025	Muchea Tree Farm		\$ 26.00
44	EFT28154	11/02/2025	Natasha Muir		\$ 2,094.91
45	EFT28155	11/02/2025	Neva Harris		\$ 150.00
46	EFT28156	11/02/2025	Northern Valley Plumbing Pty Ltd		\$ 1,320.00
47	EFT28157	11/02/2025	Officeworks		\$ 314.20
	618800966	08/01/2025	Officeworks	\$ 269.86	
	CR406287639	15/01/2025	Officeworks	-\$ 10.89	
	619054978	01/02/2025	Officeworks	\$ 24.88	
	619054978	01/02/2025	Officeworks	\$ 30.35	
48	EFT28158	11/02/2025	On Hold On Line		\$ 77.00
49	EFT28159	11/02/2025	OnPress Digital Print Solutions		\$ 242.00
50	EFT28160	11/02/2025	Onemusic Australia		\$ 229.56
51	EFT28161	11/02/2025	Open Systems Technology T/As CouncilFirst		\$ 12,287.00
	SI008823	01/02/2025	Open Systems Technology T/As CouncilFirst	\$ 3,748.25	
	SI008834	01/02/2025	Open Systems Technology T/As CouncilFirst	\$ 2,455.75	
	SI008882	05/02/2025	Open Systems Technology T/As CouncilFirst	\$ 6,083.00	
52	EFT28162	11/02/2025	Outback Grave Markers Inc		\$ 495.00
53	EFT28163	11/02/2025	PromotionsOnly		\$ 783.75
54	EFT28164	11/02/2025	Richard Fry		\$ 43.83
55	EFT28165	11/02/2025	SBNY		\$ 500.00
56	EFT28166	11/02/2025	Seek		\$ 825.00
	700994601	01/02/2025	Seek	\$ 434.50	
	700795134	01/02/2025	Seek	\$ 390.50	
57	EFT28167	11/02/2025	Shire Of Chittering		\$ 80.00
58	EFT28168	11/02/2025	Stewart & Heaton Clothing Co Pty Ltd		\$ 5,778.30
	SIN-4019870	22/01/2025	Stewart & Heaton Clothing Co Pty Ltd	\$ 3,251.33	
	SIN-4020275	01/02/2025	Stewart & Heaton Clothing Co Pty Ltd	\$ 459.45	
	SIN-4024217	01/02/2025	Stewart & Heaton Clothing Co Pty Ltd	\$ 2,067.52	
59	EFT28169	11/02/2025	Stihl Shop Midland		\$ 845.65
60	EFT28170	11/02/2025	Sunny Sign Company		\$ 1,956.24
	521510	01/02/2025	Sunny Sign Company	\$ 127.60	
	521511	01/02/2025	Sunny Sign Company	\$ 319.00	
	521448	01/02/2025	Sunny Sign Company	\$ 1,509.64	
61	EFT28171	11/02/2025	Swan Mobile Auto Electrics		\$ 600.00
62	EFT28172	11/02/2025	Synergy		\$ 10,122.39
63	EFT28173	11/02/2025	T-Quip		\$ 315.09
	136142#32	01/02/2025	T-Quip	\$ 18.59	
	136193#26	01/02/2025	T-Quip	\$ 174.00	
	136315#14	04/02/2025	T-Quip	\$ 122.50	
64	EFT28174	11/02/2025	Team Global Express Pty Ltd		\$ 153.81
	0592-S282300	26/01/2025	Team Global Express Pty Ltd	\$ 119.06	
	0593-S282300	02/02/2025	Team Global Express Pty Ltd	\$ 34.75	
65	EFT28175	11/02/2025	Telstra Limited		\$ 8,065.56
66	EFT28176	11/02/2025	Terence Hehir		\$ 100.00
67	EFT28177	11/02/2025	Vanguard Press		\$ 223.30
68	EFT28178	11/02/2025	WA Stump Grinding		\$ 10,514.00
	INV-0474	05/02/2025	WA Stump Grinding	\$ 3,004.00	
	INV-0475	05/02/2025	WA Stump Grinding	\$ 3,004.00	
	INV-0476	05/02/2025	WA Stump Grinding	\$ 4,506.00	
69	EFT28179	11/02/2025	WALGA		\$ 1,199.00
70	EFT28180	11/02/2025	WC & SJ Wright		\$ 627.00
71	EFT28181	11/02/2025	WCS Concrete Pty Ltd		\$ 807.84
72	EFT28182	11/02/2025	Water Corporation		\$ 6,701.21
73	EFT28183	11/02/2025	Watertorque Group (Tanks) Pty Ltd		\$ 7,362.42
	WT0025262	01/02/2025	Watertorque Group (Tanks) Pty Ltd	\$ 169.95	
	WT0025363	01/02/2025	Watertorque Group (Tanks) Pty Ltd	\$ 7,192.47	
74	EFT28184	11/02/2025	Westrac Pty Ltd		\$ 2,977.24
75	EFT28185	11/02/2025	Wex Australia Pty Ltd		\$ 3,978.86
76	EFT28186	11/02/2025	Winc Australia Pty Ltd		\$ 1,247.12
	9047093431	05/02/2025	Winc Australia Pty Ltd	\$ 390.75	
	9047098524	05/02/2025	Winc Australia Pty Ltd	\$ 856.37	
77	EFT28187	11/02/2025	Workwear Supplies		\$ 813.23
	INV-5512	01/02/2025	Workwear Supplies	\$ 391.64	
	INV-5513	01/02/2025	Workwear Supplies	\$ 237.27	
	INV-5539	01/02/2025	Workwear Supplies	\$ 184.32	
78	EFT28188	28/02/2025	Alison Adams		\$ 100.00
	VC 08022025	12/02/2025	Alison Adams	\$ 50.00	
	VC22022025	22/02/2025	Alison Adams	\$ 50.00	
79	EFT28189	28/02/2025	Allwest Plant Hire Australia Pty Ltd		\$ 11,550.00
	40332	12/02/2025	Allwest Plant Hire Australia Pty Ltd	\$ 3,300.00	
	40333	12/02/2025	Allwest Plant Hire Australia Pty Ltd	\$ 8,250.00	

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
80	EFT28190	28/02/2025	Arcus Refrigeration Service Pty Ltd		\$ 672.19
81	EFT28191	28/02/2025	Asphalt Recyclers Australia Pty Ltd		\$ 739.20
82	EFT28192	28/02/2025	Avantgarde Technologies Pty Ltd		\$ 40,908.46
	3902	01/02/2025	Avantgarde Technologies Pty Ltd	\$ 27,147.43	
	3938	03/02/2025	Avantgarde Technologies Pty Ltd	\$ 13,388.91	
	3969	21/02/2025	Avantgarde Technologies Pty Ltd	\$ 372.12	
83	EFT28193	28/02/2025	Avon Waste		\$ 19,260.81
84	EFT28194	28/02/2025	BEAT - Bindoon Theatre Inc		\$ 300.00
85	EFT28195	28/02/2025	Bindoon Mechanical Pty Ltd		\$ 14,119.26
	3376	19/02/2025	Bindoon Mechanical Pty Ltd	\$ 6,129.70	
	3377	19/02/2025	Bindoon Mechanical Pty Ltd	\$ 830.37	
	3378	19/02/2025	Bindoon Mechanical Pty Ltd	\$ 7,159.19	
86	EFT28196	28/02/2025	Blackwoods		\$ 211.20
87	EFT28197	28/02/2025	Bunnings Building Supplies		\$ 439.26
	2174-01530062	05/02/2025	Bunnings Building Supplies	\$ 72.11	
	2174-01530698	07/02/2025	Bunnings Building Supplies	\$ 181.03	
	2174-01449496	10/02/2025	Bunnings Building Supplies	\$ 186.12	
88	EFT28198	28/02/2025	Collette Campbell		\$ 356.00
89	EFT28199	28/02/2025	Compac Marketing Australia		\$ 2,717.00
91	EFT28200	18/02/2025	Construction Training Fund		\$ 1,137.62
92	EFT28201	28/02/2025	Coo-ee Couriers & Transport		\$ 145.20
93	EFT28202	28/02/2025	Corsign WA		\$ 1,789.70
	00091568	04/02/2025	Corsign WA	\$ 1,382.70	
	00092441	11/02/2025	Corsign WA	\$ 407.00	
94	EFT28203	28/02/2025	D & N Mechanical Services		\$ 12,074.70
	00000258	07/02/2025	D & N Mechanical Services	\$ 4,752.00	
	00000264	19/02/2025	D & N Mechanical Services	\$ 3,681.70	
	00000265	20/02/2025	D & N Mechanical Services	\$ 3,641.00	
95	EFT28204	28/02/2025	Department of Fire and Emergency (DFES)		\$ 93,534.30
96	EFT28205	28/02/2025	Easi Packaging Trading as Easi		\$ 1,154.00
97	EFT28206	28/02/2025	Everjazz Pty Ltd T/As Alarm Asset Group		\$ 738.00
	102604	06/02/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 160.00	
	102605	06/02/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 160.00	
	102606	06/02/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 160.00	
	102603	06/02/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 160.00	
	00090718	17/02/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 98.00	
98	EFT28207	28/02/2025	Fitz Gerald Strategies		\$ 559.65
99	EFT28208	28/02/2025	Fluidra Group Australia Pty Ltd		\$ 440.00
100	EFT28209	28/02/2025	Frontline Fire & Rescue Equipment		\$ 3,132.43
	85307	01/02/2025	Frontline Fire & Rescue Equipment	\$ 409.93	
	85308	01/02/2025	Frontline Fire & Rescue Equipment	\$ 61.60	
	85573	21/02/2025	Frontline Fire & Rescue Equipment	\$ 2,660.90	
101	EFT28210	28/02/2025	Gingin Fuel & Tyres Pty Ltd		\$ 6,695.00
	439074	05/02/2025	Gingin Fuel & Tyres Pty Ltd	\$ 3,817.00	
	439870	12/02/2025	Gingin Fuel & Tyres Pty Ltd	\$ 2,198.00	
	440647	20/02/2025	Gingin Fuel & Tyres Pty Ltd	\$ 680.00	
102	EFT28211	28/02/2025	Helen Cutler (Glitter & Paint Facepaint & Glitter Art)		\$ 250.00
103	EFT28212	28/02/2025	Hopkins Aus Pty Ltd T/A J & K Hopkins		\$ 817.00
104	EFT28213	28/02/2025	JFJ Contracting		\$ 660.00
	INV-0818	07/02/2025	JFJ Contracting	\$ 330.00	
	INV-0824	14/02/2025	JFJ Contracting	\$ 330.00	
105	EFT28214	28/02/2025	Jake Whistler		\$ 228.99
106	EFT28215	28/02/2025	Jive Media Solutions		\$ 382.80
107	EFT28216	28/02/2025	Kleen West Distributors		\$ 2,453.28
108	EFT28217	28/02/2025	LGISWA		\$ 1,931.52
109	EFT28218	28/02/2025	LGRCEU (WA)		\$ 195.00
	DEDUCTION	12/02/2025	LGRCEU (WA)	\$ 42.50	
	DEDUCTION	26/02/2025	LGRCEU (WA)	\$ 152.50	
110	EFT28219	28/02/2025	Local Government Professionals Australia WA Inc		\$ 1,475.00
	42026	11/02/2025	Local Government Professionals Australia WA Inc	\$ 435.00	
	42032	12/02/2025	Local Government Professionals Australia WA Inc	\$ 1,040.00	
111	EFT28220	28/02/2025	Local Government Works Association WA Inc		\$ 100.00
112	EFT28221	28/02/2025	Lock, Stock & Farrell		\$ 30.00
113	EFT28222	28/02/2025	McLeods Lawyers Pty Ltd		\$ 2,216.28
	143092	01/02/2025	McLeods Lawyers Pty Ltd	\$ 1,364.88	
	143527	01/02/2025	McLeods Lawyers Pty Ltd	\$ 496.32	
	143543	01/02/2025	McLeods Lawyers Pty Ltd	\$ 355.08	
114	EFT28223	28/02/2025	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)		\$ 2,267.85
	JAN 2025	01/02/2025	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)	\$ 1,767.85	
	10370958	01/02/2025	Mitre 10 Bindoon (Bindoon Hardware & Rural Supplies)	\$ 500.00	
115	EFT28224	28/02/2025	Muchea Tree Farm		\$ 52.00
116	EFT28225	28/02/2025	Neva Harris		\$ 200.00
	VC 09022025	09/02/2025	Neva Harris	\$ 100.00	
	VC 23022025	23/02/2025	Neva Harris	\$ 100.00	
117	EFT28226	28/02/2025	Northern Valley Plumbing Pty Ltd		\$ 3,685.00
	INV-1561	07/02/2025	Northern Valley Plumbing Pty Ltd	\$ 2,035.00	
	INV-1565	12/02/2025	Northern Valley Plumbing Pty Ltd	\$ 1,100.00	
	INV-1585	25/02/2025	Northern Valley Plumbing Pty Ltd	\$ 550.00	

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
118	EFT28227	28/02/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		\$ 203.00
119	EFT28228	28/02/2025	Officeworks		\$ 214.92
120	EFT28229	28/02/2025	OnPress Digital Print Solutions		\$ 1,283.70
	INV-0014786	01/02/2025	OnPress Digital Print Solutions	\$ 647.90	
	INV-0014830	19/02/2025	OnPress Digital Print Solutions	\$ 635.80	
121	EFT28230	28/02/2025	Open Systems Technology T/As CouncilFirst		\$ 646.25
122	EFT28231	28/02/2025	RBC Rural		\$ 1,141.69
123	EFT28232	28/02/2025	Seek		\$ 280.50
124	EFT28233	28/02/2025	Shah Auditing Solutions		\$ 1,980.00
125	EFT28234	28/02/2025	Shawmac Traffic & Safety Pty Ltd		\$ 3,003.00
126	EFT28235	28/02/2025	Shire Of Chittering		\$ 57.75
127	EFT28236	28/02/2025	Site Architecture Studio		\$ 14,976.50
128	EFT28237	28/02/2025	Stewart & Heaton Clothing Co Pty Ltd		\$ 165.39
129	EFT28238	28/02/2025	Synergy		\$ 6,189.98
130	EFT28239	28/02/2025	Team Global Express Pty Ltd		\$ 169.69
131	EFT28240	28/02/2025	Total Green Recycling		\$ 2,419.03
132	EFT28241	28/02/2025	Tourism Council of WA		\$ 1,650.00
133	EFT28242	28/02/2025	WALGA		\$ 1,963.50
134	EFT28243	28/02/2025	Watertorque Group (Tanks) Pty Ltd		\$ 1,386.00
135	EFT28244	28/02/2025	Westrac Pty Ltd		\$ 992.97
136	EFT28245	28/02/2025	Winc Australia Pty Ltd		\$ 848.93
137	EFT28246	28/02/2025	WorkFocus Australia Pty Ltd		\$ 880.00
	574014	01/02/2025	WorkFocus Australia Pty Ltd	\$ 55.00	
	578350	01/02/2025	WorkFocus Australia Pty Ltd	\$ 385.00	
	578351	01/02/2025	WorkFocus Australia Pty Ltd	\$ 440.00	
138	EFT28247	28/02/2025	Workwear Supplies		\$ 608.80
	INV-5540	01/02/2025	Workwear Supplies	\$ 210.98	
	INV-5541	01/02/2025	Workwear Supplies	\$ 351.07	
	INV-5565	04/02/2025	Workwear Supplies	\$ 182.05	
	CN-5603	14/02/2025	Workwear Supplies	-\$ 135.30	
139	EFT28248	28/02/2025	Wren Oil		\$ 572.00
					\$ 557,155.39
	Direct Debits				
	DD11268.1	04/02/2025	Ricoh Australia Pty Ltd		\$ 489.51
	DD11269.1	05/02/2025	Western Australian Treasury Corporation		\$ 37,882.71
	DD11272.1	13/02/2025	Sheriff's Office Perth		\$ 86.00
	DD11274.1	12/02/2025	Aware Super		\$ 16,703.95
	DD11274.2	12/02/2025	FirstChoice Wholesale Personal Super		\$ 303.19
	DD11274.3	12/02/2025	Hesta		\$ 273.04
	DD11274.4	12/02/2025	Mercer Tailored Super		\$ 206.18
	DD11274.5	12/02/2025	Australian Ethical Retail Superannuation Fund		\$ 284.06
	DD11274.6	12/02/2025	Rest Superannuation		\$ 3,123.13
	DD11274.7	12/02/2025	ANZ Smart Choice Super		\$ 678.56
	DD11274.8	12/02/2025	Spirit Super		\$ 1,532.22
	DD11274.9	12/02/2025	Westpac Banking Corporation		\$ 474.45
	DD11274.10	12/02/2025	Hostplus Superannuation Fund		\$ 1,630.33
	DD11274.11	12/02/2025	Australian Super		\$ 2,989.47
	DD11274.12	12/02/2025	AMP Wealth Personal Super Pension Fund		\$ 222.61
	DD11274.13	12/02/2025	CBUS Super		\$ 604.94
	DD11274.14	12/02/2025	MLC Masterkey Super Fundamentals		\$ 218.50
	DD11281.1	14/02/2025	Bendigo Bank		\$ 6,786.08
	DD11284.1	26/02/2025	Aware Super		\$ 18,918.13
	DD11284.2	26/02/2025	FirstChoice Wholesale Personal Super		\$ 331.10
	DD11284.3	26/02/2025	Hesta		\$ 273.04
	DD11284.4	26/02/2025	Mercer Tailored Super		\$ 208.11
	DD11284.5	26/02/2025	Australian Ethical Retail Superannuation Fund		\$ 237.86
	DD11284.6	26/02/2025	Rest Superannuation		\$ 2,750.26
	DD11284.7	26/02/2025	ANZ Smart Choice Super		\$ 665.53
	DD11284.8	26/02/2025	Spirit Super		\$ 1,578.85
	DD11284.9	26/02/2025	Westpac Banking Corporation		\$ 474.45
	DD11284.10	26/02/2025	Hostplus Superannuation Fund		\$ 1,630.33
	DD11284.11	26/02/2025	Australian Super		\$ 3,371.82
	DD11284.12	26/02/2025	AMP Wealth Personal Super Pension Fund		\$ 37.65
	DD11284.13	26/02/2025	CBUS Super		\$ 2,053.67
	DD11284.14	26/02/2025	MLC Masterkey Super Fundamentals		\$ 218.50
					\$ 107,238.23
	Cheques				\$ -
					\$ 949,103.68
	LIST OF ACCOUNTS PAID USING PURCHASING CARDS				
	Credit Card Payments				
	DD11281.1	14/02/2025	Bendigo Bank		\$ 6,786.08
	186-01	14/02/2025		\$ 124.99	
	186-02	14/02/2025		\$ 156.86	
	186-03	14/02/2025		\$ 99.00	
	186-04	14/02/2025		\$ 59.00	

Chq/EFT	Date	Name	Invoice Amount	Payment Amount
186-05	14/02/2025		\$ 2,000.50	
186-06	14/02/2025		\$ 39.99	
186-07	14/02/2025		\$ 422.42	
186-08	14/02/2025		\$ 26.39	
186-09	14/02/2025		\$ 136.28	
186-10	14/02/2025		\$ 102.50	
186-11	14/02/2025		\$ 114.00	
186-12	14/02/2025		\$ 454.90	
186-13	14/02/2025		\$ 91.50	
186-14	14/02/2025		\$ 369.60	
186-15	14/02/2025		\$ 729.70	
186-16	14/02/2025		\$ 117.60	
186-17	14/02/2025		\$ 672.70	
186-18	14/02/2025		\$ 647.20	
186-19	14/02/2025		\$ 205.95	
186-20	14/02/2025		\$ 195.00	
186-21	14/02/2025		\$ 20.00	
				\$6,786.08
Fuel Cards Payments				
SMY-JAN 2025	31/01/2025	Dun Direct Pty Ltd (Dunning's)		\$ 15,913.31
7034320105724824			\$ 180.79	
7034320105724832			\$ 651.15	
7034320105724840			\$ 739.74	
7034320105724907			\$ 765.08	
7034320105724949			\$ 929.90	
7034320105724956			\$ 1,267.74	
7034320105724960			\$ 2,218.32	
7034320105595034			\$ 458.68	
7034320105724972			\$ 492.69	
7034320105724857			\$ 263.19	
7034320105724865			\$ 311.70	
7034320105595018			\$ 337.02	
7034320105594873			\$ 527.21	
7034320112671943			\$ 556.73	
7034320105724899			\$ 111.58	
7034320105594995			\$ 188.38	
7034320112671968			\$ 109.81	
7034320106090498			\$ 207.77	
7034320106090506			\$ 166.83	
7034320112671935			\$ 79.23	
SMY-POD JAN2025	31/01/2025	Dun Direct Pty Ltd (Dunning's)	\$ -	\$ 5,349.77
			\$ 2,214.53	
			\$ 3,135.24	
122	31/01/2025	Wex Australia Pty Ltd		\$ 3,978.86
5022 4202			\$ 160.26	
5035 7564			\$ 102.87	
5091 1923			\$ 1,136.93	
5098 8251			\$ 139.85	
5180 6817			\$ 136.99	
5367 3603			\$ 92.29	
5403 4953			\$ 82.97	
5483 8650			\$ 923.68	
6375 9210			\$ 446.24	
6443 2791			\$ 77.85	
6502 7426			\$ 275.21	
6345 8573			\$ 82.52	
7214 6961			\$ 49.50	
7230 4842			\$ 271.70	
				\$ 25,241.94
				\$32,028.02



MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 13/03/2025

SHIRE OF CHITTERING
Information Summary
For the Period Ended 28 February 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 28 February 2025 of \$3,379,044.

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	▲	\$39,477
Plant and Equipment	▼	(\$32,389)
Infrastructure Assets - Roads	▲	\$1,162,338
Infrastructure Assets - Footpaths		\$0
Infrastructure Assets - Parks & Ovals	▲	\$88,834
Infrastructure Assets - Other	▲	\$274,292

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$1,601,152)
Proceeds from Disposal of Assets	▼	(\$10,230)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Recreation Centre Redevelopment	74%	\$ 144,030	\$ 96,016	\$ 106,455
Mountain Bike Park (Capital)	5%	\$ 145,000	\$ 96,664	\$ 7,830
Bindoon-Dewars Pool Road (RRG)	73%	\$ 438,552	\$ 438,552	\$ 322,080
Wells Glover Road Final Seal (RRG)	8%	\$ 223,857	\$ 223,857	\$ 16,907
Blue Plains/Maddern (BS)	4%	\$ 486,916	\$ 325,812	\$ 19,989
Muchea Road South (BS)	2%	\$ 516,584	\$ 516,584	\$ 11,434
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	\$ 78,768	\$ 53,784
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	30%	\$ 2,225,342	\$ 1,210,451	\$ 663,766
Capital Grants, Subsidies and Contributions	9%	\$ 2,787,298	\$ 1,846,348	\$ 245,196
	18%	\$ 5,012,640	\$ 3,056,799	\$ 908,962
Rates Levied	100%	\$ 7,662,374	\$ 7,658,240	\$ 7,636,735

% Compares Current YTD Actuals to Annual Budget

		Prior Year 29 February 2024	28 February 2025
Financial Position			
Adjusted Net Current Assets	103%	\$ 3,287,964	\$ 3,379,044
Cash and Equivalent - Unrestricted	106%	\$ 4,207,264	\$ 4,462,899
Cash and Equivalent - Restricted	80%	\$ 2,610,028	\$ 2,092,673
Receivables - Rates	114%	\$ 914,116	\$ 1,043,027
Receivables - Other	105%	\$ 160,559	\$ 169,376
Payables	99%	\$ 1,284,059	\$ 1,273,963

% 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

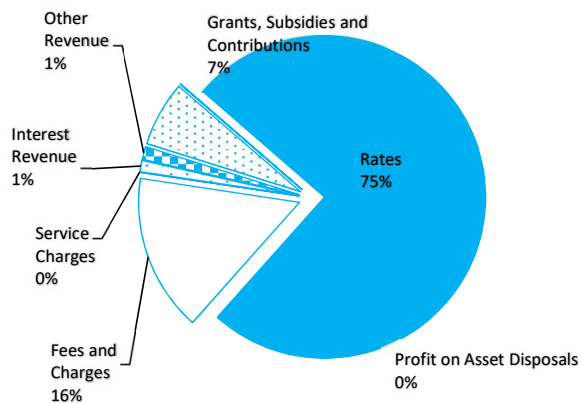
Prepared by: Samantha Young

Reviewed by: Sue Mills

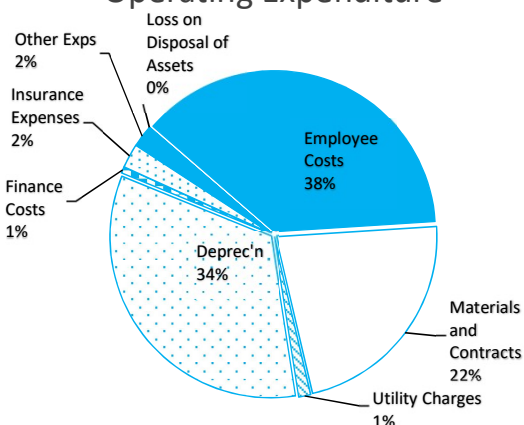
Date prepared: 13/03/2025

SHIRE OF CHITTERING
Information Summary
For the Period Ended 28 February 2025

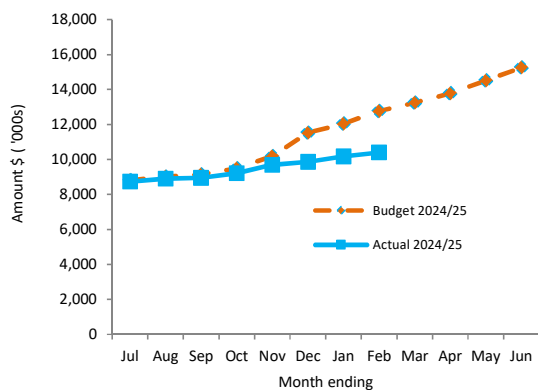
Operating Revenue



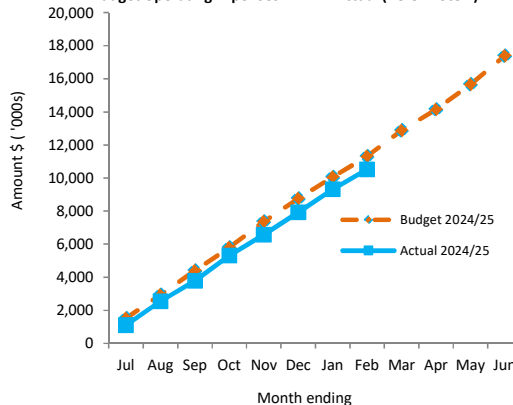
Operating Expenditure



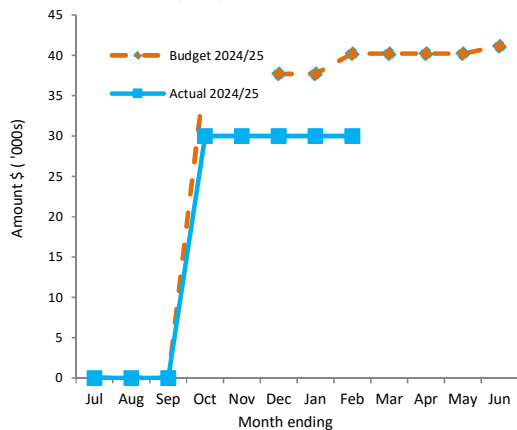
Budget Operating Revenues -v- Actual (Refer Note 2)



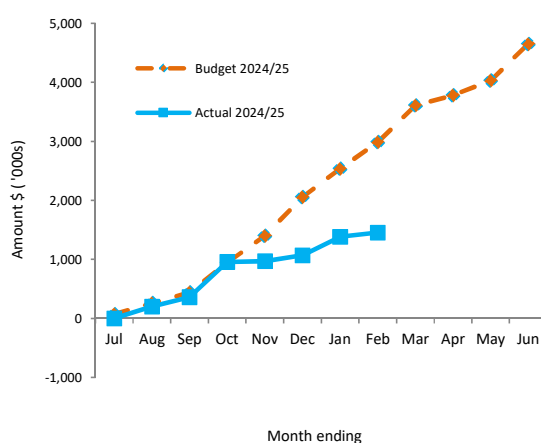
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 28 February 2025

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		6,113	4,064	196	(3,868)	(95%)	▼	
General Purpose Funding		8,892,745	8,385,128	7,975,310	(409,818)	(5%)	▼	
Law, Order and Public Safety		656,673	538,054	320,558	(217,496)	(40%)	▼	\$
Health		68,490	51,808	53,261	1,453	3%	▲	
Education and Welfare		39,545	10,652	10,345	(307)	(3%)	▼	
Housing		139,105	100,128	105,648	5,520	6%	▲	
Community Amenities		1,259,843	1,234,122	1,199,296	(34,826)	(3%)	▼	
Recreation and Culture		19,742	29,936	24,563	(5,373)	(18%)	▼	
Transport		169,257	218,796	212,506	(6,290)	(3%)	▼	
Economic Services		676,603	241,179	180,314	(60,865)	(25%)	▼	\$
Other Property and Services		104,713	106,284	73,627	(32,657)	(31%)	▼	\$
		12,032,829	10,920,151	10,155,624				
Expenditure from operating activities								
Governance		(1,307,224)	(850,076)	(685,837)	164,239	19%	▲	\$
General Purpose Funding		(421,839)	(274,743)	(223,335)	51,408	19%	▲	\$
Law, Order and Public Safety		(2,227,929)	(1,471,818)	(1,455,304)	16,514	1%	▲	
Health		(443,655)	(320,510)	(300,750)	19,760	6%	▲	
Education and Welfare		(130,960)	(60,179)	(41,934)	18,245	30%	▲	\$
Housing		(375,201)	(254,362)	(200,192)	54,170	21%	▲	\$
Community Amenities		(2,653,165)	(1,738,275)	(1,710,041)	28,234	2%	▲	
Recreation and Culture		(2,285,204)	(1,567,267)	(1,311,907)	255,360	16%	▲	\$
Transport		(5,771,511)	(3,854,672)	(3,541,909)	312,763	8%	▲	
Economic Services		(1,484,058)	(823,813)	(769,234)	54,579	7%	▲	
Other Property and Services		(9,971)	(89,141)	(278,749)	(189,608)	(213%)	▼	\$
		(17,110,716)	(11,304,857)	(10,519,192)				
Operating activities excluded from budget								
Add back Depreciation		5,381,233	3,587,440	3,533,259	(54,181)	(2%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	(37,160)	7,904	3,636	(4,268)	(54%)	▼	
		5,344,073	3,595,344	3,536,895				
Amount attributable to operating activities		266,186	3,210,638	3,173,328				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	3,526,329	1,846,348	245,196	(1,601,152)	(87%)	▼	\$
Proceeds from Disposal of Assets	8	82,500	40,230	30,000	(10,230)	(25%)	▼	\$
		3,608,829	1,886,578	275,196				
Outflows from investing activities								
Land and Buildings	13	(613,784)	(206,286)	(166,809)	39,477	19%	▲	\$
Plant and Equipment	13	(526,000)	(246,682)	(279,071)	(32,389)	(13%)	▼	\$
Infrastructure Assets - Roads	13	(3,326,315)	(1,865,210)	(702,872)	1,162,338	62%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(145,000)	(96,664)	(7,830)	88,834	92%	▲	\$
Infrastructure Assets - Other	13	(687,748)	(339,748)	(65,456)	274,292	81%	▲	\$
		(5,298,846)	(2,754,591)	(1,222,038)				
Amount attributable to investing activities		(1,690,017)	(868,013)	(946,842)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings		0	0	0	0			
Transfer from Reserves	7	913	0	0	0			
		913	0	0				
Outflows from financing activities								
Repayment of Borrowings	10	(410,390)	(231,054)	(229,861)	1,193	1%	▲	
Transfer to Reserves	7	(148,865)	0	0	0			
		(559,256)	(231,054)	(229,861)				
Amount attributable to financing activities		(558,343)	(231,054)	(229,861)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	1,982,176	1,382,420	1,382,420	0	0%		
Amount attributable to operating activities		266,186	3,210,638	3,173,328	(37,310)	(1%)	▼	
Amount attributable to investing activities		(1,690,017)	(868,013)	(946,842)	(78,829)	9%	▼	
Amount attributable to financing activities		(558,343)	(231,054)	(229,861)	1,193	(1%)	▲	
Surplus or deficit at the end of the financial year	3	0	3,493,991	3,379,044	(114,946)	(3%)	▼	

▲▼ 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 28 February 2025

		Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Note	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	9	7,499,374	7,662,374	7,658,240	7,636,735	(21,505)	(0%)	▼	
Grants, Subsidies and Contributions	11	2,177,393	2,225,342	1,210,451	663,766	(546,685)	(45%)	▼	\$
Fees and Charges		1,784,917	1,935,178	1,678,210	1,603,581	(74,629)	(4%)	▼	
Interest Revenue		307,555	295,606	143,006	116,091	(26,915)	(19%)	▼	\$
Other Revenue		226,430	346,680	226,789	131,996	(94,793)	(42%)	▼	\$
Profit on Disposal of Assets	8	37,160	3,455	3,455	3,455	(0)	(0%)	▼	
		12,032,829	12,468,635	10,920,151	10,155,624				
Expenditure from operating activities									
Employee Costs		(5,483,560)	(5,748,766)	(3,847,366)	(3,954,514)	(107,148)	(3%)	▼	
Materials and Contracts		(5,140,650)	(5,150,607)	(3,095,866)	(2,353,048)	742,818	24%	▲	\$
Utility Charges		(211,333)	(205,933)	(138,501)	(126,835)	11,666	8%	▲	
Depreciation		(5,381,233)	(5,381,233)	(3,587,440)	(3,533,259)	54,181	2%	▲	
Finance Costs		(213,519)	(213,519)	(118,773)	(66,141)	52,632	0%	▲	
Insurance Expenses		(259,647)	(262,048)	(262,043)	(254,752)	7,291	3%	▲	
Other Expenditure		(420,774)	(422,794)	(243,509)	(223,552)	19,957	8%	▲	
Loss on Disposal of Assets	8	0	(11,359)	(11,359)	(7,091)	4,268	38%	▲	\$
		(17,110,716)	(17,396,257)	(11,304,857)	(10,519,192)				
Operating activities excluded from budget									
Add back Depreciation		5,381,233	5,381,233	3,587,440	3,533,259	(54,181)	(2%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	(37,160)	7,904	7,904	3,636	(4,268)	(54%)	▼	
		5,344,073	5,389,137	3,595,344	3,536,895				
Amount attributable to operating activities		266,186	461,514	3,210,638	3,173,328				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	11	3,526,329	2,787,298	1,846,348	245,196	(1,601,152)	(87%)	▼	\$
Proceeds from Disposal of Assets	8	82,500	40,230	40,230	30,000	(10,230)	(25%)	▼	\$
		3,608,829	2,827,528	1,886,578	275,196				
Outflows from investing activities									
Land and Buildings	13	(613,784)	(312,118)	(206,286)	(166,809)	39,477	19%	▲	\$
Plant and Equipment	13	(526,000)	(331,226)	(246,682)	(279,071)	(32,389)	(13%)	▼	\$
Infrastructure Assets - Roads	13	(3,326,315)	(2,760,446)	(1,865,210)	(702,872)	1,162,338	62%	▲	\$
Infrastructure Assets - Footpaths	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(145,000)	(145,000)	(96,664)	(7,830)	88,834	92%	▲	\$
Infrastructure Assets - Other	13	(687,748)	(560,748)	(339,748)	(65,456)	274,292	81%	▲	\$
		(5,298,846)	(4,109,539)	(2,754,591)	(1,222,038)				
Amount attributable to investing activities		(1,690,017)	(1,282,011)	(868,013)	(946,842)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	10	0	0	0	0	0			
Transfer from Reserves	7	913	913	0	0	0			
		913	913	0	0				
Outflows from financing activities									
Repayment of Borrowings	10	(410,390)	(410,390)	(231,054)	(229,861)	1,193	1%	▲	
Transfer to Reserves	7	(148,865)	(130,000)	0	0	0			
		(559,256)	(540,390)	(231,054)	(229,861)				
Amount attributable to financing activities		(558,343)	(539,477)	(231,054)	(229,861)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	3	1,982,176	1,382,420	1,382,420	1,382,420	0	0%		
Amount attributable to operating activities		266,186	461,514	3,210,638	3,173,328	(37,310)	(1%)		
Amount attributable to investing activities		(1,690,017)	(1,282,011)	(868,013)	(946,842)	(78,829)	9%		
Amount attributable to financing activities		(558,343)	(539,477)	(231,054)	(229,861)	1,193	(1%)		
Surplus or deficit at the end of the financial year	3	0	22,446	3,493,991	3,379,044	(114,946)	(3%)		

▲ ▼ 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 28 February 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	166,809	206,286	613,784	166,809	(39,477)
Plant and Equipment	13	0	279,071	246,682	526,000	279,071	32,389
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	702,872	1,865,210	3,326,315	702,872	(1,162,338)
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	96,664	145,000	7,830	(88,834)
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	65,456	339,748	687,748	65,456	(274,292)
Capital Expenditure Totals		0	1,222,038	2,754,591	5,298,846	1,222,038	(1,532,553)
Capital acquisitions funded by:							
Capital Grants and Contributions				1,846,348	3,526,329	245,196	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				40,230	82,500	30,000	
Council contribution - Cash Backed Reserves							
Various Reserves				0		0	
Council contribution - operations				868,013		946,842	
Capital Funding Total				2,754,591		1,222,038	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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 28 February 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:

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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 28 February 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 28 February 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 28 February 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%.

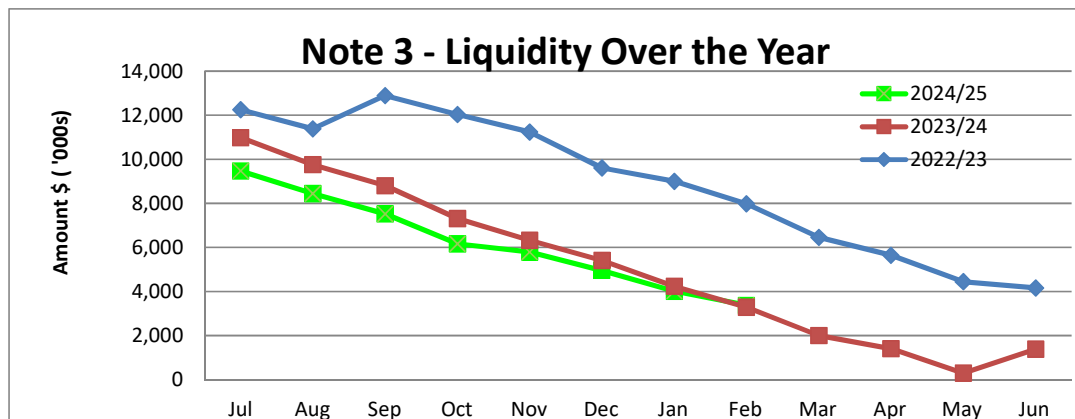
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
OPERATING ACTIVITIES						
Revenue from operating activities						
Grants, Subsidies and Contributions	(546,685)	(45%)	▼	\$	Timing	Grants, Subs & Con recd less than budget
Interest Revenue	(26,915)	(19%)	▼	\$	Timing	Term deposits maturing end financial year
Other Revenue	(94,793)	(42%)	▼	\$	Timing	Other Revenue recd less than budget
Expenditure from operating activities						
Materials and Contracts	742,818	24%	▲	\$	Permanent	New Capital jobs from Budget Review
Loss on Disposal of Assets	4,268	38%	▲	\$	Timing	Assets not yet disposed
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(1,601,152)	(87%)	▼	\$	Permanent	WSFN funding declined for Mooliabeenee
Outflows from investing activities						
Land and Buildings	39,477	19%	▲	\$	Permanent	Savings on various capital jobs
Plant and Equipment	(32,389)	(13%)	▼	\$	Timing	Vehicles ordered awaiting delivery
Infrastructure Assets - Roads	1,162,338	62%	▲	\$	Permanent	WSFN funding declined job removed from budget
Infrastructure Assets - Parks & Ovals	88,834	92%	▲	\$	Timing	Parks & Ovals projects not all started yet
Infrastructure Assets - Other	274,292	81%	▲	\$	Timing	Other projects not all yet started

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2024	29/02/2024	28/02/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	3,322,768	4,052,820	4,175,539
Cash Restricted - Conditions over Grants	11	157,407	154,444	287,360
Cash Restricted - Reserves	4	2,092,673	2,610,028	2,092,673
Receivables - Rates	6	13,398	914,116	1,043,027
Receivables - Other	6	335,089	160,559	169,376
Inventories		1,011	4,070	3,153
		5,922,346	7,896,036	7,771,128
Less: Current Liabilities				
Payables		(1,753,152)	(1,284,059)	(1,273,963)
Contract Liabilities		(267,541)	(332,817)	(598,888)
Loan Liability		(410,391)	(248,848)	(180,530)
Provisions		(698,194)	(663,683)	(698,194)
		(3,129,279)	(2,529,407)	(2,751,575)
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	248,848	180,530
Net Current Funding Position		1,382,420	3,287,964	3,379,044

**Comments - Net Current Funding Position**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	961,689				961,689	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) Term Deposits								
Term Deposit Investments	3,500,000				500,000	Bendigo	4.40%	17-Mar-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
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	4,462,889	2,092,673	10	45,500	6,601,072			

Comments/Notes - Investments

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

Note 5: Budget Amendments

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

[illegible]

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2025

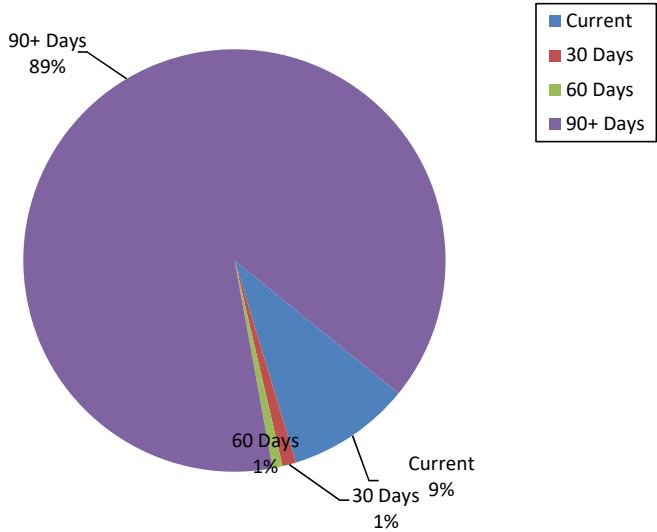
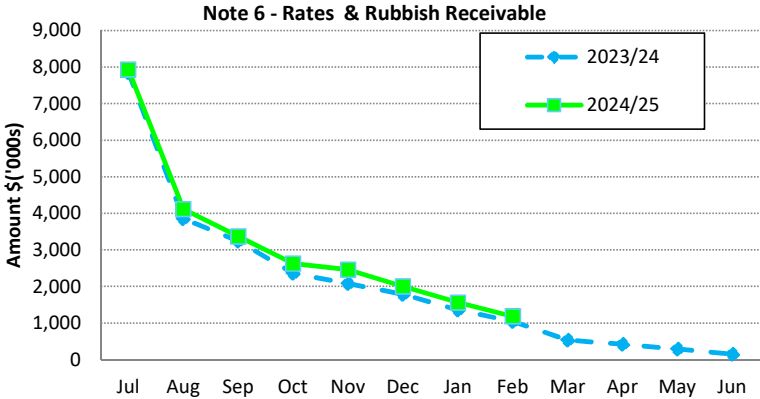
Note 6: Receivables

Receivables - Rates & Rubbish	28 February 2025	30 June 2024
	\$	\$
Opening Arrears Previous Years	151,071	164,148
Levied this year	8,665,106	7,996,838
<u>Less</u> Collections to date	(7,635,478)	(8,009,915)
Equals Current Outstanding	1,180,700	151,071
Net Rates Collectable	1,180,700	151,071
% Collected	86.61%	98.15%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	7,647	842	620	71,690	80,800
Balance per Trial Balance					
Sundry Debtors					80,800
Receivables - Other					88,577
Total Receivables General Outstanding					169,376

Amounts shown above include GST (where applicable)

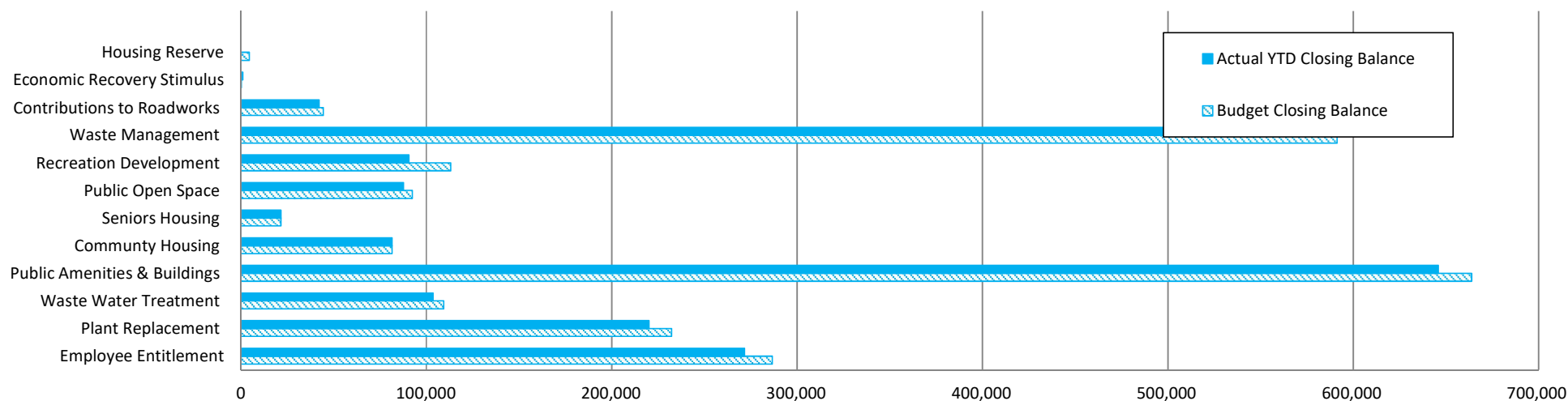
Note 6 - Accounts Receivable (non-rates)



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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
	2,092,673	113,865	0	35,000	0	(913)	0	0	2,240,625	2,092,673

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 28 February 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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
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	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	
		33,636	30,000	3,455	(7,091)	195,340	232,500	37,160	0

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	7.90790	1,825	51,636,296	4,083,347	107,608	9,455	4,200,410	4,083,347	50,000	0	4,133,347
UV	0.54240	775	525,478,000	2,850,193	67,044	6,199	2,923,436	2,850,193		0	2,850,193
Non-Rateable			0	0	272	918	1,189		0	0	0
Sub-Totals		2,600	577,114,296	6,933,539	174,924	16,572	7,125,035	6,933,540	50,000	0	6,983,540
Minimum Payment	Minimum										
	\$										
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
Sub-Totals		453	511,700	511,700	0	0	511,700	511,700	0	0	511,700
		3,053	577,625,996	7,445,239	174,924	16,572	7,636,735	7,445,240	50,000	0	7,495,240
Discounts							0				0
Concession							0				0
Amount from General Rates							7,636,735				7,495,240
Ex-Gratia Rates							0	4,134			4,134
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							7,636,735				7,499,374

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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	54,826.85	110,914	110,914	3,089,700.96	3,033,614	3,033,614	31,749	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	34,925.65	70,383	70,383	221,027.48	185,570	185,570	1,437	7,273	7,273
		5,705,363.40	0	0	0	229,861.37	410,390	410,390	5,475,502.03	5,294,973	5,294,973	66,141	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 28 February 2025

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted Annual Budget	Revised Annual Budget	YTD Actual		Unspent Grant (Tied) (a)+(b)	Unspent Grant (Tied) (a)+(b)
			Balance (a)	Operating	Capital	Revised Budget			Revenue	(Expended) (b)		
				\$	\$	\$			\$	\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	661,620	0	330,810	661,620	661,620	123,581	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	305,406	0	152,702	305,406	305,406	27,492	(21,408)	0	0
Governance												
Other Governance Contributions	Various	Operating	0	600	0	400	600	600	0	0	0	0
Law, Order and Public Safety												
Contribution - ESL BFB		Operating		67,600	0	33,800	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	(282,470)	(101,683)	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	263,570	0	263,570	263,570	263,570	99,589	0	99,589	99,589
Education & Welfare												
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
Recreation and Culture												
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	(3,870)	(3,870)	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	69,241	0	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	0	0	0	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
Transport												
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	(322,080)	(205,780)	0
Grant - Regional Road Group - Wells Glover Road	Regional Road Group	Non-operating	0	0	147,619	88,571	147,619	147,619	0	(16,907)	(16,907)	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	0	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	(19,989)	(19,989)	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	(11,434)	(11,434)	0
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	Non-operating	0	0	260,292	195,218	260,292	260,292	0	0	0	0
Grant - Roads to Recovery - Wandena South Rd	Roads to Recovery	Non-operating	0	0	260,292	195,218	260,292	260,292	0	0	0	0
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	96,753	96,753	96,753	96,753	0	(233,699)	(233,699)	0
Economic Services												
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	328	500	500	0	0	0	0
TOTALS			157,407	1,777,393	2,246,995	3,056,799	4,024,388	4,547,463	908,962	(1,186,055)	(355,503)	287,360
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,196,323	0	717,903	1,196,323	1,240,122	349,247	(113,429)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	581,070	0	492,548	581,070	585,220	314,519	(341,479)	(26,960)	120,889
Non-operating	Non-operating Grants, Subsidies and Contributions		157,407	0	2,246,995	1,846,348	2,246,995	2,722,121	245,196	(731,146)	(328,543)	166,471
TOTALS			157,407	1,777,393	2,246,995	3,056,799	4,024,388	4,547,463	908,962	(1,186,055)	(355,503)	287,360

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 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 28 Feb 2025
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
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	(109,280.16)	607,183.52
Bonds - Extractive Industries	119,376.68	22,457.32	(17,155.25)	124,678.75
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	38,592.74	(40,125.34)	24,099.50
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
Sub-Total	933,926.51	198,683.28	(179,619.19)	952,990.60
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
Total	933,926.51	198,683.28	(179,619.19)	952,990.60

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.											
Land Held for Resale											
Land											
Economic Services											
 LAND - IOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	(280,000)	0	0	0	
Total - Economic Services				0	0	0	(280,000)	0	0	0	
# Total - Land				0	0	0	(280,000)	0	0	0	
Buildings											
Law, Order & Public Safety											
 Fire Building (Capital)	4050110	510	BC032	0	(7,082)	(7,082)	(27,600)	(24,680)	(24,680)	17,598	
Total - Law, Order & Public Safety				0	(7,082)	(7,082)	(27,600)	(24,680)	(24,680)	17,598	
Community Amenities											
 Bindoon Landfill Buildings (Capital)	4100110	510	BC240	0	0	0	(10,000)	0	0	0	
 Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	0	0	(12,000)	(12,600)	(12,600)	12,600	
 Bindoon Public Conveniences Buildings (Capital)	4100710	510	BC301	0	0	0	(30,729)	(30,729)	(13,500)	13,500	
Total - Community Amenities				0	0	0	(52,729)	(43,329)	(26,100)	26,100	
Recreation And Culture											
 Bindoon Hall Buildings (Capital)	4110110	510	BC310	0	(2,318)	(2,318)	(34,589)	(31,589)	0	(2,318)	
 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	0	0	(13,107)	(13,107)	(13,107)	13,107	
 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)	(96,016)	(10,439)	
Total - Recreation And Culture				0	(125,612)	(125,612)	(237,727)	(212,479)	(123,875)	(1,737)	
Transport											
 Depot Buildings (Capital)	4120110	510	BC410	0	(34,114)	(34,114)	(15,729)	(31,631)	(31,631)	(2,483)	
Total - Transport				0	(34,114)	(34,114)	(15,729)	(31,631)	(31,631)	(2,483)	
Total - Buildings				0	(166,809)	(166,809)	(333,784)	(312,118)	(206,286)	39,477	

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	
				\$	\$	\$	\$	\$	\$	\$	
Plant , Equip. & Vehicles											
Law, Order And Public Safety											
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	(32,390)	(32,390)	(72,000)	(84,544)	0	(32,390)	
000CH - CESM New Vehicle	4050730	530	PA000	0	0	0	(150,000)	0	0	0	
Total - Law, Order And Public Safety				0	(32,390)	(66,693)	(272,000)	(118,847)	(34,303)	(32,390)	
Recreation And Culture											
Muchea Recreation Centre P&E (Capital)	4110330	530	PE384	0	0	0	(3,000)	0	0	0	
Total - Recreation And Culture				0	0	0	(3,000)	0	0	0	
Transport											
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)	
Total - Transport				0	(212,378)	(212,378)	(251,000)	(212,379)	(212,379)	1	
Total - Plant , Equip. & Vehicles				0	(244,768)	(279,071)	(526,000)	(331,226)	(246,682)	(32,389)	
Roads (Non Town)											
Transport											
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	(322,080)	(322,080)	(438,552)	(438,552)	(438,552)	116,472	
Wells Glover Road Final Seal (RRG)	4120149	540	RRG009	0	(16,907)	(16,907)	(223,857)	(223,857)	(223,857)	206,950	
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)	0	(3,335)	
Blue Plains/Maddern (BS)	4120153	540	RBS006	0	(19,989)	(19,989)	(486,916)	(486,916)	(325,812)	305,823	
Muchea Road South (BS)	4120153	540	RBS036	0	(11,434)	(11,434)	(516,584)	(516,584)	(516,584)	505,150	
Total - Transport				0	(467,122)	(467,122)	(1,840,908)	(2,404,236)	(1,598,182)	1,131,060	
Total - Roads (Non Town)				0	(467,122)	(467,122)	(1,840,908)	(2,404,236)	(1,598,182)	1,131,060	

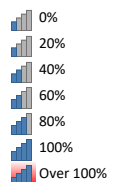
Note 13: Capital Acquisitions

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	
				\$	\$	\$	\$	\$	\$	\$	
Roads (Town)											
Transport											
Teatree Road	4120141	540	RC014	0	0	0	(50,000)	(50,000)	(33,328)	33,328	
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	(2,052)	(2,052)	(1,212,429)	(72,510)	0	(2,052)	Wheatbelt Freight Network Grant
Total - Transport				0	(235,751)	(235,751)	(1,485,407)	(356,210)	(267,028)	31,277	
Total - Roads (Town)				0	(235,751)	(235,751)	(1,485,407)	(356,210)	(267,028)	31,277	
Footpaths											
Recreation And Culture											
Mountain Bike Park (Capital)	4110370	570	PC361	0	(7,830)	(7,830)	(145,000)	(145,000)	(96,664)	88,834	
Total - Recreation And Culture				0	(7,830)	(7,830)	(145,000)	(145,000)	(96,664)	88,834	
Total - Parks & Ovals				0	(7,830)	(7,830)	(145,000)	(145,000)	(96,664)	88,834	
Infrastructure - Other											
Governance											
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	0	0	(5,000)	(5,000)	(3,328)	3,328	
Total - Governance				0	0	0	(5,000)	(5,000)	(3,328)	3,328	
Recreation And Culture											
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	(3,870)	(3,870)	(84,362)	(84,362)	(56,191)	52,321	
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)	(73,461)	69,811	
Mucnea Recreation Centre Infrastructure Other (Capital)	4110390	590	OC384	0	0	0	(230,000)	(230,000)	(115,000)	115,000	
Total - Recreation And Culture				0	(7,520)	(7,520)	(534,596)	(424,596)	(244,652)	237,132	

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	
				\$	\$	\$	\$	\$	\$	\$	
Transport											
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(53,784)	(53,784)	(118,152)	(118,152)	(78,768)	24,984	
Bridle Trails	4120190	590	WT014	0	(4,151)	(4,151)	(30,000)	(13,000)	(13,000)	8,849	
Total - Transport				0	(57,935)	(57,935)	(148,152)	(131,152)	(91,768)	33,833	
Total - Infrastructure - Other				0	(65,456)	(65,456)	(687,748)	(560,748)	(339,748)	274,292	
Capital Expenditure Total				0	(1,187,734)	(1,222,038)	(5,298,846)	(4,109,539)	(2,754,591)	1,532,553	

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	0
Land Held For Resale Non Current	508	0	0	0	0	0	0	0	0	0
Land	509	0	0	0	(280,000)	0	0	0	0	0
Buildings	510	0	(166,809)	(166,809)	(333,784)	(312,118)	(206,286)	39,477		
Plant & Equipment	530	0	(244,768)	(279,071)	(526,000)	(331,226)	(246,682)	(32,389)		
Infrastructure Roads	540	0	(702,872)	(702,872)	(3,326,315)	(2,760,446)	(1,865,210)	1,162,338		
Infrastructure Bridges	555	0	0	0	0	0	0	0	0	0
Infrastructure Footpaths	560	0	0	0	0	0	0	0	0	0
Infrastructure Drainage	550	0	0	0	0	0	0	0	0	0
Infrastructure Parks & Ovals	570	0	(7,830)	(7,830)	(145,000)	(145,000)	(96,664)	88,834		
Infrastructure Airports	575	0	0	0	0	0	0	0	0	0
Infrastructure Sewerage	580	0	0	0	0	0	0	0	0	0
Infrastructure Other	590	0	(65,456)	(65,456)	(687,748)	(560,748)	(339,748)	274,292		
		0	(1,187,734)	(1,222,038)	(5,298,846)	(4,109,539)	(2,754,591)	1,532,553		